



PORT MALABAR HOLIDAY PARK MOBILE HOME PARK RECREATION DISTRICT

215 Holiday Park Blvd. NE
Palm Bay, Florida 32907-2196
Office: 321-724-2240

BOARD OF TRUSTEES

REGULAR MEETING AGENDA

January 11, 2016 - 7:00 PM

Rebecca "Becky" Earnest
Chairman

Keith Rittscher
1st Vice-Chairman

Joanne Gaughan
Secretary

Cathleen "Cathi" Brennan
Treasurer

Gregory "Greg" Clifford
Trustee

Vacant
District Manager

Harald Albinus
2nd Vice-Chairman

Marion "Molly" Stone
Assistant Secretary

Marilyn Spall
Assistant Treasurer

Rodney "Rod" Lindsay
Trustee

Karl Bohne, Jr.
District's Attorney

*** To comment on an item, after you have been recognized by the Chair, please go to the microphone and clearly give your name and address for the record. You may speak for up to three minutes. Note: If formal action is to be taken on an item by the Board, public comment will be requested prior to the vote.**

NOTE: MINUTES OF BOARD MEETINGS ARE PREPARED IN SUMMARY FORM ONLY. PER CHAPTER 286.0105 FLORIDA STATUTES, IF ANY PERSON DECIDES TO APPEAL A DECISION OF THE BOARD HE/SHE SHOULD ARRANGE FOR A VERBATIM RECORD OF THE PROCEEDINGS WHICH INCLUDES THE TESTIMONY IN EVIDENCE ON WHICH THE APPEAL IS MADE.

"A community intended and operated for persons 55 and older"



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1. Meeting call to order
2. Invocation
3. Pledge of Allegiance
4. Roll Call
5. Announcements by Chairman
6. Consideration of Approving the Board Meeting Minutes of December 14, 2015, January 5, 2016 and January 6, 2016
 - Attachments: December 14, 2015, January 5, 2016, and January 6, 2016 meeting minutes
 - Motion to approve minutes
 - Trustee comment
 - Call for vote
7. Approval for Special Meeting
 - Consideration of Approving a Date for Special Meeting to Review, Holiday Park Employee Personnel Policy Manual, [tabled from 04-10-15], for the District
 - Action: Motion to approve (date and time) for Special Meeting
 - Trustee comment
 - Call for vote
8. Treasurer's Report- Presentation of the Financial Reports for the Month of November 2015
 - Attachments: November 30, 2015, Revenues & Expense Report: Budget Performance, Balance Sheet and Loan Balances
 - Action: Motion to accept report for audit
 - Trustee comment
 - Public comment*
 - Call for vote
9. Treasurer- Audit Update and Accounting Services
 - Audit Informational/Cost Review Considerations
 - Attachment: Letter of Engagement (From Sandy Brown)
 - Action: Trustee comment
 - Public comment*
 - Call for vote



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10. District Manager Recruitment, [DM Recruitment, 01-06-16, Agenda Item #6]

Interview Updates from 1st Vice Chairman

Action: Trustee comment

11. District Manager Recruitment

Considerations of Benefits

Attachments: Email from District Attorney

Action: Motion to approve specified benefits

Trustee comment

Public comment*

Call for vote

12. Owners Not in "Good Standing"

Fine System Placement – Discussion Only

Action: Trustee comment

13. Purchase Order Approval- Windows 7

Upgrade Accounting Workstation from Windows XP to Windows 7

Attachment: Email from Don Phillips

Action: Trustee comment

Public comment*

Call for vote

14. Purchase Order Approval- Network Backup

Upgrade Network Backup Western Digital my Cloud Mirror 6tb NSA Sever 2X3000gb WD Red NAS

Attachment: Email from Don Phillips

Action: Trustee comment

Public comment*

Call for vote

15. Public Comment

16. Trustees remarks

17. Adjournment



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BOARD OF TRUSTEES: REGULAR MEETING MINUTES

December 14, 2015 at 7:00PM

1. Call to order

By: Rebecca "Becky" Earnest, 1st Vice Chairman at 7:00 PM

2. Invocation

By: Rebecca "Becky" Earnest, 1st Vice Chairman

3. Pledge of Allegiance

By: Rebecca "Becky" Earnest, 1st Vice Chairman

4. Roll Call

By Joanne Gaughan, Secretary: Joanne Gaughan, Secretary; Marilyn Spall, Treasurer; Rebecca "Becky" Earnest, 1st Vice Chairman; Marion "Molly" Stone, Assistant Secretary; Rodney "Rod" Lindsay, Trustee; Cathleen "Cathi" Brennan, Assistant Treasurer; Gregory "Greg" Clifford, Trustee, Harald Albinus, 2nd Vice Chairman, all acknowledged their presence. Absent: Philias "Phil" Matton, Chairman. Sharon Johnson, Administrative Assistant was present with Jessica Saeger recording.

5. Announcements by Chairman:

Becky Earnest, 1st Vice Chairman, mentioned the employee manual will be discussed during our meeting held on January 11th, 2016. She reminded the Board that the employee appreciation luncheon will be held on December 18th at 12:30PM.

Becky mentioned if anyone is interested in becoming a trustee to submit their new letters of intent. She stated Sharon Johnson will take some vacation time beginning the 22nd of December and would like Trustees to volunteer and help cover Jessica's lunch on those days.

Becky inquired from all Trustees about their attendance for the December 28th, 2015 workshop meeting.

6. Resignation Letter – Philias "Phil" Matton Chairman Board of Trustees (District 8):

Becky Earnest announced receiving a letter of resignation from Philias "Phil" Matton.

Greg Clifford made a motion to accept Philias "Phil" Matton letter of resignation. Harald Albinus seconded the motion.

Molly Stone mentioned writing a letter of recognition, thanking him for his service. It was agreed and assigned to the secretary.

A vote was called to approve the resignation letter, motion carried.

7. Consideration of Approving the Board Meeting Minutes of November 23, 2015:

Harald Albinus made a motion to approve the minutes for November 23, 2015. Greg



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Clifford seconded the motion. A vote was called, motion carried.

8. Treasurer's Report - Presentation of the financial reports for the month of October 2015:

The Treasurer's report was posted on the bulletin board, District website, and distributed to the Board prior to the meeting. Presentation of the financial report for October 2015 was made by Marilyn Spall.

Cathi Brennan asked for clarification on the loan balance sheets. She was directed to bring that question to our accountant for the explanation.

*Joanne Gaughan made a motion to file for audit. Molly Stone seconded the motion.
A vote was called, motion carried.*

Marilyn Spall explained that the auditors were on site today. Marilyn further explained Brevard County will auction off more properties in the Park and continued stating that the District office will provide any information received about the auction to the Trustees.

Sharon Johnson and Jessica Saeger were asked to leave the room. Marilyn Spall mentioned consideration towards giving all employees a one-time bonus due to the rough year. The Board did not all agree. Becky Earnest interjected and mentioned accepting an Acting District Manager and how previous procedures were handled in 2013. It was not encouraged. The Board continued discussion on the office staff's additional responsibilities and a potential temporary monetary supplement.

Allison Kelly, 1054 Sunflower, commented on the topic.

Leanne Johnson, 309 Holiday Park, commented on the topic.

Bruce Crabb, 442 Neighborly Court, mentioned that all Trustees should work in the office part-time.

Harald Albinus made a motion to consider a bonus for Sharon and Jessica after we have a new manager and no year-end bonus. Joanne Gaughan seconded the motion.

A vote was called to give Sharon and Jessica a stipend in an undetermined amount after a new District Manager is hired, motion carried.

Sharon Johnson and Jessica Saeger were asked to re-enter the meeting.

9. Discussion on ADA Replacement Door with Opener for Recreation Hall Back Door:

Joanne Gaughan explained the reasoning behind adding this item to the agenda. The HPPOA allotted twenty-five hundred dollars (\$2500.00) for the handicap accessibility. Joanne Gaughan stated our existing doors do not meet the current building code. We will need an engineer's drawing and concrete work done.

Becky Earnest asked Marilyn Spall if we have money in the budget for the door repair. Marilyn explained there is money in the reserves to cover the expenses. The Board reviewed and discussed the



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quote given by CDA Solutions for the ADA Replacement Door with opener. Harald Albinus suggested getting other quotes. Joanne stated using the same specs from the current proposal. Bruce Crabb, 442 Neighborly Court, asked for clarification on the topic.

Steve Ambrose, 241 Blossom Lane, suggested adding more handicap parking spots near the back door. Becky Earnest explained it is done by a ratio and we will look into it.

10. Approval of the maintenance on the exhaust hood repair:

Joanne Gaughan made a motion to approve the invoice in the amount of five hundred sixty-eight dollars (\$568.00) to Southern Fire System for the maintenance and upkeep of the hooded exhaust fans in the kitchen. Marilyn Spall seconded the motion. A vote was called, motion carried.

11. District Manager- Recruitment:

The Board discussed different interviewing techniques.

Harald Albinus suggested having each candidate individually interviewed with the entire Board present.

Molly Stone suggested setting a special meeting for interviews.

Harald Albinus made a motion to bring in each candidate individually in front of the entire Board on January 6, 2016 at 1PM to ask questions and by using a score sheet.

The Board decided that skype is an option for an initial interview with the candidate from Philadelphia. All other applications will be asked to come to the Park for interviews.

The Board determined that Harald Albinus will be in charge of the time during the interviews. The Board set interviews for the 6th of January at 1:00PM and this meeting is open to the public.

Leanne Johnson, 309 Holiday Park Boulevard, commented on the topic.

Allison Kelly, 1054 Sunflower Lane, commented on the interview techniques.

12. District Manager- Recruitment:

Becky Earnest mentioned the Board should set a salary for District Manager's position. The Board debated on a base salary.

Bruce Crabb, 442 Neighborly Court, gave his recommendations on setting a salary.

Allison Kelly, 1054 Sunflower Lane, gave her recommendations to the Board. District Manager's qualifications should be managing, budgeting, grant writing and knowledge of the Sunshine Laws.

Brenda Ambrose, 241 Blossom Court, gave her recommendations for a starting salary.



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Harald Albinus made a motion for starting salary of forty-five thousand dollars (\$45,000.00). Cathi Brennan seconded the motion. A vote was called. A roll call was taken.

Roll call:

Rod Lindsay- no
Molly Stone- no
Cathi Brennan- yes
Marilyn Spall- no
Joanne Gaughan- yes
Greg Clifford- no
Harald Albinus- yes

Rod Lindsay made a motion for starting salary to begin at forty thousand dollars (\$40,000.00). Molly Stone seconded the motion. A vote was called. A roll call was taken.

Roll call:

Rod Lindsay- yes
Molly Stone- yes
Cathi Brennan-yes
Marilyn Spall-yes
Joanne Gaughan-yes
Greg Clifford-yes
Harald Albinus-no

A vote was called for starting salary to begin at forty thousand dollars (\$40,000.00), motion carried.

13. Appointment for Acting District Manager:

The Board decided against appointing an Acting District Manager. Rod Lindsay suggested designating Sharon Johnson as a senior office representative.

14. Public Comments:

David Peck, 1041 Willow Court, announced Leanne Johnson resigned from ACC Board and mentioned that she was very instrumental to the Board and wanted to thank her for her time. The secretary was asked to send a letter of thanks to Leanne.

Brenda Ambrose, 241 Blossom Lane, reminded everyone about the Christmas Eve Open House from 2-4PM. We will have music including sing-a-longs, BYOD and bring a snack to share.

15. Trustees remarks:

Rod Lindsay made no comment.
Molly Stone wished everyone a Merry Christmas.
Cathi Brennan made no comment.
Marilyn Spall wished everyone a Merry Christmas.
Harald Albinus made no comment.



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Greg Clifford made no comment.

Joanne Gaughan reminded the Trustees about the employee's appreciation luncheon and to bring a dessert to share.

Becky Earnest asked if we will have a quorum for December 28, 2015. She reminded everyone about TGIF on December 18th from 4-6PM.

16. Adjournment:

There being no further business, a motion to adjourn was made by Joanne Gaughan and seconded by Harald Albinus. A vote was called, motion carried. The meeting adjourned at 8:30 PM.



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BOARD OF TRUSTEES: REORGANIZATION MEETING MINUTES

January 5, 2016 at 7:00PM

1. Meeting Call to Order

By: Rebecca "Becky" Earnest, 1st Vice Chairman

2. Invocation

By: Rebecca "Becky" Earnest, 1st Vice Chairman

3. Pledge of Allegiance

By: Rebecca "Becky" Earnest, 1st Vice Chairman

4. Roll Call

By Joanne Gaughan, Secretary: Joanne Gaughan, Secretary; Marilyn Spall, Treasurer; Rebecca "Becky" Earnest, 1st Vice Chairman; Marion "Molly" Stone, Assistant Secretary; Rodney "Rod" Lindsay, Trustee; Cathleen "Cathi" Brennan, Assistant Treasurer; Gregory "Greg" Clifford, Trustee, Harald Albinus, 2nd Vice Chairman, all acknowledged their presence. Absent: Harald Albinus, 2nd Vice Chairman. Vacant: Chairman. Sharon Johnson, Administrative Assistant was present with Jessica Saeger recording.

5. Oaths of Office – Trustees (Term expiring January 2, 2018):

The following Board members were elected to office and were administered the Oath of Office.

- | | | | |
|-----|------------|-------------------------|--|
| (A) | District 1 | Marion "Molly" Stone | [Unopposed, and was therefore elected] |
| (B) | District 3 | Marilyn Spall | [Unopposed, and was therefore elected] |
| (C) | District 5 | Joanne Gaughan | [Unopposed, and was therefore elected] |
| (D) | District 9 | Rebecca "Becky" Earnest | [Unopposed, and was therefore elected] |

6. Appointment to fill Vacant Trustee Position(s):

The Board of Trustees had two vacant positions for District 7 and District 8. Becky Earnest announced that the Board received two letter of intents from Rodney Lindsay and Keith Rittscher. Becky asked for a nomination to fill the vacant position for District 7.

Molly Stone made a motion to accept Rodney Lindsay's letter of intent. Marilyn Spall seconded the motion. A vote was called, motion passed.

Becky asked for a nomination to fill the vacant position for District 8.

Joanne Gaughan made a motion to accept Keith Rittscher's letter of intent. Marilyn Spall seconded the motion. A vote was called, motion passed.

The District Clerk administered the Oath of Office to Rodney Lindsay and Keith Rittscher who then took their position at the dais.



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7. Election of Officers:

Becky Earnest asked for nominations for Chairman.

Joanne Gaughan made a motion to nominate Becky Earnest for Chairman. Molly Stone seconded the motion.

Marilyn Spall made a motion to nominate Keith Rittscher and he declined.

A vote was called to nominate Becky Earnest as Chairman, motion passed.

The gavel was officially received by Becky Earnest, Chairman who continued with the remainder of the nominations.

- A) 1st Vice-Chairman- *Joanne Gaughan made a motion to nominate Keith Rittscher for 1st Vice Chairman. Rod Lindsay seconded the motion. With no other nominations, a vote was called and nomination passed.*
- B) 2nd Vice-Chairman- *Marilyn Spall made a motion to nominate Harald Albinus for 2nd Vice Chairman. Cathi Brennan seconded the motion. With no other nominations, a vote was called and nomination passed.*
- C) Secretary- *Rod Lindsay made a motion to nominate Joanne Gaughan for Secretary. Greg Clifford seconded the motion. With no other nominations, a vote was called and nomination passed.*
- D) Assistant Secretary- *Joanne Gaughan made a motion to nominate Molly Stone for Assistant Secretary. Rod Lindsay seconded the motion. With no other nominations, a vote was called and nomination passed.*
- E) Treasurer- *Marilyn Spall made a motion to nominate Cathi Brennan for Treasurer. Greg Clifford seconded the motion. With no other nominations, a vote was called and nomination passed.*
- F) Assistant Treasurer- *Molly Stone made a motion to nominate Marilyn Spall for Assistant Treasurer. Joanne Gaughan seconded the motion. With no other nominations, a vote was called and nomination passed.*

8. Adjournment:

There being no further business, a motion to adjourn was made by Keith Rittscher and seconded by Rodney Lindsay. A vote was called, motion carried. The meeting adjourned at 7:15 PM.



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BOARD OF TRUSTEE: SPECIAL MEETING AGENDA

January 6, 2016 at 1:00PM

1. Meeting call to order

By: Rebecca "Becky" Earnest, Chairman at 1:00 PM

2. Invocation

By: Rebecca "Becky" Earnest, Chairman

3. Pledge of Allegiance

By: Rebecca "Becky" Earnest, Chairman

4. Roll Call

By Joanne Gaughan, Secretary: Joanne Gaughan, Secretary; Marilyn Spall, Assistant Treasurer; Rebecca "Becky" Earnest, Chairman; Keith Rittscher, 1st Vice Chairman, Marion "Molly" Stone, Assistant Secretary; Cathleen "Cathi" Brennan, Treasurer; Rodney "Rod" Lindsay, Trustee; Gregory "Greg" Clifford, Trustee, all acknowledged their presence. Absent: Harald Albinus, 2nd Vice Chairman, all acknowledged their presence. Jessica Saeger, District Clerk was present and recording.

5. Announcements by Chairman:

Becky Earnest, Chairman, asked everyone to keep an open mind and to please silence phones.

6. District Manager-Recruitment [DM recruitment, 12-28-15, Agenda Item# 10B]:

The Board interviewed Jody Storozuk, Jeanene D. Petrone, Michael Scott (via skype), and Lydia Colon for the District Manager position. Two other candidates did not attend the interview. Each Board member asked the candidates numerous questions. The Board unanimously selected their top three candidates- Jody Storozuk, Michael Scott, and Lydia Colon. Keith Rittscher was asked to contact all three regarding salary and to report back to the Board at the next meeting of January 11th.

Keith Rittscher made a motion to set a maximum salary for the District Manager position of seventy thousand (\$70,000.00) including benefits. Joanne Gaughan seconded the motion. A vote was called, motion passed with members voting as follows: Rod Lindsay, Yes; Molly Stone, No; Marilyn Spall, No; Becky Earnest, Yes; Joanne Gaughan, Yes; Greg Clifford, No; and Keith Rittscher, Yes.

Public comments were made on various issues after all interviews were completed.

7. Adjournment:

There being no further business, a motion to adjourn was made by Greg Clifford and seconded by Joanne Gaughan. A vote was called, motion carried. The meeting adjourned at 3:15PM.

Port Malabar Holiday Park Profit & Loss Budget Performance November 2015

Ordinary Income/Expense	Nov 15	Oct - Nov 15	Annual Budget	\$ Budget Left	% Budget Used
Income					
325 - Special Assessments					
0325200 - Gross Assessments	348,693.17	348,693.17	1,476,288.00	1,127,594.83	23.62%
0325230 - Assessment Adjustments	-14,399.25	-14,399.25	-51,788.00	-37,388.75	27.8%
0325295 - Transferred to Debt Service Fund	-21,849.25	-43,698.50	-262,200.00	-218,501.50	16.67%
Total 325 - Special Assessments	312,444.67	290,595.42	1,162,300.00	871,704.58	25.0%
334-389 - Other Revenue Sources					
0341900 - Service Charges	709.75	1,930.65	5,000.00	3,069.35	38.61%
0361100 - Interest Income	182.24	366.12	2,500.00	2,133.88	14.65%
0369900 - Other Income	0.00	1,493.00	2,000.00	507.00	74.65%
0369902 - Laundry Income	0.00	152.50	1,000.00	847.50	15.25%
0369903 - Property Maintenance Income	0.00	0.00	0.00	0.00	0.0%
0389400 - Proprietary- Grants & Donations	0.00	0.00	0.00	0.00	0.0%
0389800 - Proprietary- Private contr	0.00	0.00	0.00	0.00	0.0%
Total 334-389 - Other Revenue Sources	891.99	3,942.27	10,500.00	6,557.73	37.55%
8381100 - Appropriated PY Reserves	0.00	0.00	47,000.00	47,000.00	0.0%
Total Income	313,336.66	294,537.69	1,219,800.00	925,262.31	24.15%
Gross Profit	313,336.66	294,537.69	1,219,800.00	925,262.31	24.15%
Expense					
511 - Gen Govt- Legislative					
0511451 - Board Bond Ins	42.33	184.66	700.00	515.34	26.38%
0511491 - Election Fees	0.00	0.00	1,600.00	1,600.00	0.0%
0511522 - Uniforms- Board	0.00	0.00	200.00	200.00	0.0%
Total 511 - Gen Govt- Legislative	42.33	184.66	2,500.00	2,315.34	7.39%
512-513 - Gen Govt- Exec, Fin & Admin					
0512130 - Payroll - Executive	4,051.57	8,238.18	49,250.00	41,011.82	16.73%
0512210 - Payroll Taxes - Executive	336.33	692.28	4,200.00	3,507.72	16.48%
0512230 - Health Insurance - Executive	730.70	1,461.38	8,000.00	6,538.62	18.27%
0512240 - Workers Comp Ins- Executive	259.02	518.04	2,800.00	2,281.96	18.5%
0512400 - Travel Reimb - Executive	0.00	0.00	200.00	200.00	0.0%
0512551 - Education/Training- Exec	0.00	0.00	1,000.00	1,000.00	0.0%

Port Malabar Holiday Park Profit & Loss Budget Performance November 2015

	Nov 15	Oct - Nov 15	Annual Budget	\$ Budget Left	% Budget Used
0513130 · Payroll - Admin	4,352.89	8,415.62	56,550.00	48,134.38	14.88%
0513210 · Payroll Taxes - Admin	358.27	690.91	4,455.00	3,764.09	15.51%
0513230 · Health Insurance - Admin	830.55	1,661.10	10,200.00	8,538.90	16.29%
0513240 · Workers Comp Ins - Admin	239.21	478.42	2,170.00	1,691.58	22.05%
0513321 · Professional Fees - Auditing	3,000.00	3,000.00	11,500.00	8,500.00	26.09%
0513322 · Contract Accounting Services	825.00	1,650.00	10,200.00	8,550.00	16.18%
0513340 · Payroll-related Services	149.00	298.00	2,200.00	1,902.00	13.55%
0513341 · Temporary Office Services	0.00	0.00	500.00	500.00	0.0%
0513400 · Travel Reimb- Admin	0.00	0.00	200.00	200.00	0.0%
0513421 · Postage	0.00	152.22	1,400.00	1,247.78	10.87%
0513441 · Equipment Lease- Office	135.46	270.92	2,000.00	1,729.08	13.55%
0513462 · R&M Office Equipment	75.00	75.00	1,000.00	925.00	7.5%
0513471 · Deed Restriction Revision Exp	0.00	0.00	0.00	0.00	0.0%
0513495 · Advertising Legal	0.00	0.00	1,800.00	1,800.00	0.0%
0513496 · Bank Charges	0.00	0.00	300.00	300.00	0.0%
0513497 · Advertising - Office	910.69	910.69	0.00	-910.69	100.0%
0513499 · Non Capitalized Equip- Office	313.36	454.91	1,500.00	1,045.09	30.33%
0513510 · Office Expense	488.10	892.83	5,000.00	4,107.17	17.86%
Total 512-513 · Gen Govt- Exec, Fin & Admin	17,055.15	29,860.50	176,425.00	146,564.50	16.93%
514 · Gen Govt- Legal Counsel					
0514311 · Professional Fees - Legal	0.00	315.00	4,000.00	3,685.00	7.88%
0514312 · Legal - Deed Rest. Enf.	0.00	0.00	4,000.00	4,000.00	0.0%
Total 514 · Gen Govt- Legal Counsel	0.00	315.00	8,000.00	7,685.00	3.94%
519 · Gen Govt- Other Gen Govt					
0519411 · Telephone & Communications	906.05	1,499.25	6,500.00	5,000.75	23.07%
0519431 · Utilities - Electric	5,064.32	9,716.77	60,000.00	50,283.23	16.2%
0519432 · Utilities - Gas	0.00	350.74	2,000.00	1,649.26	17.54%
0519433 · Utilities - Water & Sewer	209.21	537.46	5,000.00	4,462.54	10.75%
0519434 · Storm Water Management	155.33	820.84	3,100.00	2,279.16	26.48%
0519442 · Equipment Lease- General	95.00	190.00	1,200.00	1,010.00	15.83%
0519451 · Insurance - Liability	740.75	1,481.50	10,000.00	8,518.50	14.82%
0519452 · Insurance - Property	1,278.48	2,556.96	14,700.00	12,143.04	17.39%

Port Malabar Holiday Park Profit & Loss Budget Performance November 2015

	Nov 15	Oct - Nov 15	Annual Budget	\$ Budget Left	% Budget Used
0519452 · Property Maintenance Expense	0.00	0.00	4,500.00	4,500.00	0.0%
0519491 · Cable - TV	14,151.39	28,302.78	176,200.00	147,897.22	16.06%
0519497 · Other Expense	1.07	1.07	100.00	98.93	1.07%
0519499 · Non-Cap Equipment- Gen Govt	0.00	0.00	500.00	500.00	0.0%
0519521 · Supplies Decals & Badges	0.00	0.00	800.00	800.00	0.0%
0519541 · Taxes, Fees & Licenses	1,505.98	1,680.98	30,500.00	28,819.02	5.51%
Total 519 · Gen Govt- Other Gen Govt	24,107.58	47,138.35	315,100.00	267,961.65	14.96%
529 · Public Safety- Other Public Saf					
0529130 · Payroll - Gate	7,142.80	14,423.15	91,135.00	76,711.85	15.83%
0529210 · Payroll Taxes - Gate	616.42	1,244.70	8,100.00	6,855.30	15.37%
0529230 · Health Insurance - Gate	0.00	0.00	0.00	0.00	0.0%
0529240 · Workers Comp Ins- Gate	469.75	939.50	5,000.00	4,060.50	18.79%
0529460 · R&M Gate	0.00	475.00	1,700.00	1,225.00	27.94%
0529490 · Flags	36.05	36.05	300.00	263.95	12.02%
0529499 · Non Capitalize Equip- Gate	0.00	424.16	300.00	-124.16	141.39%
0529520 · Supplies - Gate	157.01	171.54	1,000.00	828.46	17.15%
0529521 · Uniforms- Gate	294.45	294.45	200.00	-94.45	147.23%
Total 529 · Public Safety- Other Public Saf	8,716.48	18,008.55	107,735.00	89,726.45	16.72%
539 · Physical Env- Other Phys Env					
0539130 · Payroll - Custodians	5,511.92	11,145.86	80,000.00	68,854.14	13.93%
0539210 · Payroll Taxes - Custodial	467.43	945.13	6,600.00	5,654.87	14.32%
0539230 · Health Ins- Custodial	1,002.16	2,004.32	12,400.00	10,395.68	16.16%
0539240 · Workers Comp Ins-Custodial	348.99	697.98	4,375.00	3,677.02	15.95%
0539400 · Travel Reimbursement Custodial	0.00	0.00	100.00	100.00	0.0%
0539461 · R&M Buildings	2,168.36	2,280.62	4,000.00	1,719.38	57.02%
0539462 · R&M Lighting- Rec Center	134.90	134.90	1,500.00	1,365.10	8.99%
0539463 · R&M Equipment	1,011.75	1,139.25	3,000.00	1,860.75	37.98%
0539499 · Non Capitalized Equip-Custodial	113.16	205.21	800.00	594.79	25.65%
0539520 · Custodial Supplies	162.18	1,194.86	4,000.00	2,805.14	29.87%
0539521 · Uniforms- Custodial	0.00	102.70	200.00	97.30	51.35%
Total 539 · Physical Env- Other Phys Env	10,920.85	19,850.83	116,975.00	97,124.17	16.97%
541 · Transportation- Road & Street					

Port Malabar Holiday Park Profit & Loss Budget Performance November 2015

	Nov 15	Oct - Nov 15	Annual Budget	\$ Budget Left	% Budget Used
0541461 · R&M Streets	0.00	6,876.00	1,000.00	-5,876.00	687.6%
0541463 · R&M Signage	53.98	53.98	900.00	846.02	6.0%
0541464 · R&M Drainage	130.00	740.00	2,600.00	1,860.00	28.46%
Total 541 · Transportation- Road & Street	183.98	7,669.98	4,500.00	-3,169.98	170.44%
572 · Culture/Rec- Parks & Recreation					
0572130 · Payroll - Grounds Crew	11,978.46	24,199.82	151,135.00	126,935.18	16.01%
0572210 · Payroll Taxes - Grounds	1,025.15	2,071.03	14,785.00	12,713.97	14.01%
0572230 · Health Insurance-Grounds	1,873.51	3,747.02	23,200.00	19,452.98	16.15%
0572240 · Workers Comp Ins-Grounds	738.89	1,477.78	8,200.00	6,722.22	18.02%
0572341 · Contract Svcs - Lawn Crew	5,501.65	12,206.21	63,000.00	50,793.79	19.38%
0572342 · Landscape Management	180.00	3,615.00	8,000.00	4,385.00	45.19%
0572431 · Landscape Trash Removal	145.00	290.00	2,200.00	1,910.00	13.18%
0572461 · R&M Grounds Equipment	305.58	937.73	7,000.00	6,062.27	13.4%
0572462 · R&M Pools & Rec Facilities	2,005.84	3,384.19	18,000.00	14,615.81	18.8%
0572463 · R&M Irrigation System	0.00	170.02	2,500.00	2,329.98	6.8%
0572464 · Sound Wall Maintenance	0.00	0.00	1,000.00	1,000.00	0.0%
0572468 · Vehicle Repair	0.00	171.77	2,000.00	1,828.23	8.59%
0572499 · Non Capitalized Equip-Grounds	95.82	133.88	2,500.00	2,366.12	5.36%
0572521 · Supplies - Grounds	357.53	581.40	4,500.00	3,918.60	12.92%
0572522 · Fuel	598.84	1,382.01	15,000.00	13,617.99	9.21%
0572524 · Supplies Recreational	0.00	0.00	1,800.00	1,800.00	0.0%
0572525 · Uniforms- Grounds	-0.10	291.55	450.00	158.45	64.79%
0572526 · Landscape Supplies	258.96	566.17	3,300.00	2,733.83	17.16%
0572551 · Education/Training- Parks & Rec	0.00	0.00	300.00	300.00	0.0%
Total 572 · Culture/Rec- Parks & Recreation	25,065.13	55,225.58	328,870.00	273,644.42	16.79%
701 · Capital Outlay					
0519621 · Cap Outlay-Buildings & Imp	0.00	0.00	92,695.00	92,695.00	0.0%
0519631 · Cap Outlay-Infrastructure	0.00	0.00	32,000.00	32,000.00	0.0%
0519641 · Cap Outlay-Grounds Equipment	0.00	0.00	18,000.00	18,000.00	0.0%
0519642 · Cap Outlay-Furn, Fixt & Eq	0.00	0.00	2,000.00	2,000.00	0.0%
Total 701 · Capital Outlay	0.00	0.00	144,695.00	144,695.00	0.0%
8000097 · void	0.00	0.00		0.00	

Port Malabar Holiday Park Profit & Loss Budget Performance November 2015

	Nov 15	Oct - Nov 15	Annual Budget	\$ Budget Left	% Budget Used
8000099 - Contingency Expense	0.00	0.00	15,000.00	15,000.00	0.0%
8581100 - Budgeted Return to Reserves	0.00	0.00	0.00	0.00	0.0%
Total Expense	86,091.50	178,253.45	1,219,800.00	1,041,546.55	14.61%
Net Ordinary Income	227,245.16	116,284.24	0.00		
Other Income/Expense					
Other Income					
2325200 - From Gross Assessments- DebtSvc	21,849.25	43,698.50	262,200.00	218,501.50	16.67%
Total Other Income	21,849.25	43,698.50	262,200.00	218,501.50	16.67%
Other Expense					
517 - Gen Govt Svcs- Debt Svc Payment					
2517710 - Principal Expense	20,069.73	40,166.63	238,700.00	198,533.37	16.83%
2517720 - Interest Expense	1,779.52	3,531.87	23,500.00	19,968.13	15.03%
Total 517 - Gen Govt Svcs- Debt Svc Payment	21,849.25	43,698.50	262,200.00	218,501.50	16.67%
8000098 - Ask Accountant	0.00	0.00		0.00	
Total Other Expense	21,849.25	43,698.50	262,200.00	218,501.50	16.67%
Net Other Income	0.00	0.00	0.00		
Net Income	227,245.16	116,284.24	0.00		

Port Malabar Holiday Park **Income & Expense by Fund** November 2015

	00 General		02 Debt Svc		TOTAL	
	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15
Ordinary Income/Expense						
Income						
325 - Special Assessments						
0325200 - Gross Assessments	348,693.17	348,693.17	0.00	0.00	348,693.17	348,693.17
0325290 - Assessment Adjustments	-14,399.25	-14,399.25	0.00	0.00	-14,399.25	-14,399.25
0325295 - Transferred to Debt Service Fund	-21,849.25	-43,698.50	0.00	0.00	-21,849.25	-43,698.50
Total 325 - Special Assessments	312,444.67	290,595.42	0.00	0.00	312,444.67	290,595.42
334-389 - Other Revenue Sources						
0341900 - Service Charges	709.75	1,930.65	0.00	0.00	709.75	1,930.65
0361100 - Interest Income	182.24	366.12	0.00	0.00	182.24	366.12
0369900 - Other Income	0.00	1,493.00	0.00	0.00	0.00	1,493.00
0369902 - Laundry Income	0.00	152.50	0.00	0.00	0.00	152.50
Total 334-389 - Other Revenue Sources	891.99	3,942.27	0.00	0.00	891.99	3,942.27
Total Income	313,336.66	294,537.69	0.00	0.00	313,336.66	294,537.69
Gross Profit	313,336.66	294,537.69	0.00	0.00	313,336.66	294,537.69
Expense						
511 - Gen Govt- Legislative						
0511451 - Board Bond Ins	42.33	184.66	0.00	0.00	42.33	184.66
Total 511 - Gen Govt- Legislative	42.33	184.66	0.00	0.00	42.33	184.66
512-513 - Gen Govt- Exec, Fin & Admin						
0512130 - Payroll - Executive	4,051.57	8,238.18	0.00	0.00	4,051.57	8,238.18
0512210 - Payroll Taxes - Executive	336.33	692.28	0.00	0.00	336.33	692.28
0512230 - Health Insurance - Executive	730.70	1,461.38	0.00	0.00	730.70	1,461.38
0512240 - Workers Comp Ins- Executive	259.02	518.04	0.00	0.00	259.02	518.04
0513130 - Payroll - Admin	4,352.89	8,415.62	0.00	0.00	4,352.89	8,415.62
0513210 - Payroll Taxes - Admin	358.27	690.91	0.00	0.00	358.27	690.91
0513230 - Health Insurance - Admin	830.55	1,661.10	0.00	0.00	830.55	1,661.10
0513240 - Workers Comp Ins - Admin	239.21	478.42	0.00	0.00	239.21	478.42
0513321 - Professional Fees - Auditing	3,000.00	3,000.00	0.00	0.00	3,000.00	3,000.00
0513322 - Contract Accounting Services	825.00	1,650.00	0.00	0.00	825.00	1,650.00
0513340 - Payroll-related Services	149.00	298.00	0.00	0.00	149.00	298.00
0513421 - Postage	0.00	152.22	0.00	0.00	0.00	152.22
0513441 - Equipment Lease- Office	135.46	270.92	0.00	0.00	135.46	270.92
0513462 - R&M Office Equipment	75.00	75.00	0.00	0.00	75.00	75.00
0513497 - Advertising - Office	910.69	910.69	0.00	0.00	910.69	910.69
0513499 - Non Capitalized Equip- Office	313.36	454.91	0.00	0.00	313.36	454.91
0513510 - Office Expense	488.10	892.83	0.00	0.00	488.10	892.83
Total 512-513 - Gen Govt- Exec, Fin & Admin	17,055.15	29,860.50	0.00	0.00	17,055.15	29,860.50
514 - Gen Govt- Legal Counsel						
0514311 - Professional Fees - Legal	0.00	315.00	0.00	0.00	0.00	315.00

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Accrual Basis

Port Malabar Holiday Park Income & Expense by Fund November 2015

	00 General		02 Debt Svc		TOTAL	
	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15
Total 514 - Gen Govt- Legal Counsel	0.00	315.00	0.00	0.00	0.00	315.00
519 - Gen Govt- Other Gen Govt						
0519411 - Telephone & Communications	906.05	1,499.25	0.00	0.00	906.05	1,499.25
0519431 - Utilities - Electric	5,064.32	9,716.77	0.00	0.00	5,064.32	9,716.77
0519432 - Utilities - Gas	0.00	350.74	0.00	0.00	0.00	350.74
0519433 - Utilities - Water & Sewer	209.21	537.46	0.00	0.00	209.21	537.46
0519434 - Storm Water Management	155.33	820.84	0.00	0.00	155.33	820.84
0519442 - Equipment Lease- General	95.00	190.00	0.00	0.00	95.00	190.00
0519451 - Insurance - Liability	740.75	1,481.50	0.00	0.00	740.75	1,481.50
0519452 - Insurance - Property	1,278.48	2,556.96	0.00	0.00	1,278.48	2,556.96
0519491 - Cable - TV	14,151.39	28,302.78	0.00	0.00	14,151.39	28,302.78
0519497 - Other Expense	1.07	1.07	0.00	0.00	1.07	1.07
0519541 - Taxes, Fees & Licenses	1,505.98	1,680.98	0.00	0.00	1,505.98	1,680.98
Total 519 - Gen Govt- Other Gen Govt	24,107.58	47,138.35	0.00	0.00	24,107.58	47,138.35
529 - Public Safety- Other Public Saf						
0529130 - Payroll - Gate	7,142.80	14,423.15	0.00	0.00	7,142.80	14,423.15
0529210 - Payroll Taxes - Gate	616.42	1,244.70	0.00	0.00	616.42	1,244.70
0529240 - Workers Comp Ins- Gate	469.75	939.50	0.00	0.00	469.75	939.50
0529460 - R&M Gate	0.00	475.00	0.00	0.00	0.00	475.00
0529490 - Flags	36.05	36.05	0.00	0.00	36.05	36.05
0529499 - Non Capitalize Equip- Gate	0.00	424.16	0.00	0.00	0.00	424.16
0529520 - Supplies - Gate	157.01	171.54	0.00	0.00	157.01	171.54
0529521 - Uniforms- Gate	294.45	294.45	0.00	0.00	294.45	294.45
Total 529 - Public Safety- Other Public Saf	8,716.48	18,008.55	0.00	0.00	8,716.48	18,008.55
539 - Physical Env- Other Phys Env						
0539130 - Payroll - Custodians	5,511.92	11,145.86	0.00	0.00	5,511.92	11,145.86
0539210 - Payroll Taxes - Custodial	467.43	945.13	0.00	0.00	467.43	945.13
0539230 - Health Ins- Custodial	1,002.16	2,004.32	0.00	0.00	1,002.16	2,004.32
0539240 - Workers Comp Ins-Custodial	348.99	697.98	0.00	0.00	348.99	697.98
0539461 - R&M Buildings	2,168.36	2,280.62	0.00	0.00	2,168.36	2,280.62
0539462 - R&M Lighting- Rec Center	134.90	134.90	0.00	0.00	134.90	134.90
0539463 - R&M Equipment	1,011.75	1,139.25	0.00	0.00	1,011.75	1,139.25
0539499 - Non Capitalized Equip-Custodial	113.16	205.21	0.00	0.00	113.16	205.21
0539520 - Custodial Supplies	162.18	1,194.86	0.00	0.00	162.18	1,194.86
0539521 - Uniforms- Custodial	0.00	102.70	0.00	0.00	0.00	102.70
Total 539 - Physical Env- Other Phys Env	10,920.85	19,850.83	0.00	0.00	10,920.85	19,850.83
541 - Transportation- Road & Street						
0541461 - R&M Streets	0.00	6,876.00	0.00	0.00	0.00	6,876.00
0541463 - R&M Signage	53.98	53.98	0.00	0.00	53.98	53.98
0541464 - R&M Drainage	130.00	740.00	0.00	0.00	130.00	740.00
Total 541 - Transportation- Road & Street	183.98	7,669.98	0.00	0.00	183.98	7,669.98

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Accrual Basis

Port Malabar Holiday Park Income & Expense by Fund November 2015

	00 General		02 Debt Svc		TOTAL	
	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15	Nov 15	Oct - Nov 15
572 · Culture/Rec- Parks & Recreation						
0572130 · Payroll - Grounds Crew	11,978.46	24,199.82	0.00	0.00	11,978.46	24,199.82
0572210 · Payroll Taxes - Grounds	1,025.15	2,071.03	0.00	0.00	1,025.15	2,071.03
0572230 · Health Insurance-Grounds	1,873.51	3,747.02	0.00	0.00	1,873.51	3,747.02
0572240 · Workers Comp Ins-Grounds	738.89	1,477.78	0.00	0.00	738.89	1,477.78
0572341 · Contract Svcs - Lawn Crew	5,501.65	12,206.21	0.00	0.00	5,501.65	12,206.21
0572342 · Landscape Management	180.00	3,615.00	0.00	0.00	180.00	3,615.00
0572431 · Landscape Trash Removal	145.00	290.00	0.00	0.00	145.00	290.00
0572461 · R&M Grounds Equipment	305.58	937.73	0.00	0.00	305.58	937.73
0572462 · R&M Pools & Rec Facilities	2,005.84	3,384.19	0.00	0.00	2,005.84	3,384.19
0572463 · R&M Irrigation System	0.00	170.02	0.00	0.00	0.00	170.02
0572468 · Vehicle Repair	0.00	171.77	0.00	0.00	0.00	171.77
0572499 · Non Capitalized Equip-Grounds	95.82	133.88	0.00	0.00	95.82	133.88
0572521 · Supplies - Grounds	357.53	581.40	0.00	0.00	357.53	581.40
0572522 · Fuel	598.84	1,382.01	0.00	0.00	598.84	1,382.01
0572525 · Uniforms- Grounds	-0.10	291.55	0.00	0.00	-0.10	291.55
0572526 · Landscape Supplies	258.96	566.17	0.00	0.00	258.96	566.17
Total 572 · Culture/Rec- Parks & Recreation	25,065.13	55,225.58	0.00	0.00	25,065.13	55,225.58
Total Expense	86,091.50	178,253.45	0.00	0.00	86,091.50	178,253.45
Net Ordinary Income	227,245.16	116,284.24	0.00	0.00	227,245.16	116,284.24
Other Income/Expense						
Other Income						
2325200 · From Gross Assessments- DebtSvc	0.00	0.00	21,849.25	43,698.50	21,849.25	43,698.50
Total Other Income	0.00	0.00	21,849.25	43,698.50	21,849.25	43,698.50
Other Expense						
517 · Gen Govt Svcs- Debt Svc Payment						
2517710 · Principal Expense	0.00	0.00	20,069.73	40,166.63	20,069.73	40,166.63
2517720 · Interest Expense	0.00	0.00	1,779.52	3,531.87	1,779.52	3,531.87
Total 517 · Gen Govt Svcs- Debt Svc Payment	0.00	0.00	21,849.25	43,698.50	21,849.25	43,698.50
Total Other Expense	0.00	0.00	21,849.25	43,698.50	21,849.25	43,698.50
Net Other Income	0.00	0.00	0.00	0.00	0.00	0.00
Net Income	227,245.16	116,284.24	0.00	0.00	227,245.16	116,284.24

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Port Malabar Holiday Park
A/R Aging Summary
 As of November 30, 2015

	<u>Current</u>	<u>1 - 30</u>	<u>31 - 60</u>	<u>61 - 90</u>	<u>> 90</u>	<u>TOTAL</u>
1042 Moonlight	0.00	0.00	0.00	0.00	375.00	375.00
105 Holiday Park Blvd	0.00	0.00	0.00	0.00	957.33	957.33
1071 Wood Ct	0.00	0.00	0.00	0.00	957.33	957.33
1074 Moonlight Ct	0.00	0.00	0.00	0.00	957.33	957.33
1111 Seminole Ct	0.00	0.00	0.00	0.00	125.00	125.00
1183 Greenview	0.00	0.00	0.00	0.00	275.00	275.00
1214 Shell Ct	0.00	0.00	0.00	0.00	125.00	125.00
1285 Dove Ct	0.00	0.00	0.00	0.00	275.00	275.00
140 Holiday Park Blvd	0.00	0.00	0.00	0.00	957.33	957.33
146 Holiday Park Blvd	0.00	0.00	0.00	0.00	235.00	235.00
194 Holiday Park Blvd	0.00	0.00	0.00	0.00	275.00	275.00
220 Blossom	0.00	0.00	0.00	0.00	125.00	125.00
240 Berry Ct	0.00	0.00	0.00	0.00	957.33	957.33
357 Holiday Park Blvd	0.00	0.00	0.00	0.00	475.00	475.00
383 Holiday Park Blvd	0.00	0.00	0.00	0.00	50.00	50.00
628 Candle Ct	0.00	0.00	0.00	0.00	125.00	125.00
Brevard County Tax Collector	0.00	0.00	-45.91	45.91	0.00	0.00
FMIT Ins- cust	0.00	0.00	1,493.00	0.00	0.00	1,493.00
TOTAL	<u>0.00</u>	<u>0.00</u>	<u>1,447.09</u>	<u>45.91</u>	<u>7,246.65</u>	<u>8,739.65</u>

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Port Malabar Holiday Park
A/P Aging Summary
 As of November 30, 2015

	Current	1 - 30	31 - 60	61 - 90	> 90	TOTAL
A L Phoenix Construction	0.00	1,483.98	0.00	0.00	0.00	1,483.98
AT&T 2240	0.00	305.59	0.00	0.00	0.00	305.59
AT&T 6636 Gate	0.00	300.07	0.00	0.00	0.00	300.07
AT&T 8304 Grounds fax	0.00	145.56	0.00	0.00	0.00	145.56
Berman Hopkins	3,000.00	0.00	0.00	0.00	0.00	3,000.00
Brevard Locksmith & Bicycle Shop	0.00	0.00	0.00	0.00	-21.66	-21.66
CAPITAL OFFICE PROD	45.99	149.96	0.00	0.00	0.00	195.95
Eastside Mower	0.00	47.91	0.00	0.00	0.00	47.91
FL Today	0.00	910.69	0.00	0.00	0.00	910.69
FPL 0034	0.00	1,796.24	0.00	0.00	0.00	1,796.24
FPL 1245	0.00	68.12	0.00	0.00	0.00	68.12
FPL 3047	0.00	359.29	0.00	0.00	0.00	359.29
FPL 3061	0.00	56.38	0.00	0.00	0.00	56.38
FPL 3258	0.00	2,715.92	0.00	0.00	0.00	2,715.92
FPL 9069	0.00	68.37	0.00	0.00	0.00	68.37
In The Swim	26.45	190.85	0.00	0.00	0.00	217.30
Lincoln Equipment	0.00	44.26	0.00	0.00	0.00	44.26
Manpower	0.00	1,333.97	0.00	0.00	0.00	1,333.97
Poolsure	0.00	-859.65	0.00	0.00	0.00	-859.65
Southern Fire	568.00	0.00	0.00	0.00	0.00	568.00
World Electronics	520.00	0.00	0.00	0.00	0.00	520.00
TOTAL	4,160.44	9,117.51	0.00	0.00	-21.66	13,256.29

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Accrual Basis

Port Malabar Holiday Park

Balance Sheet

As of November 30, 2015

	Nov 30, 15
ASSETS	
Current Assets	
Checking/Savings	
0101000 · TD Operating	146,393.91
0101500 · TD Fixed Rate Account	836,049.29
0102100 · Petty Cash	1,986.90
0104100 · SBA - Operating Account	81,484.70
Total Checking/Savings	1,065,914.80
Accounts Receivable	
0115100 · Accounts Receivable	8,739.65
Total Accounts Receivable	8,739.65
Total Current Assets	1,074,654.45
Fixed Assets	
0161900 · Land	223,836.00
0162900 · Buildings & Improvements	1,044,659.39
0163900 · AD - Buildings & Improvements	-728,169.00
0164900 · Infrastructure	3,311,871.73
0165900 · AD - Infrastructure	-743,081.84
0166910 · Furn, Fixtures & Equipment	97,091.72
0166920 · Grounds Equipment	66,477.21
0166930 · Computer Software	2,187.85
0167910 · AD - Furn, Fixtures & Equipment	-83,056.70
0167920 · AD - Grounds Equipment	-39,839.65
0167930 · AD - Computer Software	-2,187.85
Total Fixed Assets	3,149,788.86
Other Assets	
0155000 · Prepaid Expenses	9,427.85
Total Other Assets	9,427.85
TOTAL ASSETS	4,233,871.16
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
0202000 · Accounts Payable	13,256.29
Total Accounts Payable	13,256.29
Credit Cards	
0202600 · Home Depot Acct	358.48
0202700 · Sunoco CC	598.84
0202800 · Ace Hardware Account	87.13
0202930 · SunTrust CC 9560	100.97
0202940 · SunTrust CC 2324	1,344.05
Total Credit Cards	2,489.47
Other Current Liabilities	
0203010 · Loan 1 Curr Portion - TD 5455	86,720.35
0203020 · Loan 2 Curr Portion - TD 2055	82,034.02
0203030 · Loan 3 Curr Portion - TD 9155	54,515.88
0216000 · Accrued Wages Payable	9,085.52
0217000 · Accrued Taxes Payable	764.38
0220000 · Customer Deposits	1,205.28
2215000 · Accrued Interest Payable	1,289.51
Total Other Current Liabilities	235,614.94
Total Current Liabilities	251,360.70

4:22 PM
12/21/15
Accrual Basis

Port Malabar Holiday Park
Balance Sheet
As of November 30, 2015

	<u>Nov 30, 15</u>
Long Term Liabilities	
0203910 · Loan 1- TD 5455	234,274.75
0203920 · Loan 2- TD 2055	467,438.09
0203930 · Loan 3- TD 9155	<u>282,848.55</u>
Total Long Term Liabilities	<u>984,561.39</u>
Total Liabilities	1,235,922.09
Equity	
0271000 · Fund Balance- Unreserved	822,384.00
0274000 · Invested in capital assets	1,826,441.00
8007 · Retained Earnings	232,839.83
Net Income	<u>116,284.24</u>
Total Equity	<u>2,997,949.07</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,233,871.16</u></u>

Loan Balances at Month-End

	<u>Loan 2055</u>	<u>Loan 9155</u>	<u>Loan 5455</u>
QB Loan Balances on 09/30/2015	549,472.11	337,364.43	320,995.10
Less Principal Pymt in Debt Service Fund Acct 00100002010000			
For Month			
Oct-15	-8,440.96	-4,509.05	-7,146.89
Nov-15	-8,429.53	-4,500.47	-7,139.73
Dec-15			
Jan-16			
Feb-16			
Mar-16			
Apr-16			
May-16			
Jun-16			
Jul-16			
Aug-16			
Sep-16			
Calculated Loan Balances for QuickBooks	532,601.62	328,354.91	306,708.48
ME Loan Balances Per Bank Statements	532,601.62	328,354.91	306,708.48
Difference	0.00	0.00	0.00

Sharon Johnson

From: Sandra Brown <accountable.bookkeeping@gmail.com>
Sent: Monday, January 04, 2016 7:44 PM
To: Sharon Johnson
Subject: New Letter of Engagement for Board
Attachments: Engagement- PMHP 2016-01-01.pdf

Hi Sharon,

Would you please add an agenda item for the 01/11 Board meeting to discuss the attached Letter of Engagement for my bookkeeping services. I have not raised my rates since 01/2013 and so the proposed new fee represents an increase of just under 5% per year.

Please give the board a copy of this email as well as the attached Letter of Engagement.

Thanks,
Sandy

Sandra Brown
Accountable Bookkeeping & Consulting LLC
www.AccountableBookkeeping-FL.com
321-271-0899 (cell)

Accountable Bookkeeping & Consulting LLC

PO Box 33804
Indianapolis, FL 32903
(321) 271-0899

Engagement Letter – Ongoing QuickBooks® Services

January 1, 2016

Board of Trustees
Port Malabar Holiday Park Recreation District
215 Holiday Park Blvd NE
Palm Bay, FL 32907-2196

Dear Board Members:

This letter describes the scope and limitations of the services to be provided to the District going forward and replaces the previous engagement letter dated 01/01/2013.

Services Provided

On a regular basis, not to exceed every two weeks, all accounting transactions for the District will be entered into your existing QuickBooks company file using your existing computer and software. This will include printing checks to pay bills and recording your biweekly payroll based on reports from your third party payroll provider.

On a monthly basis, bank reconciliations for all bank accounts will be performed and adjusting journal entries will be entered as necessary to track pre-paid expenses and other accruals to comply with the modified accrual system as required for government agencies. QuickBooks financial reports will be issued and filed in an appropriate binder for distribution to your Board of Trustees meetings.

Fiscal year-end QuickBooks financial reports and supporting documents will be provided in preparation for your annual CPA audit. Assistance will be provided, as needed, during the audit process and adjusting entries will be entered into QuickBooks resulting from the audit.

Services Not Provided

Accountable Bookkeeping & Consulting LLC will not audit or otherwise verify the data you provide. The services described above may provide QuickBooks or other reports that include financial information, however these reports are for internal management use only and may not be considered as audited financial statements. Legal services of any type are not provided. You have not requested the discovery of errors, misrepresentations, fraud, illegal acts, or theft. Therefore, procedures have not been designed or included to discover such acts, and you agree there are no requirements to do so.

What You Will Provide

You agree to provide certain information on a timely and periodic basis. These items include all the input such as bank statements, vendor information including W-9 forms when required, invoices (bills) and receipts, and any other information that may be required to complete the work of this engagement. These items and any other items obtained from you will be used without any further verification or investigation.

Accountable Bookkeeping & Consulting LLC

Dates of Service

This engagement will begin on Jan 1st, 2016 and will continue until cancelled in writing by either party with 30 days' notice.

Hardware and Software Warranties

During the course of the engagement, the purchase and installation of computer or technological hardware, software, communications, or services may be recommended. Warranties, to the extent they exist, are provided only by the manufacturer/vendor of those computer products.

Services Outside the Scope of this Letter

You may request additional services at a future date that are not contemplated by this engagement letter. In that situation, the scope and estimated cost of the additional services will be discussed and negotiated at that time. Engagements for additional services may necessitate that we issue a separate engagement letter to reflect the obligations of both parties.


Fees

The fee for these services will be at \$945 per month plus any out-of-pocket expenses for 2016. The fee will increase on January 01 of each year by an amount not to exceed 5%. Invoices will be submitted monthly and are payable on receipt or at the next scheduled bill-pay cycle.

Approvals

I have enjoyed having you as a client since August of 2008 and look forward to our continued relationship. Please date and sign a copy of this letter and return it to acknowledge your agreement with the terms of this engagement.

Sincerely yours,



Sandra B. Brown

Acknowledged:

Board President

Date

Cheryl Ennis

From: Sandra Brown <accountable.bookkeeping@gmail.com>
Sent: Wednesday, December 02, 2015 2:51 PM
To: Cheryl Ennis; Sharon Johnson
Subject: Computer upgrade

Hi Cheryl,

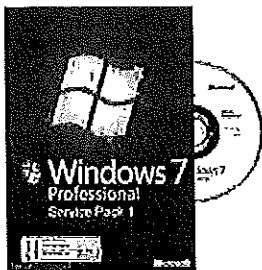
I hope you had a nice trip! I'm wondering who will be authorizing things once you leave? We ordered the new version of QB (2016) on Monday because it was on sale at a great price (Becky approved the purchase). But I've just discovered that it is not supported on XP so you'll have to get that operating system upgraded or perhaps a new computer is in order??

I spoke with Don Phillips and he says you might want to consider upgrading to Windows 7 on that computer because of it's age and resources. We probably want to wait until after the audit is complete though...

Thanks,
Sandy

Sandra Brown
Accountable Bookkeeping & Consulting LLC
www.AccountableBookkeeping-FL.com
321-271-0899 (cell)

2. Upgrade Accounting Workstation from Windows XP to Windows 7. Windows 7 Professional software is \$99.99 and it will take approximately 2 hours labor or \$140.00 to do the installation and updates and printer and software install after Windows 7 installation. **Total estimated cost: \$239.99**



Can Not Run QuickBooks
on Sandy without
Windows 7

Thank you,

After Audit

Don Phillips
CompuTech
321-795-6059
computech01@earthlink.net

From: Cheryl Ennis [<mailto:cennis@holidayparkfl.com>]
Sent: Wednesday, December 02, 2015 3:33 PM

Cheryl Ennis

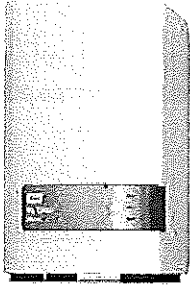
Quote

From: Don Phillips <computech01@earthlink.net>
Sent: Wednesday, December 02, 2015 10:11 PM
To: 'Cheryl Ennis'
Subject: RE: upgrade to window 7

Hi Cheryl,

I will also provide a quote for the Network Backup we spoke about.

1. Network Backup - Western Digital My Cloud Mirror 6tb NAS Server 2x3000gb WD Red NAS Drives



\$429.99

This Network attached Backup is **\$429.99** and plugs into a Ethernet or network cable and becomes available to all on the network. We can setup and automatic backup from each computer to this drive to secure your data. The Device has 2x 3GB Hard Drives, they are mirrored so that if one fails you do not lose your data. You just replace the bad drive if one fails and it rebuilds the Mirror. It would take approximately 2 hours labor or \$140.00 to setup the drive and setup the backup software on each of the workstations. **Total estimated cost: \$ 569.99**