



**BAREFOOT BAY
RECREATION DISTRICT**

Barefoot Bay Recreation District Regular Meeting
March 12, 2021 at 1:00 PM
Building D&E

Agenda

Please turn off all cell phones

- 1. Thought of the Day**
- 2. Pledge of Allegiance to the Flag**
- 3. Roll Call**
- 4. Presentations and Proclamations**
- 5. Approval of Minutes**
 - A. Approval of minutes dated February 23, 2021.
- 6. Treasurer's Report**
 - A. Treasurer's Report
- 7. Audience Participation**
- 8. Unfinished Business**
 - A. Phased Re-opening Discussion
- 9. New Business**
 - A. FY20 Audit Presentation
 - B. FY21 Budget Amendment: NRP Sales Proceeds
 - C. Building A Veterans' Hallway Electronic Display System
 - D. Building A Towers Roof Replacement
 - E. Waiver of Guest Pass Requirement for July 3, 2021 Celebration of 50th Anniversary
- 10. Manager's Report**
 - A. Community Manager's Report
- 11. Attorney's Report**
- 12. Incidental Trustee Remarks**
- 13. Adjournment**

If an individual decides to appeal any decision made by the Recreation District with respect to any matter considered at this meeting, a record of the proceedings will be required and the individual will need to ensure that a verbatim transcript of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based (FS 286.0105). Such person must provide a method for recording the proceedings verbatim.

Barefoot Bay Recreation District Regular Meeting



BAREFOOT BAY RECREATION DISTRICT

Board of Trustees Regular Meeting

February 23, 2021

7PM –Building D&E

Meeting Called to Order

The Barefoot Bay Recreation District Board of Trustees held a Meeting on February 26, 2021 Building D&E 1225 Barefoot Boulevard, Barefoot Bay, Florida. Mr. Klosky called the meeting to order at 7PM.

Pledge of Allegiance to the Flag

Led by Mr. Morrissey.

Roll Call

Present: Mr. Maino, Mr. Grunow, Mr. Nugent, Mr. Morrissey. Also, present, John W. Coffey, ICMA-CM, Community Manager, Cliff Repperger, General Counsel, Stephanie Brown, District Clerk, Rich Armington, Resident Relations Manager, Matt Goetz, Property Services Manager. Mr. Loveland was excused.

Mr. Grunow made a motion to amend the agenda by removing item 9F. Second by Mr. Nugent. Motion passed.

Presentations and Proclamations

None.

Approval of Minutes

Mr. Grunow made a motion to approve the BOT Regular Meeting minutes dated January 26, 2021 and Workshop minutes dated February 9, 2021. Second by Mr. Morrissey. Motion passed.

Treasurer's Report

Mr. Nugent made a motion to approve the Treasurer's Report for February 23, 2021 as read. Second by Mr. Morrissey. Motion passed.

Audience Participation

Mr. Coffey read a letter from Richard Schwatlow-636 Marlin Circle-voiced his concern about residents being allowed to speak and have their questions answered during BOT Regular Meetings.

Dawn Forsman-1072 Manila Drive-expressed her gratitude to staff for the improvements in Barefoot Bay. She also voiced her concern in regard to comments made to her from residents due to the Aqua Zumba classes timeframe. She spoke in favor adding an agenda item to a future meeting to allow Aqua Zumba to continue during the original time slot from 2-3pm.

Linda Goldsmith-803 Oleander Circle- wrote a letter in support of continuing the Aqua Zumba classes.

Bill Murphy-1449 Barefoot Circle-spoke in favor of Aqua Zumba classes remaining at the 2-3pm time slot.

Rebecca Greaves-567 Tarpon Drive-spoke in favor of continuing Aqua Zumba classes.



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Sally Thomas-610 Puffin Drive-spoke in favor of continuing Aqua Zumba classes.

Jeanne Thompson-528 Akee Drive-spoke in favor of continuing Aqua Zumba at the 2-3pm time slot.

Sheryl Morehouse-1336 Barefoot Circle-spoke in favor of continuing Aqua Zumba classes.

Melvin Phillips-1212 Paurotis Drive-spoke in favor of continuing Aqua Zumba classes.

Christiane Dyson-1000 Sebastian Rd-spoke in favor of Aqua Zumba classes.

Steve Burford-1068 Manila-suggested sun bathers use Pool #1 or another location to sunbathe during Aqua Zumba classes.

Wendy Zarick-1066 Royal Palm Drive-suggested allowing some sun bathers in during Aqua Zumba if there is enough space.

Gene Huppmann-610 Puffin Drive-spoke in favor of sun bathers relocating during Aqua Zumba.

Michelle Eli-731 Oleander Circle-spoke in favor of continuing Aqua Zumba classes.

Lorraine Andrews-spoke in favor of continuing Aqua Zumba.

Yvette Hicks-887 Pecan-spoke in favor of Aqua Zumba and asked for the status of reopening Pool #2.

Mary Miller-906 Jacaranda Drive- voiced her disapproval of the reduction of legal fees and costs for 1173 Waterway Drive.

Nancy Eisle-944 Barefoot Blvd-requested for residents to be allowed participate in the meetings outside of audience participation.

Sandy Coppola-422 Osprey-concern about RV storage costs. He also voiced his disapproval of raising RV storage costs.

Mr. Coffey stated that staff does not intend to change Aqua Zumba schedule from the current time slot of 2-3pm.

Unfinished Business

Violations Committee Appointments

Staff recommends the BOT appoint two property owners to the vacant alternate positions for 3-year terms.

Mr. Grunow made a motion to appoint Stephen Holmberg and Deanna Newman to the vacant alternate positions for 3-year terms. Second by Mr. Nugent. Motion passed 3-1. Mr. Morrissey dissents.



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Phased Re-Opening Discussion

Staff recommendation to go back to full capacity for Pool #1 and Pool #3 effective Feb 24, 2021. Once Pool #2 is re-opened, it will also be at full capacity.

Mr. Morrissey made a motion to go back to full capacity for Pool #1 and 3 effective Feb 24, 2021. Once Pool #2 is re-opened, it will also be at full capacity. Second by Mr. Grunow. Motion passed.

New Business

Request for Reduction of Legal Fees and Costs - 1173 Waterway Drive

Staff recommends the BOT approve the request by the homeowner to waive Legal fees.

Mr. Nugent made a motion to approve the request by the homeowner to waive Legal fees for 1173 Waterway Drive. No second. Motion died for lack of a second.

Mr. Grunow made a motion to discuss only. Second by Mr. Morrissey.

Mr. Grunow asked for additional clarification before voting. Mr. Coffey explained fees that were being waived and that BBRD staff concluded that there was no violation, which was the reason for approving the reduction of legal fees and costs.

Mr. Grunow amended his motion to approve the request by the homeowner to waive Legal fees for 1173 Waterway Drive. Second by Mr. Morrissey. Motion passed.

Architectural Review Control Committee (ARCC) Appointments

Staff recommends Re-appointing Melba Lochmandy to a 3-year term as a voting member.

Mr. Grunow made a motion to reappoint Melba Lochmandy to a 3-year term as a voting member. Second by Mr. Morrissey. Motion passed

Staff recommends Appointing a property owner to the vacant alternate position for a 3-year term.

Mr. Morrissey made a motion to appoint Joseph Klosky to the vacant alternate position for a 3-year term. Second by Mr. Grunow. Motion passed.

Staff recommends selecting a Trustee to serve as ARCC liaison for the remainder of calendar year 2021.

Mr. Grunow made a motion to appoint Mr. Morrissey to serve as ARCC liaison for the remainder of calendar year 2021. Second by Mr. Maino. Motion passed.



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FASD Conference Attendance: Chairman Emeritus Klosky

Staff recommends the BOT authorize Chairman Emeritus Klosky's attendance as an official BBRD liaison at the 2021 FASD Conference.

Mr. Morrissey made a motion to authorize Chairman Emeritus Klosky's attendance as an official BBRD liaison at the 2021 FASD Conference. Second by Mr. Nugent. Motion passed.

RV Storage Fee Recommendation

Staff recommends the BOT endorse the plan to modify the FY22 Working Draft Proposed Budget and five-year plan to increase the RV storage fees by \$5.00 a month for FY22, FY23, and FY24.

Mr. Grunow asked about the disadvantage of making the change during the fiscal year. Mr. Coffey responded that there would be some deferred receipts and less money in the bank.

Mr. Nugent made a motion to endorse the plan to modify the FY22 Working Draft Proposed Budget and five-year plan to increase the RV storage fees by \$5.00 a month for FY22 (effective May 1, 2021), FY23, and FY24 effective. Second by Mr. Morrissey. Motion passed.

Pool #2 Resurfacing Project: Confirmation of Change Orders #1 & #2

Staff recommends the BOT confirm the Community Manager's approval of change orders #1 and #2 at a total cost of \$6,176 to the Pool #2 resurfacing project being performed by Family Pools, Inc.

Mr. Grunow made a motion to confirm the Community Manager's approval of change orders #1 and #2 at a total cost of \$6,176 to the Pool #2 resurfacing project being performed by Family Pools, Inc. Second by Mr. Morrissey. Motion passed.

Request for "Shade" Meeting pursuant to Fla. Stat. Sec. 286.011.

Authorize "Shade" meeting to be publicly noticed and held on March 9, 2021 @ 10:30 a.m. in the Administration Building.

Mr. Maino asked questions about sealed minutes. Mr. Repperger responded by explaining the process and that the transcribed minutes would be available as a public record once the process has concluded.

Mr. Morrissey made a motion to Authorize "Shade" meeting to be publicly noticed and held on March 9, 2021 @ 10:30 a.m. in the Administration Building. Second by Mr. Grunow. Motion passed.

Manager's Report

Finance

Sale of NRP Property - BBRD received \$13,350 for the NRP's sale of 733 Hyacinth Circle. Staff will prepare a future budget amendment to recognize the receipts and replenishment to the NRP expenditure account.

Check from State's Unclaimed Property List - BBRD received \$3,915.95 from the State (unclaimed property) for uncashed checks from 2000.



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Website Transparency Improvements - The Finance Department has created a "Finance Weekly" page on the www.bbrrd.org where staff post on Fridays both the receipts and disbursements of the of the last week as well as the most recent bank reconciliation.

Resident Relations

ARCC Meeting 02/02/21

- 24 Consent Items – approved
- 12 Other Items – 8 approved, 1 approved with stipulations, 2 tabled for additional information.

ARCC Meeting 02/16/2021

- 2 Old Business – 1 approved, 1 denied.
- 23 Consent Items – approved
- 5 Other Items – 4 approved, 1 denied.

Next ARCC Meeting

- Scheduled for March 2nd in Bldg. D/E at 9am

VC Meeting 1/22/2021

- Cancelled due to majority of cases came into compliance.

VC Meeting 2/12/2021

- Cancelled due to majority of cases came into compliance.

VC Meeting 2/26/2021

- 14 cases are ready to present to the Committee.

Next Violations Committee Meeting

- Scheduled for March 12th in Bldg. D/E at 10am

Interesting Facts for January 2021

- 30 Homes were sold.
- 46 New badges made

Property Services

- Completed refurbishment of the men's and women's restroom at pool #2
- Traced a leak on the entry doors at Building A and repaired the drywall
- Conducted monthly fire extinguisher inspections
- Removed a dead palm tree near Periwinkle
- Cleaned out old truck to prep for sale
- Repaired broken lights and wiring at the 19th Hole parking lot
- Completed tree trimming utilizing the lift until the next time staff needs to rent a lift



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- Ordered replacement sheds for the rusted ones behind Building A
- Worked with county officials to straighten out registration issues for BBRD vehicles
- Replaced all the flags at the VGC
- Replaced trash receptacles on the walking path and around the lake
- Repaired broken Tennis post and replaced nets
- Edged Barefoot Blvd. and Veterans Way
- Replaced engine in Toro utility cart
- Replaced main pump at Pool #1
- Removed overgrown bushes at Periwinkle and Gladiolus center island

Golf-Pro Shop

- Tournaments (Call Pro Shop @ 664-3174 for details)
 - CVO (Sign up started February 15th)
 - March 6th
 - 8:30 am Shotgun
 - Limited to 72 players
 - Includes: Golf, Lunch, and prizes
 - Club Championship (Sign up starts March 1st)
 - March 19th & 20th
 - No Pre-Tournament dinner (Boxed lunch on first day tee time)
 - Pairings based on handicaps and flights. No shotgun start
 - beyond repair and a new one has been ordered
- Motor Watertronics has removed the second irrigation motor off site for service.
 - Pump 3 has been completed
 - Pump 2 will be shipped from California and extreme weather has affected shipment.
 - Watertronics will schedule install upon their receipt, inspection, and prep of motor

Food and Beverage

- **Twice a weekend outdoor music** is now scheduled, and revised entertainment calendars are available in Administration and at the Lounge and the 19th Hole.
- **50th Anniversary Celebration of Barefoot Bay** - The first meeting of a planning group to hold a 50th Anniversary Celebration of Barefoot Bay will be held on Thursday, February 25th. The event is planned for July 3rd and will include food, music, various activities during the day and closing with the annual fireworks display. Flyers will be posted with all the details as we draw closer to the event.

General Information

- **FY22 Working Draft Proposed Budget (WDPB) Update and Reminder** –. Key dates include:
 - No later than March 3rd: Submittal of the budget document to the Trustees.
 - No later than close of business March 5th: Electronic copies will be available on www.bbrd.org.
 - March 8th: Free paper copies of the Resident's FY22 WDPB will be available for pick up at the



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Administration Building.

- Budget workshops are at 7pm in Building D/E and scheduled for:
 - Tuesday March 16th
 - Thursday March 25th
 - Tuesday May 4th
 - Monday May 10th
- **CVO Golf Tournament** - Trustee Loveland was contacted by a member of the CVO inquiring if the Trustees want to sponsor a hole. In the past each Trustee has contributed \$10 towards the sponsorship.

Mr. Maino asked what the cost was to sponsor a hole. Mr. Coffey responded \$40/\$50.

Attorney's Report

Mr. Repperger stated that the DOR case status report today was emailed out today. He also explained the distinction between hard and legal costs in regard to the fees waived for 1173 Waterway Drive. Mr. Repperger stated that the Board of County Commission for Brevard County had a meeting to discuss utility options for Barefoot Bay. The utilities department presented three options for the waterway plan: Barefoot Bay's system remaining separate, remaining separate but upgraded or integrated into Brevard County's main waterway system. He also gave some benefits and consequences for all options and suggested forming a position on what BBRD would prefer.

Incidental Trustee Remarks

Mr. Grunow expressed his gratitude to Mr. Armington and his staff assisting with lowering DOR violation cases.

Mr. Morrissey asked for an update about the Beach Restroom project. Mr. Repperger responded that he spoke with the site engineer who is exploring getting a waiver/exemption for the pilings through FDEP.

Mr. Maino expressed his gratitude for adding bills paid under \$5,000 on the Treasurer's Report.

Adjournment

The next meeting will be on March 12, 2021 at 1pm in Building D/E

Mr. Nugent made a motion to adjourn. Mr. Maino adjourned.

Meeting adjourned at 8:44pm

Jeff Grunow, Secretary

Stephanie Brown, District Clerk

Barefoot Bay Recreation District

Treasurer's Report

March 12, 2021

Cash Balances in General Fund as of 3/4/21

Petty Cash Total Petty Cash: \$ 2,500.00

Operating Cash in Banks

MB&T Operating Account 3,201,185.79
Total Operating Accounts: 3,201,185.79

Interest Bearing Accounts

SBA Reserve Account 699,364.48
Total Interest Bearing Accounts: 699,364.48

Total Cash Balances in General Fund: \$ 3,903,050.27

Total Daily Deposits and Assessments Received for 2/16/21 - 3/4/21

Daily deposits: \$ 128,265.63
Assessments received: -
Total Deposits Received: \$ 128,265.63

Expenditures for 2/16/21 - 3/4/21

Check Number	Vendor	Description	Check Amount
56603	Florida State Golf Association	Handicap Fees	6,734.00
56606	Health First Health Plans Inc	Employee Health Insurance: 3/21	26,205.71
56619	TLC Engineering Solutions Inc	Lounge & Patio Reno, Shopping Center Roof/Electrical	31,466.86
56622	Watertronics	Repairs to Golf Irrigation Pump	5,259.05
56623	White Bird Law	Legal Fees: 1/21	15,458.00
56644	Family Pools Inc	Pool 2 Resurface	28,176.00
56645	Florida Power & Light Co	Electricity: 1/21	5,100.03
56662	Special District Services, Inc	Management Fees: 2/21	13,595.75
	Paychex	Net Payroll - PPE 2/14/21	59,641.27
	United States Treasury	Payroll Taxes - PPE 2/14/21	16,311.05
	Paychex	Net Payroll - PPE 2/28/21	58,818.98
	United States Treasury	Payroll Taxes - PPE 2/28/21	16,837.12
	Florida Department of Revenue	Sales Tax: 2/21	10,465.15

Total Expenditures \$5,000 and above: \$ 294,068.97

Expenditures under \$5,000: \$ 56,065.36

Total Expenditures: \$ 350,134.33

Board of Trustees

Date: Friday, March 12, 2021
Title: **Phased Re-opening Discussion**
Section & Item: 8.A
Department: Administration, District Clerk
Fiscal Impact: Unknown
Contact: John W. Coffey ICMA-CM, Community Manager
Attachments: BBRD reopening timeline, Re-opening history
Reviewed by
General Counsel: No
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Assessment of current conditions and consideration of further re-openings based on the conditions-based re-opening timeline.

Background and Summary Information

(Actions taken by the BOT and staff from Friday, May 8, 2020 through Friday, December 4, 2020 are listed as an attachment to this agenda memo.)

Friday, January 08, 2021

The BOT confirmed staff's recommendation to return the Administration Building to normal days of operations (has been closed on Fridays since early days of pandemic to reduce hourly employee costs) on Monday, January 11, 2020. Additionally, the BOT requested staff to develop a re-opening plan for the Billiard's Room and the Card Room in Building C (and to present it at the next regular meeting).

January 26, 2021

The following Building C re-opening was provided in response to direction of the BOT at the January 8, 2021 Meeting.

Building C re-opening plan

- All residents/guests must see pool host for temperature check before entry to Building C.
- The door facing building A will be posted as EXIT ONLY

Billiards' Room Specific Rules

- Will be open for normal hours of operation 9am-9pm with a maximum capacity of 4 persons
- Will be sanitized between users and closed for 15 minutes post fogging before reentry
- Cues sanitized by the pool host, Cues will be stored in the pool host equipment shed and issued upon request
- The center billiards table will be wrapped, caution taped and out of service until phase 4
- CDC social distancing guidelines will be encouraged to be followed

Card Room Specific Rules

- Will be open for normal hours of operation 9am-9pm
- Will be sanitized between set-ups and usage and closed for 15 minutes post fogging before reentry
- Groups will be asked to temporarily modify setups to coincide with CDC guidelines
- CDC social distancing guidelines will be encouraged to be followed

The BOT adopted the following recommendations from staff:

Billiards' Room

Re-open effective Tuesday, February 2, 2021, keeping the Card Room closed

Golf-Pro Shop

1. Start 8 minute tee times on February 1st
 - A. Allows staff time to receive ordered dividers for our fleet
 - B. Install dividers on fleet carts
 - C. Prepare staff functions for increased traffic
2. Adjust group sizes back to pre-pandemic levels
3. Return to a soft two rider per cart rule
 - A. Carts shall have two riders except for instances when all players in a foursome have their own cart. The Golf-Pro Shop Department is still trying to be as safe as possible so if a private cart owner wants to use his/her own cart without a rider it will be allowed until all remaining COVID-19 restrictions are lifted.
 - B. Group leaders have been asked to schedule their players in a manner that lessens the need for private cart owners to ride doubled up if they are concerned about COVID-19.

Food & Beverage

- Expand the number of Lakeside entertainment events from once a weekend to twice a weekend (i.e. Saturday and Sunday) beginning February 13, 2020.
- Limited capacity would remain at approximately 250 people. Food & Beverage has hosted multiple outdoor entertainment weekend events so far this month without any incidents or reports of COVID-19 outbreaks coming from the events.

February 23, 2021:

Pools

- The BOT confirmed staff's recommendation to implement Phase 4 (full capacity) at Pools 1 & 3 effective Wednesday, February 24, 2020 and at Pool #2 as soon as the pit replacement and resurfacing work are completed and Brevard County Health Department inspector authorizes resumption of use.

For consideration by the BOT at the March 12, 2021 meeting:

Food & Beverage

Shift Saturday street dances from afternoon to evening (6-10pm) effective May 1st.

Of note, May is also the traditional start of the summer time 2 Sunday afternoon street dances per month (versus the winter season practice of street dances every Sunday afternoon). May is an exception with one additional day, May 31st, Memorial Day as it is one of the most popular of the year (and can financially cover the required holiday pay for staff).

Staff does not anticipate any other re-opening recommendations at this time but will proffer any needed changes based on operational needs and COVID-19 conditions at the meeting.

Underlying the choices is probability that the more open BBRD buildings and amenities become the more likely future COVID-19 exposures will occur requiring temporary closures. The reader should note that under current BBRD Employee COVID-19 policies, all employees who are sent home for work related testing and/or who miss work for work related COVID-19 illnesses will be paid their scheduled hours. Therefore, the more COVID-19 exposures that occur, there will be a corresponding higher personnel cost to BBRD.

The following information (in italic) was contained within the May 8, 2020 agenda memo.

Due to the impact of the Coronavirus pandemic, Chairman Klosky and staff incrementally closed amenities and buildings starting on March 16th in accordance with state and federal guidelines and executive orders. Staff developed the attached conditions-based re-opening timeline that is based on the 3-phase re-opening guidance from the White House last month and being followed loosely by Governor DeSantis. Readers should infer any specific dates and should understand the proposed timeline is not meant to be rigidly implemented but was developed to provide a transparent means of the multi-steps staff will take in re-opening specific amenities and buildings.

The likelihood of subsequent spikes in infections in Florida and/or Brevard County may necessitate the temporary reversal of openings (i.e. restricting or closing specific amenities/buildings that were in one of the early phases of re-opening. Additionally, the public should not confuse BBRD phases with elements of phases identified by national, state or local leaders. While the four-phase proposal for BBRD is built upon the White House's three-phase proposal, the overwhelming number of residents who fall within the "vulnerable population" category requires a more cautious and graduated approach in re-opening to ensure maximum personal protection from the spread of the virus to staff and the public. Hence, staff developed the attached conditions-based timeline for re-openings in an attempt to provide maximum use of facilities while following guidelines to ensure the safety of residents, guests and staff.

Lastly, the reader should clearly understand that staff will not under any circumstances make the decision to re-open specific amenities/buildings without direct BOT approval in a public meeting. Most people understand the diverse range of opinions in BBRD regarding closures and re-opening and it is simply poor public policy for staff to make a decision (which will be poorly received by one side or the other in this issue) and then flood the individual Trustees with complaints and attend the next scheduled BOT meeting to seek a reversal of staff's actions. The BOT by pre-approving all re-openings will allow the public to participate in the initial decision-making process rather than seek to the BOT to later reverse a decision by staff.

A Conditions Based “Reopening BBRD” Timeline

The following BBRD re-opening timeline is conditions based. No specific dates are included or inferred. BBRD phases shall not occur before the corresponding State of Florida phase and may begin well after the similarly number State phase due to the demographical nature of BBRD residents. The following is meant to communicate the planned re-opening of BBRD facilities to the public. In the case of resurgence of coronavirus infections in Brevard County, closures and/or limitations of services/amenities will be in reverse order. Implementation of specific elements may be staggered depending upon conditions and staff. The Community Manager will not implement any of the phased openings without explicit BOT consent at a public meeting.

Phase 1

- Assumes continuation of 6 feet social distancing in groups of 10 or more
- The public will be given 3-7 days’ notice of re-opening which shall only occur on a Monday, Tuesday, Wednesday or Thursday.
- All employees will be provided personal protective equipment and hand sanitizers. Their use is optional and not mandatory. Those requesting additional personal measures will be accommodated when feasible.
- Residents/guests will have their temperatures taken prior to entrance into facilities. Entrance will be denied for those above an acceptable reading.
- 2 pools can re-open with reduced capacity and additional pool hosts
 - Pools #1 and #2 have work to be performed this summer. Each pool will be closed for the duration of the work while the other one will be open.
 - Residents/guests will have their temperatures taken prior to entrance into the pools. Entrance will be denied for those above the acceptable number
 - Capacity at pools will be the following:
 - #1: 27 people including staff
 - Pavilion, Picnic area, and Lakeside/behind the Lounge areas will remain closed
 - #2: 17 people including staff
 - #3: 17 people including staff
 - Residents/guests will be limited to 90 minutes at the pools ~~if there is a waiting line~~
 - Group activities are prohibited
 - Furniture will be spaced according to social distancing guidelines
- Beach parking will re-open
- Golf Course will remain on reduced tee times and one person per cart rule (two members of the same household may ride in the same cart)
- Pro Shop will continue to operate in a limited capacity basis
 - Members will continue to check in with Player Assistant
 - Entry will be limited to official business only
 - A maximum of 10 occupants and practiced social distance
 - Due to limited tee times, golfers will continue to be teamed up to complete a foursome
- Administration Building remain closed to the public
- Lounge and 19th Hole remain closed
- Meeting rooms remain closed

Phase 2

- Assumes continuation of social distancing and an increase in the number of people in groups exempt from guideline
- The public will be given 3-7 days' notice of implementation of phase which shall occur on a Monday.
- Residents/guests will have their temperatures taken prior to entrance into facilities. Entrance will be denied for those above an acceptable reading.
- A maximum of two pools will be open
 - Restrictions on capacity will be relaxed to "moderate" but not eliminated
 - Capacity at pools will be the following:
 - #1: 54 people including staff (excluding other areas listed below)
 - Pavilion: 18 people (reservations only)
 - Picnic area: 29 people (reservations only)
 - Lakeside/behind the Lounge areas will be open but will not have its own capacity (i.e. folks from the pool and Lounge can go there but there will be limited furniture set out)
 - #2: 27 people including staff
 - #3: 27 people including staff
 - Residents/guests will be limited to 90 minutes ~~at the pools if there is a waiting line~~
 - Group activities are prohibited
 - Furniture will be spaced according to social distancing guidelines
- Golf Course will remain on reduced tee times and one person per cart rule (two members of the same household may ride in the same cart)
- Pro Shop will continue to operate in a limited capacity basis
 - Members will continue to check in with Player Assistant
 - Entry will be limited to official business only
 - A maximum of 10 occupants and practiced social distance
 - Due to limited tee times, golfers will continue to be teamed up to complete a foursome
- Administration Building re-open Monday through Thursday with a one-hour closure mid-day for sanitizing public areas
- Lounge and 19th Hole will open under the following conditions
 - Reduced capacity and limited hours of operations
 - Lounge: (30% capacity or 40 people including staff)
 - 19th Hole (30% capacity or 34 people including staff) (Chairs will not be available on the porch)
 - Staff at each site to ensure proper social distancing and that capacity is not exceeded
 - No live music or entertainment
 - Lounge will only serve beverages and pre-packaged snacks
 - 19th Hole will not have kitchen service. Very basic food items will be available on a limited basis (items that do not require a cook in the kitchen during service).
 - No Street Dances, Pasta Night or catering
- Meeting rooms remain closed with exception of Building A
 - Use of Building A will be limited to 50 people with a minimum one-hour gap between set up time and end of use by previous group for sanitizing purposes. Staff will be present during usage to ensure proper social distancing and that capacity is not exceeded

Phase 3

- Assumes continuation of social distancing and further increase in the number of people in groups exempt from guideline
- The public will be given 3-7 days' notice of implementation of phase which shall occur on a Monday.

- Residents/guests will have their temperatures taken prior to entrance into facilities. Entrance will be denied for those above an acceptable reading.
- A maximum of two pools will be open
 - Restrictions on capacity will be relaxed to “light” but not eliminated
 - Capacity at pools will be the following:
 - #1: 108 people including staff (excluding other areas listed below)
 - Pavilion: 37 people (reservations only)
 - Picnic area: 59 people (reservations only)
 - Lakeside/behind the Lounge areas will be open but will not have its own capacity (i.e. folks from the pool and Lounge can go there but there will be limited furniture set out)
 - #2: 37 people including staff
 - #3: 37 people including staff
 - Residents/guests will be limited to 90 minutes ~~at the pools if there is a waiting line~~
 - Group activities are allowed if proper social distancing is followed. Staff shall have discretion to halt specific group activities if proper social distancing is not followed.
 - Furniture will be spaced according to social distancing guidelines
- Golf Course will remain on reduced tee times and one person per cart rule will be relaxed (two people can ride in a single cart but golfers will have the option of riding separately if they elect)
- Pro Shop will continue to operate in a limited capacity basis
 - Members will continue to check in with Player Assistant
 - Entry will be limited to official business only
 - A maximum of 10 occupants and practiced social distance
 - Due to limited tee times, golfers will continue to be teamed up to complete a foursome
 - All picnic tables outside of the 19th Hole will be reinstalled and available for use with a maximum of 24 individuals allowed seated
- Administration Building remains open Monday through Thursday with a one-hour closure mid-day for sanitizing public areas
- Lounge and 19th Hole remain open under the following conditions
 - Relaxed reduced capacity and limited hours of operations
 - Lounge: (50% capacity or 60 people including staff)
 - 19th Hole (50% capacity or 51 people including staff) (Chairs will not be available on the porch)
 - No live music or entertainment
 - Lounge will only serve beverages and pre-packaged snacks
 - 19th Hole will not have kitchen service. Very basic food items will be available on a limited basis.
 - No Street Dances, Pasta Night or catering
- Meeting rooms usage
 - Use of Building A will be limited to 75 people with a minimum one-hour gap between set up time and end of use by previous group for sanitizing purposes. Staff will be present during usage to ensure proper social distancing and that capacity is not exceeded.
 - Use of Building D/E will be limited to 50 people with a minimum one-hour gap between set up time and end of use by previous group for sanitizing purposes. Staff will be present during usage to ensure proper social distancing and that capacity is not exceeded.
 - Building C, Pool Room and Administration Conference Room will remain closed.

Phase 4

- Assumes an end to social distancing
- The public will be given 3-7 days' notice of implementation of phase which shall occur on a Monday. Implementation of specific elements may be staggered depending upon conditions and staff.
- All pools will be open
 - Capacity at pools will be the following:
 - #1: 509 including staff in all areas within metal fencing excluding the inside of buildings
 - #2: 54 people including staff
 - #3: 54 people including staff
- Golf Course will go back to standard tee times and two-person per cart rule
 - Picnic tables will resume full capacity
- Pro Shop will resume normal operating procedures
- Administration Building resumes normal hours of operations
- Lounge and 19th Hole resumes full indoor capacity, regular hours of operations and live music and entertainment
 - Lounge:
 - 119 capacity including staff
 - Lounge will only serve beverages and pre-packaged snacks (lunch permanently discontinued)
 - 19th Hole
 - 102 capacity including staff
 - 19th Hole will resume kitchen service
 - Seating will be available on the porch
 - Street Dances, Pasta Night and Catering will resume when demand is present and events are profitable
- Meeting rooms usage
 - All rooms are open
 - Staff for crowd monitoring will be limited to Music Bingo and other events as needed.

Board of Trustees Meeting Agenda Memo Attachment

Date: February 23, 2021
Title: **Phased Re-Opening Discussion – Pre-January 8, 2021 Actions**

Friday, May 8, 2020

The BOT reviewed the proposed conditions-based re-opening timeline and reached a consensus to re-open the beach, keep the pools closed, and revisit this issue at each meeting going forward.

Tuesday, May 26, 2020

The BOT approved the remainder of Phase 1 re-opening effective June 8, 2020.

Friday, June 12, 2020

The BOT voted to move into Phase 2 with the following specific re-opening dates and conditions:

Monday, June 15th

- Pool #1 capacity will increase to 54 including staff
- Pool #3 capacity will increase to 27 people including staff

Wednesday, June 17th

- Group exercise programs will re-start at Pool #3
 - Lap swimmers 9-10am
 - Hydrotherapy 10:15-11:15am
 - Aquatic Exercise 11:30am-12:30pm

Friday, June 19th

- The Lounge will re-open with a capacity of 40 people including staff (hours of operations to be determined). Music, live entertainment, and street dances are still prohibited. Only prepackaged snack food will be available.

Monday, June 22nd

- Pool #1 Pavilion (capacity of 18) and Picnic areas (capacity of 29) will be open to use by reservation with the Calendar Coordinator
- The Administration Building will re-open to the public Monday through Thursday with an hour closure each day (Noon to 1pm) to clean and sanitize common areas
- Building D/E will re-open for residents' use (by reservations only) with a capacity of 35 people, including staff

Friday, June 26th

- The 19th Hole will re-open with a capacity of 34 people including staff. The kitchen will remain closed, however, a daily snack special and grab and go items will be available (hours of operations to be determined). Pasta Night continues to be suspended.

On Friday, June 26th the state suspended the operations of bars and night clubs, thereby closing BBRD's Lounge and 19th Hole indefinitely.

Friday, August 14th

- Consensus of the BOT to add Aqua Zumba exercise classes to Pool #3 starting on September 1, 2020.
- Trustee Henderson questioned if the Golf Course could go back to 8-minute tee times (from the current Phase 2 16-minute tee times). Staff will provide the BOT with a memo from Golf Operations Manager Cruz prior to the August 25th meeting summarizing the issues so the Trustees can consider how to proceed.

Tuesday, August 25th

The BOT discussed moving tee times from 16 minutes intervals to 12 minute intervals. Ultimately, no changes were made to the current modified Phase 2 re-opening practices.

On Thursday, September 10, 2020, the Florida Department of Business and Professional Regulation rescinded their closure of bars effective Monday, September 14, 2020 with a re-opening capacity of 50%.

On Friday, September 25, 2020, Governor DeSantis issued an executive order lifting all previous BBRD applicable COVID-19 related restrictions (excluding ability to have closed BOT meetings).

Tuesday, September 22nd

The BOT voted to move tee times from 16 minutes intervals to 12-minute intervals and move at least one group exercise class to Pool #1. Additionally, the BOT reached a consensus to adopt the Food & Beverage Department recommendation to re-open the Lounge with takeout window service.

Friday, October 9th

The BOT voted to accept staff's recommendation to transition to BBRD Phase 3 re-opening. A summary of the changes is provided below:

- Pools
 - Pool 1 hours of operation are 9am-9pm Monday-Sunday.
 - Pool 3 hours of operation are 9am-6pm Monday-Sunday.
 - The pools will be disinfected throughout the day, however, there will be no pool closures for disinfecting during normal hours of operation.
- Golf-Pro Shop
 - Resume two-players per golf cart, with option to ride alone if sufficient carts are available
 - Expansion of group sizes and resumption of previously suspended groups
 - Picnic tables replaced outside of the 19th Hole
- Food and Beverage
 - Lounge
 - Hours of operation 2-9pm
 - Capacity inside-60 (including staff)
 - Picnic area-59 (including staff)
 - 19th Hole
 - Hours of operation 9am-7pm (changed to 11am-8pm [Mon.-Sat.] and 8am-8pm on Sundays effective November 4th)
 - Capacity-51 (including staff)
 - No seating on the porch

Tuesday, October 27, 2020

The BOT decided by consensus to not make any changes to the re-opening status, as recommended by staff, and will re-examine the situation at the next BOT meeting.

Friday, November 13, 2020

The BOT voted to put tables and chairs back on the 19th Hole porch and by consensus to keep the Billiards room closed. Staff stated their intent to provide at the December 4th BOT meeting a proposal to start limited lunch service at the 19th Hole and outdoor limited capacity weekend entertainment Lakeside starting in January 2021.

Friday, December 4, 2020

The BOT, by a 3-2 vote, accepted the following recommendation of staff to commence the first week of January 2021.

19th Hole

- Lunch service 11am-3pm Monday – Saturday
- Hot dogs only on Sundays
- Prepared bar snacks 3-7pm

Lounge

- Hot dogs, snacks, and and/or pre-packaged food 2-9pm

Lakeside

- Entertainment alternate Saturdays and Sundays from 2-6pm (1 per weekend) with limited capacity (approximately 250 to start)

Catering

- Small event (clubs/organizations) catering at Building D/E through the 19th Hole
- Catering out of Building A to start in late March 2021 (after completion of the Building A Renovations project)

Board of Trustees Meeting Agenda Memo

Date: Friday, March 12, 2021
Title: **FY20 Audit Presentation**
Section & Item: 9.A
Department: Administration, Finance
Fiscal Impact: NA
Contact: Charles Henley, Finance Manager, John W. Coffey ICMA-CM, Community Manager
Attachments: Audited Financial Report for FY20 BBRD
Reviewed by
General Counsel: NO
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Review and Acceptance

Background and Summary Information

To review and approve annual audit report prepared by Barefoot Bay Recreation District's independent auditors, Moore Stephens Lovelace, P.A.

An electronic copy will be provided to the BOT and placed on www.bbrd.org prior to the meeting. Additionally, the BOT will be provided a hard copy of the Audit Report at the meeting.

The report is required to be submitted to the State of Florida by June 30, 2021.

Staff recommends the BOT accept the presented FY20 Audit Report.

BAREFOOT BAY RECREATION DISTRICT, FLORIDA

Annual Financial Report

Year Ended September 30, 2020

BAREFOOT BAY RECREATION DISTRICT

Board of Trustees as of September 30, 2020

Chairperson:	Joseph Klosky
First Vice Chairperson:	Michael Maino
Second Vice Chairperson:	Luann Henderson
Secretary:	Roger Compton
Treasurer:	Randy Loveland

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INDEPENDENT AUDITOR'S REPORT

Board of Trustees
Barefoot Bay Recreation District
Barefoot Bay, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, and each major fund of Barefoot Bay Recreation District, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements, as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to in the first paragraph present fairly, in all material respects, the respective financial position of the governmental activities, and each major fund of the District as of September 30, 2020, and the respective changes in financial position thereof for the year then ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITOR'S REPORT
(Concluded)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Schedule, and the Schedule of Changes in the District's Total OPEB Liability and Related Ratios, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 16, 2021, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
February 16, 2021

**BAREFOOT BAY RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2020**

As management of the Barefoot Bay Recreation District (the "District"), we offer readers of the District's financial statements this overview and analysis of financial activities of the District for the fiscal year ended September 30, 2020. Please read the information presented here in conjunction with the financial statements and accompanying notes following this Management's Discussion and Analysis (the "MD&A").

Financial Highlights

- The assets of the District exceeded its liabilities and deferred inflows at the close of the fiscal year 2020 by \$10,999,072 (net position). Of this amount, \$2,287,008 (unrestricted net position) may be used to meet the District's ongoing obligations to citizens and creditors.
- The District's total net position increased by \$427,759. The majority of this increase is attributable to the decrease in general government expenses as services and amenities of the District were reduced or closed from the state and county responses to the COVID-19 pandemic.
- As of September 30, 2020, the District's General Fund reported ending fund balance of \$2,374,581, an increase of \$238,213 in comparison with the prior year. Approximately 96% of this amount (\$2,275,509) is available for spending at the District's discretion (unassigned fund balance).
- The District's capital assets increased by \$181,231 in fiscal year 2020, as several large projects were started or completed including recreation improvements and the new administration building.

Overview of the Financial Statements

The *organization-wide and fund financial statements* are combined for this annual report, as all activities of the District are governmental activities. The report consists of the organization-wide and fund statements, notes to the financial statements, and required supplementary information. The statements are designed to provide readers with a broad overview of the District's finances, in a manner similar to a private-sector business.

The *Statement of Net Position and Governmental Fund Balance Sheet* presents information on all of the District's assets, deferred outflows, liabilities and deferred inflows, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of the financial position of the District.

The *Statement of Activities and Governmental Fund Revenues, Expenditures and Change in Fund Balance* presents information showing how the District's net position changed during the most recent fiscal year. The District uses the economic resources measurement focus and the accrual basis of accounting. All changes in net position are reported as the underlying event giving rise to the change, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (i.e., grants receivable and earned but unused vacation leave). These governmental activities are primarily supported by assessments and charges for services.

It was the intention of the Governmental Accounting Standards Board ("GASB"), when it issued Statement No. 34, to institute significant changes in the way local governmental units account for their finances. It was a decision designed to make local government more "business like" in its approach to reporting financial conditions. The use of depreciation, more commonly used in business for tax purposes, and the netting of long-term assets, such as buildings against long-term liabilities, like accrued vacation and sick leave, present both a more complex, as well as long-term picture of the governmental unit's fiscal health. Its objective is to alert citizens and governing boards to the costs and needs produced by aging infrastructure and unfunded future liabilities, thus showing the taxpayers there is a greater cost to operating a government than just the present year's operation.

**BAREFOOT BAY RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2020**

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. Governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year.

The *notes to the financial statements* provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found after the Statement of Activities and Governmental Fund Revenues, Expenditures and Change in Fund Balance.

Financial Analysis

As noted earlier, net position may serve, over time as a useful indicator of a government's financial position. In the case of the District, assets exceeded liabilities and deferred inflows by \$10,999,072 at the close of the fiscal year ended September 30, 2020.

As shown in the upcoming table, the largest portion of the District's net position (79%) reflects its investment in capital assets (e.g. land, buildings, improvements, machinery, equipment, and intangibles) less any related debt used to acquire those assets. The District uses these capital assets to provide service to its citizens; consequently, these assets are not available for future spending. Although the District's investment in capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The remaining balance of unrestricted net position of \$2,287,008 is available to meet the District's obligations to citizens.

At the close of fiscal year ended September 30, 2020, there was an \$427,759 increase in total net position from the prior year. The net investment in capital asset increased by \$145,070 mostly due to recreation improvements and equipment replacement. Unrestricted net position increased by \$282,689 from additional unrestricted assessment revenues.

The District's Net Position

ASSETS	FY 20	FY 19
Current and Other Assets	\$ 2,586,742	\$ 2,312,583
Capital Assets, Net	8,825,224	8,643,993
Total Assets	<u>11,411,966</u>	<u>10,956,576</u>
 DEFERRED OUTFLOWS		
Deferred Outflows - OPEB	<u>9,276</u>	<u>-</u>
 LIABILITIES		
Current and Other Liabilities	212,161	176,215
Long-Term Liabilities	<u>202,561</u>	<u>207,570</u>
Total Liabilities	<u>414,722</u>	<u>383,785</u>
 DEFERRED INFLOWS		
Deferred Inflow - OPEB	<u>7,448</u>	<u>1,478</u>
 NET POSITION		
Net Investment in Capital Assets	8,712,064	8,566,994
Unrestricted	<u>2,287,008</u>	<u>2,004,319</u>
Total Net Position	<u>\$ 10,999,072</u>	<u>\$ 10,571,313</u>

**BAREFOOT BAY RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2020**

Current and other assets increased by \$274,159 mostly as cash that is available for maintaining operations. Capital assets increased by \$181,231 for additional capital improvements and equipment acquisitions. Long-term liabilities decreased by \$5,009 from the prior year due to the scheduled debt service payment of the District's loan offset by an increase in other postemployment benefits ("OPEB") liability and addition of a capital lease. Current and Other liabilities increased by \$35,946 from the prior year primarily due to an increase in accounts payable as of September 30, 2020.

In fiscal year 2020, there was an overall increase in the District's net position of \$427,759 attributed to current-year activities. This overall increase is due to several factors including an increase of \$253,237 in assessment revenue from the current-year rate increase. Charges for services revenues decreased by \$694,168, as many services were shut down or minimized during the COVID-19 pandemic. General Government expenses decreased by \$597,686 and offset the revenue decrease.

The District's Changes in Net Position

Revenues	<u>FY 20</u>	<u>FY 19</u>
Program Revenues		
Assessments	\$ 3,956,917	\$ 3,703,680
Charges for Services	1,614,070	2,308,238
Operating Grants and Contributions	5,696	11,798
Capital Grants and Contributions	-	127,665
General Revenues		
Investment Income	82,594	28,147
Other	346,720	366,074
Total Revenues	<u>6,005,997</u>	<u>6,545,602</u>
Expenses		
General Government	5,577,033	6,174,719
Interest on Long-Term Debt	1,205	1,679
Total Expenses	<u>5,578,238</u>	<u>6,176,398</u>
Change in Net Position	427,759	369,204
Net Position – Beginning	<u>10,571,313</u>	<u>10,202</u>
Net Position – Ending	<u><u>\$ 10,999,072</u></u>	<u><u>\$ 10,571,313</u></u>

Financial Analysis of the District's Fund

As noted earlier, the District uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental fund. The focus of the District's governmental fund is to provide information on near-term inflows, outflows, and balance of *spendable* resources. Such information is useful in assessing the District's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

The *General Fund* is the operating fund of the District. At the end of fiscal year 2020, unassigned fund balance was \$2,275,509 while the total fund balance reached \$2,374,581. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 39% of total fiscal year 2020 General Fund expenditures. Total fund balance represents 41% of total fiscal year 2020 General Fund expenditures.

**BAREFOOT BAY RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2020**

The total fund balance of the District's General Fund increased during the fiscal year ended September 30, 2020 by \$238,213 primarily due to significant reductions in general government expenditures, as District services and amenities were reduced or shutdown during the COVID-19 pandemic closures. The General Fund met its required minimum fund balance of \$999,594 for fiscal year 2020. Additional information can be found in Note 1.

General Fund Budgetary Highlights

The General Fund original budgeted expenditures were increased by \$1,201,452 during fiscal year ended September 30, 2020 primarily for additional capital carryforward funds from the prior year. Actual expenditures were less than the final budget by \$1,971,140. This was mostly attributed to budgeted capital projects and major repairs not completed in the year. Additionally, general government expenditures were under budget by \$816,746 due to the provision of reduced services.

The following schedule shows the differences between the General Fund's actual revenues and expenditures and its amended budget:

EXPENDITURES	<u>Actual Amount</u>	<u>Final Budget Amount</u>	<u>Variance</u>
General Government	\$ 4,961,725	\$ 5,778,471	\$ 816,746
Debt service	36,242	34,784	(1,458)
Capital outlay	776,923	1,932,775	1,155,852
Total	<u>\$ 5,774,890</u>	<u>\$ 7,746,030</u>	<u>\$ 1,971,140</u>
 REVENUES			
Assessments	\$ 3,956,917	\$ 3,863,365	\$ 93,552
Charges for services	1,614,070	2,315,238	(701,168)
Operating grant and contributions	5,696	-	5,696
Investment income	82,594	14,500	68,094
Other	346,720	338,450	8,270
Total	<u>\$ 6,005,997</u>	<u>\$ 6,531,553</u>	<u>\$ (525,556)</u>

Capital Assets and Long-Term Debt

Capital Assets

Capital asset management is divided between major systems turned over to Brevard County, which includes streets, roads and utilities; and those assets that the District is directly responsible for, which consists of all the common areas and recreational facilities regarded as amenities by the residents. The District's investment in capital assets (net of accumulated depreciation/amortization) for its governmental activities as of September 30, 2020 amounts to \$8,825,224, an increase of \$181,231 from the prior year. This investment in capital assets includes land, buildings, improvements other than buildings, machinery and equipment, vehicles, and construction in progress.

**BAREFOOT BAY RECREATION DISTRICT
MANAGEMENT'S DISCUSSION AND ANALYSIS
Year Ended September 30, 2020**

The following table presents the capital assets of the District at September 30, 2020, and 2019:

	Governmental Activities	
	FY 20	FY 19
Land	\$ 4,292,933	\$ 4,292,933
Construction in Progress	236,488	235,705
Buildings and Improvements	10,350,478	9,863,621
Software	25,800	25,800
Machinery, Furniture and Equipment	1,141,345	1,088,575
	<u>16,047,044</u>	<u>15,506,634</u>
Less Accumulated Depreciation and Amortization	<u>(7,221,820)</u>	<u>(6,862,641)</u>
Capital Assets, net	<u>\$ 8,825,224</u>	<u>\$ 8,643,993</u>

Major capital asset activities during the current fiscal year included completion of the new administration building, building C exterior rehabilitation, Phase 6 of the Golf Lake Bank Restoration and the Building A Renovation project.

Additional information on the District's capital assets can be found in Note 3.

Long-Term Debt

At the end of the current fiscal year, the District had total loans payable of \$28,660 and capital lease payable of \$5,869. The District's total outstanding long-term debt decreased \$35,037 for scheduled debt service payments, offset by an increase of \$7,106 for the addition of a capital lease. Additional information on the District's long-term debt can be found in Note 3.

Economic Factors and Next Year's Budget and Rates

A successful budgeting effort to control operating expenditures and an improvement in overall revenues contributed a positive impact on the overall District financial position during the fiscal year ended September 30, 2020. For fiscal year 2021, the assessment rate was increased by \$24 per year to \$816 per lot. The COVID-19 pandemic continues to cause some changes to District services, and the final impact to revenues and expenditures for 2021 is still unknown.

Request for Information

The financial report is designed to present users with a general overview of the District's finances and to demonstrate the District's accountability. If you have any questions concerning any of the information provided in this report or need additional financial information, contact the District's Community Manager or Finance Manager at 625 Barefoot Boulevard, Bldg. F, Barefoot Bay, Florida 32976; or call (772) 664-3141; or visit our website at: www.bbrd.org.

BASIC FINANCIAL STATEMENTS

BAREFOOT BAY RECREATION DISTRICT

STATEMENT OF NET POSITION AND GOVERNMENTAL FUND BALANCE SHEET

September 30, 2020

	General Fund	Adjustments (Note 2)	Statement of Net Position
ASSETS			
Cash and cash equivalents	\$ 2,395,662	\$ -	\$ 2,395,662
Receivables, net	61,008	-	61,008
Inventories	59,964	-	59,964
Prepays	39,108	-	39,108
Other asset	31,000	-	31,000
Capital assets, nondepreciable	-	4,529,421	4,529,421
Capital assets, depreciable, net	-	4,295,803	4,295,803
TOTAL ASSETS	<u>\$ 2,586,742</u>	<u>8,825,224</u>	<u>11,411,966</u>
DEFERRED OUTFLOWS			
OPEB	-	9,276	9,276
TOTAL DEFERRED OUTFLOWS	<u>-</u>	<u>9,276</u>	<u>9,276</u>
TOTAL ASSETS AND DEFERRED OUTFLOWS	<u>\$ 2,586,742</u>	<u>\$ 8,834,500</u>	<u>\$ 11,421,242</u>
LIABILITIES			
Accounts payable	\$ 112,398	\$ -	\$ 112,398
Accrued payroll and related liabilities	79,946	-	79,946
Retainage payable	7,876	-	7,876
Due to other governments	4,393	-	4,393
Unearned revenue	771	-	771
Escrow deposits	6,777	-	6,777
Noncurrent liabilities:			
Due within one year	-	71,613	71,613
Due in more than one year	-	130,948	130,948
TOTAL LIABILITIES	<u>212,161</u>	<u>202,561</u>	<u>414,722</u>
DEFERRED INFLOWS			
OPEB	-	7,448	7,448
TOTAL DEFERRED INFLOWS	<u>-</u>	<u>7,448</u>	<u>7,448</u>
FUND BALANCE / NET POSITION			
FUND BALANCE			
Nonspendable for inventories and prepaids	99,072	(99,072)	-
Unassigned	2,275,509	(2,275,509)	-
TOTAL FUND BALANCE	<u>2,374,581</u>	<u>(2,374,581)</u>	<u>-</u>
TOTAL LIABILITIES, DEFERRED INFLOWS AND FUND BALANCE	<u>\$ 2,586,742</u>		
NET POSITION			
Net investment in capital assets		8,712,064	8,712,064
Unrestricted		<u>2,287,008</u>	<u>2,287,008</u>
TOTAL NET POSITION		<u>\$ 10,999,072</u>	<u>\$ 10,999,072</u>

The accompanying notes are an integral part of the financial statements.

BAREFOOT BAY RECREATION DISTRICT

STATEMENT OF ACTIVITIES AND GOVERNMENTAL FUND REVENUES, EXPENDITURES, AND CHANGE IN FUND BALANCE

For the Year Ended September 30, 2020

	General Fund	Adjustments (Note 2)	Statement of Activities
REVENUES			
Assessments	\$ 3,956,917	\$ -	\$ 3,956,917
Charges for services	1,614,070	-	1,614,070
Capital grants and contributions	5,696	-	5,696
Investment income	82,594	-	82,594
Other miscellaneous	346,720	-	346,720
TOTAL REVENUES	<u>6,005,997</u>	<u>-</u>	<u>6,005,997</u>
EXPENDITURES / EXPENSES			
General Government/Recreation	4,961,725	117,654	5,079,379
Debt Service:			
Principal	35,037	(35,037)	-
Interest	1,205	-	1,205
Depreciation	-	497,654	497,654
Capital outlay	776,923	(776,923)	-
TOTAL EXPENDITURES / EXPENSES	<u>5,774,890</u>	<u>(196,652)</u>	<u>5,578,238</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	231,107	(231,107)	-
OTHER FINANCING SOURCES			
Proceeds of Capital Lease	7,106	(7,106)	-
CHANGE IN FUND BALANCE / CHANGE IN NET POSITION	238,213	189,546	427,759
FUND BALANCE / NET POSITION BEGINNING OF THE YEAR	<u>2,136,368</u>	<u>8,434,945</u>	<u>10,571,313</u>
FUND BALANCE / NET POSITION END OF THE YEAR	<u>\$ 2,374,581</u>	<u>\$ 8,624,491</u>	<u>\$ 10,999,072</u>

The accompanying notes are an integral part of the financial statements.

BAREFOOT BAY RECREATION DISTRICT

NOTES TO FINANCIAL STATEMENTS

September 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Entity

The Barefoot Bay Recreation District (the “District”) is a special independent taxing district created by Ordinance Number 84-05 of the Board of County Commissioners of Brevard County, Florida, on January 12, 1984, in accordance with Sections 34 through 38 of Chapter 83-204, Laws of Florida, under the authority granted by Section 418.30, Florida Statutes. The District was established to acquire, operate, and maintain the facilities of the mobile home recreation park.

The financial statements of the District have been prepared in conformity with U.S. generally accepted accounting principles, as applied to governmental units. The more significant of the government’s accounting policies are described below.

The accompanying financial statements present the financial position and results of operations of the applicable funds controlled by or dependent upon the District. In evaluating the District as a reporting entity, management has considered all potential component units for which the District may or may not be financially accountable and, as such, would be includable within the District’s financial statements. No component units exist which would require inclusion in the District’s financial statements.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the District. The District only has governmental activity and does not engage in any business-type activity. Direct expenses are those that are clearly identifiable with a specific function or segment. General revenues include ad valorem taxes and interest income. Fund financial statements are presented for the District’s general fund.

The statement of activities demonstrates the degree to which the direct expenses of a given function, or segments, are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services, or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as *general revenues*.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the District considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Maintenance assessments, golf membership fees, and interest associated with the current fiscal period are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period. All other revenue items are considered to be measurable and available only when cash is received by the District.

The District reports the General Fund as a major governmental fund. The General Fund is the general operating fund of the District and is used to account for all financial resources, except for those required to be accounted for in another fund.

Program revenues are 1) charges to customers or applicants for goods, services or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues, rather than as program revenues. Likewise, *general revenues* include all taxes.

When both restricted and unrestricted resources are available for use, it is the District's policy to use restricted resources first, then unrestricted resources as they are needed. For unrestricted resources, the District considers that committed amounts would be reduced first, followed by assigned amounts, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of those unrestricted fund balance classifications could be used.

Budgetary Information

An annual budget is prepared for the general fund of the District. The annual operating budget is prepared on a basis consistent with generally accepted accounting principles. The Board of Trustees adopts a budget resolution on or before July 1, to fix the amount of the assessment and maintenance fee needed for the operation of the District for the next ensuing fiscal year.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Budgetary Information (*Continued*)

The budget, as adopted, may only be amended through formal approval (resolution) by the Board of Trustees. Budget transfers that do not either increase or decrease the amount of a fund or department within the General Fund will be recommended by the Finance Manager and approved by the Community Manager without formal approval by the Board of Trustees. Any revisions that increase the total appropriations of the District must be approved by the Board of Trustees. Annual budget appropriations lapse at the end of each fiscal year.

Assets, Liabilities, and Net Position or Fund Balance

Cash and Cash Equivalents

Cash and cash equivalents consist of cash on hand, demand deposits, and investments in the State Board of Administration Florida PRIME ("Florida PRIME"). Florida Statutes require the District to deposit public funds in qualified public depositories. Cash deposits as of September 30, 2020 are insured by federal depository insurance and the Public Depository Trust Fund.

Inventories and Prepaids

Inventories are stated at cost (first-in, first-out method). Inventories of governmental funds are accounted for under the consumption method. Prepaids represent payments made to vendors for services that will benefit beyond September 30, 2020. These payments are recorded as expenditures when consumed rather than when purchased.

Capital Assets

Capital assets include property, property improvements, equipment, and software. Capital assets purchased in the General Fund are recorded as expenditures at the time of purchase. Gifts or contributions are recorded at acquisition value at the time received. It is the policy of the District to capitalize property, improvements, equipment and software over \$2,000. Capital assets are depreciated or amortized using the straight-line method over the estimated useful lives of the various classes of capital assets, which ranges from 5 - 40 years.

Compensated Absences

The District records the vested portion of accumulated, unused compensated absences at year-end based on each employee's unused hours and rate of pay, including the District's share of payroll taxes. All compensated absences are accrued when incurred in the government-wide financial statements as accrued liabilities. A liability for these amounts is reported in governmental funds only if they have matured (for example, as a result of employee resignations or retirements).

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*Continued*)

Assets, Liabilities and Net Position or Fund Balance (*Continued*)

Unearned Revenue

Unearned revenue at September 30, 2020 primarily consists of unredeemed golf club and restaurant/lounge gift certificates.

Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations including compensated absences and other postemployment benefits (“OPEB”) are reported as liabilities in the applicable governmental activities.

Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to future periods and will not be recognized as an inflow of resources (revenue) until that applicable time. At September 30, 2020, the District records deferred inflows related to OPEB in accordance with generally accepted accounting principles.

Fund Balance

In accordance with accounting standards, the District classified governmental fund balances as follows:

Non-spendable Fund Balance - represents fund balance that is (a) not in a spendable form such as prepaid items and inventories or (b) legally or contractually required to be maintained intact such as an endowment. There was a \$99,072 non-spendable fund balance at September 30, 2020.

Restricted Fund Balance - consists of amounts that can be spent only on the specific purposes stipulated by law or by the external providers of those resources. There was no restricted fund balance at September 30, 2020.

Committed Fund Balance - self-imposed limitations set in place prior to the end of the fiscal period. These amounts can be used only for the specific purposes determined by a formal action of the Board of Trustees, which is the highest level of decision-making authority, and that require the same level of formal action to remove the constraint. The Board of Trustees can establish, modify, or rescind committed fund balance through the formal approval of a resolution. There was no committed fund balance at September 30, 2020.

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Assets, Liabilities and Net Position or Fund Balance (Continued)

Fund Balance (Continued)

Assigned Fund Balance - amounts that are subject to a purpose constraint that represents an intended use established by the Board of Trustees or by its designated body or official. The purpose of the assignment must be narrower than the purpose of the General Fund. Formal action is *not* necessary to impose, remove, or modify a constraint in Assigned Fund Balance. Additionally, this category could be used to reflect the appropriation of a portion of existing fund balance to eliminate a projected deficit in the subsequent year's budget. The Board has not formally appointed anyone with the authority to assign fund balance. There was no assigned fund balance at September 30, 2020.

Unassigned Fund Balance - represents the residual classification or fund balance and includes all spendable amounts not contained within the other classifications of the General Fund. There was a \$2,275,509 unassigned fund balance at September 30, 2020.

Minimum Fund Balance Policy - On June 28, 2016, the Board of Trustees approved Resolution 2016-11 that established the District's minimum unassigned fund balance policy for the General Fund. The District shall establish a minimum unassigned fund balance equivalent to twenty percent (20%) of the subsequent fiscal year's budgeted expenditures less amounts needed for repairs and maintenance, capital outlays, and transfers out. The District met this threshold at September 30, 2020.

NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

Adjustments were made to include capital assets (net of accumulated depreciation), long-term liabilities and deferred inflows for OPEB on the statement of net position. This resulted in a net difference between ending governmental fund balances and total net position of \$8,624,491.

Ending governmental fund balances	\$ 2,374,581
Capital assets, net	8,825,224
Deferred outflow - OPEB	9,276
Deferred inflow - OPEB	(7,448)
Long-term liabilities	<u>(202,561)</u>
Total net position	<u>\$10,999,072</u>

**NOTE 2 - RECONCILIATION OF GOVERNMENT-WIDE AND FUND
FINANCIAL STATEMENTS (Continued)**

Adjustments were made to include depreciation and amortization expense; record the increase in long-term compensated absences and OPEB; and eliminate capital outlay expenditures and long-term debt principal expenditures on the statement of activities. This resulted in a net difference between “excess (deficiency) of revenues over (under) expenditures” and “change in net position” of \$189,546.

Change in fund balance	\$ 238,213
Less: Depreciation expense	(497,654)
Change in other long-term liabilities	(26,721)
Loss on disposal of capital assets	(98,039)
Add: Capital outlay expenditures	776,923
Long-term debt principal expenditures	35,037
	<hr/>
Change in net position	<u>\$ 427,759</u>

NOTE 3 - DETAILED NOTES ON ALL FUNDS

Deposits and Investments

At September 30, 2020, the carrying value of demand deposits amounted to \$1,694,389, and the bank balance was \$1,660,512. All deposits with financial institutions were 100% insured by federal depository insurance or by collateral pursuant to the Public Depository Security Act of the State of Florida.

Funds invested with the SBA Florida PRIME are fully secured by Government Securities, as required by Florida Statutes, Chapter 215.47. The Florida PRIME pool shares are reported at amortized cost and meet the requirements of GASB Statement No. 79, *Certain External Investment Pools and Pool Participants*, which establishes criteria for an external investment pool to qualify for making the election to measure all of its investments at amortized cost.

There are no limitations or restrictions on withdrawals from the Florida PRIME; although in the occurrence of an event that has a material impact on liquidity or operations of the trust fund, the fund’s executive director may limit contributions to or withdrawals from the trust fund for a period of 48 hours. There are no redemption fees, maximum transaction amounts or other requirements that serve to limit access to account balances. The Office of the Auditor General of the State of Florida performs the operational audit of the activities and investments of the Florida PRIME.

The District’s balance in the Florida PRIME at September 30, 2020 was \$698,773. The Florida PRIME had a dollar weighted average days to maturity (“WAM”) of 48 days as of September 30, 2020. Next interest rate reset dates for floating rate securities are used in the calculation of the WAM.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**Deposits and Investments (Continued)**

Interest Rate Risk - To mitigate interest rate risk, the District's investment policy requires that the investment portfolio structure maturities to meet the District's cash needs for ongoing operations and that operating funds be invested primarily in short-term securities.

Credit Risk - To mitigate credit risk, the District's investment policy limits the minimum credit quality of investments, as rated by nationally recognized statistical rating organizations ("NRSROs"). The District primarily invests in the Florida PRIME. The Florida PRIME's rating at September 30, 2020 was AAAm with Standard & Poor's.

Concentration of Credit Risk - To mitigate concentration of credit risk, the District diversifies its investments to an extent that is practical given the safety of investments and associated return, in compliance with its investment policy.

Accounts Receivable

Receivables as of year-end for the District's General Fund amounted to \$357,907, less an allowance for uncollectible accounts of \$(296,899). This primarily includes amounts for prior billed assessments and current DOR enforcement fees.

Capital Assets

Capital asset activity for the fiscal year ended September 30, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets not being depreciated:				
Land	\$4,292,933	\$ -	\$ -	\$4,292,933
Construction in Progress	235,705	714,279	(713,496)	236,488
Total capital assets not being depreciated	4,528,638	714,279	(713,496)	4,529,421
Capital assets being depreciated and amortized:				
Buildings and improvements	9,863,621	593,489	(106,632)	10,350,478
Software	25,800	-	-	25,800
Machinery, furniture and equipment	1,088,575	103,365	(50,595)	1,141,345
Total capital assets being depreciated	10,977,996	696,854	(157,227)	11,517,623
Less accumulated depreciation and amortization for:				
Buildings and improvements	6,155,669	386,265	(87,879)	6,454,055
Software	25,800	-	-	25,800
Machinery, furniture and equipment	681,172	111,389	(50,596)	741,965
Total accumulated depreciation and amortization	6,862,641	497,654	(138,475)	7,221,820
Governmental activities capital assets, net	<u>\$8,643,993</u>	<u>\$ 913,479</u>	<u>\$ (732,248)</u>	<u>\$8,825,224</u>

Depreciation and amortization expense for governmental activities was allocated to the General Government/Recreation function of the District.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**Long-Term Liabilities*****Changes in Long-Term Liabilities***

Changes in long-term liabilities for the fiscal year ended September 30, 2020 consists of the following:

<u>Description</u>	2019 <u>Balance</u>	<u>Additions</u>	<u>Reductions</u>	2020 <u>Balance</u>	<u>Due Within</u> <u>One Year</u>	<u>Long-Term</u> <u>Portion</u>
<u>Governmental Activities</u>						
Loan Payable	\$ 62,460	\$ -	\$ (33,800)	\$ 28,660	\$ 28,660	\$ -
Capital Lease	-	7,106	(1,237)	5,869	1,716	4,153
OPEB	23,541	7,033	-	30,574	-	30,574
Compensated Absences	121,569	113,631	(97,742)	137,458	41,237	96,221
	<u>\$ 207,570</u>	<u>\$ 127,770</u>	<u>\$ (132,779)</u>	<u>\$ 202,561</u>	<u>\$ 71,613</u>	<u>\$ 130,948</u>

Loan Payable

The Capital Bank loan was acquired in 2016 to fund stormwater improvement projects and the purchase of equipment needed for that project. The loan has a fixed interest rate of 2.06%, maturity date of July 26, 2021, and no pledge of specific revenues or assessments. The remaining balance of \$28,660 principal and \$274 interest will be paid in 2021.

In the event of a default, the interest rate shall be increased to 15% per annum on any remaining loan balance. Additionally, all indebtedness may immediately become due and payable at lender's option.

Capital Lease

The District entered into a capital lease agreement with Yamaha Motor Finance Corp for the acquisition of an ADA compliant golf cart. The interest rate is 4.68% on \$7,106 initial purchase. The remaining principal and interest payments due on the capital lease are as follows:

<u>Fiscal Year</u> <u>Ended</u>	<u>Principal</u>	<u>Interest</u>
2021	\$ 1,716	\$ 228
2022	1,794	150
2023	1,876	68
2024	483	4
	<u>\$ 5,869</u>	<u>\$ 450</u>

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Property Held for Lease

The District is the lessor of commercial real estate under operating leases expiring in various years through December 2025. Leasing activities and related assets and liabilities are accounted for in the General Fund. Leased property as of September 30, 2020 is summarized as follows:

Land	\$ 217,123
Buildings and improvements	945,776
	<hr/> 1,162,899
Less accumulated depreciation	(663,170)
	<hr/> <hr/> \$ 499,729

Minimum future rentals to be received on noncancelable leases as of September 30, 2020 are as follows:

<u>Fiscal Year</u>	<u>Amount</u>
2021	\$ 93,683
2022	55,360
2023	55,754
2024	56,153
2025	36,542
Thereafter	<hr/> 4,212
Total	<hr/> \$ 301,704

Minimum future rentals do not include amounts to be received for common area maintenance or real estate taxes under certain leases. Amounts received for rent and such additional charges were \$90,087 for fiscal year 2020.

Other Postemployment Benefits

Plan Description

The District reports a liability, for certain postemployment healthcare and life insurance benefits provided by the District.

The Other Postemployment Benefit Plan (“OPEB Plan”) is a single-employer, defined-benefit plan administered by the District. Retirees and eligible dependents may continue to participate in the District’s medical insurance plan. The District subsidizes the premium rates paid by retirees by allowing them to participate in the plan at blended group premium rates for both active and retired employees. These rates provide an implicit subsidy for retirees because, on an actuarial basis, their current and future claims are expected to result in higher cost to the plan than active employees.

Retirees and their dependents are permitted to remain covered under the District’s respective medical and prescription plans as long as they pay a full premium applicable to coverage elected. This conforms to the minimum required of Florida governmental employers per Ch. 112.0801, F.S. The OPEB Plan does not issue a stand-alone report. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB No. 75.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**Other Postemployment Benefits (Continued)*****Plan Description (Continued)***

At September 30, 2020, the following employees were covered by the benefit terms:

Retirees and Beneficiaries	-
Inactive, Nonretired Members	-
Active Members	21
Total	<u>21</u>

Plan Benefit Terms and Contributions (Benefit Payment Reductions)

All employees of the District are eligible for benefits under the OPEB Plan and are fully vested after five years of service. Eligible retirees and their dependents may choose the same medical plan options available to active employees. All medical coverage is primary to Medicare for retirees and dependents eligible for Medicare. Benefit terms for the District are established and may be amended through action by the District Board

Contributions (benefit payment reductions) to the OPEB Plan are required from retirees to maintain coverage for themselves and eligible dependents. Contribution requirements of the District are established and may be amended through action of the District Board.

Total OPEB Liability and Changes in Total OPEB Liability

The measurement date for the District's total and net OPEB liability was September 30, 2019. The measurement period for OPEB cost was October 1, 2018 to September 30, 2019. The components of the District's net OPEB Liability reported as of September 30, 2020 are as follows.

Total OPEB Liability	\$ 30,574
OPEB Plan Fiduciary Net Position	-
District's Net OPEB Liability	\$ 30,574
OPEB Plan Fiduciary Net Position as % of Total Net Position	0.00%

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**Other Postemployment Benefits (Continued)****Total OPEB Liability and Changes in Total OPEB Liability (Continued)**

The components of the changes in the total OPEB liability is as follows:

	Fiscal Year 2020
Total OPEB liability	
Service cost	\$ 2,547
Interest	999
Difference between expected and actual experience	(6,786)
Change of assumptions and other inputs	10,273
Net change in total OPEB liability	7,033
Total OPEB liability - Beginning	23,541
Total OPEB liability - End	\$ 30,574

The following assumptions changes have been reflected in the Schedule of Changes in the Total OPEB Liability for the measurement year ending September 30, 2019:

- The discount rate was changed from 3.83% to 2.75%.
- Per capita costs and premiums updated based on information provided.
- Assumed ultimate rate of inflation was revised from 2.5% to 2.25% and the healthcare cost trend assumption was revised to reflect that change.
- Changes in demographic assumptions developed in a statewide experience study conducted by the Florida Retirement System covering the period 2013 through 2018 and adopted for its July 1, 2019 valuation.

Actuarial Assumptions and OPEB Liability Sensitivity to Healthcare Trend Rate

The total OPEB liability reported at September 30, 2020 was based on an actuarial valuation dated September 30, 2019 using the following actuarial assumptions:

Inflation	2.25%
Discount rate	2.75%
Salary increases	3.6%-8.0%, based on rates used in July 1, 2019 actuarial valuation of Florida Retirement System
Mortality rates	Based on rates used in July 1, 2019 actuarial valuation of Florida Retirement System (statewide experience study from 2008 – 2013)
Healthcare trend	Based on Getzen Model – with trend starting at 3.00% for 10/1/2020 followed by 6.25% on 10/1/2021 and gradually decreasing to an ultimate trend rate of 3.99% plus 0.82% increase for excise tax.

The development of initial per capita costs included aging factors based on the 2013 Society of Actuaries Study “Health Care Costs – From Birth to Death.” Administrative expenses are included in the per capita health costs.

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)**Other Postemployment Benefits (Continued)*****Actuarial Assumptions and OPEB Liability Sensitivity to Healthcare Trend Rate (Continued)***

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a healthcare trend rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease	Current Healthcare Cost Trend Rate Assumption	1% Increase
\$ 25,128	\$ 30,574	\$ 37,581

Discount Rate and OPEB Liability Sensitivity to Discount Rate

The discount rate used to measure the total OPEB liability reported at September 30, 2020 was 2.75%. Because the District's OPEB costs are essentially funded on a pay-as-you-go funding structure, a municipal bond rate was used to determine the total OPEB liability for the OPEB Plan. The Fidelity 20-year Municipal GO AA Index was adopted for this purpose.

The following table presents the total OPEB liability of the District, as well as what the District's total OPEB liability would be if it were calculated using a discount rate that is one percentage-point lower or one percentage-point higher than the current rate:

1% Decrease 1.75%	Current Discount Rate Assumption 2.75%	1% Increase 3.75%
\$ 34,952	\$ 30,574	\$ 26,785

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to OPEB

For the fiscal year ended September 30, 2020, the District recognized OPEB expense of \$3,247. At September 30, 2020, the District has deferred outflows/inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources	Net Deferred Outflows of Resources
Difference between expected and actual experience	\$ -	\$ 6,127	\$ (6,127)
Change of assumptions and other inputs	9,276	1,321	7,955
Total	\$ 9,276	\$ 7,448	\$ 1,828

NOTE 3 - DETAILED NOTES ON ALL FUNDS (Continued)

Other Postemployment Benefits (Continued)

OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources related to OPEB (Continued)

Deferred inflows of resources shown above will be recognized in OPEB expense in the following years:

Year Ending September 30,	Net Deferred Outflows of Resources
2021	\$ 181
2022	181
2023	181
2024	181
2025	181
Thereafter	923
	<u>\$ 1,828</u>

Employee Defined Contribution Plan

The District allows full time employees to participate in a 401(a) qualified retirement plan administered by ICMA Retirement Corporation. Contributions to the plan are made on a pre-tax basis. Benefit terms, including contribution requirements, are established and amended by the Board of Trustees. For each participating employee, the District contributes 3% of annual compensation, and employees contribute 3% of annual compensation. For the fiscal year ended September 30, 2020, the District recognized pension expense of \$13,284 with no applied forfeitures. Employee contributions to the 401(a) plan were \$18,376 for the fiscal year ended September 30, 2020.

Deferred Compensation Plan

The District offers its employees a deferred compensation plan created in accordance with Section 457, Internal Revenue Code. The plan, which is available to all full-time employees through ICMA, permits employees to defer a portion of their salary until future years. There were no employee contributions to the 457 plan for the fiscal year ended September 30, 2020.

NOTE 4 - OTHER INFORMATION

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage and destruction of assets; errors and omissions; and natural disasters. To limit its exposure to these risks, the District purchases coverage for general liability, auto liability, and property insurance from the Florida Municipal Insurance Trust. Participants in the program are billed annually for their portion of the cost of the program adjusted for actual experience during the period of coverage. Participants are not assessed for unanticipated losses incurred by the program. Net premiums paid by the District during the fiscal year ended September 30, 2020 totaled \$137,970. The District also pays premiums for workers' compensation insurance to the Florida Municipal Insurance Trust. Net premiums paid for this coverage totaled \$23,595 for the fiscal year ended September 30, 2020.

Grants

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally federal and state governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures, which may be disallowed by the grantor, cannot be determined at this time, although the District expects such amounts, if any, to be immaterial.

Operating Lease

In January 2017, the District entered into an operating lease for golf carts. Monthly rental payments were \$2,013 including 4.2% interest. The agreement was terminated early by both parties, and a new agreement was entered in January 2020 for 48 months with a monthly payment of \$2,186.

Future Minimum lease payments for the new lease for fleet golf carts are as follows:

<u>Fiscal Year</u>	<u>Total</u>
2021	\$ 26,235
2022	26,235
2023	26,235
2024	6,559
Total	<u>\$ 85,264</u>

The District spent \$25,715 in golf car lease expense for the fiscal year

NOTE 4 - OTHER INFORMATION *(Continued)*

Litigation

Various lawsuits and claims in the ordinary course of the District's operations are pending. The District is also party to litigation under which it may be required to pay certain monies upon the decision of the courts. However, it is the opinion of the District's attorney that the potential amount of the District's liability in these matters cannot be determined. Accordingly, no provision has been made in the basic financial statements for these contingencies.

Other Contingencies

The COVID-19 pandemic has created economic disruptions throughout the country as of the issuance date of this report resulting in overall significant declines in economic activity. The District expects to continue to experience decreased user fees as activities are shut down or minimized. The ultimate effect of this declined activity is not quantifiable at this time.

REQUIRED SUPPLEMENTARY INFORMATION

BAREFOOT BAY RECREATION DISTRICT

BUDGETARY COMPARISON SCHEDULE - GENERAL FUND

For the Year Ended September 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget Positive (Negative)
REVENUES				
Assessments	\$ 3,863,365	\$ 3,863,365	\$ 3,956,917	\$ 93,552
Charges for services	2,315,238	2,315,238	1,614,070	(701,168)
Capital grants and contributions	-	-	5,696	5,696
Investment income	14,500	14,500	82,594	68,094
Other	317,500	338,450	346,720	8,270
TOTAL REVENUES	<u>6,510,603</u>	<u>6,531,553</u>	<u>6,005,997</u>	<u>(525,556)</u>
EXPENDITURES / EXPENSES				
General Government	5,755,294	5,772,090	4,961,725	810,365
Debt Service				
Principal	31,603	31,603	35,037	(3,434)
Interest	3,181	3,181	1,205	1,976
Capital outlay	754,500	1,939,156	776,923	1,162,233
TOTAL EXPENDITURES / EXPENSES	<u>6,544,578</u>	<u>7,746,030</u>	<u>5,774,890</u>	<u>1,971,140</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,975)	(1,214,477)	231,107	1,445,584
OTHER FINANCING SOURCES AND (USES)				
Proceeds from Capital Lease	-	-	7,106	7,106
TOTAL OTHER FINANCING SOURCES AND (USES)	<u>-</u>	<u>-</u>	<u>7,106</u>	<u>7,106</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(33,975)	(1,214,477)	238,213	1,452,690
FUND BALANCES -				
BEGINNING OF THE YEAR	<u>33,975</u>	<u>1,214,477</u>	<u>2,136,368</u>	<u>921,891</u>
FUND BALANCES -				
END OF THE YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,374,581</u>	<u>\$ 2,374,581</u>

Notes to the Schedule:

The budget for the General Fund is adopted on a basis consistent with generally accepted accounting principles ("GAAP"). There is no difference between GAAP and the budgetary basis of accounting.

BAREFOOT BAY RECREATION DISTRICT

SCHEDULE OF CHANGES IN THE DISTRICT'S TOTAL OPEB LIABILITY AND RELATED RATIOS

Last 10 Measurement Years *

	2020	2019	2018
Total OPEB Liability			
Service cost	\$ 2,547	\$ 2,580	\$ 2,619
Interest	999	824	659
Difference between expected and actual experience	(6,786)	-	-
Change of assumptions and other inputs	10,273	(818)	(899)
Benefit payments	-	-	(117)
Net change in total OPEB liability	7,033	2,586	2,262
Total OPEB liability - beginning	23,541	20,955	18,693
Total OPEB liability - ending	<u>\$ 30,574</u>	<u>\$ 23,541</u>	<u>\$ 20,955</u>
 Covered employee payroll	 \$ 947,709	 \$ 1,112,703	 \$ 665,651
 Total OPEB liability as a percentage of covered employee payroll	 3.23%	 2.12%	 3.15%

* Fiscal year 2018 presents information on the Plan's measurement year ended September 30, 2017.

Notes to the Schedule:

Note 1: Total OPEB Liability at the beginning of the initial period of implementation was developed by rolling back the liability from the measurement date as permitted by *Q&A 4.499* of the *Implementation Guide No. 2017-3*. Consequently, there was no difference between expected and actual experience.

Note 2: GASB 75 requires information for 10 years. However, until a full 10-year trend is compiled, the District is presenting information for only those years for which information is available.

Note 3: No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Note 4: Assumption changes occurred in the current fiscal year:
The discount rate was decreased to 2.75% from 3.83%.

COMPLIANCE SECTION



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Trustees
Barefoot Bay Recreation District
Barefoot Bay, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the statements of governmental activities, and each major fund of Barefoot Bay Recreation District, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated February 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
February 16, 2021



INDEPENDENT ACCOUNTANT'S REPORT

Board of Trustees
Barefoot Bay Recreation District
Barefoot Bay, Florida

We have examined Barefoot Bay Recreation District, Florida's (the "District") compliance with the requirements of Section 218.415, Florida Statutes, during the fiscal year ended September 30, 2020. Management is responsible for the District's compliance with those requirements. Our responsibility is to express an opinion on the District's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District is in accordance with those requirements, in all material respects. An examination involves performing procedures to obtain evidence about the District's compliance with those requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements for the fiscal year ended September 30, 2020.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
February 16, 2021



INDEPENDENT AUDITOR'S MANAGEMENT LETTER

Board of Trustees
Barefoot Bay Recreation District
Barefoot Bay, Florida

Report on the Financial Statements

We have audited the financial statements of Barefoot Bay Recreation District, Florida (the "District") as of and for the fiscal year ended September 30, 2020, and have issued our report thereon dated February 16, 2021.

Auditor's Responsibility

We conducted our audit in accordance with auditing standards generally accepted in United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and Chapter 10.550, *Rules of the Auditor General*.

Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards* and Independent Accountant's Report on an examination conducted in accordance with *AICPA Professional Standards*, AT-C Section 315, regarding compliance requirements in accordance with Chapter 10.550, *Rules of the Auditor General*. Disclosures in those reports which are dated February 16, 2021, should be considered in conjunction with this management letter.

Prior Audit Findings

Section 10.554(1)(i)1., *Rules of the Auditor General*, requires that we determine whether or not corrective actions have been taken to address findings and recommendations made in the preceding financial audit report. There were no findings in the preceding annual financial report.

Official Title and Legal Authority

Section 10.554(1)(i)4., *Rules of the Auditor General*, requires that the name or official title and legal authority for the primary government and each component unit of the reporting entity be disclosed in this management letter, unless disclosed in the notes to the financial statements. The legal authority is disclosed in the notes to the financial statements.

Financial Condition and Management

Sections 10.554(1)(i)5.a. and 10.556(7), *Rules of the Auditor General*, require us apply appropriate procedures and communicate the results of our determination as to whether or not the District met one or more of the conditions described in Section 218.503(1), Florida Statutes, and to identify the specific condition(s) met. In connection with our audit, we determined that the District did not meet any of the conditions described in Section 218.503(1), Florida Statutes.

Pursuant to Sections 10.554(1)(i)5.c. and 10.556(8), *Rules of the Auditor General*, we applied financial condition assessment procedures for the District. It is management's responsibility to monitor the District's financial condition, and our financial condition assessment was based in part on representations made by management and the review of financial information provided by same.

Section 10.554(1)(i)2., *Rules of the Auditor General*, requires that we communicate any recommendations to improve financial management. In connection with our audit, we did not have any such recommendations.

Additional Matters

Section 10.554(1)(i)3., *Rules of the Auditor General*, requires us to communicate noncompliance with provisions of contracts or grant agreements, or abuse that have occurred, or are likely to have occurred, that have an effect on the financial statements that is less than material but which warrants the attention of those charged with governance. In connection with our audit, we did not have any such findings.

Purpose of this Letter

Our management letter is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Trustees, and applicable management, and is not intended to be, and should not be, used by anyone other than these specified parties.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
February 16, 2021

Board of Trustees

Meeting Agenda Memo

Date: Friday, March 12, 2021
Title: **FY21 Budget Amendment: NRP Sales Proceeds**
Section & Item: 9.B
Department: Administration, Finance
Fiscal Impact: \$13,500
Contact: Charles Henley, Finance Manager, John W. Coffey ICMA-CM, Community Manager
Attachments: Bill of Sale - 733 Hyacinth Circle, 210312 Resolution 2021-02 - NSP Sales Proceeds Budget Amendment
Reviewed by
General Counsel: No
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Approval of Resolution #2021-02 increasing the FY21 R&M/Capital Budget by the \$13,350 in revenue received from the sale by auction of a lot previously purchased through the NRP and increasing the NRP expenditure budget by the same amount..

Background and Summary Information

Beginning in FY16, the BOT has budgeted annually monies for the acquisition of distressed properties, the removal of the homes and the sale of the property to stabilize and revitalize neighborhoods in decline. On July 25th 2017, the Neighborhood Revitalization Program BOT Sub-Committee was established by the BOT.

An auction to divest property acquired by BBRD at 733 Hyacinth Circle was scheduled and did occur between January 22-29, 2021 at which the High Bid of \$13,350 was submitted by Troy Davis who promptly remitted payment.

Staff recommends the BOT approve Resolution 2021-02 increasing the R&M/Capital Department budgeted Proceeds from the Sale of Assets by \$13,350 and increasing the R&M/Capital Department NRP program budget by \$13,350.

**Barefoot Bay Recreation District, FL
625 Barefoot Blvd
Barefoot Bay, FL 32976-7305**

Bill of Sale Date: 29 Jan 2021

Bill of Sale Number: 1292021

Asset ID: 36

Inventory ID: 36

Description of Property

Award Amount

733 Hyacinth Circle, Barefoot Bay, FL 32976

13350.00

Asset Information



Year:

Make/Brand:

Model:

VIN/Serial:

Meter:

Title Restriction:

Not Applicable

Sale Information

Actual Sold Amount: USD
\$13,350.00

Other Amount: USD \$0.00

Buyer's Premium: USD
\$1,668.75

Total Amount: USD
\$15,018.75

Paid On: 01 Feb 2021 Wire Transfer

Other Amount Description:

troy douglas
704 Osmosis Dr SW
Palm Bay, FL 32908 USA
endeavorconstinc@comcast.net
7724737213

Asset is sold as is, where is and without warranty. Once the asset is removed from the seller's premises there is no refund of monies previously paid.

Buyer/Agent Signature: _____

Print Name: _____

Date: _____

RESOLUTION 2021-02

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BAREFOOT BAY RECREATION
DISTRICT AMENDING RESOLUTION 2020-08;
AMENDING THE BUDGET.**

WHEREAS, the Barefoot Bay Recreation District Board of Trustees adopted Resolution 2020-08, an operating Budget for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021; and

WHEREAS, the Board of Trustees is desirous of amending the previously adopted Budget; and

WHEREAS, the Board of Trustees has ascertained that the following amendments are necessary to provide for the operation of the District for the Fiscal Year 2020-21:

An Amendment in the amount of \$13,350 to be added to the Proceeds Sales of Fixed Assets revenue line item in the R&M Capital Department.

An Amendment in the amount of \$13,350 to be added to Neighborhood Revitalization Program expenditure line item in the R&M Capital Department Budget.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE BAREFOOT BAY RECREATION DISTRICT, BREVARD COUNTY FLORIDA:

Section 1. The amendment shall be made to the operating Budget for the Fiscal Year beginning October 1, 2020 and ending September 30, 2021.

Section 2. The Community Manager and the Finance Manager are directed to adjust FY 2020/21 Adopted Budget.

Section 3. This resolution shall become effective immediately upon adoption.

The foregoing Resolution was moved for adoption by Trustee _____. The motion was seconded by Trustee _____ and, upon being put to a vote, that vote was as follows:

Chairman, Michael Maino
Trustee, Randy Loveland
Trustee, Jeff Grunow
Trustee, James Nugent
Trustee, Michael Morrissey

The Chairman thereupon declared this Resolution Done, Ordered, and Adopted on this 12th day of March 2021.

BAREFOOT BAY RECREATION DISTRICT

Return to: Barefoot Bay Recreation District
625 Barefoot Boulevard
Barefoot Bay FL 32976-7305

By:

Michael Maino,
CHAIRMAN

Jeff Grunow,
SECRETARY

Board of Trustees

Meeting Agenda Memo

Date: Friday, March 12, 2021
Title: **Building A Veterans' Hallway Electronic Display System**
Section & Item: 9.C
Department: R&M/Capital Projects
Fiscal Impact: \$24,300.00 (FY21) and \$1,188 annually thereafter
Contact: Stephanie Brown, District Clerk, District Clerk, John W. Coffey
ICMA-CM, Community Manager
Attachments: Advanced Kiosks quote, LiveWire Quote, Memo from District Clerk
Reviewed by
General Counsel: No
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Review bids and award of contract for the acquisition of a kiosk system to supplement to wall board display honoring deceased veterans of BBRD.

Background and Summary Information

BBRD has a proud and rich history of honoring veterans who live and have lived in the community. Historically, the hallway has been the home of boards listing the names of veterans who lived in BBRD. Circa 2014, staff, in cooperation with former Chairman Guinther and residents, revamped the hallway artwork to further honor all veterans. Currently there is seven boards with no space to add an eighth (which will be needed within the foreseeable future as only two rows remain empty). In lieu of removing some of the artwork to make room for an additional board (and repeating this in future years), staff worked with Mr. Bruce Amoss, representative of BBRD's veterans, to explore alternate means of having a perpetual system capable of honoring all deceased veterans and maintaining the current space devoted to artwork.

Staff researched electronic kiosk systems, similar to what is commonly used at various welcome centers, hall of fames, etc. Eventually, a concept was formalized to seek a kiosk system capable of being connected to a video screen on the wall where information could easily be seen by people walking past versus the solely looking directly at the kiosk screen. Hence, staff solicited the following bids:

\$14,870.00 Advanced Kiosks Includes 55-inch LED wall monitor, one-time set up fee, 1st year annual support, and shipping

\$12,925.00 Livewire Digital Includes 55-inch monitor, 1st year license subscription and 15 hours tech support. Does not include shipping

Advanced Kiosks Fallen Hero's Tribute software allows the organizer to make use of service records, newspaper clippings, photographs and a wealth of information provided by the family members. Although LiveWire offers software with their kiosks, the software is very generic. Advanced Kiosks' software is specifically designed to honor veterans. Advanced Kiosk also has extensive technical support that is offered throughout the year. LiveWire's technical support package only includes 15 hours of service calls a year, going into an hourly rate thereafter.

Additionally, staff considered purchasing a kiosk without pre-programmed software and seeking a local resident to write the program. Although this option would save money on the installation, the inability to guarantee long-term technical support (in the event the creator of the program no longer lived in BBRD), removed this option from

consideration.

Sufficient funds are available in the R&M/Capital Contingency account to cover the costs.

Staff recommends the BOT award contract for Veterans memorial kiosk at a cost of \$24,300.00 to Advanced Kiosks for procurement and installation of a veterans' memorial kiosk and display station in Building A and instruct staff to transfer the required funding from contingency.



a dba of H32 Design and Development, LLC
134 Hall Street, Units F, Concord, NH 03301

Terms & Conditions listed at www.advancedkiosks.com

Remit To:

Advanced Kiosks

PO Box 234

Wilmot, NH 03287

or by email at: tarra@h32.com

Proposal Invoice

Date	Invoice #
2/16/2021	HH1021-222
Expiration Date:	
2/16/2021	

To:
Barefoot Bay Recreation District Stephanie Brown 625 Barefoot Blvd. Barefoot Bay, FL 32976

			P.O. No.		Terms	
Accounts Receivable	603-865-1000 ext. 101	tarra@h32.com			50% Deposite Requ...	
Description			Qty	Price Each	Total	
Free Standing Kiosk PN: H32-90-100 Steel Construction , 19" Touch Screen Monitor, Mini ITx PC w/ 2.7 Ghz Dual core Intel Processor w/ 4 GB Ram, Speakers, WIFI,Windows 10 Pro, 3 year warranty Color/finish : ?			1	4,945.00	4,945.00	
External Display/HDMI Cable Port added to kiosk so the display monitor can connect to kiosk			1	240.00	240.00	
Custom Request 55 inch 4K UHD LED Commercial Signage, manufacture 3yr. warranty, 300 nit , computer & wall mount - custom request items come with manufactures warranty only & are non-returnable.			1	1,725.00	1,725.00	
H32-FH-100 Tribute Fallen Heroes Pkg. - An elegant interactive memorial to honor deceased military, law enforcement or any branch of service. Add service details, achievements, images, stories and links as desired. Standard package includes up to 10 hours of set-up and support time, 1st year Annual License and Hosting Service w/Zamok Basic Service for single kiosk, begins at order ship date.			1	4,900.00	4,900.00	
H32-FH-110 Annual License and Hosting Service for Fallen Heroes themed Tribute Software at \$1,200.00 per year, standard single database, up to 500 profiles. Includes one copy of ZAMOK software (basic), Tribute hosting resources, server level maintenance, security updates, incremental data back-ups, begins at order ship date. ***1st yr. included with H32-FH-100 Tribute Fallen Heroes Pkg***			1	0.00	0.00	
Zamok Suite Basic Software Package, PN: SW-ZS-200 - Yearly Subscription regularly \$349.00 per yr., begins at order ship date. Includes Zamok Foundation, Cloud Solution, Home Page Solution, Printing Solution, Credit Card Solution.***Included with H32-FH-100 Tribute Fallen Heroes Pkg & Annual License and Hosting Service for Fallen Heroes themed Tribute Software***			1	0.00	0.00	
Please remit to above address.				Total		
*** A 3% Convenience Fee will be applied to credit card orders. ***						

Information about our Warranty can be found at www.advancedkiosks.com/company-policies/kiosk-warranty.php. Advanced kiosks is a dba of H32 Design and Development LLC and registered in the State of New Hampshire, our Terms and conditions can be found at www.advancedkiosks.com/company-policies/terms-and-conditions.php



a dba of H32 Design and Development, LLC
134 Hall Street, Units F, Concord, NH 03301

Terms & Conditions listed at www.advancedkiosks.com

Remit To:

Advanced Kiosks
PO Box 234
Wilmot, NH 03287
or by email at: tarra@h32.com

Proposal Invoice

Date	Invoice #
2/16/2021	HH1021-222
Expiration Date:	
2/16/2021	

To:
Barefoot Bay Recreation District Stephanie Brown 625 Barefoot Blvd. Barefoot Bay, FL 32976

Accounts Receivable	603-865-1000 ext. 101	tarra@h32.com
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P.O. No.	Terms
	50% Deposit Required...

Description	Qty	Price Each	Total
Kiosk Configuration Service for single configuration that can be used on multiple kiosks - PN: #AK-SS-300 Consultation & On-Boarding with customer's IT dept. - Highly recommended on ALL jobs. Service includes: -Up to 10 hours of configuration & On-Boarding support, additional hours to be billed at \$160 hr. -A Configuration Specialist will be assigned to account once order is initiated. -Prior to kiosk shipment customer will be contacted for a remote site evaluation (Is there power, internet etc.) -Specialist will perform a preflight on the kiosk(s) before they leave the factory and set up Zamok accounts according to information supplied by customer. -A set-up call will be scheduled once kiosks have shipped. A configuration checklist will be reviewed with customer during set-up call along with any additional consultation necessary to get the kiosks up and running. *Service must be completed within first 60 days of kiosk ship date. AK specialist will be happy to help troubleshoot but will not be responsible for any Zamok custom development, third party systems, software or dependencies including internet service or network issues. Configuration of Lobby-Attendant, Q-line, Tribute/Fallen Heroes is NOT included.	1	1,200.00	1,200.00
Full Support #AK-SS-100 A yearly cost per kiosk, begins kiosk ship date. Support includes 24/7 phone support from our technicians with remote access software. Technician will address issues with kiosk within 4 business hours. Kiosk must have stable internet connection to receive support. AK is not responsible for any third party systems, software or dependencies including internet service or network issues. Any issues found with the kiosk will be resolved by the standard terms of our Warranty that can be found at: http://www.advancedkiosks.com/company-policies/kiosk-warranty.php	1	1,188.00	1,188.00
Shipping - ***ESTIMATED*** Single location Freight LTL ground freight service w/ loading dock required at receiving end. If loading dock is not available lift gate charges will apply. Freight charges provided are estimates based on information provided by customer. If additional services are required at time of delivery additional billing will be necessary.	1	672.00	672.00
SIGNATURE: _____ DATE: _____			
To initiate order a 50% deposit is required with the remaining balance due net30 once order is ready to ship. Authorization is for the goods/services described in this invoice or quote & for satisfying any outstanding balance on account or additional fees including cost of legal or collections due to non-payment. I certify that I am an authorized purchaser for the listed Company or Organization.			

Please remit to above address.	Total	\$14,870.00
*** A 3% Convenience Fee will be applied to credit card orders. ***		

Information about our Warranty can be found at www.advancedkiosks.com/company-policies/kiosk-warranty.php. Advanced kiosks is a dba of H32 Design and Development LLC and registered in the State of New Hampshire, our Terms and conditions can be found at www.advancedkiosks.com/company-policies/terms-and-conditions.php

190 Carlisle Ave, York, PA 17401
717-718-1241 (O)
livewiredigital.com

Date: 2/2/2021
Quote #: BBRD: 02212021
Valid: 30 days

Proposal Information	Client Information
Company: Barefoot Bay Recreation District	Contact: Stephanie Brown
Project: Veteran Memorial Kiosk	Address:
Sales Rep: Linda Gilbert	Address:
Email: lgilbert@livewiredigital.com	Email: sbrown@bbrd.org
Phone: 970-335-9360	Phone: 772.664.3141 ext 210

Livewire's Veteran Memorial application supports recognition of veterans.

Display Screen

Scrolling display of veterans.

- Playlist with images
- Content elements supported: jpg, gif, png, mov, wmv, swf, avi

Interactive Kiosk

A home page is presented when continue is touched on the home page a page is presented with interactive buttons that direct the user to the Veteran display content. All data is organized in a hierarchical fashion behind each category. These buttons can be titled and searched by your specific criteria.

- Organize by years, service, branch, rank.
- Search by:
 - Name
 - Year
 - Branch
 - Rank
- Display information on veterans.

Livewire will provide a spreadsheet with your categories for you to populate with your veteran history for us to import to your application.

Content Management System:

- Real-time web-based management system for you to manage all your ongoing veteran data.
- Training on management system

190 Carlisle Ave, York, PA 17401
717-718-1241 (O)
livewiredigital.com

Date: 2/2/2021
Quote #: BBRD: 02212021
Valid: 30 days

Application & Display Costs				
Description	Quantity	Cost per Display	Billing	Cost
Digital Trophy Case	1		one time	\$5,000
Scrolling Display	1		one time	\$1,000
22" Floor Standing Kiosk	1		one time	\$2,700
55" Wall Mount Display with mount bracket	1		one time	\$2,175
Annual Kiosk Subscription License	1	\$550	annually	\$550
Shipping (FOB York, PA)				TBD

Payment Terms and Conditions

Veteran Application Payment Terms: **\$6,000** due at time of acceptance.

Subscription License Payment Terms: due at time of deployment.

Hardware Payment Terms: **\$4,875** due at time of acceptance.

Shipping TBD

Proposal Approved By (signature): _____

Name (print): _____



Memo

Date: 02/15/2021

To: John W. Coffey, ICMA-CM

From: Stephanie Brown, District Clerk

RE: Veterans Kiosk Recommendation

I would like to recommend Advanced Kiosks as the vendor for implementing a digital database for Barefoot Bay's veterans. Advanced Kiosk Fallen Hero's Tribute software allows the organizer to make use of service records, newspaper clippings, photographs and a wealth of information provided by the family members. Although LiveWire offers software with their kiosk's it is very generic. Advanced Kiosks built software specifically to honor veterans. Advanced Kiosk also has extensive technical support that is offered throughout the year. LiveWire's technical support package only includes 15 hours of service calls a year, going into an hourly rate thereafter.

Comparison Chart

LiveWire	Advanced Kiosks
<u>One-Time Fees</u> Digital Trophy Case: \$5000 Scrolling Display: \$1000 22inch Kiosk: \$2,700 Wall Mount Display: \$2,175 <u>Annual Fees</u> Kiosk Subscription License: \$550 Tech Support: \$1,500 (15hrs per year) \$95 an hour thereafter	<u>One-Time Fees</u> Fallen Heroes Kiosk Bundle: \$9,845 (software & kiosk) 55inch Display Monitor/HDMI: \$1,965 Shipping: \$672.00 (estimated) Configuration Service: \$1,200 <u>Annual Fees</u> Tech Support: \$1188

Please let me know if I can clarify any part of this recommendation.

Board of Trustees Meeting Agenda Memo

Date: Friday, March 12, 2021
Title: **Building A Towers Roof Replacement**
Section & Item: 9.D
Department: R&M/Capital Projects
Fiscal Impact: \$24,300.00
Contact: Matt Goetz, Property Services Manager, John W. Coffey
ICMA-CM, Community Manager
Attachments: MB Enterprises bid, MGM Contracting Inc. bid, email from
P.S. Manager
Reviewed by
General Counsel: No
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Review bids and award of contract for the re-roofing of the three towers at Building A.

Background and Summary Information

Building A (which also includes the former Building B) has two pitched roofs, two flat roofs (over the Veterans' Hallway and Custodian area) and three tower flat roofs. BBRD previously replaced the pitched roofs in FY18 and flat roofs in FY20. The tower roofs were not replaced since one had an old HVAC unit abandoned in place (circa 2007) on it (removed earlier this year) and staff believed it was most economical to have all three roofs replaced at the same time. Hence, staff solicited the following bids:

- \$23,500 MB Enterprises (contractor for re-roofing of the Lounge, Bldg. C, Pool #2 Restroom, Pool #3 Restroom, and Pool #1 Walkway extension)
- \$24,300 MGM Contracting, Inc. (contractor for the Shopping Center re-roofing project)

Although the MGM bid is slightly higher, staff believes their proposed work provides better coverage and decreases the likelihood of future water leaks.

Although this project is not budgeted, sufficient funds are available in the R&M/Capital Contingency account to cover the costs.

Staff recommends the BOT award contract for Building A towers roof replacement at a cost of \$24,300.00 to MGM Contracting, Inc. and instruct staff to transfer the required funding from contingency

-

Proposal

MB Enterprises Roofing & Sheet Metal, Inc.

State Certified / CCC032498
540 2nd Street SW
Vero Beach, Florida 32962
(772)562-7549

PROPOSAL SUBMITTED TO Barefoot Bay	PHONE 	DATE 2/16/21
STREET 	JOB NAME 	EMAIL
CITY, STATE AND ZIP CODE Vero Beach, FL	JOB LOCATION 	

We hereby submit specifications and estimates for: Re-Roof (see attached diagram) of 3 Tower Roofs

Remove existing roof system down to plywood deck and dispose of

Inspect plywood and nail according to code using 8d ring shank nails

Dry in first ply of peel & stick Polyglass SAV Base Sheet

Install new flashings

Install second ply peel & stick Polyfresco Cap Sheet (20 year product warranty)

Apply one coat of tropical 924 silicone roof coating

All rotten woodwork and stucco work to be done at time and material: time at \$68/man hour plus materials. *No gutter, paint or insulation figured in the proposal at this time.

Price includes: Permit fee; Dump fees; and 5 year Labor Warranty

We Propose hereby to furnish material and labor, complete in accordance with above specifications for the sum of:

Twenty-Three Thousand Five Hundred Dollars and XX/100 Cents dollars (\$ 23,500.00)

Payment to be made as follows: 50% Down to Order Materials; Rest Upon Completion.

All material is guaranteed to be as specified. All work to be completed in a work-manlike manner according to standard practices. Any alteration or deviation from above manner specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance.

Authorized
Signature _____

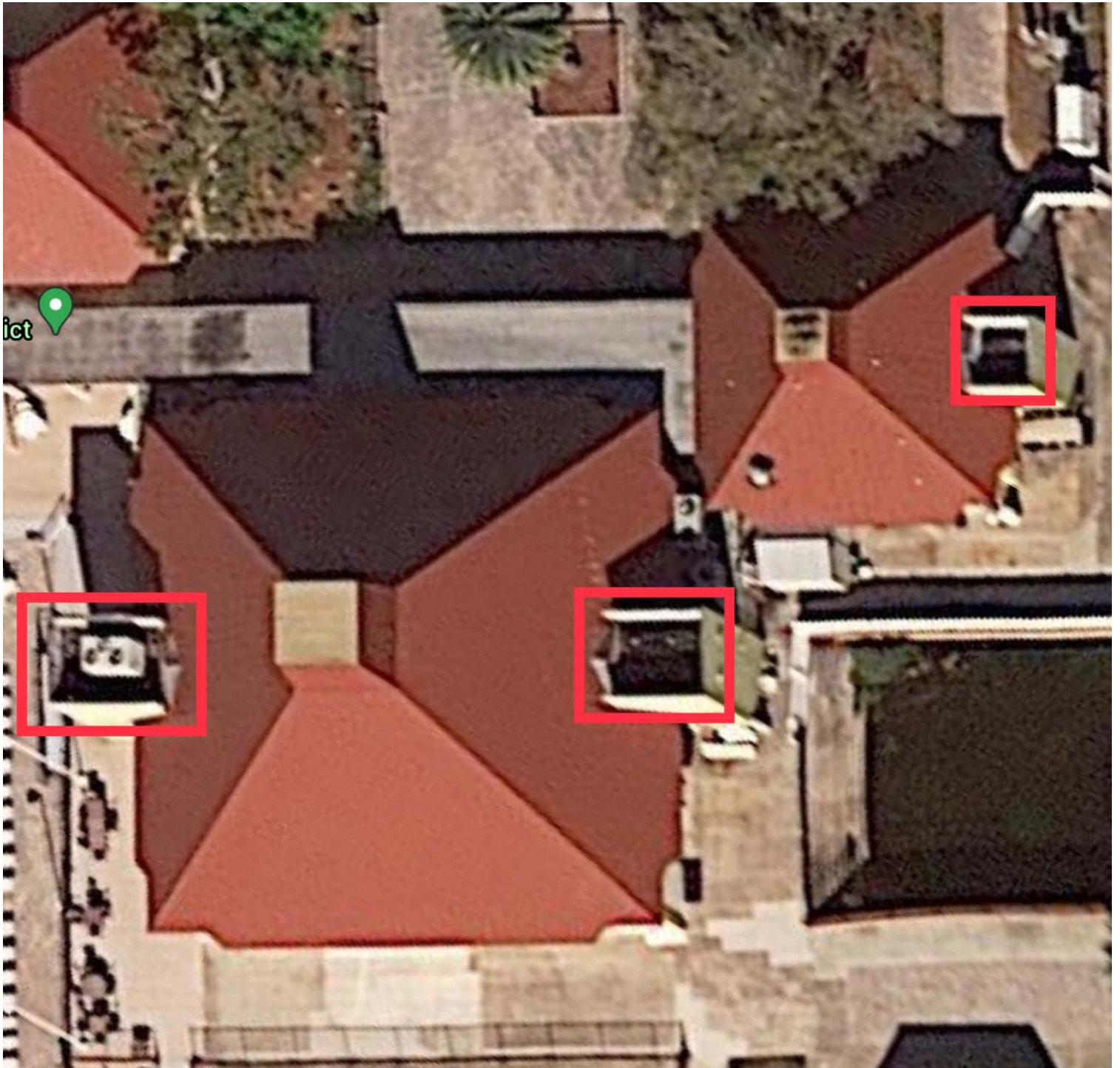
Note: This proposal may be
withdrawn by us if not accepted within 30 days.

Acceptance of Proposal – The above prices,
specifications, and conditions are satisfactory and are hereby accepted. You are
authorized to do the work as specified. Payment will be made as outlined above.

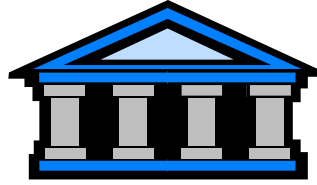
Signature _____

Signature _____

Date of Acceptance: _____



Quoted To:
Barefoot Bay Recreationa
625 Barefoot Blvd



3/4/2020

Proposed Job:
Roof Replacement Rec. C
mall Roofs

MGM CONTRACTING INC.
1121 PEACHTREE STREET
COCOA, FL 32922
OFFICE 321-639-6365
FAX 321-639-2780

Licenses
CGC#059589
CCC#1327481
CAC#1816183

ITEM #	DESCRIPTION			TOTAL
1	Provide All Required Permits Provide Dumpsters For Waste Haul-Off Prep and Prepare Work Area For Possible Rain for work in Progress Note: We will take every precatation possible to maintain a dry building. All inventory will be excluded from damages due to any weather events. Remove and dispose of existing roof. Removal of Original Roof Down to Decking Reinsulate with tapered Insulation Install New GAF TPO .080 Membrain Install TPO Up Parapet Walls Install TPO Coated Clad Metal Drip Edge for Parapit Walls Provide for lcreased Wind Loading Provide 20 Year Material and 7 Year Workmanship Year Roof Guarantee			

DIRECT ALL INQUIRIES TO:

Ed Garrison
321-639-6365
mgmed@cfl.rr.com

PROPOSED TOTAL: **\$ 24,300.00**

THANK YOU FOR YOUR BUSINESS!

John Coffey

From: Matt Goetz
Sent: Thursday, March 04, 2021 12:23 PM
To: John Coffey
Subject: Tower roofs
Attachments: Barefoot Flat Roofs_Towers.pdf; Barefoot Bay Roof Rec. Center.xlsx

Please see attached roof proposals from M&B as well as MGM contracting. I like the MGM better as they are utilizing a TPO membrane roof rather than a peel and stick roof, additionally they are capping the parapet walls which is a potential leak hazard. Property service recommends MGM contracting.

Matt

Board of Trustees Meeting Agenda Memo

Date: Friday, March 12, 2021
Title: **Waiver of Guest Pass Requirement for July 3, 2021
Celebration of 50th Anniversary**
Section & Item: 9.E
Department: Administration, District Clerk
Fiscal Impact: Unknown
Contact: Randy Loveland, Trustee, Treasurer, John W. Coffey ICMA-
CM, Community Manager
Attachments: email from Trustee Loveland, Policy Manual excerpt
Reviewed by
General Counsel: No
Approved by: John W. Coffey, ICMA-CM, Community Manager



Requested Action by BOT

Consideration of waiving guest pass requirement for the July 3rd 50th Anniversary celebration at Pool #1.

Background and Summary Information

The Policy Manual contains the following language under Part Three. General Rules Applicable to District Facilities:
3.0, General, #22 as found on page 23:

*A guest fee shall be charged in accordance with the fee schedule to any non-resident for use of District facilities. This fee shall not be charged to any non-resident using District facilities under the following circumstances:*⁵⁵

- A. When the facility is rented by a non-resident who has paid the appropriate fee.*
- B. Any exemptions to this rule shall only be authorized by the Board of Trustees no less than 30 days before the event.*
- C. This section does not apply to Food & Beverage events, except for Music Bingo.*⁵⁶
- D. Vendors hired by clubs/organization are exempt from guest pass fee.*

On February, 25, 2020, Trustee Loveland requested this topic be placed on this agenda.

Staff recommends the BOT waive guest passes at Pool #1 on July 3, 2021 for the 50th Anniversary celebration.

John Coffey

From: Randy Loveland
Sent: Thursday, February 25, 2021 6:47 PM
To: John Coffey
Cc: Kathy Mendes
Subject: Waiver of passes for July 3rd

John, I want to get the pass waiver on the BOT Agenda for July 3rd 50th Anniversary Celebration.

Thank you
Randy

Sent via the Samsung Galaxy, an AT&T 4G LTE smartphone
Get [Outlook for Android](#)

owner, resident, and/or guest shall have the right to cross examine witnesses and to present relevant evidence which is responsive to the alleged rule violations.

- C. The Special Magistrate shall determine whether BBRD staff has established, by a preponderance of the evidence that a rules violation has occurred. If a rules violation is found to have occurred, the Special Magistrate shall impose a penalty of suspension, cancellation, or revocation of the violator's social membership, family membership, golf membership, or guest pass. The violator shall be notified in writing of the Special Magistrate's ruling within ten (10) days of the hearing. In levying any penalty imposed pursuant to this Section, the Special Magistrate is not obligated to impose the penalty imposed⁵² by District Management.
 - D. The decision of the Special Magistrate shall constitute final quasi-judicial action of BBRD. Any aggrieved party may appeal the ruling of the Special Magistrate to a court of competent jurisdiction in Brevard County, Florida.
 - E. If a hearing is requested and the violator is found to have committed the violation as alleged, the violator shall be responsible for the District's cost in bringing the matter to hearing. ⁵³
- 18. Pets are not allowed in District Recreational facilities, except for service animals.
 - 19. Special rules applicable to individual buildings will be conspicuously posted and observed by members and guests.
 - 20. Beverage laws and license regulations forbid outside alcoholic beverages of any type from being brought into District facilities or consumed therein. Therefore, alcoholic beverages of any type consumed on the premises must be obtained from District facilities.
 - 21. The following behaviors may result in the suspension, cancellation or revocation of a person's social membership, family membership, golf membership and/or guest pass:
 - A. Violation of District Policies or Rules applicable to District Facilities.
 - B. Violation of any local, state, or federal law while using District Facilities.
 - C. Fighting and verbal assault.
 - D. Discourteous, threatening, or rude behavior to BBRD employees, residents or patrons of District Facilities.
 - E. Loud and raucous behavior which decreases the enjoyment of other patrons of District Facilities.
 - F. Unintentional or deliberate misuse of the BBRD Facility or property which results in, or has the potential to result in, damage to the Facility or property, or in any way compromises the safety of any Barefoot Bay Recreation District Facility patron or BBRD staff member.
 - G. Misrepresentation of facts which may result in the District's Policies or fee structure improperly administered or collected. ⁵⁴
 - 22. A guest fee shall be charged in accordance with the fee schedule to any non-resident for use of District facilities. This fee shall not be charged to any non-resident using District facilities under the following circumstances:⁵⁵
 - A. When the facility is rented by a non-resident who has paid the appropriate fee.
 - B. Any exemptions to this rule shall only be authorized by the Board of Trustees no less than 30 days before the event.
 - C. This section does not apply to Food & Beverage events, except for Music Bingo.⁵⁶
 - D. Vendors hired by clubs/organization are exempt from guest pass fee.
 - 23. Children under age 12, must be accompanied by an adult when using District facilities. Groups of children who are using the facilities with guest passes must have one responsible adult for every five children.⁵⁷
 - 24. Commercial solicitation is prohibited while on District properties. The gathering of signatures for petitioning of elected officials is prohibited within buildings or upon District facilities. Bonafide nonprofit or 501(c) fundraising efforts shall be permitted.



Barefoot Bay Recreation District

625 Barefoot Boulevard, Administration Building
Barefoot Bay, FL 32976-9233

Phone 772-664-3141
Fax 772-664-1928

Memo To: Board of Trustees

From: John W. Coffey, Community Manager, ICMA-CM

Date: March 12, 2021

Subject: Manager's Report

Finance

- **Families First Coronavirus Response Act (FFCRA) Update** - Staff received a notice from the IRS stating that BBRD is not eligible for the FFCRA tax credit. A total of \$30,657.59 was deducted from BBRD payroll tax payments since April 1, 2020 for said tax credit. Staff expects to receive a request for payment from the IRS in the future. Due to the amount, one-time nature of payment, and desire for transparency staff will place the payment authorization on a future BOT agenda prior to issuing payment.

Resident Relations

ARCC Meeting 03/02/21

- 24 Consent Items – all approved
- 19 Other Items – 15 approved, 1 approved for measurements, 3 approved with stipulations

Next ARCC Meeting

- Scheduled for March 16th in Bldg. D/E at 9am

VC Meeting 2/26/2021

- 2 cases came into compliance prior to the meeting
- 9 cases were found in violation
- 3 cases continued as homeowners are working with staff toward voluntary compliance

Next Violations Committee Meeting

- Scheduled for March 12th in Bldg. D/E at 10am
- 8 cases are ready to present to the Committee.

Food & Beverage

- When the weather cooperates, Saturday and Sunday street dances are well attended. Don't miss this weekend's line up of The Jacks Band on Saturday and TC & Sass on Sunday.
- Plans for the **50th Anniversary Celebration of Barefoot Bay** are in the works. A full day of activities is being planned for Saturday, July 3, 2021.

- The **Color My World Cancer Free tee shirts** are for sale in the Lounge, Administration, and the CVO office for \$15. Five dollars of every sale will go to the American Cancer Society. The tee shirt was designed by Barefoot Bay's own Meg Frigon. The Cancer Walk event has been postponed to October 16th, but the tee shirts are in!
- The first meeting of the **2022 Barefoot by The Lake Festival** was held this past Wednesday. The next festival is planned for February 11 and 12, 2022.

Property Services

- Addressed backed up underground sewer line at the shopping center
- Replaced water pump and radiator on the backhoe and also installed new headlights
- Stripped and repainted all the decorative pillars in front of Building A
- Replaced water damaged boards above the doors in front of Building A
- Tore down old sheds behind building A (new sheds to be delivered and set up mid-March)
- Repaired damaged white fence behind Building A
- Final touch up painting at Pool #2 in anticipation of re-opening
- Continued to solicit bids for projects
- Multiple conference calls regarding risk management issues

Golf-Pro Shop

- Tournaments (Call Pro Shop @ 664-3174 for details)
 - Club Championship (Sign up underway)
 - March 19th & 20th
 - No Pre-Tournament dinner (Boxed lunch on first day tee time)
 - Pairings based on handicaps and flights. No shotgun start
- Watertronics has completed the work on the irrigation pumps

General Information

- **FY22 Budget Workshop reminders** – All workshops will start at 7pm in Building D/E and scheduled for:
 - Tuesday March 16th
 - Thursday March 25th
 - Tuesday May 4th (if needed)
 - Monday May 10th (if needed)
- **Shopping Center Roof Replacement Project update** – The vendor has provided staff a revised bid based on updated building code requirements and General Counsel is working on the final contract which will come back to the BOT for consideration of execution.