

**Barefoot Bay Recreation District
Regular Meeting of the Board of Trustees**

H YgXUy, October 2' , 2018

+:00 PM

1225 Barefoot Boulevard, Building D/E



BAREFOOT BAY RECREATION DISTRICT

Barefoot Bay Recreation District Regular Meeting
Tuesday, October 23, 2018 at 7 P.M.
Building D&E

AGENDA

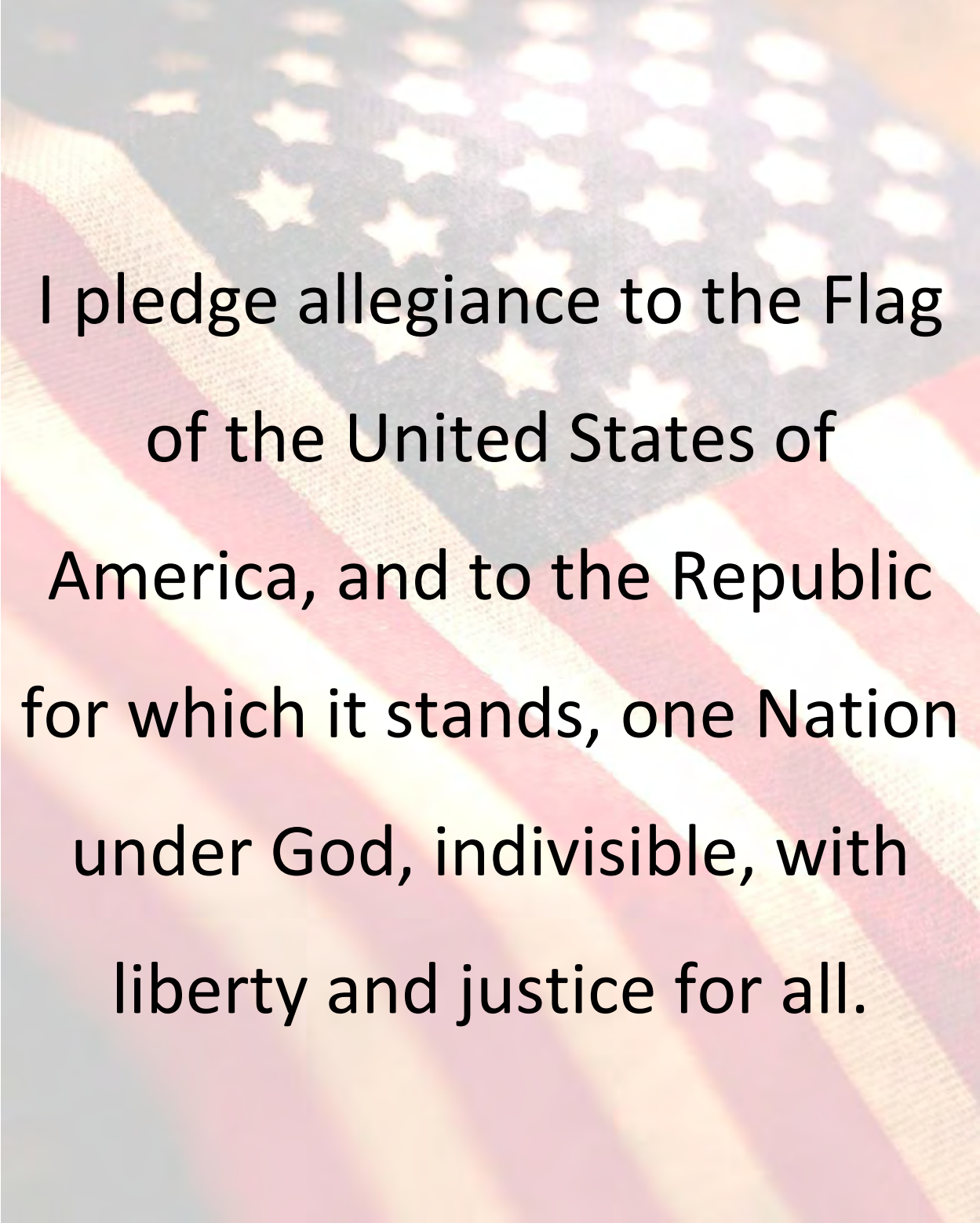
Please silence all electronic devices

1. Thought for the Day
2. Pledge of Allegiance to the Flag
3. Roll Call
4. Presentations and Proclamations
5. Approval of Minutes
6. Treasurer's Report
7. Audience Participation
8. Unfinished Business
9. New Business
 - A. FY18 Budget Amendments
 - i. New Administration Building Telephone/Data Cabling
 - ii. New Administration Building Telephone System
 - B. FY19 Budget Amendment
 - i. Workers Compensation Insurance Savings
 - ii. Reorganization of Support Staff
 - C. FY18 Audit Communications Letter
 - D. Neighborhood Revitalization Program Sub-Committee Recommendations
 - E. Truck Replacement
10. 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.

Thought of the Day





I pledge allegiance to the Flag
of the United States of
America, and to the Republic
for which it stands, one Nation
under God, indivisible, with
liberty and justice for all.

Roll Call

Trustees

Chairman - Mr. Lavier

1st Vice Chair - Mr. Diana

2nd Vice Chair – Mr. Wheaton

Secretary - Mr. Klosky

Treasurer - Mr. Cavaliere

Also Present

General Counsel- Cliff Repperger, Jr., Esq.

Community Manager - John W. Coffey

District Clerk - Dawn Myers

Presentations

Approval of Minutes



Barefoot Bay Recreation District

625 Barefoot Boulevard, Old 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

Date: October 23, 2018

Subject: Minutes from October 12, 2018 BOT Meeting

Due to the short turn around from the BOT meeting on Friday, October 12, 2018 to the date of the publication of this agenda (Tuesday, October 18, 2018), the draft minutes from the October 12, 2018 meeting will be provided at the first meeting in November.

Treasurer's Report

Barefoot Bay Recreation District

Treasurer's Report

October 23, 2018

Cash Balances in General Fund as of 10/15/18

Petty Cash

Total Petty Cash: \$ 2,000.00

Operating Cash in Banks

MB&T Operating Account

1,386,243.43

Total Operating Accounts: 1,386,243.43

Interest Bearing Accounts

BOA Money Market Account

105,666.04

SBA Reserve Account

567,883.33

Total Interest Bearing Accounts 673,549.37

Total Cash Balances in General Fund:

\$ 2,061,792.80

Total Daily Deposits and Assessments Received for 10/5 - 10/15/2018:

Daily deposits: \$ 84,575.55

Assessments received (from County only): -

Total Deposits Received \$ 84,575.55

Expenditures over \$5,000 for 10/5 - 10/15/2018:

Check Number	Vendor	Description	Check Amount
51290	ABM Landscape & Turf Services	Removal of cart paths and regrade surface at ProShop	20,392.16
51302	Online Solutions LLC	Annual Billing-Citizenserve Subscription -12/1/18-11/30/19	10,800.00
51304	Davinci's Computer Corp	IT services - Sep. & Partial Server Config - New Admin Building	6,064.30
51328	TLC Engineering for Architecture Inc	Professional Servises - New Admin & Lounge Concept	7,005.00
51333	Carroll Distributing Company	Escrow Deposit	6,208.47
	Republic National Distributing		
51335	Company LLC	Escrow Deposit	5,000.00
51336	Southern Glazer's Wine & Spirits, LLC	Escrow Deposit	6,000.00
51337	Reynolds General Contractors, Inc.	Draw #6 New Administration Building	117,763.20
51338	Deck the Halls	Christmas Decorations	7,500.00
	Florida Department of Revenue	Sales Tax: 9/18	7,774.68

Total Expenditures over \$5,000 \$ 194,507.81

Audience Participation

Unfinished Business

New Business

Board of Trustees Meeting Agenda Memo

Date: October 23, 2018

Title: **FY18 Budget Amendment:
Telephone/Data Cabling in
New Administration Building**

Section & Item: 9A i

Department: R&M/Capital

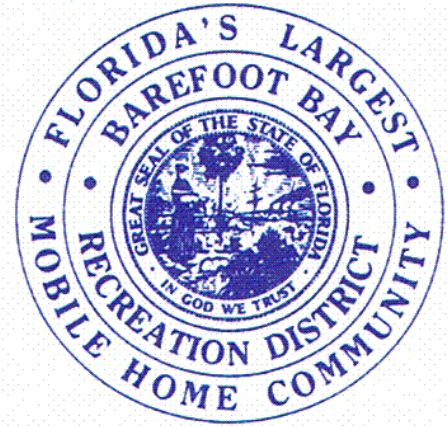
Fiscal Impact: \$18,350.00

Contact: Charles Henley, Finance Manager or
John W. Coffey, Community Manager

Attachments: Resolution and Original Cost Proposal

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Adoption of accompanying Resolution.

Background and Summary Information

On September 14, 2018, the BOT awarded a contract for cabling services in the New Administration Building to Network Cabling Services, Inc. in the amount of \$18,350.00.

Staff recommends the BOT adopt the attached Resolution recognizing \$18,350 of Fund Balance to increase the FY18 portion of the New Administration Building Project Budget in the R&M/Capital Department.

RESOLUTION 2018-

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BAREFOOT BAY RECREATION
DISTRICT AMENDING RESOLUTION 2017-10;
AMENDING THE BUDGET.**

WHEREAS, the Barefoot Bay Recreation District Board of Trustees adopted Resolution 2017-10, an operating Budget for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018; 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 2017-18:

An Amendment to transfer \$18,350 of Unappropriated Fund Balance to the R&M / Capital Department: New Administration Building.

WHEREAS, the Board of Trustees has considered these amendments in a public meeting.

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

Section 1. The operating Budget for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018 shall be amended as follows:

Transfer \$18,350 of Unappropriated Fund Balance to the R&M / Capital Department: New Administration Building.

Section 2. The Community Manager and the Finance Manager are directed to adjust FY 2017/18 Adopted Budget.

Section 3. This Resolution shall become effective immediately upon adoption (nunc pro tunc to September 30, 2018).

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, Brian Lavier
Trustee, Steve Diana
Trustee, David Wheaton
Trustee, Joseph Klosky
Trustee, Frank Cavaliere

The Chairman thereupon declared this Resolution Done, Ordered, and Adopted on this 23rd day of October 2018.

BAREFOOT BAY RECREATION DISTRICT

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

By: _____

Brian Lavier,
CHAIRMAN

Joseph Klosky,
SECRETARY

Board of Trustees Meeting Agenda Memo

Date: October 23, 2018

Title: **FY18 Budget Amendment:
Telephone System for New
Administration Building**

Section & Item: 9A ii

Department: R&M/Capital

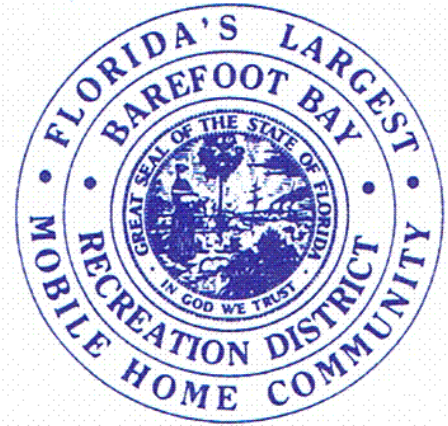
Fiscal Impact: \$13,699.88

Contact: Charles Henley, Finance Manager or
John W. Coffey, Community Manager

Attachments: Resolution and Original Cost Proposal

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Adoption of accompanying Resolution.

Background and Summary Information

On 25Sep18, the BOT awarded a contract for the purchase of a Telephone System for the New Administration Building to Hunter Communications, Inc. in the amount of \$13,699.88.

Staff recommends the BOT adopt the attached Resolution recognizing \$13,699.88 of Fund Balance to increase the FY18 portion of the New Administration Building Project Budget in the R&M/Capital Department.

RESOLUTION 2018-

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BAREFOOT BAY RECREATION
DISTRICT AMENDING RESOLUTION 2017-10;
AMENDING THE BUDGET.**

WHEREAS, the Barefoot Bay Recreation District Board of Trustees adopted Resolution 2017-10, an operating Budget for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018; 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 2017-18:

An Amendment to transfer \$13,699.88 of Unappropriated Fund Balance to the R&M / Capital Department: New Administration Building.

WHEREAS, the Board of Trustees has considered these amendments in a public meeting.

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

Section 1. The operating Budget for the Fiscal Year beginning October 1, 2017 and ending September 30, 2018 shall be amended as follows:

Transfer \$13,699.88 of Unappropriated Fund Balance to the R&M / Capital Department: New Administration Building.

Section 2. The Community Manager and the Finance Manager are directed to adjust FY 2017/18 Adopted Budget.

Section 3. This Resolution shall become effective immediately upon adoption (nunc pro tunc to September 30, 2018).

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, Brian Lavier
Trustee, Steve Diana
Trustee, David Wheaton
Trustee, Joseph Klosky
Trustee, Frank Cavaliere

The Chairman thereupon declared this Resolution Done, Ordered, and Adopted on this 23rd day of October 2018.

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

BAREFOOT BAY RECREATION DISTRICT

By: _____

Brian Lavier,
CHAIRMAN

Joseph Klosky,
SECRETARY

Board of Trustees Meeting Agenda Memo

Date: October 23, 2018

Title: **FY19 Budget Amendment:
Transfer Surplus Workers
Compensation Insurance
Budgets to Administration-
District Clerk Liability
Insurance Budget**

Section & Item: 9B i

Department: Administration, Resident Relations, Food
& Beverage, Property Services and Golf-
Por Shop

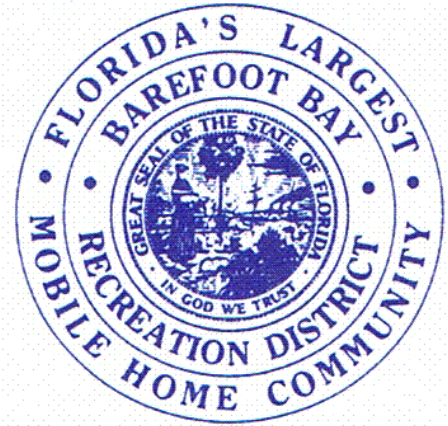
Fiscal Impact: \$0.00

Contact: Charles Henley, Finance Manager or
John W. Coffey, Community Manager

Attachments: Resolution and Original Cost Proposal

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Adoption of accompanying Resolution.

Background and Summary Information

On 14Sep18, the BOT renewed the contract for FY19 liability and workers compensation insurance to Florida Municipal Insurance Trust in the amount of \$188,587.00 and instructed staff to place a budget amendment to reallocate the \$9,957 of surplus workers compensation insurance budgeted for various departments into the Liability Insurance line-item within the Administration: District Clerk line item. Of note, that \$327 will reallocated within the Administration Department (Finance to District Clerk) so it not a part of the resolution.

Allocation Table:

Fund	Dept Code	GL Code	Transaction Description	Increase	Decrease
001	1300	510451	Workers Comp Insurance	-	327.00
001	7210	510451	Workers Comp Insurance	-	1,798.00
001	7220	510451	Workers Comp Insurance	-	154.00
001	7230	510451	Workers Comp Insurance	-	888.00
001	7241	510451	Workers Comp Insurance	-	6,790.00
001	1300	510450	Liability Insurance	9,957.00	-

Staff recommends the BOT adopt the reallocation of the surplus workers compensation budget from various departments into the Liability Insurance line-item within the Administration Department: District Clerk Sub-department line item.

RESOLUTION 2018-

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BAREFOOT BAY RECREATION
DISTRICT AMENDING RESOLUTION 2018-06;
AMENDING THE BUDGET.**

WHEREAS, the Barefoot Bay Recreation District Board of Trustees adopted Resolution 2018-06, an operating Budget for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019; 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 2018-19:

An Amendment to reallocate \$1,798 of budgeted expenditures from the Food and Beverage Department to the Administration Department.

An Amendment to reallocate \$154 of budgeted expenditures from the Resident Relations Department to the Administration Department.

An Amendment to reallocate \$888 of budgeted expenditures from the Golf / Prow Shop Department to the Administration Department.

An Amendment to reallocate \$6,790 of budgeted expenditures from the Property Services Department to the Administration Department.

WHEREAS, the Board of Trustees has considered these amendments in a public meeting.

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

Section 1. The operating Budget for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019 shall be amended as follows:

Reallocate \$1,798 of budgeted expenditures from the Food and Beverage Department to the Administration Department.

Reallocate \$154 of budgeted expenditures from the Resident Relations Department to the Administration Department.

Reallocate \$888 of budgeted expenditures from the Golf / Prow Shop Department to the Administration Department.

Reallocate \$6,790 of budgeted expenditures from the Property Services Department to the Administration Department.

Section 2. The Community Manager and the Finance Manager are directed to adjust FY 2018/19 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, Brian Lavier
Trustee, Steve Diana
Trustee, David Wheaton
Trustee, Joseph Klosky
Trustee, Frank Cavaliere

The Chairman thereupon declared this Resolution Done, Ordered, and Adopted on this 23rd day of October 2018.

BAREFOOT BAY RECREATION DISTRICT

By: _____
Brian Lavier,
CHAIRMAN

Joseph Klosky,
SECRETARY

Board of Trustees Meeting Agenda Memo

Date: October 23, 2018

Title: **FY19 Budget Amendment:
Re-organization of Support
staff from Golf-Pro Shop to
Administration: District Clerk
and Resident Relations:
Customer Service**

Section & Item: 9B ii

Department: Golf / Pro-shop Department, Resident
Relations Department, and the
Administration Department

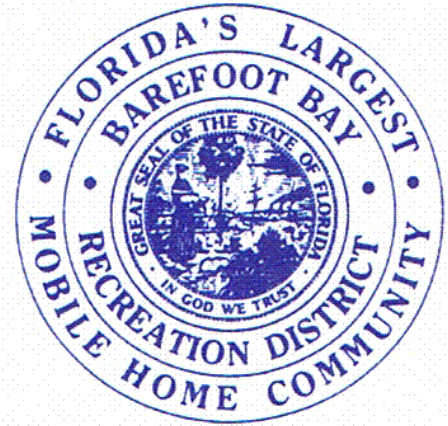
Fiscal Impact: \$0.00

Contact: Charles Henley, Finance Manager or
John W. Coffey, Community Manager

Attachments: Resolution

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Adoption of accompanying Resolution.

Background and Summary Information

On September 14, 2018, the BOT approved the staff reorganization and instructed staff to place a budget amendment to reallocate the \$24,065.68 of budgeted expenditures for the Golf / Pro-Shop Department to the Resident Relations and the Administration Departments according to the allocation table below.

Allocation Table:

Positions	Descriptions	Increase	Decrease
Golf-Pro Shop			
Pro Shop Coordinator	Wages/taxes		33,497.88
	Med./Dental/Life Insurance		45.00
(Golf) Clerk (NE-10)	Wages/taxes	9,476.90	
	Net Sub-total:		24,065.98
Resident Relations			
Customer Service Clerk (NE-16)	Wages/taxes		15,113.16
	Net Sub-total:		15,113.16
District Clerk			
Receptionist/Clerk (NE-10)	Wages/taxes		7,654.53
Adim. Assistant (NE-20)	Wages/taxes	20,812.90	
	Med./Dental/Life Insurance*	8,905.83	
Mgmt Analyst			13,111.37
	Net Sub-total:		8,952.83

Staff recommends the BOT adopt the attached resolution reallocating budgeted expenditures for the Golf / Pro-shop Department to the Resident Relations and the Administration Departments.

RESOLUTION 2019-

**A RESOLUTION OF THE BOARD OF TRUSTEES
OF THE BAREFOOT BAY RECREATION
DISTRICT AMENDING RESOLUTION 2018-06;
AMENDING THE BUDGET.**

WHEREAS, the Barefoot Bay Recreation District Board of Trustees adopted Resolution 2018-06, an operating Budget for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019; 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 2018-19:

An Amendment to reallocate \$8,952.83 of budgeted expenditures from the Golf / Pro Shop Department to the Administration Department.

An Amendment to reallocate \$15,113.16 of budgeted expenditures from the Golf / Pro Shop Department to the Resident Relations Department.

WHEREAS, the Board of Trustees has considered these amendments in a public meeting.

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

Section 1. The operating Budget for the Fiscal Year beginning October 1, 2018 and ending September 30, 2019 shall be amended as follows:

Reallocate \$8,952.83 of budgeted expenditures from the Golf / Pro Shop Department to the Administration Department.

Reallocate \$15,113.16 of budgeted expenditures from the Golf / Pro Shop Department to the Resident Relations Department.

Section 2 the Community Manager and the Finance Manager are directed to adjust FY 2018/19 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, Brian Lavier
Trustee, Steve Diana
Trustee, David Wheaton
Trustee, Joseph Klosky
Trustee, Frank Cavaliere

The Chairman thereupon declared this Resolution Done, Ordered, and Adopted on this 23rd day of October 2018.

BAREFOOT BAY RECREATION DISTRICT

By: _____
Brian Lavier,
CHAIRMAN

Joseph Klosky,
SECRETARY

Board of Trustees Workshop Agenda Memo

Date: October 23, 2018

Title: **FY18 Audit Planning Communications Letter**

Section & Item: 9C

Department: Finance

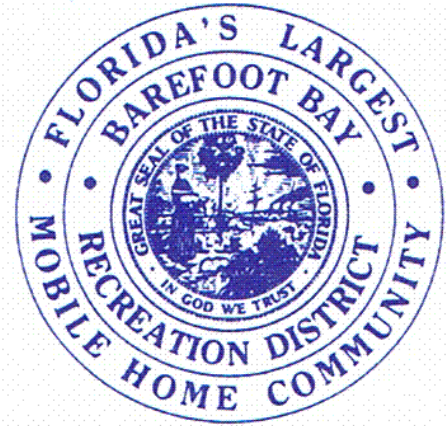
Fiscal Impact: N/A

Contact: Charles Henley, Finance Manager or
John W. Coffey, Community Manager

Attachments: FY18 Audit Planning Communication
Letter from Moore Stephens Lovelace,
P.A.

Reviewed by
General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Review and Acknowledge the Audit Planning Communications

Background and Summary Information

According to Generally Accepted Government Auditing Standards (GAGAS), our independent auditor, Moore Stephens Lovelace, P.A., is required to communicate certain information with the officials of Barefoot Bay Recreation District during the planning stage of the District's Fiscal Year Ending September 30, 2018 financial statement audit.

Staff has received Fiscal Year 2018 Audit Planning under the guidelines of GAGAS from our independent auditor, Moore Stephens Lovelace, P.A. We have been directed to present the Audit Planning to the Board of Trustees of Barefoot Bay Recreation District. The Audit Planning outlines the Identification of Financial Statement Elements, Audit Objectives, Auditor Responsibilities, Management Responsibilities, General Audit Procedures, Internal Control Audit Procedures, Compliance Audit Procedures, Accounting and Reporting Issues, and Audit Schedule.

Of note, the Auditors anticipate conducting the fieldwork during December and then present the Audit findings to the BOT at one of the February 2019 BOT meetings.

Staff recommends the BOT acknowledge receipt of the Audit Planning Communications.



October 10, 2018

Board of Trustees
Barefoot Bay Recreation District
Barefoot Bay, Florida

Our professional standards require that we inform you of certain matters related to our audit of Barefoot Bay Recreation District, Florida's (the District) financial statements for the fiscal year ended September 30, 2018. This report is intended to convey those matters to you.

Our audit is designed to express an opinion on the basic financial statements of the District. We have performed an initial assessment of risk areas we consider significant to the risk of material misstatement of the District's financial statements. Based on our assessment, we intend to execute our audit plan using procedures to mitigate those risks.

Communication is an essential part of the audit process. After reviewing our plan, if you have any questions, concerns, or would like us to consider other matters, please contact me at (800) 683-5401 or you can reach me directly on my cell phone at (407) 715-0098.

In addition, we are pleased to provide you with a copy of our most recent Peer Review Report (attached). The public accounting industry has placed significant emphasis on strengthening the peer review process. This emphasis is focused on improving public accounting and auditing standards to protect the public and ensure the reliability of audited financial information. With these more stringent requirements, we are proud to inform you that our 2017 peer review report had **no findings**. In accordance with *Peer Review Standards*, the selection of our governmental clients was also included in this review.

We are dedicated to delivering the quality service you expect and deserve. We appreciate the opportunity to serve the District.

Respectfully submitted,

A handwritten signature in blue ink that reads "Joel A. Knopp".

Joel Knopp, CPA
Engagement Shareholder

aam
Attachments

Report on the Firm's System of Quality Control

To the Partners of
Moore Stephens Lovelace, PA
and the National Peer Review Committee

We have reviewed the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, PA (the firm) applicable to engagements not subject to PCAOB inspection in effect for the year ended June 30, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act and audits of employee benefit plans.

As part of our peer review, we considered reviews by regulatory entities as communicated to the firm, if applicable, in determining the nature and extent of our procedures.

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Moore Stephens Lovelace, PA applicable to engagements not subject to PCAOB inspection in effect for the year ended June 30, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Moore Stephens Lovelace, PA has received a peer review rating of *pass*.

Postlethwaite & Netterville

Baton Rouge, Louisiana
November 8, 2017

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Audit Schedule and Current Status

Below is a table of our agreed-upon audit schedule for the 2018 audit:

December 2018	Year-end fieldwork
January 2019	Review of Financial Statements
February 2019	Presentation to Board of Trustees
March 31, 2019	Submission to State

Accounting and Reporting Standards Impacting Governmental Audits

New Government Accounting Standards Issued

- ❖ GASB 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. This standard replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans*. This standard will affect accounting and financial reporting by state and local governments for OPEB by requiring the immediate recognition of the entire net OPEB liability and a more comprehensive measurement of OPEB expense. Management is aware of this standard and intends to properly evaluate the impact and ensure that any accounting and reporting impact is properly addressed as of fiscal year end September 30, 2018.
- ❖ GASB 81 - *Irrevocable Split-Interest Agreements*. This standard will become effective for fiscal year end September 30, 2018. This standard improves accounting and financial reporting for irrevocable split-interest agreements by providing recognition and measurement guidance for situations in which a government is a beneficiary of the agreement. This standard will not impact the District's financial statements.
- ❖ GASB 82 - *Pension Issues*. This standard will become effective for fiscal year end September 30, 2018. This standard addresses certain issues that have been raised with respect to Statements No. 67, *Financial Reporting for Pension Plans*; No. 68, *Accounting and Financial Reporting for Pensions*; No. 73, *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68*; and Amendments to Certain Provisions of GASB Statements 67 and 68. Specifically, this standard addresses issues regarding (1) the presentation of payroll-related measures in required supplementary information, (2) the selection of assumptions and the treatment of deviations from the guidance in an Actuarial Standard of Practice for financial reporting purposes, and (3) the classification of payments made by employers to satisfy employee (plan member) contribution requirements. This standard will not impact the District's financial statements.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Accounting and Reporting Standards Impacting Governmental Audits (Cont.)

New Government Accounting Standards Issued (Cont.)

- ❖ GASB 83 - *Certain Asset Retirement Obligations*. This standard will become effective for fiscal year end September 30, 2019. This standard addresses accounting and financial reporting for certain asset retirement obligations (AROs). An ARO is a legally enforceable liability associated with the retirement of a tangible capital asset. This standard also establishes criteria for determining the timing and pattern of recognition of a liability and corresponding deferred outflow of resources for AROs. This standard is not expected to impact the District's financial statements.
- ❖ GASB 84 - *Fiduciary Activities*. This standard will become effective for fiscal year end September 30, 2020. This standard establishes criteria for identifying fiduciary activities of state and local governments. The focus of the criteria generally is on (1) whether the government is controlling the assets of the fiduciary activity, and (2) the beneficiaries with whom a fiduciary relationship exists. An activity meeting the criteria should be reported in a fiduciary fund in the basic financial statements. This standard is not expected to impact the District's financial statements.
- ❖ GASB 85 - *Omnibus 2017*. This standard will become effective for fiscal year end September 30, 2018. This standard addresses practice issues that have been identified during implementation and application of certain GASB statements. This standard addresses a variety of topics, including issues related to blending component units, goodwill, fair value measurement and application, and OPEB. This standard is not expected to materially impact the District's financial statements.
- ❖ GASB 86 - *Certain Debt Extinguishments*. This standard will become effective for fiscal year end September 30, 2018. This standard provides guidance for in-substance defeasance transactions in which cash and other monetary assets acquired with only existing resources are placed in an irrevocable trust for the sole purpose of extinguishing debt. This standard also requires that prepaid insurance related to extinguished debt be included in the net carrying amount of that debt for the purpose of calculating the difference between the reacquisition price and the net carrying amount of the debt. This standard is not expected to impact the District's financial statements.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Accounting and Reporting Standards Impacting Governmental Audits (Cont.)

New Government Accounting Standards Issued (Cont.)

- ❖ GASB 87 - *Leases*. This standard will become effective for fiscal year end September 30, 2021. This standard changes the accounting and financial reporting for leases by governments by requiring recognition of certain lease assets and liabilities for leases that previously were classified as operating leases. This standard establishes a single model for lease accounting based on the principle that leases are financings of the right to use an underlying asset. Under this standard, a lessee government is required to recognize a lease liability and an intangible right-to-use asset and a lessor government is required to recognize a lease receivable and a deferred inflow of resources. Management is aware of this standard and intends to properly evaluate the impact and ensure that any accounting and reporting impact is properly addressed in the year the standard is required to be implemented.
- ❖ GASB 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This standard will become effective for fiscal year end September 30, 2019. This standard clarifies which liabilities governments should include in their note disclosures related to debt. This standard requires that all debt disclosures present direct borrowings and direct placements of debt separately from other types of debt. This standard also requires the disclosure of additional essential debt-related information for all types of debt. This standard is not expected to materially impact the District's financial statements.
- ❖ GASB 89 - *Accounting for Interest Cost Incurred before the End of a Construction Period*. This standard will become effective for fiscal year end September 30, 2021. This standard establishes accounting requirements for interest cost incurred before the end of a construction period. This standard also reiterates that in financial statements prepared using the current financial resources measurement focus, interest cost incurred before the end of a construction period should be recognized as an expenditure on a basis consistent with governmental fund accounting principles. This standard is not expected to materially impact the District's financial statements.

New Auditing Standards Issued

There are no new auditing standards issued in the current year that would impact the District's audit.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Significant Audit and Financial Reporting Issues Identified

The following is a list of audit areas we consider significant to ensure that we plan our audit to properly address the risk of material misstatement and noncompliance affecting your financial statements. Please review this list. If you have any questions, or believe the list is incomplete, please contact us to ensure that we have properly identified all significant areas.

- Internal control over financial accounting and reporting
- Information Technology (IT)
- Financial statement preparation procedures
- Capital assets accounting, including depreciation, project tracking, capital leases, etc.
- Investment policies and procedures, portfolio management, income allocation, etc.
- Revenue recognition policies and procedures
- Debt, including compliance with applicable covenants
- Payroll processing
- Net Position classifications
- Budgetary compliance and accountability
- Compliance with contracts, laws, regulations, and grant agreements

Identification of Financial Statement Elements

We will audit the District's basic financial statements for the year ended September 30, 2018. The basic financial statements include the Statement of Net Position and Governmental Funds Balance Sheets; Statements of Activities and Governmental Funds Revenues, Expenditures and Changes in Fund Balances; and Notes to the Financial Statements.

Accounting standards generally accepted in the United States of America provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), budgetary comparison schedules, and other postemployment benefit schedules, to accompany the basic financial statements. As part of our engagement, we will apply certain limited procedures to the District's RSI, but it will not be audited. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless we encounter problems with the presentation of the RSI or with procedures relating to it, we will disclaim an opinion on it.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Auditor Responsibilities

As your auditors, we are responsible for:

- Expressing opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles (GAAP) and to report on the fairness of the additional information referred to under **Identification of Financial Statement Elements** when considered in relation to the basic financial statements taken as a whole.
- Reporting on internal control related to the financial statements and compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Informing you in our reports on internal control and compliance that the reports are intended for the information and use of the District, management, specific legislative or regulatory bodies; and is not intended to be, and should not be, used by anyone other than these specified parties.
- Informing you in advance of any reasons that would result in us issuing other than unmodified reports on the financial statements.
- Informing you that we may decline to express opinions or to issue a report as a result of this engagement if we are unable to complete the audit or are unable to form, or have not formed, those opinions.
- Conducting our audit in accordance with U.S. generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; Chapter 10.550, *Rules of the Auditor General*; and other procedures we consider necessary to enable us to express such opinions and to render the required reports.
- Communicating to you the planned audit schedule. Page 2 of this report documents the timetable agreed upon with management for the September 30, 2018 audit.
- Communicating audit areas we consider significant to ensure that we plan our audit to properly address the risk of material misstatement to your financial statements. A list of those areas can be found on page 5 of this report.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Auditor Responsibilities (Cont.)

- Communicating the concept of materiality. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for the fair presentation of your basic financial statements in conformity with GAAP, while other matters are not important. In performing the audit, based on our professional judgment, we assess matters that, either individually or in the aggregate, could be material to the financial statements. Our consideration of materiality is based on our professional judgment.
- Informing you that at the completion of the audit we will be requesting certain representations from management at the conclusion of the audit.
- Informing you regarding some general audit procedures, as well as procedures related to internal controls and compliance. Discussion of those items follows.

Audit Procedures - General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, we will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that comes to our attention. We will also inform you of any violations of laws or governmental regulations that comes to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and may include tests of the physical existence of inventories and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from attorneys representing the District as part of the engagement, and they may bill the District for responding to these inquiries. At the conclusion of our audit, we will also require certain written representations from management about the financial statements and related matters.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Audit Procedures - Internal Controls

Our audit will include obtaining an understanding of the District and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the District's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance, and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Governance and Management Responsibilities

Those charged with governance and management, except where indicated, are jointly responsible for:

- The basic financial statements and all accompanying information, as well as all representations contained therein in conformity with GAAP.
- Making all management decisions and performing all management functions relating to the financial statements and related notes and for accepting full responsibility for such decisions.
- Acknowledging in the management representation letter that it has reviewed and approved the financial statements and related notes prior to their issuance and has accepted responsibility for them.
- Management has designated the Finance Manager as the responsible party for oversight of its audit.
- Establishing and maintaining internal controls, including monitoring ongoing activities; the selection and application of accounting principles; and the fair presentation in the basic financial statements in conformity with GAAP.
- Making all financial records and related information available to us and for the accuracy and completeness of that information. Adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the basic financial statements.
- The design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the District involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. This responsibility includes informing us of any allegations of fraud, or suspected fraud, affecting the District received in communications from employees, former employees, grantors, regulators, or others.
- Identifying and ensuring that the District complies with applicable laws, regulations, contracts, agreements, and grants, and for taking timely and appropriate steps to remedy any fraud, illegal acts, violations of contracts or grant agreements, or abuse that we may report.
- Establishing and maintaining a process for tracking the status of audit findings and recommendations.
- Identifying for us previous audits, other engagements, or studies related to the objectives discussed in the Audit Objectives section. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, other engagements, or studies. Management is also responsible for providing its views on our current findings, conclusions, and recommendations, as well as planned corrective actions.

Barefoot Bay Recreation District, Florida
Audit Planning 2018
Required Communications Under *Government Auditing Standards*

Auditor General

The following are compliance areas identified by the Auditor General to test on an annual basis if they are applicable and are determined to have a direct and material effect on the financial statements:

- Determine whether or not corrective actions have been taken to address significant findings and recommendations made in the preceding and second preceding annual financial audit reports.
- Address in the management letter any recommendations to improve financial management, accounting procedures, and internal controls.
- Address violations of provisions of contracts and grant agreements or abuse that has an effect on the financial statements that is less than material but worthy of management's attention.
- Disclose in the management letter, or in the notes to the financial statements, the name or official title and legal authority for the primary government.
- Include a statement in the management letter as to whether or not the District has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met.
- Apply financial condition assessment procedures in connection with our audit.

The following is a compliance area identified by the Auditor General where a separate opinion on compliance is reported:

- Review compliance with the provisions of Section 218.415, Florida Statutes, regarding the investment of public funds.

Independence

Moore Stephens Lovelace, P.A. and Moore Stephens Tiller LLC have been defined as a network within an association under the AICPA *Rules of Professional Conduct*. Management has confirmed to us that it is not aware of any prohibited relationship that would impair our independence under the AICPA *Rules of Professional Conduct* between our Firm and Moore Stephens Tiller LLC and its employees. We are also not aware of any such relationships.

Board of Trustees Workshop Agenda Memo

Date: October 23, 2018

Title: **Neighborhood Revitalization Program Sub-Committee Recommendations**

Section & Item: 9D

Department: Resident Relations

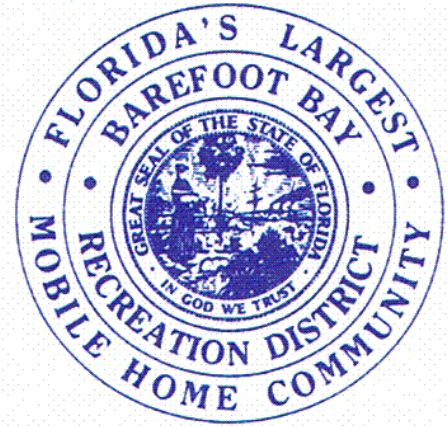
Fiscal Impact: N/A

Contact: Trustee Wheaton (NRP Chairman); Rich Armington, Resident Relations Manager/H.R. Coordinator; or John W. Coffey, Community Manager

Attachments: NRP October 10, 2018 Draft minutes.

Reviewed by General Counsel: N/A

Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Review recommendations and direction to staff

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 25Jul17, the Neighborhood Revitalization Program BOT Sub-Committee was established by the BOT. On 05Sep17, NRP met and recommended to the BOT that the following language be added to the Policy Manual. Purchase or Sale of Properties by BBRD Using Neighborhood Revitalization Program (NRP) Funding The Chairman of the NRP BOT Sub-Committee shall be authorized to approve (as recommended by the Community Manager or designee) the expenditures of NRP funds in excess of \$7,500 and not to exceed \$25,000 by staff toward the acquisition of a target property identified by the Sub-Committee in accordance with NRP rules as established by the BOT. The purchase of the property shall be ratified by the Board of Trustees at the next scheduled regular meeting of the Board of Trustees. The Chairman of the NRP BOT Sub-Committee shall be authorized to sign any proposed contracts for sale of BBRD owned properties acquired through the NRP (as recommended by the Community Manager or designee). Once a property is under contract for sale, the transaction shall be placed on the next regularly scheduled BOT meeting agenda for confirmation. Any proceeds from sale of properties acquired through the NRP shall be added back into the NRP expenditure account via a budget amendment at the next available meeting after receipt of proceeds for said sale.

At the October 10, 2018 NRP meeting the following recommendations to the BOT were made and approved (Trustee Klosky was absent):

- Motion by Trustee Wheaton to recommend to the BOT that BBRD should hire a real estate attorney to handle NRP and DOR issues, seconded by Trustee Cavaliere. Motion approved 2-0.
- Motion by Trustee Wheaton to recommend to the BOT that should solicit bids from realtors to handle all future NRP land sales, seconded by Trustee Cavaliere. Motion approved 2-0.

Staff requests direction from the BOT regarding these recommendations.



BAREFOOT BAY RECREATION DISTRICT

Neighborhood Revitalization Program
BOT Sub-committee Meeting
Wednesday, October 10, 2018
2:00PM
Building D&E

Minutes

- Call to Order: Chairman David Wheaton called the meeting to order at 2:00 p.m.
- Pledge of Allegiance to the Flag: Pledge was led by Chairman David Wheaton
- Roll Call: Chairman David Wheaton, Trustee Frank Cavaliere and David Wheaton, Community Manager John W. Coffey, Resident Relations Manager Rich Armington, and ARCC/DOR Administration Assistant Sally-Ann Biondolillo. Trustee Klosky was absent (excused).
- Approval of May 10, 2018 & August 8, 2018 minutes – Frank Cavaliere made the motion, motion carried
- Audience Present: None

New Business: Reviewed the target property list to be acquired under the NRP. Mr. Armington explained the list is being presented since two of the homes acquired have been demolished and removed. Mr. Cavaliere asked if any of the three lots have been placed on the market for sale. Mr. Armington explained that he would rather have “clear” titles before selling, instead of proceeding with a Quit Claim so there are no issues later on with the seller trying to obtain the titles. Mr. Armington also explained that he is in the process of acquiring two more homes by month end. Discussion on hiring a real estate attorney to handle NRP properties.

Motion by Trustee Wheaton to recommend to the BOT that BBRD should hire a real estate attorney to handle NRP and DPR issues, seconded by Trustee Cavaliere. Motion approved 2-0.

Motion by Trustee Wheaton to recommend to the BOT that should solicit bids from realtors to handle all future NRP land sales, seconded by Trustee Cavaliere. Motion approved 2-0.

Closing remarks: Scheduled next meeting to be held on Wednesday, April 17, 2019.

Adjournment: Frank Cavaliere made the motion to adjourn the meeting at 2:10 p.m., motion carried.



BAREFOOT BAY RECREATION DISTRICT

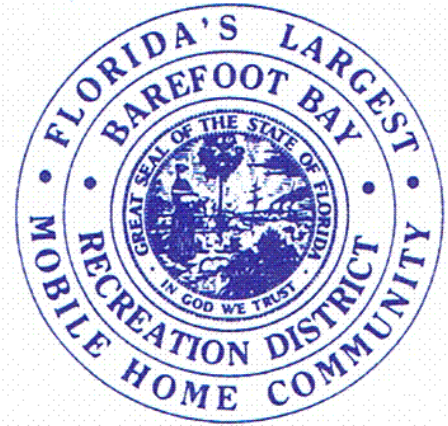
Sally-Ann Biondolillo
Administrative Assistant

Draft

10/14/2018 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.

Board of Trustees Workshop Agenda Memo

Date: October 23, 2018
Title: Truck Replacement
Section & Item: 9E
Department: R&M/Capital
Fiscal Impact: \$32,757.00 (FY19 Budget of \$30,000.00)
Contact: Matt Goetz, Property Services Manager;
or John W. Coffey, Community Manager
Attachments: NRP October 10, 2018 Draft minutes.
Reviewed by
General Counsel: N/A
Approved by: John W. Coffey, Community Manager



Requested Action by BOT

Award of contract for a replacement truck.

Background and Summary Information

The FY19 Approved Budget contains \$30,000.00 in the R&M/Capital Department for the replacement of a 2005 F-250 size truck. Staff solicited the following quotes for a truck with a “reading classic II service body”:

- \$32,757.00 Duval Ford Fleet Sales (anticipated summer 2019 availability)
- \$37,059.22 Bartow Ford (currently available on the dealers lot)

The reader should note that due to the desired service body that this type of vehicle is not available on the Florida state purchasing system.

Staff recommends the BOT award a contract for the procurement of a 2019 Ford F-250 SuperCab with a “reading classic II service body” to Duval Ford Fleet Sales in the amount of \$32,757.00 and instruct staff to execute a budget transfer from R&M/Capital Contingency to cover the overage.





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STOCK NO. 7448

DATE 10/08/18

SALESPERSON Allison

FIN CODE:

COMMERCIAL BUYERS ORDER

PURCHASER Barefoot Bay Recreation District										PHONE									
ADDRESS										CITY									
MODEL YR. 2019										STATE									
MAKE Ford										ZIP									
MODEL F250 Super Cab 4x2										TRIM XL, gas, Service Body									
ID. NO. 1 F D 7 X 2 A 6 2 K E C 4 7 4 4 8										COLOR Oxford White									
MILEAGE										F250 BASE PRICE \$38,407.72									
LICENSE # Matt Goetz										DOB									
LICENSE # 772-494-9985										DOB									
EMAIL: e-mail - mattgoetz@bbrd.org										Brevard County Sheriff's Office 2018 GPC (Expiration Date 11/10/2018)									
EMAIL:										Available - incoming inventory - ETA - any day									
PHYSICAL DESCRIPTION OF TRADE-IN										SELLING PRICE \$36,600.72									
YEAR:										LESS USED CAR ALLOWANCE									
I.D. NO.:										CASH DIFFERENCE 36,600.72									
MILEAGE										WARRANTY									
PHYSICAL DESCRIPTION OF 2ND TRADE-IN										GAP INSURANCE									
YEAR:										ACCESSORIES									
I.D. NO.:										FLORIDA LAW LEAD-ACID BATTERY FEE 1.50									
MILEAGE										WASTE TIRE FEE 5.00									
LIEN TO Cash										PREDELIVERY SERVICE CHARGE**									
TRADE-IN PAYOFF VERIFICATION										*These charges represent costs and profit to the dealer for the items such as inspecting, cleaning, adjusting vehicles, and preparing documents related to sale.									
AMOUNT:										AMOUNT TAXABLE 36,607.22									
GOOD UNTIL:										6% FL SALES TAX									
BY WHOM:										COUNTY TAX									
ACCT.#										PLUS USED CAR BALANCE OWED									
BALANCE OWED TO:										SUBTOTAL \$36,607.22									
ADDRESS:										MVWEA (LEMON LAW) \$2.00									
PHONE NO.:										ELECTRONIC REGISTRATION FILING FEE**									
VERIFIED BY:										NEW WHEELS IMPACT FEE									
TAG NO. Customer is responsible for any additional Tag and Registration expense.										ESTIMATE TAG, TITLE & FEES 450.00									
RECEIPT NO. CASH										CASH BALANCE DUE → \$37,059.22									
RECEIPT NO. CASH										DEPOSIT →									
SPECIAL NOTES:										REBATE →									
UNPAID BAL. TO FINANCE →										\$37,059.22									
THIS IS AN AGREEMENT TO PURCHASE - NOT A BINDING CONTRACT Cash Price																			
In the event you cannot make delivery within thirty days of this date, I understand that my car is subject for reappraisal. No other agreement, promise, or understanding of any kind pertaining to this purchase will be recognized except a conditional sale contract in writing executed by the undersigned as purchase thereunder. Delivered to you!!																			
THE SELLER, BARTOW FORD CO. HEREBY EXPRESSLY DISCLAIMS ALL WARRANTIES, EITHER EXPRESS OR IMPLIED, INCLUDING ANY IMPLIED WARRANTY OR MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE, AND BARTOW FORD CO. NEITHER ASSUMES NOR AUTHORIZES ANY OTHER PERSON TO ASSUME FOR IT ANY LIABILITY IN CONNECTION WITH THIS SALE OF SAID PRODUCTS.																			
On a cash transaction this offer is not valid unless signed and accepted by Dealer. On a credit sale additional charges will be made by the Finance Institution. On a credit transaction the purchaser(s) offer is not accepted and the transaction is not consummated until (a) approved in writing by Dealer and a responsible Bank or Finance Company and (b) all disclosures required by the Federal Consumer Credit Protection Act (Truth In Lending Act) have been given and (c) purchaser(s) and Dealer have signed an Installment Sale Contract.																			
Any controversy or claim arising out of, or relating to this agreement, or a breach thereof, shall be settled by arbitration under the laws of the State of Florida, in accordance with the rules then in force of the American Arbitration Association, any judgment upon the award rendered may be entered in any court having jurisdiction thereof.																			
CONTRACTUAL DISCLOSURE STATEMENT: (APPLIES TO USED VEHICLE SALES ONLY)																			
*The information you see on the window form for this vehicle is part of this contract. Information on the window form overrides any contrary provisions in the contract of sale.																			
BUYER'S SIGNATURE										DATE:									
ACCEPTED--										-BY									
(DEALER)																			

Manager's Report



Barefoot Bay Recreation District

625 Barefoot Boulevard, Old 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

Date: October 23, 2018

Subject: Manager's Report

Due to the short turn around from the BOT meeting on Friday, October 12, 2018 to the date of the publication of this agenda (Tuesday, October 18th 2018), all information customarily listed in this report will be provided at the BOT meeting.

Attorney's Report

Incidental Remarks from Trustees

Adjournment