

### Unit Information

Unit Type: Special District      Year: 2014  
Unit Name: Barefoot Bay Recreation District      Unit Dependency: Independent  
Unit Status: Active

#### Location Information

Name: Ms. Yim Kwan Cheng (Kimi)  
Title: Finance Manager  
Phone: (772) 664-3141  
  
Address:  
625 Barefoot Blvd  
Barefoot Bay, FL 32976

#### Contact Information

Name: Mr. Clifford Repperger  
Title: General Counsel/Registered Agent  
Phone: (321) 727-8100  
Email: cliff.repperger@gray-robinson.com  
  
Address:  
1795 W. NASA Blvd.  
P.O. Box 1870  
Melbourne, FL 32902

### AFR Details

#### Original AFR

AFR Status: Certified  
AFR Received Date: 3/25/2015  
Audit Received Date: 3/25/2015  
Submission Type: Electronic

### Long-Term Debt Information

Long-Term Debt: \$1,452,724

### Audit Information

Was an audit performed? Yes  
Audit Performed Date: 3/23/2015  
Auditor Name: Moore Stephens Lovelace CPAs  
& Advisors

Address:  
255 S. Orange Avenue, Suite 600  
Orlando, FL 32801

### Certification

#### Chief Financial Officer

Name: Yim Kwan Cheng (Kimi)  
Title: Finance Manager

#### Chairman/Elected Official

Name: Joseph Klosky  
Title: Chairman, Board of Trustees

Have You Experienced a Financial Emergency in this year?

| Yes                      | No                                  |
|--------------------------|-------------------------------------|
| <input type="checkbox"/> | <input checked="" type="checkbox"/> |

If Yes, Have You Compiled With Section 218.503(2), Florida Statutes?

|                          |                          |
|--------------------------|--------------------------|
| <input type="checkbox"/> | <input type="checkbox"/> |
|--------------------------|--------------------------|

Revenues Report for FYE 2014

| Account Code   | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 325200 - Special Assessments - Charges for Public Services | 3,349,638 |                 |              |                  |           |            |                  |         |       |                 | 3,349,638 |
| 347900 - Service Charge - Other Culture/Recreation Charges | 1,633,956 |                 |              |                  |           |            |                  |         |       |                 | 1,633,956 |
| 361100 - Interest  | 2,150     |                 | 206          |                  |           |            |                  |         |       |                 | 2,356     |
| 362000 - Rents and Royalties                               | 227,252   |                 |              |                  |           |            |                  |         |       |                 | 227,252   |
| 369900 - Other Miscellaneous Revenues                      | 77,196    |                 |              |                  |           |            |                  |         |       |                 | 77,196    |
| 381000 - Inter-Fund Group Transfers In                     |           |                 | 800,000      |                  |           |            |                  |         |       |                 | 800,000   |
| Grand Total  | 5,290,192 |                 | 800,206      |                  |           |            |                  |         |       |                 | 6,090,398 |

Expenditures Report for FYE 2014

| Account/Object Code  | General   | Special Revenue | Debt Service | Capital Projects | Permanent | Enterprise | Internal Service | Pension | Trust | Component Units | Total     |
|--|-----------|-----------------|--------------|------------------|-----------|------------|------------------|---------|-------|-----------------|-----------|
| 513.10 - Financial and Administrative - Personnel Services | 230,837   |                 |              |                  |           |            |                  |         |       |                 | 230,837   |
| 513.30 - Financial and Administrative - Operating Expenses | 794,230   |                 |              |                  |           |            |                  |         |       |                 | 794,230   |
| 517.70 - Debt Service Payments - Debt Service              |           |                 | 783,150      |                  |           |            |                  |         |       |                 | 783,150   |
| 572.10 - Parks/Recreation - Personnel Services             | 1,492,243 |                 |              |                  |           |            |                  |         |       |                 | 1,492,243 |
| 572.30 - Parks/Recreation - Operating Expenses             | 1,898,525 |                 |              |                  |           |            |                  |         |       |                 | 1,898,525 |
| 572.60 - Parks/Recreation - Capital Outlay                 | 238,728   |                 |              |                  |           |            |                  |         |       |                 | 238,728   |
| 581.90 - Interfund Transfers Out - Other Uses              | 800,000   |                 |              |                  |           |            |                  |         |       |                 | 800,000   |
| Grand Total  | 5,454,563 |                 | 783,150      |                  |           |            |                  |         |       |                 | 6,237,713 |

Data Element Worksheet Report for FYE: 2014, Barefoot Bay Recreation District

Affiliates Report for FYE 2014

