

CATHERINE D. ROBINSON
MAYOR

JOHN ROGERS
VICE-MAYOR

LARRY WILLIAMS
CITY MANAGER



*Our Community is all about
Neighbors*

COMMISSIONERS:

ELBERT TUCKER

BILL BAXLEY

BONITA ROBINSON

BUNNELL CITY COMMISSION MEETING

Monday, July 13, 2015 at 7:00PM

201 W. Moody Boulevard/S. Forsyth Street, Bunnell, FL 32110

A. Call the Meeting to Order and Pledge Allegiance to the Flag.

Roll Call:

Invocation for our Military Troops, First Responders and National Leaders.

B. Introductions, Commendations, Proclamations, and Presentations:

B-1 Presentation: Annual Financial Report for FY 2014/15

C. Consent Agenda:

C-1 Approval of Warrant

C-2 Approval of Minutes

a. 2015 06 22 City Commission Meeting

C-3. Acceptance of the Annual Financial Report for FY 2013/14 and approval of the City Manager's Response to the Auditor's comments.

C-4 Approval of Annual Employee Recognition Program.

D. Public Comments:

Comments regarding items not on the Agenda. Citizens are encouraged to speak; however, comments are limited to four (4) minutes.

E. Ordinances: (Legislative):

E-1 Ordinance 2015-07: Rainey Voluntary Annexation E Twin Lakes Road, First Reading.

F. Resolutions (Legislative):

F-1 Resolution 2015-23: Modifying the traffic pattern on Canakaris Street for new Sheriff's Headquarters.

F-2 Resolution 2015-24: Dollar General Easement Release.

G. Old Business: None

H. New Business:

H-1 PZA Report.

H-2 Request approval of TLC Diversified, Inc., change order as it relates to the ION Exchange Project.

H-3 Request approval of the Community Agency Agreement with the Salvation Army.

I. Reports:

- **City Clerk:**
- **City Attorney:**
- **City Manager:**
- **Mayor and City Commissioners:**

J. Call for Adjournment.

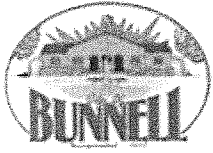
This agenda is subject to change without notice. Please see posted copy at Coquina City Hall, Flagler County Government Services Building and our website www.BunnellCity.us.

NOTICE: If any person decides to appeal any decision made by the City Commission or any of its boards, with respect to any matter considered at any meeting of such boards or commission, he or she will need a record of the proceedings, and for this purpose he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is based, 286.0105 Florida Statutes.

Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact the City Clerk at (386) 437-7500 ext. 2307.

THE CITY OF BUNNELL IS AN EQUAL OPPORTUNITY SERVICE PROVIDER.

Posted by City Clerk's office on July 8, 2015.



City of Bunnell, FL

Warrant

By Fund

Payable Dates - 7/13/2015
Post Dates - 7/13/2015

(None)	Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
Fund: 001 - GENERAL FUND					
	06/12/2015	John Lucas	Hall Security Deposit Refund	001-2201000	150.00
	06/12/2015	Bankcard Center	Quarterly ADT Security Syste	001-1315020	112.57
	06/12/2015	Bankcard Center	Quarterly ADT Security Syste	001-1315020	96.17
	06/13/2015	Elizabeth A Adelsperger	Hall Security Deposit Refund	001-2201000	150.00
	06/18/2015	DG Hardware, Inc.	Flapper - PD Bathroom	001-1315020	4.49
	06/19/2015	Bankcard Center	Quarterly ADT Security Syste	001-1315020	120.28
	06/22/2015	Sun Country Termite & Pest C	Pest Control New City Hall	001-1315020	150.00
	06/22/2015	DG Hardware, Inc.	Paintbrush & Putty Knife	001-1315020	9.87
	06/22/2015	DG Hardware, Inc.	CREDIT - INV 164307/I	001-1315020	-6.74
	06/22/2015	DG Hardware, Inc.	Spackle & Sand Sponge	001-1315020	10.33
	06/25/2015	Classic Paper Plus, Inc	Hand Soap 10 Cases	001-1315020	208.00
	06/25/2015	DG Hardware, Inc.	Toilet Seat	001-1315020	24.29
	06/27/2015	Pamela White	Hall Security Deposit Refund	001-2201000	125.00
	06/08/2015	Argos Cement LLC	Concrete - Various Projects	001-1315020	248.75
	07/01/2015	City of Bunnell - WS O&M	M&M Development	001-2291000	550.33
	07/01/2015	City of Bunnell - WS O&M	201 W Moody Blvd - Municip	001-1315020	461.18
	07/01/2015	Florida Health Care Plans	FHC Triple Option	001-2184000	3,345.50
	07/01/2015	Florida Health Care Plans	FHC HMO	001-2184000	27,460.42
	07/01/2015	Raquelle Shavers	Hall Security Deposit Refund	001-2201000	125.00
					33,345.44
Department: 511 - Legislative					
	05/11/2015	Bankcard Center	Gardners recognition Cake &	001-0511-511.4900	57.68
	06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0511-511.5100	115.14
			Department 511 - Legislative Total:		172.82
Department: 512 - Executive					
	06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0512-512.4100	80.58
	06/07/2015	Verizon Wireless	Cell Phones 5/8-6/7	001-0512-512.4100	96.07
			Department 512 - Executive Total:		176.65
Department: 513 - Financial and Administrative					
	04/14/2015	Bankcard Center	Adobe Acrobat Renewal Fee-	001-0513-513.5100	89.99
	06/10/2015	Florida League of Cities	OPEB Acturial Services	001-0513-513.3400	1,875.00
	06/15/2015	State of Florida Department o	Phone Charges Instate & Out	001-0513-513.4100	0.89
	06/15/2015	Bankcard Center	Annual Fees - Admin, CD & PD	001-0513-513.4900	10.00
	06/17/2015	Capital Office Products	Batteries, Ink & Lysol	001-0513-513.5100	8.58
	06/17/2015	Capital Office Products	Batteries, Ink & Lysol	001-0513-513.5100	4.50
	06/17/2015	Capital Office Products	Batteries, Ink & Lysol	001-0513-513.5100	11.99
	06/17/2015	Capital Office Products	Batteries, Ink & Lysol	001-0513-513.5100	23.19
	06/21/2015	GE Capital	Copier Lease - Admin - N2J18	001-0513-513.4400	166.37
	06/23/2015	Document Technologies	Toner Freight Charge Admin	001-0513-513.4200	13.42
	06/23/2015	Lynch Oil Company	Fuel	001-0513-513.5210	15.00
	06/26/2015	Capital Office Products	White out, Binder Clips & Plan	001-0513-513.5100	15.99
	06/26/2015	Capital Office Products	White out, Binder Clips & Plan	001-0513-513.5100	5.50
	06/26/2015	Capital Office Products	White out, Binder Clips & Plan	001-0513-513.5100	14.99
	06/26/2015	Bankcard Center	Ordinance 2015-06	001-0513-513.3300	36.74
	06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0513-513.4100	337.05
	06/30/2015	Bankcard Center	Office Supplies for Annual Fin	001-0513-513.5200	27.98
	06/30/2015	Bankcard Center	Office Supplies for Annual Fin	001-0513-513.5200	53.97
	06/30/2015	Bankcard Center	Office Supplies for Annual Fin	001-0513-513.5200	8.99
	06/30/2015	Bankcard Center	Office Supplies for Annual Fin	001-0513-513.5200	6.99
			Department 513 - Financial and Administrative Total:		2,727.13
Department: 517 - Information Technology					
	06/13/2015	Verizon Wireless	Wireless data and telecom	001-0517-517.4100	0.76

Warrant

Payable Dates: - 7/13/2015 Post Dates: - 7/13/2015

(None)	Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
	06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0517-517.4100	36.64
	06/07/2015	Verizon Wireless	Cell Phones 5/8-6/7	001-0517-517.4100	112.41
	06/09/2015	CDW Government	Hard Drive upgrade for Backu	001-0517-517.5200	438.88
Department 517 - Information Technology Total:					588.69

Department: 521 - Law Enforcement

06/10/2015	O'reilly Automotive Inc	Thermostat - PD # 803	001-0521-521.4620	17.13	
06/10/2015	Flagler Chrysler Dodge Jeep, I	Specialty Radiator Hose-Vehic	001-0521-521.4620	58.20	
06/11/2015	Flagler Chrysler Dodge Jeep, I	Vehicle 1101 Towing to Deale	001-0521-521.4620	134.00	
06/11/2015	Flagler Chrysler Dodge Jeep, I	Vehicle 1101 Towing to Deale	001-0521-521.4620	193.76	
06/11/2015	Flagler Chrysler Dodge Jeep, I	Vehicle 1101 Towing to Deale	001-0521-521.4620	50.00	
06/11/2015	Lynch Oil Company	PD Fuel for 6/11/15	001-0521-521.5210	95.88	
06/11/2015	Lynch Oil Company	PD Fuel for 6/11/15	001-0521-521.5210	697.02	
06/15/2015	State of Florida Department o	Phone Charges Instate & Out	001-0521-521.4100	0.08	
06/15/2015	Boulevard Tire Center	Tires for Dodge Charger - PD	001-0521-521.4620	224.54	
06/15/2015	Bankcard Center	Annual Fees - Admin, CD & PD	001-0521-521.4900	10.00	
06/16/2015	Bankcard Center	PD Uniform Ribbons - Boxes	001-0521-521.5100	10.08	
06/16/2015	Lynch Oil Company	PD Fuel - Blanket PO	001-0521-521.5210	459.32	
06/16/2015	Bankcard Center	PD Uniform Ribbons - Ribbons	001-0521-521.5220	5.00	
06/16/2015	Bankcard Center	PD Uniform Ribbons - Ribbons	001-0521-521.5220	1.80	
06/18/2015	Flagler Chrysler Dodge Jeep, I	Replace Recirculator Mode D	001-0521-521.4620	419.27	
06/18/2015	Flagler Chrysler Dodge Jeep, I	Replace Recirculator Mode D	001-0521-521.4620	79.75	
06/19/2015	Bunnell Feed & Supply Inc.	K-9 Dog Food	001-0521-521.4603	45.95	
06/23/2015	O'reilly Automotive Inc	Control Arm Kit - PD # 801	001-0521-521.4620	65.42	
06/23/2015	Lynch Oil Company	PD Fuel - Blanket PO	001-0521-521.5210	648.06	
06/26/2015	Bright House Networks	Internet Service - Police Depa	001-0521-521.4100	124.00	
06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0521-521.4100	261.71	
06/29/2015	State of Florida Department o	Wireless Air Cards PD	001-0521-521.4100	288.56	
06/29/2015	State of Florida Department o	Wireless Air Cards PD	001-0521-521.4100	36.07	
06/07/2015	Verizon Wireless	Cell Phones 5/8-6/7	001-0521-521.4100	112.41	
07/01/2015	City of Bunnell - WS O&M	200 S Church St	001-0521-521.4300	42.45	
Department 521 - Law Enforcement Total:					4,080.46

Department: 522 - Fire Control

10/31/2014	Maudlin Daytona	CREDIT	001-0522-522.4620	-66.59	
05/01/2015	OSI International LLC	2 - 1 Channel WatchDog LT Pa	001-0522-522.5264	761.02	
06/15/2015	State of Florida Department o	Phone Charges Instate & Out	001-0522-522.4100	0.65	
06/16/2015	Lynch Oil Company	Fuel	001-0522-522.5210	21.00	
06/18/2015	City of Daytona Beach	Pump tests and PM - E-62	001-0522-522.4620	792.74	
06/02/2015	Breathing Air Systems	Solinoid Core for Cascade syst	001-0522-522.4600	57.00	
06/26/2015	Bright House Networks	Internet Service - Fire Depart	001-0522-522.4100	104.28	
06/29/2015	State of Florida Department o	Wireless Air Cards FD	001-0522-522.4100	108.21	
06/29/2015	Lynch Oil Company	Fuel	001-0522-522.5210	481.38	
06/03/2013	Moore Medical Corp, LLC	CREDIT - Medical Supplies	001-0522-522.5200	-30.00	
06/05/2015	City of Daytona Beach	Pump tests and PM - E-62	001-0522-522.4620	942.44	
07/01/2015	City of Bunnell - WS O&M	1601 Old Moody Blvd	001-0522-522.4300	194.18	
Department 522 - Fire Control Total:					3,366.31

Department: 524 - Community Development

06/12/2015	Sprint	Cell Phone Service - CD	001-0524-524.4100	20.21	
06/15/2015	Bankcard Center	Annual Fees - Admin, CD & PD	001-0524-524.4900	10.00	
06/17/2015	ACME Trophies & Awards	PZA Board Member Name Pla	001-0524-524.5100	21.00	
06/19/2015	Dolphin Printing & Design, Inc	Community Development Bus	001-0524-524.4700	40.00	
06/19/2015	Dolphin Printing & Design, Inc	Community Development Bus	001-0524-524.4700	40.00	
06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0524-524.4100	165.93	
06/30/2015	State of Florida Department o	Quarterly Building Permit Sur	001-0524-524.4900	117.38	
06/06/2015	Flagler Humane Society	Animal Control Services May	001-0524-524.3400	833.33	
06/06/2015	Flagler Humane Society	Animal Control Services May	001-0524-524.3400	675.00	
Department 524 - Community Development Total:					1,922.85

Department: 541 - Road and Street Facilities

04/02/2015	Ver-E-Safe Solutions, LLC	Safety Supplies	001-0541-541.5200	126.25
05/21/2015	Bankcard Center	Elephant Snot- Graffiti Remo	001-0541-541.5200	400.00

(None)

Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
06/10/2015	UniFirst Corporation	Uniform Rental	001-0541-541.5220	41.78
06/11/2015	DG Hardware, Inc.	Hydraulic Cement	001-0541-541.4620	12.59
06/15/2015	DG Hardware, Inc.	Cleaners & Duct Tape	001-0541-541.5200	26.92
06/15/2015	State of Florida Department o	Phone Charges Instate & Out	001-0541-541.4100	0.05
06/15/2015	Kimball Midwest	Poly Tubing Repair Tire Machi	001-0541-541.4640	26.16
06/16/2015	DG Hardware, Inc.	Paintbrushes, Sand pads & Sa	001-0541-541.4620	20.20
06/16/2015	DG Hardware, Inc.	Mesh to Patch Grill	001-0541-541.4620	9.66
06/16/2015	Bunnell Auto Supply, Inc.	Starter For Kobota	001-0541-541.4640	189.00
06/16/2015	Lynch Oil Company	Fuel	001-0541-541.5210	123.47
06/17/2015	DG Hardware, Inc.	Fastners	001-0541-541.5200	4.80
06/17/2015	UniFirst Corporation	Uniform Rental	001-0541-541.5220	41.23
06/18/2015	Sizemore Welding, Inc.	Fork For Bobcat	001-0541-541.4640	75.00
06/18/2015	DG Hardware, Inc.	Fastners	001-0541-541.5200	5.40
06/18/2015	Michael Baker Jr. Inc.	Engineering Design Services f	001-0541-541.6300	11,193.10
06/19/2015	DG Hardware, Inc.	Wash & Fastners	001-0541-541.4640	15.74
06/19/2015	DG Hardware, Inc.	Duct Tape & Cleaner	001-0541-541.5200	6.98
06/22/2015	AG-PRO Companies	Install of Mower Deck - PW #	001-0541-541.4640	114.43
06/23/2015	DG Hardware, Inc.	Building Repair/Operating Su	001-0541-541.5200	4.49
06/23/2015	Bankcard Center	Otterbox Case For PW Directo	001-0541-541.5200	32.99
06/23/2015	Bankcard Center	Material To Build Headwalls	001-0541-541.5200	102.20
06/23/2015	Lynch Oil Company	Fuel	001-0541-541.5210	144.22
06/24/2015	DG Hardware, Inc.	Lock wash, Flat Wash & E-600	001-0541-541.4640	16.26
06/24/2015	UniFirst Corporation	Uniform Rental	001-0541-541.5220	14.20
06/26/2015	Bright House Networks	Internet Service - PW	001-0541-541.4100	259.54
06/26/2015	DG Hardware, Inc.	Fastners	001-0541-541.4640	29.52
06/26/2015	Arrow Materials & Excavating	5 Load Screened Shell	001-0541-541.5300	396.00
06/27/2015	Bright House Networks	Hosted Voice Service - 7/2-8/	001-0541-541.4100	73.28
06/29/2015	Nicholson A/C & Heating, Inc.	Ice Machine Rental	001-0541-541.4400	130.00
06/29/2015	Lynch Oil Company	Fuel	001-0541-541.5210	180.78
06/29/2015	Lynch Oil Company	Fuel	001-0541-541.5215	539.32
06/29/2015	Lynch Oil Company	Fuel	001-0541-541.5210	118.90
06/03/2015	Harris Culvert Co.	Culvert Pipe	001-0541-541.5300	260.00
06/03/2015	Michael Baker Jr. Inc.	Engineering Design Services f	001-0541-541.6300	140,037.97
06/05/2015	O'reilly Automotive Inc	Butt Splice for Emergency Trai	001-0541-541.4640	8.99
06/07/2015	Verizon Wireless	Cell Phones 5/8-6/7	001-0541-541.4100	211.38
06/08/2015	Argos Cement LLC	Concrete - Various Projects	001-0541-541.5300	848.75
07/01/2015	City of Bunnell - WS O&M	400 A N State St - IRR	001-0541-541.4300	58.51
07/01/2015	City of Bunnell - WS O&M	901 N State St - IRR	001-0541-541.4300	80.64
07/01/2015	City of Bunnell - WS O&M	305 Tolman St	001-0541-541.4300	167.93
07/01/2015	City of Bunnell - WS O&M	1001 C S State St - IRR	001-0541-541.4300	86.50
07/01/2015	City of Bunnell - WS O&M	1001 D S State St - LIFT	001-0541-541.4300	39.33
07/01/2015	City of Bunnell - WS O&M	210 S State St - IRR	001-0541-541.4300	58.51

Department 541 - Road and Street Facilities Total: 156,332.97

Department: 572 - Parks and Recreation

05/22/2015	Classic Paper Plus, Inc	20 Cases Paper Towels	001-0572-572.5200	439.80
06/10/2015	UniFirst Corporation	Uniform Rental	001-0572-572.5220	14.40
06/12/2015	Flagler CDS, Inc.	50 Yards Mulch	001-0572-572.5200	112.00
06/16/2015	Lynch Oil Company	Fuel	001-0572-572.5210	34.00
06/17/2015	UniFirst Corporation	Uniform Rental	001-0572-572.5220	14.40
06/18/2015	CISS, Inc.	Background Check - Jenkins, S	001-0572-572.3400	55.00
06/18/2015	DG Hardware, Inc.	Glade & Mophead	001-0572-572.4610	11.76
06/22/2015	Sun Country Termite & Pest C	Pest Control Services Facilities	001-0572-572.3400	30.00
06/22/2015	Sun Country Termite & Pest C	Pest Control Services Facilities	001-0572-572.3400	37.00
06/23/2015	Bankcard Center	40 Chairs For Community Cen	001-0572-572.4610	1,278.00
06/23/2015	Lynch Oil Company	Fuel	001-0572-572.5210	41.24
06/25/2015	Classic Paper Plus, Inc	Hand Soap 10 Cases	001-0572-572.5200	208.00
06/25/2015	DG Hardware, Inc.	JB King Repairs	001-0572-572.4610	95.33
06/25/2015	DG Hardware, Inc.	Cleaner	001-0572-572.5200	8.99
06/26/2015	DG Hardware, Inc.	JB King Repairs	001-0572-572.4610	57.99
06/29/2015	DG Hardware, Inc.	Light Bulbs	001-0572-572.4610	10.78

Warrant

(None)

Payable Dates: - 7/13/2015 Post Dates: - 7/13/2015

Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
06/29/2015	O'reilly Automotive Inc	Oil Filter, Tie Rod Drum Kit &	001-0572-572.4620	115.97
06/29/2015	Lynch Oil Company	Fuel	001-0572-572.5210	4.89
06/29/2015	Lynch Oil Company	Fuel	001-0572-572.5210	30.51
06/29/2015	Lynch Oil Company	Fuel	001-0572-572.5210	72.00
07/01/2015	City of Bunnell - WS O&M	300 Citrus St - JB King Park	001-0572-572.4300	828.91
07/01/2015	City of Bunnell - WS O&M	200 S Church St	001-0572-572.4300	127.36
07/01/2015	City of Bunnell - WS O&M	401 E Court St	001-0572-572.4300	398.82
07/01/2015	City of Bunnell - WS O&M	405 E Drain St	001-0572-572.4300	161.12
07/01/2015	The Lake Doctors, Inc	City Hall Pond Maintenance	001-0572-572.3400	85.00
07/01/2015	UniFirst Corporation	Uniform Rental	001-0572-572.5220	14.20
Department 572 - Parks and Recreation Total:				4,287.47
Fund 001 - GENERAL FUND			Total:	207,000.79

(None)	Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
Fund: 401 - ENTERPRISE FUND					
Department: 533 - Water Utility Services					
	02/07/2014	Bankcard Center	Postage Meter Ink	401-0533-533.5205	128.65
	05/27/2015	Sunstate Meter & Supply Inc	Meters and Meter Supplies W	401-0533-533.5205	247.97
	05/28/2015	O'reilly Automotive Inc	CREDIT - Compressor	401-0533-533.4620	-5.00
	05/31/2015	James Moore & Co., P.L.	Audit Services	401-0533-533.3200	2,500.00
	06/10/2015	Florida League of Cities	OPEB Actuarial Services	401-0533-533.3111	937.50
	06/10/2015	UniFirst Corporation	Uniform Rental	401-0533-533.5220	32.86
	06/12/2015	McKim & Creed	Ion Exchange Engineering- Co	401-0533-533.6300	6,697.76
	06/12/2015	Sprint	Cell Phone Service - W/S	401-0533-533.4100	10.10
	06/13/2015	Verizon Wireless	Wireless data and telecom	401-0533-533.4100	70.34
	06/15/2015	State of Florida Department o	Local Phone Service thru May	401-0533-533.4100	2.98
	06/15/2015	DEX Imaging	Copier Overage WS N2P1Z03	401-0533-533.4700	47.57
	06/15/2015	DEX Imaging	Copier Overage WS N2P1Z03	401-0533-533.4700	14.32
	06/16/2015	AT&T	Analog Circuit - Alarm Auto Di	401-0533-533.4100	23.60
	06/16/2015	Lynch Oil Company	Fuel	401-0533-533.5210	90.73
	06/17/2015	GE Capital	Copier Lease - Eng - A4FM011	401-0533-533.4400	111.00
	06/17/2015	UniFirst Corporation	Uniform Rental	401-0533-533.5220	32.59
	06/18/2015	DG Hardware, Inc.	Quickcrete	401-0533-533.5205	100.55
	06/18/2015	O'reilly Automotive Inc	Engine Replacement Truck # 9	401-0533-533.4620	1,679.00
	06/19/2015	DG Hardware, Inc.	Trowel	401-0533-533.5205	8.54
	06/19/2015	Dumont Company, Inc.	WTP Chemicals	401-0533-533.5205	565.36
	06/19/2015	Sunstate Meter & Supply Inc	Meters and Meter Supplies W	401-0533-533.5205	398.43
	06/20/2015	Manny Portella	Water Distribution License Fe	401-0533-533.5500	25.00
	06/22/2015	Sun Country Termite & Pest C	Monthly Pest Control Service	401-0533-533.3401	30.00
	06/23/2015	DG Hardware, Inc.	Pipe & Hose Cutter	401-0533-533.5205	15.29
	06/23/2015	Lynch Oil Company	Fuel	401-0533-533.5210	91.24
	06/24/2015	DG Hardware, Inc.	Shovel & Handle	401-0533-533.5205	15.74
	06/24/2015	UniFirst Corporation	Uniform Rental	401-0533-533.5220	32.59
	06/25/2015	Ver-E-Safe Solutions, LLC	Yellow Latex Gloves XL RAD64	401-0533-533.5205	21.60
	06/25/2015	DG Hardware, Inc.	Corner Brace & Fastners	401-0533-533.5205	8.36
	06/25/2015	Bunnell Auto Supply, Inc.	Lite, Fan & emblem - New Gat	401-0533-533.4620	94.98
	06/26/2015	O'reilly Automotive Inc	Oil Filter	401-0533-533.4620	9.91
	06/26/2015	John Deere Company	John Deere PR15 Gator TS RT	401-0533-533.6400	21.29
	06/27/2015	Ver-E-Safe Solutions, LLC	G-Tek Blue Crinkle Grip XL Glo	401-0533-533.5205	10.14
	06/27/2015	Bright House Networks	Hosted Voice Services - 7/2-8/	401-0533-533.4100	37.69
	06/29/2015	Capital Office Products	Office Chair	401-0533-533.5205	86.99
	06/29/2015	Lynch Oil Company	Fuel	401-0533-533.5210	77.54
	06/29/2015	Lynch Oil Company	Fuel	401-0533-533.5210	45.00
	06/29/2015	Lynch Oil Company	Fuel	401-0533-533.5210	277.58
	06/29/2015	Lynch Oil Company	Fuel	401-0533-533.5210	30.67
	06/07/2015	Verizon Wireless	Cell Phones WS 5/8-6/7	401-0533-533.4100	172.98
	06/09/2015	Barrett Supply, Inc.	Jaw Total/Free Reagent Kit -	401-0533-533.5205	500.00
	06/09/2015	Barrett Supply, Inc.	Jaw Total/Free Reagent Kit -	401-0533-533.5205	91.00
	06/09/2015	Barrett Supply, Inc.	Jaw Total/Free Reagent Kit -	401-0533-533.5205	22.00
	07/01/2015	City of Bunnell - WS O&M	100 Utility St	401-0533-533.4300	160.95
	07/01/2015	City of Bunnell - WS O&M	305 Tolman St	401-0533-533.4300	83.96
	07/01/2015	O'reilly Automotive Inc	CREDIT - Refund for Core - IN	401-0533-533.4620	-280.00
	07/01/2015	UniFirst Corporation	Uniform Rental	401-0533-533.5220	32.59
Department 533 - Water Utility Services Total:					15,409.94
Department: 535 - Sewer / Wastewater Services					
	01/31/2014	Miller Pipeline Corp	CREDIT on INV 392533	401-0535-535.6300	-200.00
	02/07/2014	Bankcard Center	Postage Meter Ink	401-0535-535.5200	128.65
	04/28/2015	Andrew King Mobile Welding	Welding Gear Box Stand Repa	401-0535-535.4600	300.00
	05/26/2015	City of Bunnell, General Fund	(3)18"x20'Plastic Culvert Pipe	401-0535-535.6300	780.00
	05/27/2015	Sunstate Meter & Supply Inc	Meters and Meter Supplies W	401-0535-535.5200	247.97
	05/28/2015	O'reilly Automotive Inc	CREDIT - Compressor	401-0535-535.4620	-5.00
	05/31/2015	James Moore & Co., P.L.	Audit Services	401-0535-535.3200	2,500.00
	06/10/2015	Florida League of Cities	OPEB Actuarial Services	401-0535-535.3111	937.50
	06/10/2015	UniFirst Corporation	Uniform Rental	401-0535-535.5220	32.87

Warrant
(None)

Payable Dates: - 7/13/2015 Post Dates: - 7/13/2015

Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
06/11/2015	Dumont Company, Inc.	WWTP Chemicals	401-0535-535.5200	329.84
06/11/2015	KED Group, Inc.	Operating Supplies-Polymer-	401-0535-535.5200	648.00
06/12/2015	Ferguson Enterprises, Inc.	2SSS40316LA312 Weld Pipe P	401-0535-535.6300	782.40
06/12/2015	Sprint	Cell Phone Service - W/S	401-0535-535.4100	10.11
06/13/2015	Verizon Wireless	Wireless data and telecom	401-0535-535.4100	103.88
06/15/2015	DG Hardware, Inc.	Mortar - Project # 61 - N. Bay	401-0535-535.6300	12.66
06/15/2015	Environmental Control Syste	Pump and Clean Out Septic Ta	401-0535-535.3400	50.00
06/15/2015	ORMOND SEPTIC SYSTEMS	Hauling and Treatment of Bio	401-0535-535.3400	950.00
06/15/2015	State of Florida Department o	Local Phone Service thru May	401-0535-535.4100	0.13
06/15/2015	DEX Imaging	Copier Overage WS N2P1Z03	401-0535-535.4700	14.32
06/15/2015	DEX Imaging	Copier Overage WS N2P1Z03	401-0535-535.4700	47.57
06/16/2015	Lynch Oil Company	Fuel	401-0535-535.5210	90.74
06/17/2015	UniFirst Corporation	Uniform Rental	401-0535-535.5220	32.59
06/18/2015	DG Hardware, Inc.	Quickcrete	401-0535-535.5200	100.55
06/18/2015	O'reilly Automotive Inc	Engine Replacement Truck # 9	401-0535-535.4620	1,679.00
06/19/2015	Environmental Control Syste	Pump and Clean Septic Tank	401-0535-535.3400	50.00
06/19/2015	Dumont Company, Inc.	WWTP Chemicals	401-0535-535.5200	461.68
06/19/2015	Sunstate Meter & Supply Inc	Meters and Meter Supplies W	401-0535-535.5200	398.44
06/19/2015	Southeastern Pump	Utility Pump Products & Parts	401-0535-535.6300	1,776.00
06/20/2015	Manny Portella	Water Distribution License Fe	401-0535-535.5500	25.00
06/23/2015	Ellis Mechanical Corporation	Service call - WWTP Isolation	401-0535-535.4610	225.00
06/23/2015	Lynch Oil Company	Fuel	401-0535-535.5210	91.24
06/24/2015	DG Hardware, Inc.	Shovel & Handle	401-0535-535.5200	15.74
06/24/2015	UniFirst Corporation	Uniform Rental	401-0535-535.5220	32.59
06/24/2015	Bankcard Center	Gatorade & Water	401-0535-535.5200	31.92
06/24/2015	Bankcard Center	Gatorade & Water	401-0535-535.5200	7.38
06/24/2015	Bankcard Center	8" ID x 96" L Kanaflex Hose - V	401-0535-535.4620	85.00
06/24/2015	Bankcard Center	8" ID x 96" L Kanaflex Hose - V	401-0535-535.4620	736.00
06/25/2015	Ver-E-Safe Solutions, LLC	Yellow Latex Gloves XL RAD64	401-0535-535.5200	21.60
06/25/2015	DG Hardware, Inc.	Corner Brace & Fastners	401-0535-535.5200	8.36
06/25/2015	Environmental Control Syste	Pump and Clean Out Septic Ta	401-0535-535.3400	50.00
06/25/2015	Bunnell Auto Supply, Inc.	Lite, Fan & emblem - New Gat	401-0535-535.4620	94.98
06/26/2015	Bunnell Auto Supply, Inc.	Switch & 3 Piece Extension -	401-0535-535.4620	39.97
06/26/2015	O'reilly Automotive Inc	Oil Filter	401-0535-535.4620	9.91
06/26/2015	John Deere Company	John Deere PR15 Gator TS RT	401-0535-535.6400	21.29
06/27/2015	Ver-E-Safe Solutions, LLC	G-Tek Blue Crinkle Grip XL Glo	401-0535-535.5200	10.14
06/27/2015	ORMOND SEPTIC SYSTEMS	Hauling and Treatment of Bio	401-0535-535.3400	950.00
06/27/2015	Bright House Networks	Hosted Voice Services - 7/2-8/	401-0535-535.4100	37.68
06/29/2015	Capital Office Products	Office Chair	401-0535-535.5200	87.00
06/29/2015	Bankcard Center	Gatorade and Water	401-0535-535.5200	7.00
06/29/2015	Bankcard Center	Gatorade and Water	401-0535-535.5200	20.13
06/29/2015	Lynch Oil Company	Fuel	401-0535-535.5210	77.54
06/29/2015	Lynch Oil Company	Fuel	401-0535-535.5210	45.00
06/29/2015	Lynch Oil Company	Fuel	401-0535-535.5210	277.59
06/29/2015	Lynch Oil Company	Fuel	401-0535-535.5210	30.68
06/30/2015	Advanced Enviromental Labor	Lab Testing WWTP	401-0535-535.3400	587.40
06/07/2015	Verizon Wireless	Cell Phones WS 5/8-6/7	401-0535-535.4100	88.96
07/01/2015	City of Bunnell - WS O&M	301 Tolman St	401-0535-535.4300	213.77
07/01/2015	City of Bunnell - WS O&M	305 Tolman St	401-0535-535.4300	83.96
07/01/2015	O'reilly Automotive Inc	CREDIT - Refund for Core - IN	401-0535-535.4620	-280.00
07/01/2015	UniFirst Corporation	Uniform Rental	401-0535-535.5220	32.59
Department 535 - Sewer / Wastewater Services Total:				16,025.32
Fund 401 - ENTERPRISE FUND				Total: 31,435.26

(None)	Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
Fund: 402 - SOLID WASTE					
Department: 534 - Garbage / Solid Waste Control Services					
	04/27/2015	Environmental Land Services	FCSB Dumped Roll off contain	402-0534-534.3400	265.00
	05/15/2015	Environmental Land Services	FCSB Dumped Roll off contain	402-0534-534.3400	265.00
	06/10/2015	UniFirst Corporation	Uniform Rental	402-0534-534.5220	20.00
	06/13/2015	Environmental Land Services	Solid Waste Dumping Fees	402-0534-534.3400	332.00
	06/13/2015	Environmental Land Services	Solid Waste Dumping Fees	402-0534-534.3400	104.00
	06/13/2015	Verizon Wireless	Wireless data and telecom	402-0534-534.4100	45.03
	06/15/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	564.49
	06/15/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	315.00
	06/16/2015	Waste Management - Deland	Solid Waste Dumping Blanket	402-0534-534.3400	60.96
	06/16/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	537.54
	06/16/2015	Lynch Oil Company	Fuel Blanket PO	402-0534-534.5210	591.27
	06/17/2015	County of Volusia Tomoka, So	Solid Waste Dumping Fees	402-0534-534.3400	179.20
	06/17/2015	Waste Management - Deland	Solid Waste Dumping	402-0534-534.3400	166.08
	06/17/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	222.08
	06/17/2015	UniFirst Corporation	Uniform Rental	402-0534-534.5220	20.00
	06/18/2015	Waste Management - Deland	Solid Waste Dumping	402-0534-534.3400	114.72
	06/18/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	492.94
	06/18/2015	Bunnell Auto Supply, Inc.	Lamp	402-0534-534.4620	44.98
	06/18/2015	Bunnell Auto Supply, Inc.	Spotlight - SW#905	402-0534-534.4620	21.99
	06/18/2015	Bunnell Auto Supply, Inc.	Switch for Spotlight - SW#905	402-0534-534.4620	8.99
	06/18/2015	Nextran	Transmission Repair #929	402-0534-534.4620	256.59
	06/18/2015	Bankcard Center	Spring #905	402-0534-534.4620	343.00
	06/19/2015	Waste Management - Deland	Solid Waste Dumping	402-0534-534.3400	78.00
	06/19/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	515.24
	06/22/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	575.17
	06/22/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	211.39
	06/23/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	541.72
	06/23/2015	Lynch Oil Company	Fuel Blanket PO	402-0534-534.5210	888.69
	06/24/2015	D-Lux Screen Printing Inc	Decal Stickers Garbage & Rec	402-0534-534.4620	77.13
	06/24/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	282.94
	06/24/2015	UniFirst Corporation	Uniform Rental	402-0534-534.5220	20.00
	06/25/2015	Waste Management - Deland	Solid Waste Dumping	402-0534-534.3400	154.32
	06/25/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	541.72
	06/26/2015	Waste Management - Deland	Solid Waste Dumping	402-0534-534.3400	75.84
	06/26/2015	Waste Management - Ormon	Solid Waste Dumping	402-0534-534.3400	543.12
	06/27/2015	Environmental Land Services	Solid Waste Dumping Fees	402-0534-534.3400	96.00
	06/27/2015	Bright House Networks	Hosted Voice Service - SW 7/2	402-0534-534.4100	55.98
	06/28/2015	Environmental Land Services	Waste Disposal SW	402-0534-534.3400	448.00
	06/29/2015	Express On Site Services, Inc	Painting Solid Waste Truck	402-0534-534.3400	2,495.00
	06/29/2015	Lynch Oil Company	Fuel	402-0534-534.5210	41.00
	06/29/2015	Lynch Oil Company	Fuel Blanket PO	402-0534-534.5210	463.99
	07/01/2015	UniFirst Corporation	Uniform Rental	402-0534-534.5220	20.00
Department 534 - Garbage / Solid Waste Control Services Total:					13,096.11
Fund 402 - SOLID WASTE Total:					13,096.11

Warrant

Payable Dates: - 7/13/2015 Post Dates: - 7/13/2015

(None)	Payable Date	Vendor Name	Description (Payable)	Account Number	Amount
Fund: 403 - BUNNELL FLAGLER UTILITIES					
Department: 533 - Water Utility Services					
	05/31/2015	James Moore & Co., P.L.	Audit Services	403-0533-533.3200	306.40
	05/31/2015	James Moore & Co., P.L.	Audit Services	403-0533-533.3200	5,000.00
	06/13/2015	Verizon Wireless	Wireless data and telecom	403-0533-533.4100	60.74
	06/07/2015	Verizon Wireless	Cell Phones 15/8-6/7	403-0533-533.4100	71.50
			Department 533 - Water Utility Services Total:		5,438.64
Department: 535 - Sewer / Wastewater Services					
	05/31/2015	James Moore & Co., P.L.	Audit Services	403-0535-535.3200	306.40
	05/31/2015	James Moore & Co., P.L.	Audit Services	403-0535-535.3200	5,000.00
	06/13/2015	Verizon Wireless	Wireless data and telecom	403-0535-535.4100	65.89
	06/24/2015	UniFirst Corporation	Uniform Rental	403-0535-535.5220	41.43
	06/07/2015	Verizon Wireless	Cell Phones 15/8-6/7	403-0535-535.4100	71.50
	07/01/2015	UniFirst Corporation	Uniform Rental	403-0535-535.5220	41.43
			Department 535 - Sewer / Wastewater Services Total:		5,526.65
			Fund 403 - BUNNELL FLAGLER UTILITIES Total:		10,965.29
			Grand Total:		262,497.45

Report Summary

Fund Summary

Fund	Expense Amount
001 - GENERAL FUND	207,000.79
401 - ENTERPRISE FUND	31,435.26
402 - SOLID WASTE	13,096.11
403 - BUNNELL FLAGLER UTILITIES	10,965.29
Grand Total:	262,497.45

Account Summary

Account Number	Account Name	Expense Amount
001-0511-511.4900	Other Current Chgs & O	57.68
001-0511-511.5100	Office Supplies Expenses	115.14
001-0512-512.4100	Communications Expens	176.65
001-0513-513.3300	Recording Fees	36.74
001-0513-513.3400	Other Contract Services	1,875.00
001-0513-513.4100	Communications Expens	337.94
001-0513-513.4200	Postage	13.42
001-0513-513.4400	Rental / Lease Expense	166.37
001-0513-513.4900	Other Current Chgs - Ad	10.00
001-0513-513.5100	Office Supplies Expense	174.73
001-0513-513.5200	Operating Expenses	97.93
001-0513-513.5210	Fuel	15.00
001-0517-517.4100	Communications Expens	149.81
001-0517-517.5200	Operating Supplies	438.88
001-0521-521.4100	Communications Expens	822.83
001-0521-521.4300	Utility - Public Services	42.45
001-0521-521.4603	Other Current Chgs - K-9	45.95
001-0521-521.4620	Repair / Maint - Vehicles	1,242.07
001-0521-521.4900	Other Current Chgs & O	10.00
001-0521-521.5100	Office Supplies Expenses	10.08
001-0521-521.5210	Fuel	1,900.28
001-0521-521.5220	Uniforms Exp	6.80
001-0522-522.4100	Communications Expens	213.14
001-0522-522.4300	Utility - Public Services	194.18
001-0522-522.4600	Repair / Maint - Service	57.00
001-0522-522.4620	Repair / Maint - Vehicles	1,668.59
001-0522-522.5200	Operating Supplies	-30.00
001-0522-522.5210	Fuel	502.38
001-0522-522.5264	Small Equipment Purcha	761.02
001-0524-524.3400	Other Contract Services	1,508.33
001-0524-524.4100	Communications Expens	186.14
001-0524-524.4700	Printing / Binding Expen	80.00
001-0524-524.4900	Other Current Chgs & O	127.38
001-0524-524.5100	Office Supplies Expenses	21.00
001-0541-541.4100	Communications Expens	544.25
001-0541-541.4300	Utility - Public Services	491.42
001-0541-541.4400	Rental / Lease Expense	130.00
001-0541-541.4620	Repair / Maint - Vehicles	42.45
001-0541-541.4640	Equipment Repair & Mai	475.10
001-0541-541.5200	Operating Supplies	710.03
001-0541-541.5210	Fuel	567.37
001-0541-541.5215	Fuel - Off Road Diesel	539.32
001-0541-541.5220	Uniforms Exp	97.21
001-0541-541.5300	Road Repair Local Optio	1,504.75
001-0541-541.6300	Improvements - Other T	151,231.07
001-0572-572.3400	Other Contract Services	207.00
001-0572-572.4300	Utility - Public Services	1,516.21
001-0572-572.4610	Repair / Maint - Bldgs	1,453.86
001-0572-572.4620	Repair / Maint - Vehicles	115.97

Account Summary

Account Number	Account Name	Expense Amount
001-0572-572.5200	Operating Supplies	768.79
001-0572-572.5210	Fuel	182.64
001-0572-572.5220	Uniforms Exp	43.00
001-1315020	Due from Muni cmplx fu	1,439.19
001-2184000	Med/Health Employee Li	30,805.92
001-2201000	Deposits Paybl - CtyHall/	550.00
001-2291000	Due to M & M Develop	550.33
401-0533-533.3111	Professional Services Ex	937.50
401-0533-533.3200	Accounting & Auditing E	2,500.00
401-0533-533.3401	Other Contract Services	30.00
401-0533-533.4100	Communications Expens	317.69
401-0533-533.4300	Utility - Public Services	244.91
401-0533-533.4400	Rental / Lease Expense	111.00
401-0533-533.4620	Repair / Maint - Vehicles	1,498.89
401-0533-533.4700	Printing / Binding Expen	61.89
401-0533-533.5205	Operating Supplies Exp -	2,220.62
401-0533-533.5210	Fuel	612.76
401-0533-533.5220	Uniforms Exp	130.63
401-0533-533.5500	Training	25.00
401-0533-533.6300	Improvements - Other T	6,697.76
401-0533-533.6400	Machinery/Equipment E	21.29
401-0535-535.3111	Professional Services Ex	937.50
401-0535-535.3200	Accounting & Auditing E	2,500.00
401-0535-535.3400	Other Contract Services	2,637.40
401-0535-535.4100	Communications Expens	240.76
401-0535-535.4300	Utility - Public Services	297.73
401-0535-535.4600	Repair / Maint - Service	300.00
401-0535-535.4610	Repair / Maint - Bldgs	225.00
401-0535-535.4620	Repair / Maint - Vehicles	2,359.86
401-0535-535.4700	Printing / Binding Expen	61.89
401-0535-535.5200	Operating Supplies	2,524.40
401-0535-535.5210	Fuel	612.79
401-0535-535.5220	Uniforms Exp	130.64
401-0535-535.5500	Training	25.00
401-0535-535.6300	Improvements - Other T	3,151.06
401-0535-535.6400	Machinery/Equipment E	21.29
402-0534-534.3400	Other Contract Services	10,177.47
402-0534-534.4100	Communications - Solid	101.01
402-0534-534.4620	Repair/Maint Vehicles -	752.68
402-0534-534.5210	Fuel	1,984.95
402-0534-534.5220	Uniforms - Solid Waste	80.00
403-0533-533.3200	Accounting & Auditing E	5,306.40
403-0533-533.4100	Communications Expens	132.24
403-0535-535.3200	Accounting & Auditing E	5,306.40
403-0535-535.4100	Communications Expens	137.39
403-0535-535.5220	Uniforms Exp	82.86
	Grand Total:	262,497.45

Project Account Summary

Project Account Key	Expense Amount
None	254,237.29
34 Rural Development (Utilities)	6,697.76
55 Bay St Lift Station	1,562.40
	Grand Total:
	262,497.45

CATHERINE D. ROBINSON
MAYOR

JOHN ROGERS
VICE-MAYOR

LARRY WILLIAMS
CITY MANAGER



*Our Community is all about
Neighbors*

COMMISSIONERS:

ELBERT TUCKER

BILL BAXLEY

BONITA ROBINSON

BUNNELL CITY COMMISSION MEETING MINUTES

Monday, June 22, 2015 at 7:00 PM

201 W. Moody Boulevard/S. Forsyth Street, Bunnell, FL 32110

A. Call the Meeting to Order and Pledge Allegiance to the Flag. Mayor Robinson called the meeting to order at 7:03 PM.

Roll Call: All Commissioners were present, except for Vice Mayor Rogers who was excused.

Invocation for our Military Troops, First Responders and National Leaders. Mayor Robinson led the invocation.

B. Introductions, Commendations, Proclamations, and Presentations:

B-1. Commendation: Officer Shane Tully

Chief Foster presented a Medal of Merit to Officer Tully

B-2. Commendation: Police Chief Tom Foster

Mayor Robinson presented a Medal of Merit to Chief Foster

B-3. Certificate of Appreciation to J.W. and Judy Web

The Webs were not present at the meeting.

C. Consent Agenda:

C-1. Approval of Warrant

C-2. Approval of Minutes

a. 2015 06 08 Second Public CDBG Hearing

b. 2015 06 08 Fair Housing Workshop

c. 2015 06 08 City Commission Meeting

C-3. Approval of the Police Department Law Enforcement Calendar Contract

C-4. Request authorization to apply for a "City Catalyst Grant"

Motion: Approve Consent Agenda except Item C-4

Motion By: Commissioner Baxley

Seconded By: Commissioner Robinson

Board Discussion: None

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

Motion: Approve Item C-4

Motion By: Commissioner Baxley

Seconded By: Commissioner Robinson

Board Discussion: Pulled by Commissioner Robinson, who stated the following: "I feel this would be a great opportunity for the City, a chance to enhance our new City Hall, as well as recognize and honor our U.S. Veterans throughout our community and country. Having said that, is it possible that any type

of grant funding can be located for the \$12,000 needed to upgrade the drainage system on Hymon Circle? This is an issue that is very important to the residents in this area of the city and I hope it is a problem we can solve in the future. This project was not considered in suggestions for projects of monies left over from the CDBG grant and it's not a consideration for the Catalyst Grant application either. I do know that the City's budget does not allow us to come up with \$12,000 at this time to band aid the drainage problem, but I would appreciate the drainage problem not being swept under the rug or forgotten because we don't have the money at this time." City Manager Williams replied that the Catalyst grant was a very small grant, only \$1500, which would not have been anywhere near enough to do anything on the drainage project. That's why they chose the project they did. He said he hasn't forgotten about the drainage project and will continue to look for grant money to make that happen.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

D. Public Comments:

Comments regarding items not on the Agenda. Citizens are encouraged to speak; however, comments are limited to four (4) minutes.

Al Thorpe – The City has been getting grants for just about everything the past few years. Let's get a grant for our roads. They're terrible. Also, my wife has traveled all over the world with me when I was in the Marine Corp. She makes tea for me. It's always been good. But lately, the tea has been separating. I keep hearing the water will get better but I've seen nothing yet. Stuff is floating in a glass of water. Mr. Williams responded that the new water plant is being tested in July, will go into operation in August, and we'll have a grand opening celebration in September. Asked for residents to hold on a little longer as the water truly will be getting better very soon.

E. Ordinances: (Legislative):

E-1. Ordinance 2015-06: Changing the Zoning Designation of ± 6.75 Acres of Property from an undesignated classification to City of Bunnell L-1, Light Industrial zoning district – Second Reading.

Motion: Adopt Ordinance 2015-06 on second reading.

Motion By: Commissioner Tucker

Seconded By: Commissioner Baxley

Board Discussion: Attorney Vose read the short-title for the record.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

F. Resolutions (Legislative):

F-1. Resolution 2015-20: Approving an Agreement with International City Management Association Retirement Corporation (ICMA-RC) to establish an Employee 401a Retirement Plan.

Motion: Adopt Resolution 2015-20

Motion By: Commissioner Robinson

Seconded By: Commissioner Tucker

Board Discussion: Attorney Vose read the short-title for the record. Mayor Robinson asked a question to clarify exactly what this plan was for. Deputy City Clerk Davis explained that at the last meeting the commission approved a 457 plan that allows all employees to invest their money in a supplemental retirement plan, and that this 401a this evening is for the City to provide a retirement plan for those few employees that are not eligible for FRS.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

F-2. Resolution 2015-21: Rescinding Resolution 2013-01 Regarding Solid Waste Rates, Charges, Fees, and Fines; Establishing New Solid Waste Rates, Charges, Fees and Fines.

Motion: Adopt Resolution 2015-21

Motion By: Commissioner Tucker

Seconded By: Commissioner Robinson

Board Discussion: Attorney Vose read the short-title for the record. Solid Waste Director Mitrano explained that because of the Solid Waste Franchise Agreement with Palm Coast, rates related to that need to go into the Fee resolution. Mr. Williams added there are three more items on this agenda that are all related to this.

Public Discussion: Al Thorpe – Will rates increase for garbage pickup? Mr. Williams responded that this only has to do with our garbage pickup for schools in Palm Coast and will not affect Bunnell citizen's water bill and garbage pickup rates.

Vote: Motion carried by a 4-0 vote.

F-3. Resolution 2015-22: Authorizing the Mayor to Sign and Execute a General Indemnity Agreement for Solid Waste with SurTec Insurance and Execute a Franchise Agreement with the City of Palm Coast.

Motion: Adopt Resolution 2015-22

Motion By: Commissioner Robinson

Seconded By: Commissioner Baxley

Board Discussion: Attorney Vose read the short-title for the record.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

G. Old Business:

G-1. Request approval of Sunstate Meter as a sole source supplier and a Purchase Order of \$3,000.

Motion: Approval of Sunstate Meter as a sole source supplier and a Purchase Order of \$3,000.

Motion By: Commissioner Robinson

Seconded By: Commissioner Tucker

Board Discussion: Utilities Director Green explained the purpose of this item is to extend the amount of money on a purchase order that is already in effect. Funds are available.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

H. New Business:

H-1. Request by a local Business Owner to discuss the status/plans for the "Pocket Park" property.

Mr. John Siebel spoke on behalf of Heritage Crossroads. He said the City picked this property up on a tax sale a few years ago, and we've been hoping to get some grants to put in a park but then grants dried up and now nothing is going on with the property. He spoke of a grantor he found that is willing to partner with Heritage Crossroads on getting a grant to build a park. He wants to put a committee together to pursue. Everything would come to this board for approval. He spoke of some ideas like placing a city

Clock, sign, or some other type of marker that would draw attention to the crossroads of Bunnell. He also said he's heard rumors that the City might sell the parcel.

Mr. Williams asked for consensus to either sell the property or do something with it. Mayor Robinson mentioned her appreciation of Heritage Crossroads and what they've done for this corner. She added that the commission already voted not to sell the parcel. Mr. Williams added the next cycle of FRDAP grants are coming up soon and we can apply for up to \$50K at that time. Mr. Vose suggest a motion and vote. Commissioner Tucker made a point of order that this is listed as a discussion item on the agenda and suggested we bring it back to the next meeting if any action is to be taken. Commissioner Baxley is very interested in something happening with the parcel. He's not for selling it and is not interested in putting benches in there because it's too close to the roadway and not safe. Commissioner Robinson thinks it's a good idea. When it comes back on our agenda, we need to know if we're putting together a committee or if we're approving work to be done on the park. This will be an action item on the next meeting agenda.

H-2. Request fee waiver for use of the EJ Park for the Flagler Flacons (Police Athletic League) Youth Sports.

Motion: Allow PAL to use the field until the Parks and Rec Committee meets on July 13th, waiving the fee until that time.

Motion By: Commissioner Baxley

Seconded By: Commissioner Robinson

Board Discussion: Ms. Gurnee said this was brought to us by PAL. Staff tells me this organization had a waiver like the Wolf Pack. Mr. Williams: We just need temporary guidance until the Parks and Recreation committee can take a look at this at their July meeting. Commissioner Robinson: The application is not clear to be. It says July 6th through September 4th. Then September through December.

Public Discussion: Gary Perkins, Vice President of Flagler Falcons. Thank you for taking this under consideration. We think your decision is fair.

Charlie Washington – We do appreciate it.

Vote: Motion carried by a 4-0 vote.

H-3. Request approval of the Flagler County Cooperative Bid for debris monitoring.

Motion: Approval of the Flagler County Cooperative Bid for debris monitoring.

Motion By: Commissioner Robinson

Seconded By: Commissioner Baxley

Board Discussion: Mr. Mitrano gave an explanation of the item.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

H-4. Request approval of the Contract Addendum with Tyler Technologies to implement online bill pay for utility payments on October 1, 2015.

Motion: Approval of the Contract Addendum with Tyler Technologies to implement online bill pay for utility payments on October 1, 2015

Motion By: Commissioner Tucker

Seconded By: Commissioner Baxley

Board Discussion: IT Director Wines explained this will allow water customers to pay their bill online and this is the software that will allow that to happen. Commissioner Baxley asked if this was budgeted. Mr. Wines explained this will come from the Utilities enterprise fund. Mayor Robinson said she has heard from many citizens that wanted this. Commissioner Tucker stated this is about the best way we can do this, since the Tax Collector couldn't handle taking the online payments for us.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

H-5. Request approval of ETS as the ACH for the on-line bill pay for the City, and authorizing the Mayor to sign the documentation necessary to establish a merchant account.

Motion: Approval of ETS as the ACH for the on-line bill pay for the City, and authorizing the Mayor to sign the documentation necessary to establish a merchant account

Motion By: Commissioner Robinson

Seconded By: Commissioner Baxley

Board Discussion: This item follows along with the last item and is the contract for us to allow the credit card payments for the online water bill payments. Commissioner Tucker asked if the only bank we could find to do this was in New York. Mr. Wines replied that Tyler has two companies they contract with to do this. Our hands are tied on who they choose as a clearing house.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

H-6. Request approval of purchase of License and Permit Bond for Solid Waste.

Motion: Approval of purchase of License and Permit Bond for Solid Waste

Motion By: Commissioner Robinson

Seconded By: Commissioner Tucker

Board Discussion: Commissioner Tucker stated that the bond is not like insurance. It's a guarantee that someone will pay. The way it works is we pay this company \$3,000 and if the company pays out money on our behalf (up to \$300,000) we pay them back. We are the indemnity. This is a license and permit bond that will never ever come into play but we have to pay the \$3,000 for it. I feel a performance bond would have been more appropriate, because we are performing a task. We pick up the schools recyclables so many days a week. Not sure what this has to do with a permit. It just doesn't make since to me to buy the bond we are buying because it will never come into play. If we were getting a performance bond, then the bonding company would get someone to perform, if we failed to perform. We're going to pass this \$3,000 bill on to the school board, so the taxpayers of Flagler County are going to pay for this \$3,000 bond that no one needs. We have to do it because of an Ordinance of the City of Palm Coast, but this is a waste of money. Mr. Vose continued that he and staff have felt the same frustration voiced by Commissioner Tucker in trying to put this thing together with the City of Palm Coast. Overall, the City has been helpful; they waived the franchise fee which was a substantial amount of money. They waived the ordinance so we wouldn't have to pay the franchise fee. After multiple discussions with the City of Palm Coast, this bonding requirement is what came out of the process. In summary, the bond amount is much lower than where we started, and the School Board is paying it and is okay with it. Commissioner Robinson had concern with a finance comment on the staff report. Mr. Gurnee answered that until the resolution was adopted (earlier this evening) we couldn't do a resolution that increased the revenue. We will now bring a resolution to you at the next meeting to make a budget transfer.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

H-7. Request approval of Solid Waste Franchise Agreement.

Motion: Approval of Solid Waste Franchise Agreement

Motion By: Commissioner Robinson

Seconded By: Commissioner Baxley

Board Discussion: Commissioner Tucker stated there is an item here on liquidated damages. We could run up a big bill if we don't adhere to these things. We haven't had to worry about that as our Solid Waste Director keeps our equipment in good shape.

Public Discussion: None

Vote: Motion carried by a 4-0 vote.

I. Reports:

- **City Clerk:** Nothing to report. Next meeting is July 13, 2015.
- **City Attorney:** Nothing to report.
- **City Manager:**
 - Thanked Palm Coast City Manager Landon, School Board Superintendent Oliva, all the attorneys, Stella and Perry for working together on getting this Solid Waste Franchise Agreement done. It's been a long tedious task.
 - Ion Exchange is moving along well. A letter will be going out to citizens soon announcing a grand opening September 28th. Water will go online much sooner than that though
 - The Chamber's Bunnell "Business and Biscuits" will be Thursday, July 23rd, 8:00 AM, at the State Street Diner
 - Commission Retreat will be the 2nd week of August
 - I will be out of town July 3rd through the 7th.
 - Still don't have a date for a joint meeting with County on BFCU yet
 - Received a budget book Friday to review.
 - Financial Audit is just about done.
 - We received the FRDAP Grant for the passive park, as long as the Governor signs
 - Putting something together for Mayor's 20-years of elected service.
- **Mayor and City Commissioners:**
 - **Commissioner Robinson:** Reiterated again her desire to find a grant to fix the drainage problem on her street, Hymon Circle
 - **Commissioner Tucker:** Thanked staff for the great job they're doing, including all the guys working outside in the 96 degree heat.
 - **Mayor Robinson:** Read a letter from Governor Scott on decreasing crime and enlisting nominations for awards related to that feat.

J. Call for Adjournment.

Motion: Adjourn the meeting at 8:33 p.m.

Motion By: Commissioner Baxley

Seconded By: Commissioner Robinson

Vote: Motion carried unanimously.

Catherine D. Robinson, Mayor

Sandra Bolser, CMC, City Clerk

Date

Date



City of Bunnell, Florida
Agenda Item No. C-3

Document Date:	6/29/2015	Amount:
Department:	Finance Department	Account #:
Subject:	Annual Financial Report for FY 2014	
Attachments: <i>Please number items as they will appear on the agenda.</i>	FY 2014 Annual Financial Report	
Agenda Section:	C. Consent Agenda	
Summary/Highlights: This is a request to accept the Annual Financial Report for FY 2014 as presented by the City's independent auditors.		
<p>Background: Florida Law requires that each local government undergo an annual audit of its finances by an independent auditor. The results of the audit are reported to the local governing body and the Florida Auditor General.</p> <p>Enclosed under separate cover is are the Financial Statements and Auditor's Report for FY 2013/14 prepared by our independent auditors, James Moore & Co., Certified Public Accountants. The reader can gain an understanding of the city's financial position in the "Management's Discussion and Analysis" section found on pages 3 through 10 of the report. Also contained in the report are the auditor's comments and City management's respond to auditor comments.</p> <p>The report will be presented to the Commission by the auditors and they will be available to answer any question that may arise.</p>		
Staff Recommendation: Staff recommends acceptance of the Annual Financial Report for FY 2013/14 and approval of the City Manager's Response to the Auditor's comments.		
City Attorney Review:		
Approver Name:	Approval Status:	Date:
Stella Gurnee, Finance Director	Approved	6/30/2015
Sandra Bolser, CMC, , City Clerk	Approved for the 2015 07 13 Agenda	6/29/2015

The image shows the exterior of a building with a white stucco wall and a brown metal roof. A large sign in blue, bold, sans-serif capital letters reads "CITY OF BUNNELL". The sign is positioned between two windows with dark brown frames. A small, square outdoor light fixture is mounted on the wall above the sign. In the foreground, there is a landscaped area with red mulch, a large, bushy, yellowish-green plant, and a curved border made of red and grey bricks. The ground in the foreground is a mix of grass and gravel.

**CITY OF
BUNNELL**

ANNUAL FINANCIAL REPORT

For Fiscal Year Ended

September 30, 2014

**CITY OF BUNNELL, FLORIDA
FINANCIAL STATEMENTS
SEPTEMBER 30, 2014**

CITY COMMISSION

Catherine D. Robinson, Mayor

John R. Rogers, Vice Mayor

Bonita Robinson

Bill Baxley

Elbert Tucker

CITY MANAGER

Larry Williams

CITY CLERK

Sandi Bosler

FINANCE DIRECTOR

Stella Gurnee

Prepared by:
City of Bunnell Finance Department

**CITY OF BUNNELL, FLORIDA
TABLE OF CONTENTS
SEPTEMBER 30, 2014**

Financial Section

Independent Auditors' Report.....	1 - 2
Management's Discussion and Analysis.....	3 - 10
Basic Financial Statements	
Government-wide Financial Statements	
Statement of Net Position.....	11
Statement of Activities.....	12
Fund Financial Statements	
Balance Sheet—Governmental Funds	13
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position.....	14
Statement of Revenues, Expenditures and Changes in Fund Balances—Governmental Funds.....	15
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities.....	16
Statement of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual – General Fund	17
Statement of Revenues, Expenditures and Changes in Fund Balance Budget and Actual – Community Redevelopment Agency	18
Statement of Net Position – Proprietary Funds	19
Statement of Revenues, Expenses and Changes in Net Position – Proprietary Funds	20
Statement of Cash Flows – Proprietary Funds	21
Statement of Fiduciary Net Position – Fiduciary Funds	22
Statement of Changes in Fiduciary Net Position – Fiduciary Funds	23
Notes to Financial Statements	24 - 43
Required Supplementary Information	
Schedules of Funding Progress	44
Schedules of Contributions from Employer and Other Contributing Entities	45
Schedules of Changes in Net Pension Liability and Related Ratios	46
Schedules of Contributions	47
Schedules of Investment Returns	48

Single Audit and Other Reports

Schedule of Expenditures of Federal Awards	49
Notes to the Schedule of Expenditures of Federal Awards.....	50
Schedule of Findings and Questioned Costs.....	51
Independent Auditors' Report on Compliance for Each Major Federal Program and on Internal Control Over Compliance In Accordance with OMB Circular A-133	53 - 54
Independent Auditors' Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <i>Government Auditing Standards</i>	55 - 56
Independent Auditors' Management Letter Required by Chapter 10.550, Rules of the State of Florida Office of the Auditor General	57 - 60
Independent Accountants' Examination Report.....	61
Management's Response to Findings.....	62 - 63

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Commission, and City Manager,
City of Bunnell, Florida:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bunnell, Florida, (the City), as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

The City's 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.

Auditors' 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 of 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 entity'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 entity'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.

- 1 -

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386/257-4100
Fax: 386/255-3261
dab@jmco.com

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352/378-1331
Fax: 352/372-3741
gmv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850/386-6184
Fax: 850/422-2074
tlh@jmco.com

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City, as of September 30, 2014, and the respective changes in financial position and, where applicable, cash flows, thereof and the respective budgetary comparison for the General and Community Redevelopment Agency funds for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and required supplementary information, 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 Information

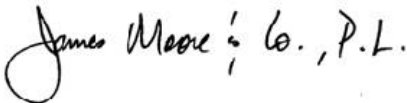
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2015, on our consideration of the City'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 the 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 City's internal control over financial reporting and compliance.

Daytona Beach, Florida
June 24, 2015



City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

As management of the City of Bunnell, we offer readers of the City of Bunnell's financial statements this narrative overview and analysis of the financial activities of the City of Bunnell for the fiscal year ended September 30, 2014.

Financial Highlights

- The assets of the City of Bunnell exceeded its liabilities at the close of the most recent fiscal year by \$15,081,463 (net position). Of this amount, \$1,749,517 may be used to meet the City's ongoing obligations to citizens and creditors.
- As of the close of the current fiscal year, the City of Bunnell's governmental funds reported combined ending fund balances of \$741,537, a decrease of \$419,373. The unassigned General Fund balance available for spending at the City's discretion is \$536,294.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Bunnell's basic financial statements. The City of Bunnell's basic financial statements consist of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide Financial Statements – The government-wide financial statements are designed to provide readers with a broad overview of the City of Bunnell's finances, in a manner similar to a private-sector business.

The statement of net position presents information on all of the City's assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, 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.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes, licenses and permits, and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety, public works, physical environment and community planning and development. The business-type activities of the City include water, sewer and solid waste services.

Fund Financial Statements – 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 City of Bunnell, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds – Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, 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. Such information may be useful in evaluating a City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing

City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Bunnell maintains three major governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the capital projects fund.

The City of Bunnell adopts an annual appropriated budget for the general fund and the CRA fund. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with this budget.

Proprietary Funds – The City of Bunnell maintains two proprietary funds. The enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Bunnell uses an enterprise fund to account for its water & sewer and solid waste activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information of the water, sewer and solid waste activities, all of which are considered to be a major funds of the City of Bunnell.

Fiduciary Funds – Fiduciary funds are used to account for resources held for the benefit of parties outside the City (e.g., pension beneficiaries). Fiduciary funds are not reflected in the government-wide financial statement because the resources of those funds are not available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the Financial Statements – The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other Information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City of Bunnell's schedule of contributions to the firefighters' retirement system.

Government-wide Financial Analysis – As noted earlier, net position may serve over time as a useful indicator of a City's financial position. In the case of the City of Bunnell, assets exceed liabilities by \$15,081,463 at the close of the most recent fiscal year.

The largest portion of the City of Bunnell's net position \$10,829,313 (71.81%) reflects its investment in capital assets (e.g. land, buildings, infrastructure, equipment); less any related debt used to acquire those assets that is still outstanding. The City of Bunnell uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Bunnell'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.

A portion of the City's net position, \$ 2,502,633 (16.59%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets, \$1,749,517 (11.6%) may be used to meet the government's ongoing obligations to citizens and creditors. At the end of the current fiscal year, the City is able to report positive balances in all categories of net position, both for the government as a whole, as well as for its separate governmental and business-type activities.

City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

CITY OF BUNNELL'S NET POSITION
September 30,

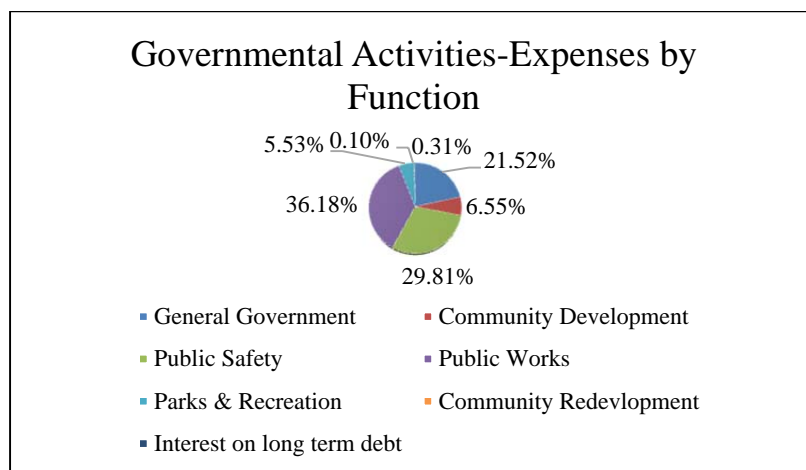
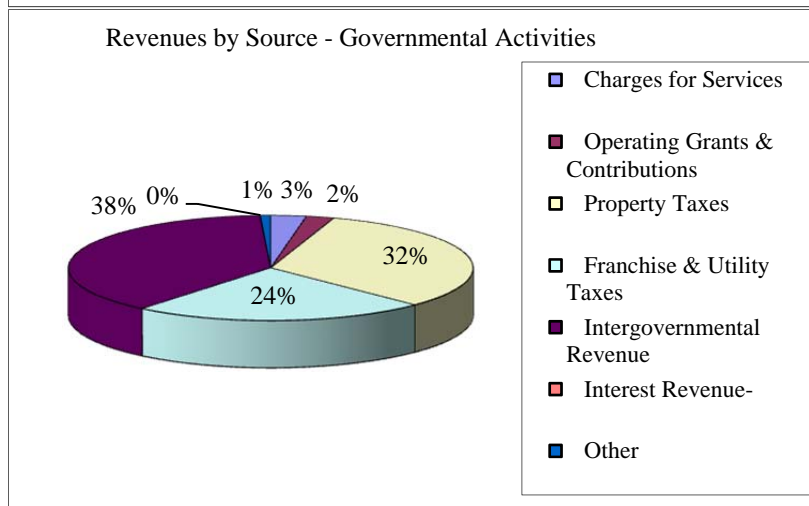
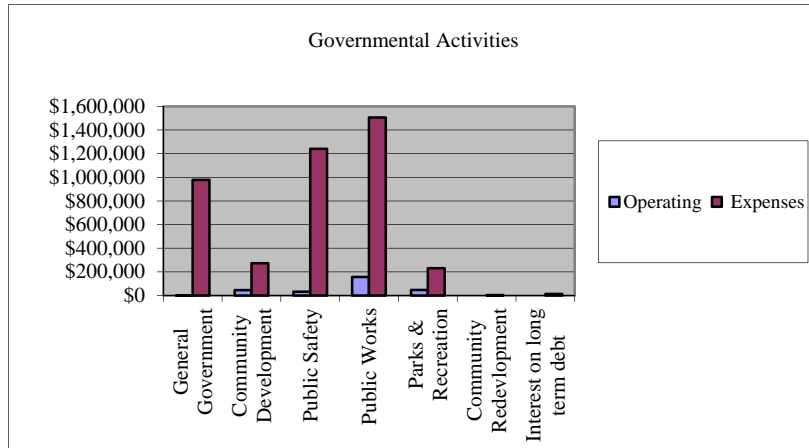
	Governmental Activities		Business Activities		Totals	
	2014	2013	2014	2013	2014	2013
Current and Other Assets	\$ 1,084,287	\$ 1,428,727	\$ 4,225,042	\$ 2,640,308	\$ 5,309,329	\$ 4,069,035
Capital Assets	4,368,405	3,954,536	11,869,001	12,057,901	16,237,406	16,012,437
Total Assets	<u>5,452,692</u>	<u>5,383,263</u>	<u>16,094,043</u>	<u>14,698,209</u>	<u>21,546,735</u>	<u>20,081,472</u>
Long-term Liabilities	1,463,675	335,000	4,056,845	3,150,174	5,520,520	3,485,174
Other Liabilities	343,050	289,817	601,702	663,277	944,752	953,094
Total Liabilities	<u>1,806,725</u>	<u>624,817</u>	<u>4,658,547</u>	<u>3,813,451</u>	<u>6,465,272</u>	<u>4,438,268</u>
Net Investment in Capital Assets	2,987,543	3,634,536	7,841,770	8,570,999	10,829,313	12,205,535
Restricted	205,243	263,726	2,297,390	1,190,621	2,502,633	1,454,347
Unrestricted	453,181	860,184	1,296,336	1,123,138	1,749,517	1,983,322
Total Net Position	<u>\$ 3,645,967</u>	<u>\$ 4,758,446</u>	<u>\$ 11,435,496</u>	<u>\$ 10,884,758</u>	<u>\$ 15,081,463</u>	<u>\$ 15,643,204</u>

CITY OF BUNNELL'S CHANGE IN NET POSITION
For the Years Ended September 30,

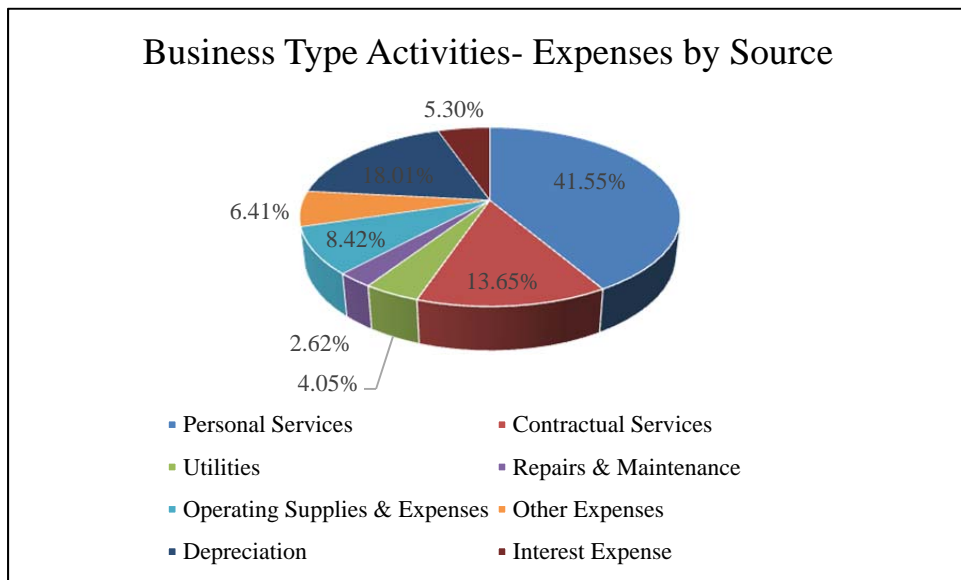
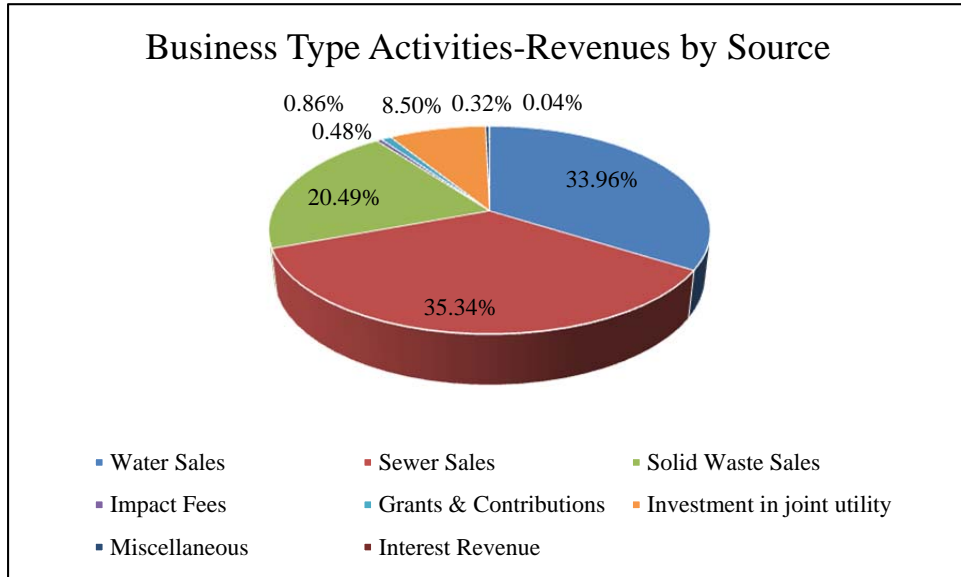
	Governmental Activities		Business-type Activities		Totals	
	2014	2013	2014	2013	2014	2013
Revenues:						
Program Revenues:						
Charges for Services	\$ 83,260	\$ 258,093	\$ 2,965,492	\$ 2,639,705	\$ 3,048,752	\$ 2,897,798
Operating Grants & Contributions	65,512	27,319	12,664		78,176	27,319
Capital Grants & Contributions	133,707		15,555	801,535	149,262	801,535
General Revenues:						
Property Taxes	948,877	975,796			948,877	975,796
Franchise & Utility Taxes	688,494	692,267			688,494	692,267
Intergovernmental Revenue	1,121,414	227,734			1,121,414	227,734
Interest Revenue	(710)	6,193	1,377	6,892	667	13,085
Other	10,940	24,147	289,717	(29,417)	300,657	(5,270)
Total Revenues	<u>3,051,494</u>	<u>2,211,549</u>	<u>3,284,805</u>	<u>3,418,715</u>	<u>6,336,299</u>	<u>5,630,264</u>
Expenses:						
General Government	896,209	970,306			896,209	970,306
Community Development	272,814	275,133			272,814	275,133
Public Safety	1,241,343	1,255,947			1,241,343	1,255,947
Public Works	1,506,366	743,962			1,506,366	743,962
Parks & Recreation	230,375	122,567			230,375	122,567
Water & Sewer	3,996		2,007,879	2,027,866	2,011,875	2,027,866
Solid Waste	12,870		726,188	631,854	739,058	631,854
Total Expenses	<u>4,163,973</u>	<u>3,367,915</u>	<u>2,734,067</u>	<u>2,659,720</u>	<u>6,898,040</u>	<u>6,027,635</u>
Increase (Decrease) in Net Position Before Transfers	(1,112,479)	(1,156,366)	550,738	758,995	(561,741)	(397,371)
Transfers	-	83,378	-	(83,378)		
Increase (Decrease) in Net Position	<u>(1,112,479)</u>	<u>(1,072,988)</u>	<u>550,738</u>	<u>675,617</u>	<u>(561,741)</u>	<u>(397,371)</u>
Net Position Beginning	4,758,446	5,831,434	10,884,758	10,209,141	15,643,204	16,040,575
Net Position Ending	<u>\$ 3,645,967</u>	<u>\$ 4,758,446</u>	<u>\$ 11,435,496</u>	<u>\$ 10,884,758</u>	<u>\$ 15,081,463</u>	<u>\$ 15,643,204</u>

City of Bunnell, Florida
 Management Discussion and Analysis
 For the Year Ended September 30, 2014

Governmental Activities – Governmental activities decreased the City of Bunnell’s net position by \$1,112,479. The key element to this decrease was expenditures (excluding capital outlay which is not reported in governmental activities) in the general fund exceeding revenues by over \$700,000, plus the addition of \$349,914 in depreciation expense.



- Business-type Activities – Business-type activities increased the City of Bunnell’s net position by \$550,738. The key element to this increase were net operating gains along with investment gains in the Bunnell Flagler County Utility.



City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

Financial Analysis of the City's Funds – As noted earlier, the City of Bunnell uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds – The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the City of Bunnell's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a City's net resources available for spending at the end of the fiscal year. As of September 30, 2014, fund balances were \$741,537 a decrease of \$419,373 in comparison with the prior year, primarily due to budgeted expenditures in excess of revenues in the general fund. Of this amount \$536,294 constitutes unassigned General Fund balance, which is available for spending at the City's discretion. \$201,625 is to be spent on capital projects and \$3,618 is for Community Redevelopment.

The General Fund unassigned fund balance decreased by \$360,890 during the current fiscal year. \$150,000 was transferred from the capital projects fund. In addition, the Water Sewer fund paid charges for services of \$42,400 to the General fund and the Solid Waste fund paid \$38,880 in charges for services to the General fund.

The capital project fund has a fund balance of \$201,625, which represents a decrease of \$150,000 which resulted from transfers to the general fund for capital projects.

Proprietary Funds – The City of Bunnell's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net position of the Water and Sewer fund at the end of the year amounted to \$1,454,026. The total increase in net position was \$598,934. The increase was due to increases in the customer rates for water and sewer services and investment returns from the Bunnell Flagler County Joint Utility. Unrestricted net position in the Solid Waste Fund was a deficit of \$(157,690).

General Fund Budgetary Highlights

The budget was amended to reflect expenditures funded from State contracts that were not reflected in the original budget. In addition, at the end of the fiscal year the budget was realigned to reflect anticipated expenditures.

The comparison of the budget versus actual for the General Fund can be found on page 17.

Capital Assets and Debt Administration

Capital Assets – The City of Bunnell's investment in capital assets for its governmental and business type activities as of September 30, 2014 amounts to \$16,237,406 (net of accumulated depreciation). This investment in capital assets includes land, buildings and improvements other than buildings, equipment, infrastructure and construction in progress. The total change in the City of Bunnell's investment in capital assets for the current fiscal year was a \$413,869 increase in net capital assets for governmental activities and a \$188,902 decrease in net capital assets for business-type activities.

Major capital asset events during the current fiscal year included the following:

- The acquisition and renovations of the new Municipal Complex for \$789,361.
- Improvements at the Carver Sports Complex for \$32,941
- Public works various paving projects totaling \$7,500.
- Fire Suppression system at the Coquina City Hall for \$4,460.
- Acquisition of the Pocket Park for \$4,505.
- The Water Plant Improvement project is a multiple year project that increased assets by \$210,428 in the fiscal year.
- The addition of a utility services pick-up truck \$21,394.

City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

- Lift station projects for \$36,715.
- The addition of fire hydrants for \$10,193.
- The Water/Sewer departments purchased various capital equipment totaling \$13,824.
- The Solid Waste department purchased a camera for \$8,470 and containers totaling \$2,437.

CITY OF BUNNELL'S CAPITAL ASSETS
(Net of Depreciation)

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>
Land	\$ 205,002	\$ 26,991	\$ 231,993
Construction in Progress	789,361	763,459	1,552,820
Buildings and improvements	2,802,985	10,160,654	12,963,639
Equipment	571,057	917,897	1,488,954
Total	<u>\$ 4,368,405</u>	<u>\$ 11,869,001</u>	<u>\$ 16,237,406</u>

Additional information on the City of Bunnell's capital assets can be found in Note 6 in the notes to the financial statements.

Long-Term Debt – At the end of the 2014 fiscal year, the City of Bunnell had total debt outstanding of \$5,520,820.

CITY OF BUNNELL'S OUTSTANDING DEBT
Long and Short Term Obligations

	<u>Governmental Activities</u>	<u>Business- type Activities</u>	<u>Total</u>
Notes & Bonds Payable	\$ 1,380,862	\$ 4,027,231	\$ 5,408,093
Net OPEB	10,030	3,970	14,000
Compensated Absences	73,083	25,644	98,727
Total	<u>\$ 1,463,975</u>	<u>\$ 4,056,845</u>	<u>\$ 5,520,820</u>

The City of Bunnell's total debt increased by \$1,667,299 during the current fiscal year primarily due to the acquisition of the Municipal Complex and Water Plant improvements.

Additional information on the City's long-term debt can be found in Note 7 in the notes to the financial statements.

Economic Factors and Next Year's Budgets and Rates

- The City's taxable value of commercial and residential property decreased by 2% for the 2014 fiscal year.
- The property values and assessments have been declining over the last several years, however the values are expected to increase by approximately 9% in fiscal year 2015. The local economy has shown signs of stabilization and increasing activity.

City of Bunnell, Florida
Management Discussion and Analysis
For the Year Ended September 30, 2014

- The Millage rate of 6.9506 was maintained for the fourth consecutive year.
- Due to the significant declines to General fund balance over the last several years, the City's financial condition is considered unfavorable. This trend was recognized and reported to the Commission after the City engaged a new City Manager. Significant budget cuts were enacted by the City Commission during the last several months of fiscal year 2014 which served to decrease the budgeted fund balance decline.
- The fiscal year 2015 budget was developed such that no additional decline in fund balance is planned.

Requests for Information

This financial report is designed to provide a general overview of the City of Bunnell's finances for all those with an interest in the City's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the City of Bunnell, City Manager, P.O. Box 756, Bunnell, Florida 32110-0756.

CITY OF BUNNELL, FLORIDA
STATEMENT OF NET POSITION
SEPTEMBER 30, 2014

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 401,071	\$ 1,118,594	\$ 1,519,665
Investments	332,059	65,733	397,792
Receivables, net	72,796	466,542	539,338
Internal balances	192,409	(192,409)	-
Due from other governments	72,508	162,228	234,736
Due from Flagler County BFCU	13,444	81,472	94,916
Bunnell Flagler County Utility Joint Venture	-	210,668	210,668
Restricted assets:			
Cash and cash equivalents	-	1,106,583	1,106,583
Investments	-	1,205,631	1,205,631
Capital assets:			
Land	205,002	26,991	231,993
Buildings and improvements	5,090,304	14,446,334	19,536,638
Equipment	3,838,969	2,153,744	5,992,713
Construction in progress	789,361	763,459	1,552,820
Accumulated depreciation	(5,555,231)	(5,521,527)	(11,076,758)
Total assets	<u>\$ 5,452,692</u>	<u>\$ 16,094,043</u>	<u>\$ 21,546,735</u>
LIABILITIES			
Accounts payable	\$ 118,160	\$ 322,349	\$ 440,509
Accrued payroll and employee benefits	69,151	23,123	92,274
Customer deposits	5,060	241,406	246,466
Accrued rent	136,585	-	136,585
Unearned revenue	13,794	-	13,794
Accrued interest payable	-	14,824	14,824
Noncurrent liabilities:			
Due within one year:			
Bonds and notes payable	1,380,862	1,091,193	2,472,055
Compensated absences	18,271	6,411	24,682
Due in more than one year:			
Bonds and notes payable	-	2,936,038	2,936,038
Net OPEB Obligation	10,030	3,970	14,000
Compensated absences	54,812	19,233	74,045
Total liabilities	<u>\$ 1,806,725</u>	<u>\$ 4,658,547</u>	<u>\$ 6,465,272</u>
NET POSITION			
Net investment in capital assets	\$ 2,987,543	\$ 7,841,770	\$ 10,829,313
Restricted for:			
Capital improvements	201,625	1,549,268	1,750,893
Debt service	-	748,122	748,122
Community redevelopment	3,618	-	3,618
Unrestricted	453,181	1,296,336	1,749,517
Total net position	<u>\$ 3,645,967</u>	<u>\$ 11,435,496</u>	<u>\$ 15,081,463</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental activities:							
General government	\$ 896,209	\$ 447	\$ 634	\$ -	\$ (895,128)	\$ -	\$ (895,128)
Community development	272,814	46,054	-	-	(226,760)	-	(226,760)
Public safety	1,241,343	26,017	576	5,000	(1,209,750)	-	(1,209,750)
Public works	1,506,366	-	64,302	92,052	(1,350,012)	-	(1,350,012)
Parks and recreation	230,375	10,742	-	36,655	(182,978)	-	(182,978)
Community redevelopment	3,996	-	-	-	(3,996)	-	(3,996)
Interest on long-term debt	12,870	-	-	-	(12,870)	-	(12,870)
Total governmental activities	<u>4,163,973</u>	<u>83,260</u>	<u>65,512</u>	<u>133,707</u>	<u>(3,881,494)</u>	<u>-</u>	<u>(3,881,494)</u>
Business-type activities:							
Water and sewer	2,007,879	2,292,296	12,664	15,555	-	312,636	312,636
Solid Waste	726,188	673,196	-	-	-	(52,992)	(52,992)
Total business-type activities	<u>2,734,067</u>	<u>2,965,492</u>	<u>12,664</u>	<u>15,555</u>	<u>-</u>	<u>259,644</u>	<u>259,644</u>
Total primary government	<u>\$ 6,898,040</u>	<u>\$ 3,048,752</u>	<u>\$ 78,176</u>	<u>\$ 149,262</u>	<u>(3,881,494)</u>	<u>259,644</u>	<u>(3,621,850)</u>
General revenues:							
Property taxes					948,877	-	948,877
Sales and use taxes					88,211	-	88,211
Franchise and utility taxes					242,530	-	242,530
Public service taxes					445,964	-	445,964
Fire insurance premium taxes					3,964	-	3,964
Other taxes					81,854	-	81,854
State revenue sharing					58,118	-	58,118
Other intergovernmental revenues					889,267	-	889,267
Investment earnings (loss)					(710)	1,377	667
Change in investment in Bunnell Flagler County Utility Joint Venture					-	279,226	279,226
Miscellaneous revenues					10,940	10,491	21,431
Transfers					-	-	-
Total general revenues and transfers					<u>2,769,015</u>	<u>291,094</u>	<u>3,060,109</u>
Change in net position					(1,112,479)	550,738	(561,741)
Net position - beginning					4,758,446	10,884,758	15,643,204
Net position - ending					<u>\$ 3,645,967</u>	<u>\$ 11,435,496</u>	<u>\$ 15,081,463</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
BALANCE SHEET
GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014**

	<u>General</u>	<u>Community Redevelopment Agency</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
ASSETS				
Cash and cash equivalents	\$ 400,895	\$ 176	\$ -	\$ 401,071
Investments	67,090	-	264,969	332,059
Receivables, net	72,796	-	-	72,796
Due from other governments	58,055	-	14,453	72,508
Due from Flagler County BFCU	13,444	-	-	13,444
Due from other funds	270,206	3,442	-	273,648
Total assets	<u>\$ 882,486</u>	<u>\$ 3,618</u>	<u>\$ 279,422</u>	<u>\$ 1,165,526</u>
LIABILITIES				
Accounts payable	\$ 124,202	\$ -	\$ -	\$ 124,202
Accrued payroll and employee benefits	63,109	-	-	63,109
Accrued rent	136,585	-	-	136,585
Customer deposits	5,060	-	-	5,060
Unearned revenue	13,794	-	-	13,794
Due to other funds	3,442	-	77,797	81,239
Total liabilities	<u>\$ 346,192</u>	<u>\$ -</u>	<u>\$ 77,797</u>	<u>\$ 423,989</u>
FUND BALANCES				
Restricted for:				
Community redevelopment	\$ -	\$ 3,618	\$ -	\$ 3,618
Capital improvements	-	-	201,625	201,625
Unassigned	536,294	-	-	536,294
Total fund balances	<u>\$ 536,294</u>	<u>\$ 3,618</u>	<u>\$ 201,625</u>	<u>\$ 741,537</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

Fund balances - total governmental funds		\$ 741,537
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds		
Total governmental capital assets	9,923,636	
Less: accumulated depreciation	<u>(5,555,231)</u>	4,368,405
Long-term liabilities, including bonds payable and notes payable, are not due and payable in the current period and, therefore, are not reported in the funds. These liabilities and other long-term liabilities consist of the following:		
Bonds and notes payable	(1,380,862)	
Net OPEB obligation	(10,030)	
Compensated absences	<u>(73,083)</u>	(1,463,975)
Net position of governmental activities		<u><u>\$ 3,645,967</u></u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>General</u>	<u>Community Redevelopment Agency</u>	<u>Capital Projects</u>	<u>Total Governmental Funds</u>
Revenues				
Taxes	\$ 1,705,637	\$ -	\$ 92,052	\$ 1,797,689
Licenses and permits	85,868	-	-	85,868
Intergovernmental	1,041,562	-	-	1,041,562
Charges for services	104,644	-	-	104,644
Fines and forfeitures	24,355	-	-	24,355
Interest revenues (loss)	(273)	-	(437)	(710)
Miscellaneous	57,406	-	-	57,406
Total revenues	<u>3,019,199</u>	<u>-</u>	<u>91,615</u>	<u>3,110,814</u>
Expenditures				
Current:				
General Government	916,247	-	-	916,247
Public Safety	1,126,565	-	-	1,126,565
Community Development	259,598	-	-	259,598
Public Works	1,270,182	-	-	1,270,182
Parks and Recreation	161,783	-	-	161,783
Community Redevelopment	-	3,996	-	3,996
Capital outlay	839,808	-	-	839,808
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	12,870	-	-	12,870
Total expenditures	<u>4,587,053</u>	<u>3,996</u>	<u>-</u>	<u>4,591,049</u>
Excess (deficiency) of revenues over expenditures	<u>(1,567,854)</u>	<u>(3,996)</u>	<u>91,615</u>	<u>(1,480,235)</u>
Other financing sources (uses)				
Transfers in	150,000	3,898	-	153,898
Transfers out	(3,898)	-	(150,000)	(153,898)
Issuance of debt	1,060,862	-	-	1,060,862
Total other financing sources (uses)	<u>1,206,964</u>	<u>3,898</u>	<u>(150,000)</u>	<u>1,060,862</u>
Net change in fund balances	<u>(360,890)</u>	<u>(98)</u>	<u>(58,385)</u>	<u>(419,373)</u>
Fund balances, beginning of year	897,184	3,716	260,010	1,160,910
Fund balances, end of year	<u>\$ 536,294</u>	<u>\$ 3,618</u>	<u>\$ 201,625</u>	<u>\$ 741,537</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Net change in fund balances - total governmental funds	\$ (419,373)
Differences in amounts reported for governmental activities in the statement of activities are:	
Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is depreciated over their estimated useful lives.	
Capital outlay expenditures	839,808
Depreciation expense	(349,914)
In the statement of activities, only the gain/loss on sale/disposal of capital assets is reported. However, in governmental funds, the proceeds from the sale increases financial resources. Thus, the change in net position differs from the change in fund balance by the cost of the capital assets sold/disposed.	
	(76,025)
Bond and loan proceeds are reported as financing sources in the governmental funds. However, the issuance of debt is reported as long-term debt payable in the statement of net position. Repayment of bond and note principal is an expenditure in the governmental funds, but the repayment of debt principal reduces long-term liabilities in the statement of net position. These amounts are as follows:	
Proceeds from issuance of long-term debt	(1,060,862)
Occupational license revenue is recorded as revenue as received in the governmental funds, but is unearned in the statement of activities.	
	22,000
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues. These adjustments are as follows:	
Change in net OPEB obligation	(10,030)
Change in compensated absences liability	(58,083)
Change in net position of governmental activities	\$ (1,112,479)

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>		<u>Final Budget -</u>
				<u>Positive</u>
				<u>(Negative)</u>
REVENUES				
Taxes	\$ 1,612,031	\$ 1,612,031	\$ 1,705,637	\$ 93,606
Licenses and permits	108,500	108,500	85,868	(22,632)
Intergovernmental	215,682	215,682	1,041,562	825,880
Charges for services	134,920	134,920	104,644	(30,276)
Fines and forfeitures	43,000	43,000	24,355	(18,645)
Interest revenues	-	-	(273)	(273)
Miscellaneous	20,500	20,500	57,406	36,906
Total revenues	<u>2,134,633</u>	<u>2,134,633</u>	<u>3,019,199</u>	<u>884,566</u>
Expenditures				
Current:				
General Government:				
Legislative	147,550	147,550	142,111	5,439
Executive	145,030	145,030	144,978	52
Administration	379,786	386,286	379,086	7,200
Legal	100,000	123,000	99,324	23,676
Grants & special projects	141,341	136,872	132,404	4,468
Centennial	22,768	18,768	18,344	424
Public Safety:				
Fire	125,427	122,927	113,352	9,575
Police	1,047,750	1,042,750	1,013,213	29,537
Community development	257,092	290,092	259,598	30,494
Public works	427,980	1,322,980	1,270,182	52,798
Parks and recreation	159,436	164,136	161,783	2,353
Capital outlay	1,403,800	1,278,230	839,808	438,422
Debt Service:				
Principal	-	-	-	-
Interest and fiscal charges	-	12,870	12,870	-
Total expenditures	<u>4,357,960</u>	<u>5,191,491</u>	<u>4,587,053</u>	<u>604,438</u>
Excess (deficiency) of revenues over expenditures	<u>(2,223,327)</u>	<u>(3,056,858)</u>	<u>(1,567,854)</u>	<u>1,489,004</u>
Other financing sources (uses)				
Transfers in	1,365,500	1,365,500	150,000	(1,215,500)
Transfers out	-	-	(3,898)	(3,898)
Issuance of debt	-	825,000	1,060,862	235,862
Total other financing sources (uses)	<u>1,365,500</u>	<u>2,190,500</u>	<u>1,206,964</u>	<u>(983,536)</u>
Net change in fund balances	<u>(857,827)</u>	<u>(866,358)</u>	<u>(360,890)</u>	<u>505,468</u>
Fund balances, beginning of year	897,184	897,184	897,184	-
Fund balances, end of year	<u>\$ 39,357</u>	<u>\$ 30,826</u>	<u>\$ 536,294</u>	<u>\$ 505,468</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - COMMUNITY REDEVELOPMENT AGENCY
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Budgeted Amounts</u>			Variance with Final Budget - Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
REVENUES				
Taxes	\$ -	\$ -	\$ -	\$ -
Miscellaneous	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
Community redevelopment	-	4,000	3,996	4
Total expenditures	<u>-</u>	<u>4,000</u>	<u>3,996</u>	<u>4</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>(4,000)</u>	<u>(3,996)</u>	<u>4</u>
Other financing sources (uses)				
Transfers in	-	4,000	3,898	(102)
Transfers out	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>4,000</u>	<u>3,898</u>	<u>(102)</u>
Net change in fund balances	<u>-</u>	<u>-</u>	<u>(98)</u>	<u>(98)</u>
Fund balances, beginning of year	3,716	3,716	3,716	-
Fund balances, end of year	<u>\$ 3,716</u>	<u>\$ 3,716</u>	<u>\$ 3,618</u>	<u>\$ (98)</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
STATEMENT OF NET POSITION
PROPRIETARY FUNDS
SEPTEMBER 30, 2014**

	<u>Water and Sewer</u>	<u>Solid Waste</u>	<u>Total</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,080,146	\$ 38,448	\$ 1,118,594
Investments	65,733	-	65,733
Accounts receivable, net	367,135	99,407	466,542
Due from other governments	162,228	-	162,228
Due from Flagler County BFCU	81,472	-	81,472
Investment in Bunnell Flagler County Utility Joint Venture	210,668	-	210,668
Due from other funds	156,454	-	156,454
Total current assets	<u>2,123,836</u>	<u>137,855</u>	<u>2,261,691</u>
Noncurrent assets:			
Restricted cash	1,088,517	18,066	1,106,583
Restricted investments	1,205,631	-	1,205,631
Capital assets:			
Land	26,991	-	26,991
Buildings and improvements	14,446,334	-	14,446,334
Equipment	1,507,371	646,373	2,153,744
Construction in progress	763,459	-	763,459
Accumulated depreciation	(5,216,060)	(305,467)	(5,521,527)
Total noncurrent assets	<u>13,822,243</u>	<u>358,972</u>	<u>14,181,215</u>
Total assets	<u>\$ 15,946,079</u>	<u>\$ 496,827</u>	<u>\$ 16,442,906</u>
LIABILITIES			
Current liabilities:			
Accounts payable	\$ 288,803	\$ 33,546	\$ 322,349
Accrued payroll	18,757	4,366	23,123
Deposits	223,327	18,079	241,406
Due to other funds	117,429	231,434	348,863
Compensated absences	4,538	1,873	6,411
Payable from restricted assets:			
Current maturities on long-term debt	970,683	120,510	1,091,193
Accrued interest payable	14,824	-	14,824
Total current liabilities	<u>1,638,361</u>	<u>409,808</u>	<u>2,048,169</u>
Noncurrent liabilities:			
Notes payable	2,892,898	43,140	2,936,038
Net OPEB obligation	3,343	627	3,970
Compensated absences	13,613	5,620	19,233
Total noncurrent liabilities	<u>2,909,854</u>	<u>49,387</u>	<u>2,959,241</u>
Total liabilities	<u>\$ 4,548,215</u>	<u>\$ 459,195</u>	<u>\$ 5,007,410</u>
NET POSITION			
Net investment in capital assets	\$ 7,664,514	\$ 177,256	\$ 7,841,770
Restricted for:			
Capital improvements	1,549,268	-	1,549,268
Debt service	730,056	18,066	748,122
Unrestricted	1,454,026	(157,690)	1,296,336
Total net position	<u>\$ 11,397,864</u>	<u>\$ 37,632</u>	<u>\$ 11,435,496</u>

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	<u>Water and Sewer</u>	<u>Solid Waste</u>	<u>Total</u>
Operating revenues			
Charges for services	\$ 2,292,296	\$ 673,196	\$ 2,965,492
Total operating revenues	<u>2,292,296</u>	<u>673,196</u>	<u>2,965,492</u>
Operating expenses			
Personal services	879,815	256,175	1,135,990
Contractual services	149,094	224,183	373,277
Repairs and maintenance	31,830	39,757	71,587
Supplies	160,787	69,379	230,166
Utilities	106,109	4,619	110,728
Other expenses	143,042	32,084	175,126
Depreciation	400,374	91,991	492,365
Total operating expenses	<u>1,871,051</u>	<u>718,188</u>	<u>2,589,239</u>
Operating income (loss)	<u>421,245</u>	<u>(44,992)</u>	<u>376,253</u>
Nonoperating revenues (expenses)			
Interest earnings	1,377	-	1,377
Change in investment in Bunnell Flagler County Utility	279,226	-	279,226
Operating grants	12,664	-	12,664
Other income (expense)	5,695	4,796	10,491
Interest and amortization expense	(136,828)	(8,000)	(144,828)
Total nonoperating revenues (expenses)	<u>162,134</u>	<u>(3,204)</u>	<u>158,930</u>
Income (loss) before capital contributions and transfers	<u>583,379</u>	<u>(48,196)</u>	<u>535,183</u>
Capital contributions	15,555	-	15,555
Change in net position	<u>598,934</u>	<u>(48,196)</u>	<u>550,738</u>
Net position, beginning of year	10,798,930	85,828	10,884,758
Net position, end of year	<u>\$ 11,397,864</u>	<u>\$ 37,632</u>	<u>\$ 11,435,496</u>

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Water and Sewer	Solid Waste	Total
Cash flows from operating activities			
Cash received from customers	\$ 2,164,942	\$ 696,287	\$ 2,861,229
Cash paid to employees	(868,889)	(252,055)	(1,120,944)
Cash paid to suppliers	(339,249)	(370,022)	(709,271)
Other receipts	18,359	4,796	23,155
Net cash provided by (used in) operating activities:	<u>975,163</u>	<u>79,006</u>	<u>1,054,169</u>
Cash flows from noncapital financing activities			
Interfund loans	1,574	92,127	93,701
Net cash provided by (used in) noncapital financing activities	<u>1,574</u>	<u>92,127</u>	<u>93,701</u>
Cash flows from capital and related financing activities			
Impact fees and capital contributions	15,555	-	15,555
Acquisition and construction of capital assets	(292,556)	(1,763)	(294,319)
Principal payments of long-term debt	(177,416)	(117,485)	(294,901)
Proceeds from issuance of long-term debt	835,230	-	835,230
Interest paid	(140,384)	(6,434)	(146,818)
Net cash provided by (used in) capital and related financing activities	<u>240,429</u>	<u>(125,682)</u>	<u>114,747</u>
Cash flows from investing activities			
Interest received	947	-	947
Net cash provided by (used in) investing activities	<u>947</u>	<u>-</u>	<u>947</u>
Net increase (decrease) in cash and cash equivalents	<u>1,218,113</u>	<u>45,451</u>	<u>1,263,564</u>
Cash and cash equivalents, beginning of year	950,550	11,063	961,613
Cash and cash equivalents, end of year	<u>\$ 2,168,663</u>	<u>\$ 56,514</u>	<u>\$ 2,225,177</u>
Reconciliation of operating income to net cash provided by operating activities:			
Operating income (loss)	\$ 421,245	\$ (44,992)	\$ 376,253
Adjustments to reconcile net operating income to net cash provided by (used in) operating activities			
Depreciation	400,374	91,991	492,365
Other income (expense)	18,359	4,796	23,155
Changes in assets and liabilities:			
Accounts receivable	6,352	20,661	27,013
Due from other governments	(162,228)	-	(162,228)
Accounts payable and accrued liabilities	251,613	-	251,613
Deposits	28,522	2,430	30,952
Compensated absences	7,583	3,493	11,076
Net OPEB obligation	3,343	627	3,970
Net cash provided by (used in) operating activities:	<u>\$ 975,163</u>	<u>\$ 79,006</u>	<u>\$ 1,054,169</u>
Cash and cash equivalents classified as:			
Unrestricted	\$ 1,080,146	\$ 38,448	\$ 1,118,594
Restricted	1,088,517	18,066	1,106,583
Total cash and cash equivalents	<u>\$ 2,168,663</u>	<u>\$ 56,514</u>	<u>\$ 2,225,177</u>
Non-cash investing, capital, and financing activities:			
Increase in Investment in Bunnell Flagler County Utility	\$ 279,226	\$ -	\$ 279,226

The accompanying notes to financial statements are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
SEPTEMBER 30, 2014**

	Firefighters' Pension Trust Fund
ASSETS	
Cash and cash equivalents with trustee	\$ 1,103
Receivables	
Employer contributions receivable	6,125
Total receivables	6,125
Investments, at fair value	
Mutual funds	506,167
Other assets	14,673
Total investments	520,840
Total assets	528,068
NET POSITION	
Held in trust for pension benefits	\$ 528,068

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Firefighters' Pension Trust Fund
Additions	
Contributions:	
Employer	\$ 10,006
Plan members	1,176
State - insurance premium taxes	3,964
Total contributions	15,146
Investment earnings:	
Interest and dividends	7,000
Net appreciation (depreciation) in fair value of investments	31,978
Total investment earnings	38,978
Less: investment expense	(9,976)
Net investment income (loss)	29,002
Total additions	44,148
Deductions	
Benefit payments	13,229
Administrative expenses	997
Total deductions	14,226
Change in net position	29,922
Net position held in trust for pension benefits, beginning of year	498,146
Net position held in trust for pension benefits, end of year	\$ 528,068

The accompanying notes to financial statements are an integral part of this statement.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:**

The financial statements of the City of Bunnell, Florida (the City), have been prepared in accordance with accounting principles generally accepted in the United States of America as applicable to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted body for promulgating governmental accounting and financial reporting principles. The following is a summary of the City's significant accounting policies:

(a) **Reporting entity**—The City of Bunnell, Florida, as created by the laws of Florida, Ch. 28955(1953), adopted the City Charter by Ordinance No. 2002-01 on January 29, 2002. The charter was approved by referendum by the voters and became effective on March 5, 2002. The City Charter vests all the legislative powers of the City with a city commission consisting of five members. The city manager is appointed by the Commission and is the Chief Administrative Officer of the City.

The accompanying financial statements present the financial position, results of operations, and cash flows of the applicable funds governed by the City Commission of the City of Bunnell, Florida, the reporting entity of government for which the City Commission is considered to be financially accountable. In evaluating the City as a reporting entity, management has addressed all potential component units that may or may not fall within the City's oversight and control, and thus, be included in the City's financial statements.

(b) **Blended component units**—Blended component units, although legally separate entities, are in substance part of the City's operations, and as a result, considered to be financially accountable. The following component unit is reported in the City's Annual Financial Report. In June 2007, the City passed an ordinance creating a dependent special district, the Bunnell Community Redevelopment Agency (Agency). The purpose of the Agency is to provide rehabilitation, conservation or redevelopment of such areas as are necessary in the interest of public health, safety or welfare of the residents of the City. The Agency is blended into the City's primary government although retaining separate legal identity. Separate financial statements are not prepared for this component unit.

Based upon the application of the criteria set forth in GASB Statement No. 61, "The Financial Reporting Entity," there are no discretely presented potential component units or related organizations of the City.

(c) **Government-wide and fund financial statements**—The basic financial statements include both government-wide (based on the City as a whole) and fund financial statements. Both the government-wide and fund financial statements (within the basic financial statements) categorize primary activities as either governmental or business type. In the government-wide statement of net position, both the governmental and business-type activities columns are presented on a consolidated basis and are reflected, on a full accrual, economic resource basis, which incorporates long term assets and receivables as well as long term debt and obligations.

The government-wide statement of activities reflects both the gross and net costs per functional category (public safety, public works, etc.), which are otherwise being supported by general government revenues (property, sales taxes, certain intergovernmental revenues, etc.). The statement of activities reduces gross expenses (including depreciation) by the related program revenues, operating and capital grants. The program revenues must be directly associated with the function or a business-type activity. The operating grants include operating-specific and discretionary (either operating or capital) grants while the capital grants column reflects capital-specific grants.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:** (Continued)

The net cost (by function or business-type activity) is normally covered by general revenue (property, sales or gas taxes, intergovernmental revenues, interest income, etc.). This government-wide focus is more on the sustainability of the City as an entity and the change in aggregate financial position resulting from the activities of the fiscal period. The fund financial statements emphasize the major funds in either the governmental or business-type categories. Non-major funds (by category) are summarized into a single column.

The governmental funds' major fund statements in the fund financial statements are presented on a current financial resource and modified accrual basis of accounting. This is the manner in which these funds are normally budgeted. This presentation is deemed most appropriate to demonstrate legal compliance and demonstrate how the City's actual experience conforms to the budgeted fiscal plan. Since the governmental fund statements are presented on a different measurement focus and basis of accounting than the government-wide statements' governmental column, a reconciliation is presented on the page following the Governmental Funds – Balance Sheet and the Governmental Funds - Statement of Revenues, Expenditures, and Changes in Fund Balances, which briefly explains the adjustment necessary to transform the fund based financial statements into the governmental column of the government-wide presentation.

The City's fiduciary fund is presented in the fund financial statements by type (pension). Since, by definition, these assets are being held for the benefit of a third party (other local governments, private parties, pension participants, etc.) and cannot be used to address activities or obligations of the government, these funds are not incorporated into the government-wide statements.

As a general rule the effect of interfund City activities has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments in lieu of taxes. Elimination of these charges would distort the direct costs and program revenue reported for the various functions concerned.

(d) **Measurement focus and basis of accounting**—The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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 government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period.

For this purpose, the government 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.

Taxes, intergovernmental revenue, licenses and permits, charges for services, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so 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 government.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Financial statement presentation**—The financial transactions of the City are recorded in individual funds. Each fund is accounted for by providing a separate set of self-balancing accounts that comprises its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by generic classification within the financial statements.

GASB Statement 34 sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The non-major funds are combined in a column in the fund financial statements and detailed in the combining section.

The City reports the following major governmental funds:

The **General Fund** accounts for several of the City's primary services (police, fire, public works, community development, parks and recreation, etc.) and is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.

The **Community Redevelopment Agency Funds** accounts for the activities of the Bunnell Community Redevelopment Agency.

The **Capital Projects Fund** accounts for the financial resources to be used for equipment replacement or the acquisition or construction of major capital facilities and improvement projects (other than those financed by proprietary funds).

The City reports the following major proprietary funds:

The **Water and Sewer Fund** accounts for the activities of the City's water distribution system, sewage treatment plant, sewage pumping stations and collection systems.

The **Solid Waste Fund** accounts for the activities of the City's solid waste collection and disposal.

Additionally, the City reports the following fiduciary fund:

The **Pension Trust Fund** accounts for the activities of the firefighters' retirement system.

(f) **Budgets and budgetary accounting**—Annual budgets for all governmental and proprietary funds were adopted in compliance with Florida law. The basis on which the budgets are prepared is consistent with the basis of accounting utilized by the various fund types. The governmental funds' budgets are prepared on the modified accrual basis of accounting. The proprietary funds' budgets are prepared on a full accrual basis of accounting. The City uses the following procedures in establishing the budgetary data reflected in the accompanying financial statements:

- i. Sixty days prior to October 1, the City Manager submits to the City Commission a proposed operating budget for the fiscal year commencing on October 1. The operating budget includes proposed expenditures and means of financing them.
- ii. Budget workshops are scheduled by the City Manager as needed.
- iii. The general summary of the budget and notice of public hearing is published in the local newspaper.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:** (Continued)

- iv. Public hearings are conducted to obtain taxpayer comments.
- v. Prior to October 1, the budgets are legally enacted through passage of a resolution.
- vi. The City Manager is authorized to transfer budgeted amounts between divisions and departments; however, any revisions that alter the total appropriations of any fund must be approved by the City Commission.
- vii. The level of classification detail at which expenditures may not legally exceed appropriations is the fund level.
- viii. Appropriations lapse at the close of the fiscal year to the extent they have not been expended. Appropriations for capital expenditures lapse five years henceforth.
- ix. Budget for the governmental funds are adopted on a basis consistent with generally accepted accounting principles (GAAP). The governmental funds have legally adopted annual budgets contained within a separate document.
- x. The City Commission, by resolution, may make supplemental appropriations in excess of those originally estimated for the year, up to the amount of available revenues.

(g) **Use of estimates**—Management uses estimates and assumptions in preparing financial statements in accordance with generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenue and expenses. Actual results could vary from the estimates assumed in preparing the financial statements.

(h) **Deposits and investments**—Cash consists of amounts held in demand deposits. Cash equivalents consist of short term investments having a maturity date of less than three months from the date acquired. Investments are reported at fair value.

(i) **Receivables and payables**—Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All trade and property tax receivables are reported net of an allowance for uncollectible accounts, which is based upon management's analysis of historical trends. Utility operating sales are generally recognized on the basis of cycle billings rendered monthly. Unbilled accounts receivable are accrued by the City at year-end to recognize the sales revenues earned through the end of the fiscal year.

(j) **Capital assets**—Capital assets include property, plant, equipment and infrastructure assets. The terms general capital assets and general infrastructure assets relate only to the assets associated with governmental activities, whereas the terms capital assets and infrastructure assets relate to all such assets belonging to the City.

Capital assets are defined by the City as assets with an initial individual cost of \$1,000 or more and an estimated useful life of more than two years. Such assets are recorded at historical cost, if purchased or constructed. Contributed assets are recorded at fair market value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are only capitalized if they meet the dollar threshold above for capitalization. Maintenance and repairs of capital assets are charged to operating expenses. Donated assets are recorded at estimated fair market value at the date of donation.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:** (Continued)

Depreciation is reported for the primary government using the straight-line method calculated on a service-life basis to amortize the cost of the asset over their estimated economic useful lives, which are as follows:

Assets	Years
Buildings	30 years
Infrastructure (improvements other than buildings)	5 – 25 years
Equipment	3 – 10 years

(k) **Compensated absences**—City policy permits employees to accumulate a limited amount of earned, but unused personal, vacation, and sick leave. These benefits are payable to employees upon separation from service. All leave pay is accrued when incurred in the government-wide and proprietary fund financial statements. A liability for these amounts is reported in accordance with the GASB Codification.

(l) **Long-term obligations**—In the government-wide financial statements and proprietary fund financial statements, long-term debt obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bonds payable are reported net of the applicable bond premium or discount. Bond issuance costs are expensed when paid.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

(m) **Fund equity**—In the fund financial statements, governmental funds report fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purposes for which amounts in those funds can be spent. Those classifications are as follows:

Nonspendable - The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. The “not in spendable form” criterion includes items that are not expected to be converted to cash such as inventories and prepaid amounts. It also includes the long-term amount of loans and notes receivable, as well as property acquired for resale unless the use of the proceeds from the collection of those receivables or from the sale of those properties is restricted, committed, or assigned.

Restricted - Fund balance is reported as restricted when constraints placed on the use of resources are either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or imposed by law through constitutional provisions or enabling legislation (i.e. when the government assesses, levies, charges, or otherwise mandates payment of resources (from external resource providers) and includes a legally enforceable requirement that those resources be used only for the specific purposes stipulated in the legislation.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(1) **Summary of Significant Accounting Policies:** (Continued)

Committed - Fund balance amounts that can only be used for specific purposes pursuant to constraints imposed by ordinance of the City Commission are reported as committed fund balance. Those committed amounts cannot be used for any other purpose unless the City removes or changes the specified use by taking the same type of action it employed to previously commit those amounts.

Assigned - Fund balance amounts that are constrained by the government's intent to be used for specific purposes, but are neither restricted nor committed, are reported as assigned fund balance, except for stabilization arrangements. Assignments can be made by the City Commission.

Unassigned - Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the general fund.

For spendable resources, is the City's policy to use its resources in the following order as needed to fund expenses: restricted, committed, assigned, unrestricted.

(n) **Net position flow assumption**—Sometimes the City will fund outlays for a particular purpose from both restricted and unrestricted resources. In order to determine amounts reported as restricted and unrestricted net position, it is the City's policy to consider restricted net position to have been used before unrestricted net position is applied.

(o) **Implementation of new accounting standards**—At September 30, 2014 and for the year then ended, the City has implemented Governmental Accounting Standards Board (GASB) *Statement No. 65, Items Previously Reported As Assets and Liabilities*, which had not material effect on the City's financial statements. The City has also implemented GASB *Statement No. 67, Financial Reporting for Pension Plans*. See Note (9) for the effect of GASB 67 on pension disclosures.

(2) **Reconciliation of Government-Wide and Fund Financial Statement:**

(a) **Explanation of certain differences between the governmental fund balance sheet and the government-wide statement of net position**—Following the governmental fund balance sheet is a reconciliation between fund balance – total governmental funds and net position – governmental activities as reported in the government-wide statement of net position. A detailed explanation of these differences is provided in this reconciliation.

(b) **Explanation of certain differences between the governmental fund statement of revenues, expenditures, and changes in fund balances and the government-wide statement of activities**—Following the governmental fund statement of revenues, expenditures, and changes in fund balances, there is a reconciliation between net changes in fund balances - total governmental funds and changes in net position of governmental activities as reported in the government-wide statement of activities. A detailed explanation of these differences is provided in this reconciliation.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(3) Property Tax Calendar:

Under Florida law, the assessment of all properties and collection of all county, municipal and school board property taxes are consolidated in the offices of the County Property Appraiser and County Tax Collector. State laws regulating tax assessment are designed to ensure a consistent property valuation method statewide and permit municipalities to levy property taxes at a rate of up to 10 mills. The millage rate assessed by the City for the fiscal year ended September 30, 2014, was 6.9506 per \$1,000.

All property is assessed according to its fair market value on January 1 of each year. Each assessment roll is submitted to the Executive Director of the State Department of Revenue for review to determine if the rolls meet all of the appropriate requirements of State statutes.

The current year taxes for the fiscal year, beginning October 1, are billed in the month of November and are due no later than March 31. On April 1, all unpaid amounts become delinquent and are subject to interest and penalties.

Discounts are allowed for early payment at the rate of 4% in the month of November, 3% in the month of December, 2% in the month of January, 1% in the month of February, and without discount in March.

The City recognizes property tax revenues as received. Delinquent tax receivables are inconsequential to the financial statements and have not been recorded. Delinquent taxes on real property bear interest of 18% per year. On or prior to June 1 following the tax year, certificates are sold for all delinquent taxes on real property. After sale, tax certificates bear interest of 18% per year or any lower rate bid by the buyer. Application for a tax deed on any unredeemed tax certificates may be made by the certificate holder after a period of two years. The City tax calendar is as follows:

Valuation Date:	January 1, 2013
Levy Date:	November 1, 2013
Due Date:	March 31, 2014
Lien Date:	June 1, 2014

(4) Deposits and Investments:

The City, for accounting and investment purposes, maintains a pooled interest bearing banking account and a pooled investment account for substantially all City funds. This gives the City the ability to invest large amounts of idle cash for short periods of time and to maximize earning potential. The cash and investments shown on the balance sheets and statements of net position represent the amount owned by each fund.

State statutes authorize the City to invest excess funds in time deposits, obligations of, or obligations the principal and interest of which are unconditionally guaranteed by, the United States Government, commercial paper, corporate bonds, repurchase agreements and/or the State Board of Administration (SBA) Local-Government Surplus Trust Fund Investment Pool or other investment vehicles authorized by local ordinance.

As of September 30, 2014, all City deposits were covered by private bank acquired insurance, Securities Investor Protection Corporation (SIPC) insurance, private broker/dealer acquired insurance, Federal Depository Insurance Corporation (FDIC) insurance, or the State of Florida collateral pool established under the Florida Security for Public Deposits Act (the Act). The Act established guidelines for qualification and participation by banks and savings associations, procedures for administration of the collateral requirements and characteristics of eligible collateral. Under the Act, the qualified depository must pledge at least 50% of the average daily balance for each month of all public deposits in excess of any applicable deposit insurance. Additional collateral, up to 125% may be required if deemed necessary.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(4) **Deposits and Investments:** (Continued)

Obligations pledged to secure deposits must be delivered to the State Treasurer, or with the approval of the State Treasurer to a bank, savings association, or trust company provided a power of attorney is delivered to the Treasurer. Under the Act, the City of Bunnell is authorized to deposit funds only in Qualified Public Depositories.

The City is a member of Florida PRIME, the Local Government Surplus Funds Trust Fund Investment Pool (the Pool), that is administered by the State Board of Administration of Florida (SBA). This pool is a “2a-7 like” pool, which has the characteristics of a money market fund. Therefore, the fair value of investments held at the State Board of Administration Pool is the same as the fair value of the pooled shares. The Regulatory Oversight of the Local Government Surplus Funds Trust fund is governed by Ch. 19-7 of the Florida Administrative Code, which identifies the Rules for the State Board of Administration. These rules provide guidance and establish the general procedure for the administration of the Local Government Surplus Funds Trust Fund. The Local Government Surplus Trust Fund is not a registrant with the Securities and Exchange Commission (SEC); however, the Board has adopted operating procedure consistent with the requirements for a 2a-7 fund. The investment pool had a weighted average of 39 days to maturity and was rated AAAM by Standard & Poor’s as of September 30, 2014.

As of September 30, 2014, the City’s governmental and business-type investment portfolio is composed of the following investments:

Investment Type	Credit Quality Rating (S&P)	Fair Value	Maturities (in Years)		
			Less Than 1	1-5	Over 5
Cash and cash equivalents	NR	\$ 2,626,248	\$ 2,626,248	\$ -	\$ -
SBA funds	AAAm	1,603,423	1,603,423	-	-
Total Portfolio		\$ 4,229,671	\$ 4,229,671	\$ -	\$ -

Interest Rate Risk: The City’s investment policy limits interest rate risk by attempting to match investment maturities with known cash needs and anticipated cash flow requirements. The investment of current operating funds will have maturities of no longer than 3 years. Investments of bond reserves, construction funds, and other non-operating funds (“core funds”) shall have a term appropriate to the need for funds and in accordance with debt covenants, but should not exceed ten years. From time to time the above parameters may require modification in order to meet specific construction draw schedules or other predetermined operating or capital needs, or to satisfy debt obligations, but in no event shall exceed ten years.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The City’s portfolio is held entire with public depositories is invested in SBA funds, as described above.

Concentration of Credit Risk: The City has adopted no formal investment policy and follows the investment policies set forth in Florida Statutes, Chapter 218.

Custodial Credit Risk: All demand deposits are held with qualified public depositories, as defined above. In the case of investments, this is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. As of September 30, 2014, the City’s investment of \$1,603,423 in SBA funds are backed by the full faith and credit of the State of Florida, or explicitly guaranteed by the State of Florida.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(4) **Deposits and Investments:** (Continued)

The Firefighters' Retirement Trust Fund has adopted an investment policy which authorizes the pension manager to invest in equities, fixed income investments, money market funds, and pooled funds.

The following chart shows the Firefighters' Pension fund cash and investment accounts by investment portfolios and their respective maturities (in years):

	<u>Fair Value</u>	<u>Maturities (in years) Less Than 1</u>	<u>Credit Rating Range (S&P)</u>
Cash	\$ 1,103	\$ 1,103	NR
Mutual Funds – Fixed Income	175,212	175,212	NR
Mutual Funds – Equity	330,955	330,955	NR
Pooled Funds	14,673	14,673	NR
Total Portfolio	<u>\$ 521,943</u>	<u>\$ 521,943</u>	

Interest Rate Risk: Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of investments. Generally, the longer the time to maturity, the greater the exposure to interest rate risk. The established performance objectives of the Pension Plan require investment maturities to provide sufficient liquidity to pay obligations as they become due. At September 30, 2014, all investments were held in cash or other assets that could be liquidated at any time.

Credit Risk: Credit risk is the risk that a debt issuer or other counter-party to an investment will not fulfill its obligations. The Pension Plan utilizes portfolio diversification in order to limit investments to the highest rated securities as rated by nationally recognized rating agencies. All investments are rated within the investment policy guidelines at September 30, 2014.

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an investment in a single issuer. The Firefighters' Pension trust fund policy does not allow more than five (5) percent of its assets in the common stock, capital stock, or convertible securities of any one issuing company, nor more than three (3) percent of its assets in fixed income bonds to be with a single corporation. At September 30, 2014, the investment portfolios met these limitations.

Custodial Credit Risk: Custodial credit risk is the risk that the City may not recover cash and investments held by another party in the event of financial failure. Custodial credit risk is limited since investments are held in independent custodial safekeeping accounts or mutual funds.

Foreign Currency Risk: Foreign currency risk is the risk that changes in exchange rates will adversely affect the fair value of an investment. At September 30, 2014, the investment portfolios had no foreign investments.

A reconciliation of cash and investments as shown in the accompanying financial statements follows:

Fair Value/Carrying Value		
Governmental and Business-type Investment Portfolio	\$ 4,229,671	
Pension Investment Portfolio	521,943	
Total	<u>\$ 4,751,614</u>	
Government-Wide Statement of Net Position:		
Equity in pooled cash	\$ 1,519,665	
Investments	332,059	
Restricted equity in pooled cash	1,106,583	
Restricted investments	1,271,364	
Statement of Plan Net Position:		
Cash and cash equivalents with trustee	1,103	
Investments	520,840	
Total	<u>\$ 4,751,614</u>	

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(5) **Accounts Receivable:**

The City's receivables consist of the following at September 30, 2014:

	Gross Receivable	Allowance for Doubtful Accounts	Net Receivable
Governmental Activities:			
General Fund			
Accounts receivable	\$ 72,796	\$ -	\$ 72,796
Totals – Governmental Type Activities	<u>72,796</u>	<u>-</u>	<u>72,796</u>
Business-Type Activities			
Water and Sewer Fund			
Accounts receivable	612,135	(245,000)	367,135
Solid Waste Fund			
Accounts receivable	154,407	(55,000)	99,407
Totals – Business-Type Activities	<u>766,542</u>	<u>(300,000)</u>	<u>466,542</u>
Totals	<u>\$ 839,338</u>	<u>\$ (300,000)</u>	<u>\$ 539,338</u>

(6) **Capital Assets:**

Capital asset activity for the fiscal year ended September 30, 2014, is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental activities:				
Capital assets, not being depreciated –				
Land	\$ 200,498	\$ 4,504	\$ -	\$ 205,002
Construction in progress	76,025	789,361	(76,025)	789,361
Total capital assets, not being depreciated	<u>276,523</u>	<u>793,865</u>	<u>(76,025)</u>	<u>994,363</u>
Capital assets, being depreciated –				
Buildings	5,045,404	44,900	-	5,090,304
Equipment	3,837,926	1,043	-	3,838,969
Total capital assets, being depreciated	8,883,330	45,943	-	8,929,273
Less: accumulated depreciation	(5,205,317)	(349,914)	-	(5,555,231)
Total capital assets, being depreciated, net	<u>3,678,013</u>	<u>(303,971)</u>	<u>-</u>	<u>3,374,042</u>
Governmental activities capital assets, net	<u>\$ 3,954,536</u>	<u>\$ 489,894</u>	<u>\$ (76,025)</u>	<u>\$ 4,368,405</u>
Business-type activities:				
Capital assets, not being depreciated –				
Land	\$ 26,991	\$ -	\$ -	\$ 26,991
Construction in progress	562,613	247,145	(46,299)	763,459
Total capital assets, not being depreciated	<u>589,604</u>	<u>247,145</u>	<u>(46,299)</u>	<u>790,450</u>
Capital assets, being depreciated –				
Buildings and improvements	14,400,035	46,299	-	14,446,334
Equipment	2,097,426	56,318	-	2,153,744
Total capital assets, being depreciated	16,497,461	102,617	-	16,600,078
Less: accumulated depreciation	(5,029,162)	(492,365)	-	(5,521,527)
Total capital assets, being depreciated, net	<u>11,468,299</u>	<u>(389,748)</u>	<u>-</u>	<u>11,078,551</u>
Business-type activities capital assets, net	<u>\$ 12,057,903</u>	<u>\$ (142,603)</u>	<u>\$ (46,299)</u>	<u>\$ 11,869,001</u>

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(6) **Capital Assets:** (Continued)

Depreciation expense was charged to functions/programs as follows:

Governmental activities:		
General governmental		\$ 21,622
Community development		7,102
Public safety		94,907
Parks and recreation		157,691
Public works		<u>68,592</u>
Total depreciation expense - governmental activities		<u>\$ 349,914</u>
Business-type activities:		
Water and sewer		\$ 400,374
Solid waste		<u>91,991</u>
Total depreciation expense - business-type activities		<u>\$ 492,365</u>

(7) **Long-Term Debt:**

A summary of the long-term liability transactions for the City for the fiscal year ended September 30, 2014, is as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>	<u>Due Within One Year</u>
Governmental activities:					
Notes and bonds payable	\$ 320,000	\$ 1,060,862	\$ -	\$ 1,380,862	\$ 1,380,862
Net OPEB obligation	-	10,030	-	10,030	-
Compensated absences	<u>32,051</u>	<u>92,450</u>	<u>(51,418)</u>	<u>73,083</u>	<u>18,271</u>
Governmental activities – Total long-term liabilities	<u>\$ 352,051</u>	<u>\$ 1,163,342</u>	<u>\$ (51,418)</u>	<u>\$ 1,463,975</u>	<u>\$ 1,399,133</u>
Business-type activities:					
Long-term debt:					
Notes and bonds payable	\$ 2,754,567	\$ 711,664	\$ (192,606)	\$ 3,273,625	\$ 1,039,595
Notes payable	<u>732,335</u>	<u>71,554</u>	<u>(50,283)</u>	<u>753,606</u>	<u>51,598</u>
Total long-term debt, net	3,486,902	783,218	(242,889)	4,027,231	1,091,193
Net OPEB obligation	-	3,970	-	3,970	-
Compensated absences	<u>14,568</u>	<u>34,653</u>	<u>(23,577)</u>	<u>25,644</u>	<u>6,411</u>
Business-type activities – Total long-term liabilities	<u>\$ 3,501,470</u>	<u>\$ 821,841</u>	<u>\$ (266,466)</u>	<u>\$ 4,056,845</u>	<u>\$ 1,097,604</u>

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(7) **Long-Term Debt:** (Continued)

Annual debt service requirements to maturity for the City's revenue bonds and notes are as follows:

<u>Year Ending September 30,</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>		<u>Total</u>
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	
2015	\$ 1,380,862	\$ 37,130	\$ 1,091,193	\$ 129,211	\$ 2,638,396
2016	-	-	179,169	112,319	291,488
2017	-	-	144,861	105,570	250,431
2018	-	-	149,155	99,998	249,153
2019	-	-	153,590	94,249	247,839
2020-2024	-	-	946,413	378,304	1,324,717
2025-2029	-	-	816,299	215,129	1,031,428
2030-2034	-	-	489,707	64,600	554,307
2035-2039	-	-	56,844	3,836	60,680
Total	<u>\$ 1,380,862</u>	<u>\$ 37,130</u>	<u>\$ 4,027,231</u>	<u>\$ 1,203,216</u>	<u>\$ 6,648,439</u>

Notes and bonds payable in the City's governmental activities at September 30, 2014, are comprised of the following obligations:

Promissory note in the original amount of \$320,000, payable to M&M Development of Flagler County on December 30, 2013 including interest at 0%, office unites pledged as security.	\$ 320,000
Line of credit with bank, \$3,000,000 for various capital projects. Secured by new City Hall complex. Payments due including interest at 3.35% and final maturity on October 31, 2015.	1,060,862
Total long-term debt, governmental activities	<u>\$ 1,380,862</u>

Notes payable in the City's business-type activities at September 30, 2014, are comprised of the following obligations:

Water and Sewer Bonds, in the original amount of \$1,988,300, dated October 6, 1992; due serially to September 1, 2032 with interest at 5 % payable annually. Repayment of year-end loan balance is secured by a pledge of Water and Sewer Utility Revenues.	\$ 1,378,000
Water and Sewer Bonds, in the original amount of \$1,080,000, dated March 10, 1997; due serially to September 1, 2036 with interest at 4.5% payable annually. Repayment of year-end loan balance is secured by a pledge of Water and Sewer Utility Revenues.	625,264
State Revolving Fund note payable, dated July 1, 2005, due in semiannual payments of \$35,363, including interest at 2.6% through December 15, 2025. Repayment of loan balance is secured by a pledge of Water & Sewer Utility revenues.	682,052
Note payable to Florida Department of Transportation, in the original amount of \$529,694, unsecured and noninterest bearing. Flagler County made a \$264,647 payment in 2010, remaining payments will begin October 15, 2020 with ten annual payments of \$26,505.	265,047
Line of credit with bank, \$3,000,000 for various capital projects. The line is unsecured and bears interest at 3.35% with a final maturity date of October 31, 2015.	130,000
Interim line of credit from bank for Federal Revolving Fund loan, dated June 26, 2014, with interest-only payments due at 2.04% quarterly beginning July 1, 2014, and final maturity of full principal balance due June 26, 2017. Amounts secured by future revenues and capital improvements funded by the loan.	711,664

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(7) **Long-Term Debt:** (Continued)

State Revolving Fund note payable, dated November 19, 2012, due in semiannual payments of \$4,777 once the full amount has been drawn, including interest at 2.12% through June 15, 2035. Repayment of loan balance is secured by a pledge of Water & Sewer Utility revenues.	71,554
Note payable to bank, dated March 15, 2011, original principal amount of \$557,000, payable in quarterly installments of \$31,371, including interest at 3.35% beginning July 1, 2011. Repayment of the loan balance is secured by a pledge of net revenues from solid waste operations.	163,650
Total long-term debt, business-type activities	<u>\$ 4,027,231</u>

(8) **Interfund Loans, Advances, Fees and Transfers:**

The outstanding balances between funds are short-term loans to cover short-term cash flow needs and expected to be repaid in full over the course of the next fiscal year. Individual fund interfund receivables and payables for the primary government at September 30, 2014, are comprised of the following:

	Due From Other Funds	Due to Other Funds
Governmental Activities:		
General Fund:		
Bunnell CRA Fund	\$ -	\$ 3,442
Capital Projects Fund	77,797	-
Water and Sewer Fund	117,429	-
Solid Waste Fund	74,980	-
Bunnell CRA Fund:		
General Fund	3,442	-
Capital Projects Fund:		
General Fund	-	77,797
	<u>273,648</u>	<u>81,239</u>
Business-Type Activities:		
Water and Sewer Fund:		
General Fund	-	117,429
Solid Waste Fund	156,454	-
Solid Waste Fund:		
General Fund	-	74,980
Water and Sewer Fund	-	156,454
	<u>156,454</u>	<u>348,863</u>
Total – All Funds	<u>\$ 430,102</u>	<u>\$ 430,102</u>

For the year ended September 30, 2014, interfund transfers consisted of the following:

	Transfer From	Transfer To
Governmental Activities		
General Fund:		
Capital Projects Fund	\$ 150,000	\$ -
Bunnell CRA Fund	-	3,898
Bunnell CRA Fund:		
General Fund	3,898	-
Capital Projects Fund:		
General Fund	-	150,000
Totals – All Funds	<u>\$ 153,898</u>	<u>\$ 153,898</u>

The transfer from the General Fund to the Bunnell CRA Fund represents payments to cover the cost of operations for the CRA. The transfer from the Capital Projects Fund to the General Fund represents funding of capital expenditures.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(9) **Employees' Retirement Plans:**

A. Plan Descriptions:

Florida Retirement System

As of June 1, 2014, the City began participating in the Florida Retirement System (FRS), a multiple-employer, cost sharing defined public employee retirement system which covers all of the City's full-time employees. The System is a noncontributory retirement plan, administered by the State of Florida, Department of Administration, Division of Retirement to provide retirement and survivor benefits to participating public employees. Chapter 121, Florida Statutes, establishes the authority for participant eligibility, contribution requirements, vesting eligibility and benefit provisions.

The Pension Plan issues a publicly available financial report that includes financial statements, 10-year historical trend information, and other required supplementary information. That report may be obtained by calling (850) 907-6500 or by writing to:

State of Florida Department of Administration
 Division of Retirement
 P.O. Box 9000
 Tallahassee, FL 32315-9000

The Pension Plan provides vesting of benefits after six years of creditable service. Regular members are eligible for normal retirement after six years of service and attaining age 62, or 30 years of service regardless of age. Early retirement may be taken any time after completing six years of service, however, there is a 5% benefit reduction for each year prior to normal retirement. Regular members who joined the Pension Plan on or after July 1, 2011, are subject to vesting of benefits after eight years of creditable service and eligible for normal retirement after eight years of service and attaining age 65, or 33 years of service regardless of age.

The City participates in certain classes of FRS membership. Each class has descriptions and contribution rates in effect at September 30, 2014, as follows (contribution rates are in agreement with the actuarially determined rates):

<u>FRS Membership Plan & Class</u>	<u>Employee Contribution Rate</u>	<u>Employer Contribution Rate</u>	<u>Total Contribution Rate</u>
Regular Class	3.00%	6.95%	9.95%
Special Risk	3.00%	19.06%	22.06%
Senior Management	3.00%	18.31%	21.31%
Elected Officials	3.00%	33.03%	36.03%
Elected Officials Not Eligible for FRS	0.00%	24.56%	24.56%

Actual contributions made for City employees participating in FRS, including those allocated to the Bunnell Flagler County Utility, for the each of last three fiscal years ended September 30 were as follows:

	<u>2014</u>	<u>2013</u>	<u>2012</u>
Payroll – Covered Employees	\$ 2,349,609	\$ 2,277,060	\$ 1,937,635
City Contributions	233,529	265,519	148,249
Employee Contributions	69,549	68,190	58,427

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(9) **Employees' Retirement Plans:** (Continued)

City of Bunnell, Florida Firefighters' Retirement System

The City maintains one single-employer defined benefit pension plan for eligible firefighters, the City of Bunnell Florida Firefighters' Retirement System Trust Fund (the Plan), which is administered by the Firefighters' Retirement Board (the Board) and covers all eligible firefighters. The Board is comprised of 2 members of the City Commission, 2 participants of the Plan, and a fifth member as elected by the other four members and appointed by the City Commission.

The Plan provides retirement, disability and death benefits to plan participants and beneficiaries. Cost of living adjustments are provided to retirees and beneficiaries at the discretion of the City Commission. Benefits vest after ten years of full-time employment. The Retirement Board has contracted with an actuary to provide an actuarial valuation of each plan as of October 1 of each year. Current membership in the Plan was composed of the following at October 1, 2014:

Retirees and beneficiaries currently receiving benefits	2
Active participants	20
Total current membership	22

Employees attaining the age of 52 and the completion of 10 years of credited service or attaining the age of 52 and the completion of 10 years of credited service and active employees becoming disabled are entitled to annual benefits of 3% of their average final compensation for each year of credited service. Normal retirement benefits are payable for life and cease upon death with a guaranteed benefit period of 120 months. In the line of duty disability benefits are equal to at least 42% of average final compensation. Non-service incurred disability benefits are only payable to participants with 10 or more years of credited service and are equal to minimum benefit of 25% of average final compensation.

The financial statements of the Plan are prepared using the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. The government's contributions are recognized when due and a formal commitment to provide the contributions has been made. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. All plan investments are reported at fair value. Separate financial statements have not been prepared for the Plan.

B. Funding Policy and Annual Pension Cost:

Defined benefit retirement plan—The participant contribution rates for the Plan are established by and may be amended by the City Commission. The City's annual required contribution for the current year was determined as part of the October 1, 2013 actuarial valuations. The City is required under the Florida Protection of Public Employee Retirement Benefits Act to contribute a payment which represents annual normal cost plus amortization of the unfunded actuarial accrued liability over various periods as prescribed by law. The City's contributions (and if applicable, any liquidations of a net pension obligation) to the Plan are funded by the General Fund.

The State of Florida also makes contributions to the Firefighters' Retirement Plans in accordance with Chapter 175 of the Florida Statutes as amended by the State Legislature. This contribution by the State of Florida is first recognized as revenue in the General Fund before being transferred to the Pension Fund. The City's actual annual contribution for the plan is determined by subtracting estimated employee contributions and actual State of Florida contributions from the total annual required contribution as determined by the actuary.

Costs incurred by each of the plans for administration of the plans, which includes legal and actuarial fees, trustee fees and investment advisory fees, are borne by the respective retirement plans and are included in the actuarial analysis of the required funding amounts.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(9) **Employees' Retirement Plans:** (Continued)

The annual pension cost for the current year and related information for the plan was as follows:

Actuarial Valuation Date	October 1, 2012
Actuarial Cost Method	Aggregate, level dollar
Amortization Method	N/A
Remaining Amortization Period	N/A
Asset Valuation Method	4-year smoothed
Actuarial Assumptions:	
Inflation	N/A
Investment Rate of Return with Inflation	8.00%
Projected Salary Increases with Inflation	0.00%
Cost of Living Adjustments	0.00%

The City's annual pension cost and net pension obligation for the plan for the current year were:

	Firefighters' Retirement System Trust Fund
Annual Required Contribution	\$ 12,935
Interest on Net Pension Obligation (NPO)	-
Adjustment to Annual Required Contribution	1,035
Annual Pension Cost	13,970
City & State Contributions Made	(13,970)
Increase (Decrease) in NPO	-
Net Pension Obligation (Asset) (beginning of year)	-
Net Pension Obligation (Asset) (end of year)	\$ -

C. Three-Year Trend Information:

Plan Fiscal Year Ended September 30,	Annual Pension Cost (APC)	Percentage of APC Contributed	Net Pension Obligation (Asset)
2014	\$ 13,970	100%	\$ 0
2013	12,935	100%	0
2012	13,272	100%	0

It should be noted that the percent of Annual Pension Cost contributed is based upon actuarial calculations regarding the City's and State's contribution. The City's contribution is dependent upon the estimated state contributions that are not known and received at the end of the fiscal year. The City has typically used the general fund to liquidate net pension obligations.

Additional trend information related to the retirement plan is presented in the required supplementary information, as listed in the table of contents. The information is presented to enable the reader to assess the progress made by the City retirement plans in accumulating sufficient assets to pay retirement benefits as they become due.

No actuarial accrued liability has been calculated for the Plan as the Plan utilizes the aggregate actuarial cost method.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(9) **Employees' Retirement Plans:** (Continued)

D. Net Pension Liability

The components of the net pension liability of the Plan at September 30, 2014, were as follows:

Total pension liability	\$	573,676
Plan fiduciary net position		(528,068)
Net pension liability	\$	45,608
Plan fiduciary net position as percentage of total pension liability		92.05%

The total pension liability was determined by an actuarial valuation as of October 1, 2014 with a measurement date of September 30, 2014, using the following actuarial assumptions to all measurement periods.

Inflation		3.00%
Salary increases		0.00%
Investment rate of return		8.00%

Mortality rates for the Plan were based on the RP-2000 Combined Healthy – Sex Distinct Table. Based on a study of over 650 public safety funds, this table reflects a 10% margin for future mortality improvements.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major class included in the pension plan's target asset allocation as of September 30, 2014, are summarized in the following table:

Domestic equity		7.50%
International equity		8.50%
Broad Market Fixed Income		2.50%

Discount rate:

The discount rate used to measure the total pension liability for the pension plan was 8.00%. The projection of cash flows used to determine the discount rate assumed the plan member contributions will be made at the current contribution rate and that City contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(9) **Employees' Retirement Plans:** (Continued)

Sensitivity of the net pension liability to changes in the discount rate:

The following presents the net pension liability of the City calculated using the discount rate of 8.00%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (7.00%) or 1% higher (9.00%) than the current rate:

<u>City's Net Pension Liability</u>	<u>1% Decrease 7.00%</u>	<u>Current Discount Rate 8.00%</u>	<u>1% Increase 9.00%</u>
Firefighters' Retirement System Trust Fund	131,711	45,608	(22,572)

For the year ended September 30, 2014, the annual-money weighted rate of return on Plan investments, net of pension plan investment expense was as follows:

Annual money-weighted rate of return	6.66%
--------------------------------------	-------

The money-weighted rate of return expresses investment performance, net of investment expense, adjusted for the changing amounts actually invested.

(10) **Joint Venture:**

The City entered into an interlocal agreement with Flagler County, Florida (the County) on February 6, 2013, to purchase and operate a potable water and sanitary wastewater utility system, (the Utility System) with the understanding that ownership and operation of the Utility System would be handled on a joint basis between the two parties. This joint venture, known as the Bunnell Flagler County Utility (the BFCU), purchased the assets of the existing water treatment plant on September 16, 2013 and received wastewater assets through a donation at the closing.

The City and County have equally shared legal responsibility for all aspects of the Utility, to include but not limited to: meeting all financial, regulatory, environmental and liability requirements; providing water sewer and reuse service within the designated service area; and operating all other aspects of the Utility System, regardless of whichever party is authorized to act.

The results of operations and cash flows are accounted for in total within the financial statement of the joint venture. The City's interest in equity is reported in the City's Water and Sewer Fund. As of September 30, 2014, the City's investment gain in the joint venture was \$210,668. Complete audited financial statements for the joint venture may be obtained from the County at:

Flagler County Clerk of Court and Comptroller
1769 East Moody Boulevard – Building #1,
Bunnell FL 32110

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(10) **Joint Venture:** (Continued)

Summary financial statements of the BFCU as of and for the year ended September 30, 2014, were as follows:

Statement of Net Position
September 30, 2014

Assets	\$ 7,914,138
Liabilities	<u>7,492,802</u>
Net Position:	
Net investment in capital assets	490,183
Unrestricted	(68,847)
Total Net Position	<u>\$ 421,336</u>

Statement of Activities

For the Year Ended September 30, 2014

Revenues	\$ 1,994,748
Expenses	<u>(1,284,260)</u>
Operating income (loss)	710,488
Nonoperating revenue (expenses), net	<u>(152,026)</u>
Change in net position	558,452
Net position, September 30, 2013	<u>(137,116)</u>
Net position, September 30, 2014	<u>\$ 421,336</u>

As of and for the year ended September 30, 2014, the City's portion of activity and net position in the BFCU was as follows:

Investment in Joint Venture, September 30, 2013	\$ (68,558)
Plus: City's share of net loss for year	<u>279,226</u>
City Investment in Joint Venture, September 30, 2014	<u>\$ 210,668</u>

(11) **Risk Management:**

The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters for which the City carries commercial insurance. Settled claims have not exceeded this commercial coverage in any of the past three fiscal years. There were no significant reductions in coverage from the prior year.

The City is engaged in routine litigation incidental to the conduct of its municipal affairs. In the opinion of the City's legal counsel, no legal proceedings are pending which would have a material adverse effect on the financial position or results of operations of the City.

CITY OF BUNNELL, FLORIDA
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2014

(12) **Subsequent Events:**

Subsequent to year-end, the City has taken advantage of various opportunities to refinance debt at more favorable interest rates. A summary of these transactions follows.

On May 21, 2015, the City Commission approved the issuance of the Water & Sewer Refunding Revenue Note, Series 2015, to refund the Series 1993 and Series 1997 Water & Sewer Revenue Bonds.

In January 2015, the note payable to M&M Development (M&M) in the amount of \$320,000 was forgiven in return for the related condominium units owned by the City in accordance with the terms of the original agreement with M&M.

On May 20, 2015, the interim financing line of credit was paid off by the issuance of the Series 2015 USDA Water & Sewer Revenue Bonds.

On February 23, 2015, portions totaling \$825,000 of the governmental activities capital improvement note payable were paid off with proceeds from the issuance of the Series 2015 Capital Improvement Revenue Note.

(13) **Recent Accounting Pronouncements:**

The Governmental Accounting Standards Board (“GASB”) has issued several pronouncements that have effective dates that may impact future financial statements. Listed below are pronouncements with required implementation dates effective for subsequent fiscal years that have not yet been implemented. Management has not currently determined what, if any, impact implementation of the following will have on the City’s financial statements:

- (a) GASB issued Statement No. 68, *Accounting and Financial Reporting for Pensions*, in June 2012, which replaces the requirements of GASB Statement No. 27, *Accounting for Pensions by State and Local Governmental Employers*, and GASB 50, as they relate to governments that provide pensions through pension plans administered as trusts or similar arrangements that meet certain criteria. GASB 68 requires governments providing defined benefit pensions to recognize their long-term obligation for pension benefits as a liability for the first time, and to more comprehensively and comparably measure the annual costs of pension benefits. GASB 68 also enhances accountability and transparency through revised and new note disclosures and required supplementary information. The provisions in GASB 68 are effective for fiscal years beginning after June 15, 2014, and will result in the net pension liability in Note (9) being recorded on the City’s statement of net position.
- (b) GASB issued Statement No. 69, *Government Combinations and Disposals of Government Operations*, in January 2013. GASB 69 is intended to improve accounting and financial reporting for U.S state and local governments combinations and disposals of government operations. Government combinations include mergers, acquisitions, and transfers of operations. A disposal of government operations can occur through a transfer to another government or sale. The requirements of GASB 69 are effective for periods beginning after December 15, 2013, and should be applied on a prospective basis.
- (c) GASB issued Statement No. 71, *Pension Transition for Contributions Made Subsequent to the Measurement Date*, in November 2013. GASB 71 seeks to improve accounting and financial reporting by addressing an issue in GASB 68 concerning transaction provisions related to certain pension contributions made to defined benefit pension plans prior to implementation of GASB 68 by employers and nonemployer contributing entities. The provisions in GASB 68 are effective for fiscal years beginning after June 15, 2014.

**CITY OF BUNNELL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF FUNDING PROGRESS
SEPTEMBER 30, 2014**

Firefighters' Retirement System Trust Fund

Not required per paragraph 124 of GASB Statement No. 25, for plans utilizing the aggregate actuarial cost method.

Other Post Employment Benefit Plan

Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL)--Entry Age (b)	Unfunded or (Assets in Excess of) AAL (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	Unfunded or (Assets in Excess of) AAL as a Percentage of Covered Payroll ((b-a)/c)
10/1/2014	\$ -	\$ 33,000	\$ 33,000	0.00%	Not available	N/A

**CITY OF BUNNELL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF CONTRIBUTIONS FROM EMPLOYER AND
OTHER CONTRIBUTING ENTITIES
SEPTEMBER 30, 2014**

Firefighters' Retirement System Trust Fund				
Year Ended September 30	Annual Required Contribution	City Contribution	State Contribution	Percentage Contribution
2005	\$ 10,076	\$ -	\$ 10,076	100
2006	22,039	-	22,039	100
2007	19,437	-	19,437	100
2008	24,023	-	24,023	100
2009	17,539	-	17,539	100
2010	14,506	-	14,506	100
2011	12,857	-	12,857	100
2012	12,289	2,485	9,804	100
2013	15,131	3,839	11,292	100
2014	12,935	1,808	11,127	100

Other Post-Employment Benefit Plan				
Year Ended September 30	Annual Required Contribution	City Contribution	Percentage Contribution	
2014	\$ 14,000	\$ -	0	

CITY OF BUNNELL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF CHANGES IN NET PENSION LIABILITY AND RELATED RATIOS
SEPTEMBER 30, 2014

	Firefighters' Retirement System Trust Fund
Total Pension Liability	
Service cost	\$ 2,077
Interest	42,984
Employee contributions	<u>(13,229)</u>
Net change in total pension liability	31,832
Total pension liability – beginning	<u>541,844</u>
Total pension liability – ending (a)	<u><u>\$ 573,676</u></u>
Total Fiduciary Net Position	
Contributions – employer	\$ 10,006
Contributions – state	3,964
Contributions – employee	1,176
Net investment income	32,838
Benefit payments, including refunds of employee contributions	(13,229)
Administrative expense	<u>(997)</u>
Net change in plan fiduciary net position	33,758
Plan fiduciary net position – beginning	<u>494,310</u>
Plan fiduciary net position – ending (b)	<u><u>\$ 528,068</u></u>
Net pension liability – ending (a) - (b)	<u><u>\$ 45,608</u></u>
Plan fiduciary net position as a percentage of the total pension liability	92.05%
Covered employee payroll	\$ 23,510
Net pension liability as a percentage of covered employee payroll	193.99%

**CITY OF BUNNELL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF CONTRIBUTIONS
FIREFIGHTERS' RETIREMENT TRUST FUND
SEPTEMBER 30, 2014**

<u>Fiscal Year</u>	<u>Actuarially Determined Contribution (ADC)</u>	<u>Contributions in Relation to ADC</u>	<u>Contribution Deficiency (Excess)</u>	<u>Covered Payroll</u>	<u>Contributions as Percentage of Employee Payroll</u>
2014	\$ 13,970	\$ 13,970	\$ -	\$ 23,510	59.42%

Notes to Schedule:

Valuation Date: 10/01/2012

Actuarially determined contribution rates are calculated as of October 1, one year prior to the end of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rates:

Funding Method:	Current: Aggregate Method (Level Dollar)
Amortization Method	Level Dollar
Remaining Amortization Period:	15 Years (as of 10/01/2012).
Asset Valuation Method:	Each year, the prior actuarial value of assets is brought forward utilizing the historical geometric 4-year average market value returns, net of fees. It is possible that over time this technique will produce an insignificant bias above or below market value.
Inflation:	3.0% per year.
Salary Increases:	0% per year.
Interest Rate:	8.0% per year, compounded annually, net of investment-related expenses.
Payroll Growth:	None.
Ongoing Membership:	In future years, there will be 10 Firefighters each year who meet the call requirements and receive credited service.
Retirement Age:	Age 52 and 10 years of service. Also, any member who has reached normal retirement is assumed to continue employment for one additional year.
Early Retirement:	Commencing at eligibility for Early Retirement, members are assumed to retire with an immediate benefit at the rate of 5% per year.
Termination Rates:	See table below.
Disability Rates	See table below. It is assumed that 75% of disablements and active member deaths are service-related.
Mortality:	RP-2000 Table (without projection) – Sex Distinct. Disable lives are set forward 5 years. Based on a study of over 650 public safety funds, this table reflects a 10% margin for future mortality improvements.
Other Information:	Termination and Disability Rate Table.

<u>Age</u>	<u>% Terminating During the Year</u>	<u>% Becoming Disabled During the Year</u>
20	6.00%	0.03%
30	5.00%	0.04%
40	2.60%	0.07%
50	0.80%	0.18%

**CITY OF BUNNELL, FLORIDA
REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULES OF INVESTMENT RETURNS
SEPTEMBER 30, 2014**

**Firefighters'
Retirement
System
Trust Fund**

Annual Money-Weighted Rate of Return Net of Investment Expense	6.66%
---	-------

CITY OF BUNNELL, FLORIDA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

<u>Federal Agency / Pass-Through Entity / Federal Program</u>	<u>CFDA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
FEDERAL AWARDS			
<u>U.S. Department of Labor</u>			
Indirect Programs:			
Passed-through CareerSource Flagler Volusia: WIA Adult Program	17.258	774-045	\$ 13,298
Total U.S. Department of Labor			<u>13,298</u>
<u>U.S. Department of Environmental Protection</u>			
Indirect Programs:			
Passed-through Florida Department of Environmental Protection Drinking Water State Revolving Funds	66.468	DW180540	71,555
Total U.S. Department of Labor			<u>71,555</u>
<u>U.S. Department of Justice</u>			
Indirect Programs:			
Passed-through Flagler County Sheriff's Office: Bulletproof Vest Partnership Program	16.607	n/a	332
Total U.S. Department of Justice			<u>332</u>
<u>U.S. Department of Agriculture</u>			
Direct:			
Water and Waste Disposal Systems for Rural Communities	10.760	7691000513-101	711,664
Water and Waste Disposal Systems for Rural Communities	10.760	n/a	-
Total Water and Waste Disposal Systems for Rural Communities			<u>711,664</u>
Indirect Programs:			
Passed-through Florida Cooperative Forestry Assistance: Volunteer Fire Assistance Grant	10.664	n/a	5,000
Total U.S. Department of Agriculture			<u>716,664</u>
Total Federal Awards			<u>\$ 801,849</u>

The accompanying notes to the schedule of expenditures of federal awards are an integral part of this statement.

**CITY OF BUNNELL, FLORIDA, FLORIDA
NOTES TO THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

1. **Basis of Presentation:**

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of the City of Bunnell, Florida (the City), and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

2. **Subrecipients:**

The City provided no federal awards to subrecipients during the year ended September 30, 2014.

**CITY OF BUNNELL, FLORIDA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

A. Summary of Auditors' Results:

Financial Statements:

- Type of audit report issued on the basic financial statements: *Unmodified.*

Internal Control over Financial Reporting:

- Significant deficiencies related to internal control over financial reporting were disclosed by the audit of the basic financial statements, none of which was considered a material weakness.
- No instances of noncompliance material to the financial statements were disclosed during the audit.

Federal Programs:

Internal Control over Major Programs:

- There were no material weaknesses related to internal control over compliance for major projects identified by the audit.
- Type of report issued on compliance for each major program: *Unmodified.*
- Major program identification:
 - CFDA Number 10.760 – Water and Waste Disposal Systems for Rural Communities
- Dollar threshold used to distinguish between Type A and Type B programs was \$300,000.
- The City did not qualify as a low-risk auditee.

B. Financial Statement Findings:

2014-001 Recording of Solid Waste Fees and Utility Taxes

Criteria: Charges for services revenues should be recognized in a consistent and equitable manner in the respective funds where revenues are earned, and interfund activity should be reconciled on a regular basis.

Condition: The City's process for recording operating revenues in the Water and Sewer and Solid Waste funds, and related public service tax revenue in the General fund is inconsistent. Solid waste revenues and general fund utility taxes are initially recorded at the gross amount billed, and all other activity is recorded in the Water and Sewer fund. Cash collections and adjustments must subsequently be allocated between the various funds via journal entry, rather than each being recorded independently in the same manner. Additionally, a significant journal entry was required to correct approximately \$114,000 of net utility revenues (water and sewer, solid waste, and utility taxes) recorded in the improper funds.

Cause: The City's process for processing and recording utility revenues between the three funds is cumbersome and inconsistent, and the above discrepancies were not identified on a timely basis.

Effect: If not reconciled appropriately, revenues and related activity could potentially be misallocated between the Water and Sewer, Solid Waste, and General fund.

Recommendation: Under the current processes, we recommend the revenue and bad debt activity between the three funds with revenue streams on utility bills be reconciled no less than monthly. In the long-term, to improve overall efficiency and effectiveness of the utility billing revenue cycle, we recommend the City establish a system whereby all utility revenue activity is tracked directly in the Water and Sewer, Solid Waste, and General fund.

2014-002 Journal Entry Controls

Criteria: An effective internal control structure over significant accounting transactions, such as journal entries, requires the review and/or authorization of transactions by an individual other than the preparer.

Condition: Under the City's current journal entry process, the Finance Director is responsible for initiating and posting general journal entries in the accounting system, and no formal procedures are in place related to the review and approval of journal entries.

Cause: The City's finance department has limited staffing levels and no policy has previously been established.

Effect: Improper journal entries, whether due to error or fraud, could be entered into the system and go undetected for a substantial period of time.

Recommendation: We recommend the City develop and implement a formal policy over journal entries to address the risk of a single user posting a journal entry without a review being performed by someone other than the preparer. We also recommend a retrospective review be performed of all journal entries on a monthly or other recurring basis by comparing a report of all entries entered into the system to documented entries to ensure all entries are properly documented and approved.

2014-003 Review of Bad Debt and Uncollectible Accounts

Criteria: Generally accepted accounting principles require accounts receivable, net of the allowance for doubtful accounts, to be recorded at the net amount management reasonably expects to collect of the total outstanding amount.

Condition: Significant journal entries in the amounts of approximately \$55,000 and \$14,000 were required to record additional amounts in the allowance for doubtful accounts in the Water and Sewer and Solid Waste funds, respectively.

Cause: As part of our testing over accounts receivable and the allowance for doubtful accounts, we noted a substantial increase in the net receivable balances. After inquiring of management, it was noted a detailed analysis of the allowance account had not been performed, and a substantial portions of the receivables were for old accounts with uncertain collectability. These accounts were not fully covered by the allowance for doubtful accounts already recorded, and journal entries, as outlined above, were required to adjust the allowance to a higher level.

Effect: The absence of a sufficient analysis and adjustment to the allowance could result in a material misstatement of net accounts receivable.

Recommendation: We recommend management perform a detailed analysis of all receivables in all funds at least annually to ensure all allowances for uncollectible amounts are adjusted as necessary to cover any accounts not expected to be collected.

C. Federal Programs Findings and Questioned Costs:

None.

D. Summary Schedule of Prior Audit Findings:

2013-001 Coding of Grants: Corrective action taken.

2013-002 Bank Reconciliation Errors: Corrective action taken.

E. Corrective Action Plan:

See Management's Response to Findings starting on page 62.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Mayor, City Commission, and City Manager,
City of Bunnell, Florida:

Report on Compliance for Each Major Federal Program

We have audited the City of Bunnell, Florida's (the City) compliance with the types of compliance requirements described in the U.S. Office of Management and Budget Circular A-133 *Compliance Supplement* that could have a direct and material effect on each of the City's major federal programs for the year ended September 30, 2014. The City's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City's compliance.

Opinion on Each Major Federal Program

In our opinion, the City complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

- 53 -

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386/257-4100
Fax: 386/255-3261
dab@jmco.com

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352/378-1331
Fax: 352/372-3741
gmv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850/386-6184
Fax: 850/422-2074
tlh@jmco.com

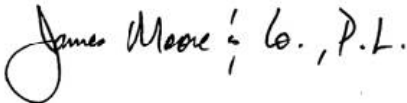
Report on Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program as a basis for designing auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMC Circular A-133. Accordingly, this report is not suitable for any other purpose.



Daytona Beach, Florida
June 24, 2015

INDEPENDENT AUDITORS' 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*

To the Honorable Mayor, City Commission, and City Manager,
City of Bunnell, Florida:

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to the financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bunnell, Florida, (the City) as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 24, 2015.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting (internal control) to determine the 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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as findings 2014-001, 2014-002, and 2014-003, that we consider to be significant deficiencies.

- 55 -

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386/257-4100
Fax: 386/255-3261
dab@jmco.com

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352/378-1331
Fax: 352/372-3741
gmv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850/386-6184
Fax: 850/422-2074
tlh@jmco.com

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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 determination of financial statement amounts. 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*.

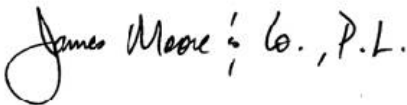
We noted certain matters that we reported to the City Commission and management of the City in a separate letter dated June 24, 2015.

City of Bunnell, Florida's Response to Findings

The City's responses to the findings identified in our audit are described starting on page 62. The City's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial 'J'.

Daytona Beach, Florida
June 24, 2015

**INDEPENDENT AUDITORS' MANAGEMENT LETTER REQUIRED
BY CHAPTER 10.550, RULES OF THE STATE OF FLORIDA
OFFICE OF THE AUDITOR GENERAL**

To the Honorable Mayor, City Commission, and City Manager,
City of Bunnell, Florida:

Report on the Financial Statements

We have audited the basic financial statements of City of Bunnell, Florida (the City), as of and for the fiscal year ended September 30, 2014, and have issued our report thereon dated June 24, 2015.

Auditors' Responsibility

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations*, and Chapter 10.550, Rules of the Florida Auditor General.

Other Reports and Schedule

We have issued our Independent Auditors' Report on Internal Control over Financial Reporting and Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditors' Report on Compliance for Each Major Federal Program and Report on Internal Control over Compliance in Accordance with OMB Circular A-133; Schedule of Findings and Questioned Costs; and Independent Accountants' Examination Report on an examination conducted in accordance with *AICPA Professional Standards*, Section 601, regarding compliance requirements in accordance with Chapter 10.550, Rules of the Auditor General. Disclosures in those reports and schedule, which are dated June 24, 2015, 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 annual financial audit report. No findings or recommendations remain uncorrected from the second preceding fiscal year. The following summarizes the status of prior year findings and recommendations:

Comments 2013-001 through 2013-002– See Schedule of Findings and Questioned Costs.

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 for the primary government of the reporting entity is disclosed in Note 1 of the basic financial statements.

- 57 -

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386/257-4100
Fax: 386/255-3261
dab@jmco.com

5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352/378-1331
Fax: 352/372-3741
gmv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850/386-6184
Fax: 850/422-2074
tlh@jmco.com

Financial Condition

Section 10.554(1)(i)5.a., Rules of the Auditor General, requires that we report the results of our determination as to whether or not the City has met one or more of the conditions described in Section 218.503(1), Florida Statutes, and identification of the specific conditions met. In connection with our audit, we determined that the City 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. It is management's responsibility to monitor the City'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. In connection with these procedures, we noted the following:

2014-004 Unfavorable Financial Condition Rating and Fund Balance Policy – As part of applying financial condition assessment procedures, we noted the City's overall rating – which can be identified as favorable, inconclusive, or unfavorable – to be unfavorable. This rating was primarily a result of a substantial negative trend in fund balance in the City's general fund, where we noted a substantial decrease in recent years, from approximately \$1.7 million at September 30, 2012, to approximately \$536,000 at September 30, 2014. Negative trends were also observed in the general fund with regard to working capital, and in the total net position of governmental activities. We also noted no policy to be in place related to minimum fund balances. To help provide a baseline level in the budgetary process and in an effort to resolve the unfavorable financial condition rating, we recommend the City establish a formal fund balance policy which identifies a minimum fund balance to be carried in the general fund. This is frequently expressed as a percentage of annual recurring revenues or expenditures.

Annual Financial Report

Section 10.554(1)(i)5.b., Rules of the Auditor General, requires that we report the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2014, filed with the Florida Department of Financial Services pursuant to Section 218.32(1)(a), Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 2014. In connection with our audit, we determined that these two reports were in agreement.

Other Matters

Section 10.554(1)(i)2., Rules of the Auditor General, requires that we address in the management letter any recommendations to improve financial management. In connection with our audit, we noted the following recommendations:

2014-005 Pooled Cash Accounting – During our analysis of the City's bank accounts, we noted the City maintains a significant number of separate physical bank accounts for different funds and/or purposes in lieu of a single-account, pooled cash concept. To improve the overall efficiency and effectiveness of cash controls and processes, we recommend the City consider utilizing pooled cash accounting for items not required to be held in separate accounts.

2014-006 Payroll Segregation of Duties – Within the City's payroll system, the Finance Director, Finance Assistant, and Human Resources (HR) Officer each have access rights to enter new employee information and post changes to employee information. Additionally, new information is entered into the system by the HR Officer without a second review. To segregate the HR and payroll functions and minimize the risk of unauthorized changes or errors in payroll data and pay rates, we recommend system records for all new employees be reviewed by a second individual. We also recommend the HR Officer be assigned the sole responsibility of entering pay rates and modifications into the system.

2014-007 Journal Entry Documentation – We noted the majority of the journal entries recorded during the year did not have documentation to support the nature and reasonableness of the respective entry. While a corrective procedure was put into place shortly after year-end whereby all entries have supporting documentation attached in the accounting system, we recommend the City review and update its policies and procedures to require supporting documentation be established and maintained for all journal entries.

2014-008 Tracking of Consumable Inventory – The City has no formal system in place related to the recording and tracking of consumable inventory. For the City’s fuel and any other consumable inventory, we recommend a tracking process be designed and implemented to ensure inventory is properly tracked to minimize the risk of misappropriation and ensure financial records appropriately report the balance of inventory on hand.

2014-009 Capital Asset Inventory – The City has not performed a detailed capital asset inventory in a number of years. To ensure all capital assets are properly recorded and tracked, and all assets disposed of have been properly removed from the City’s financial records, we recommend the City perform a capital asset inventory and establish a formal policy for such procedures to be performed on a periodic basis in the future.

2014-010 Fuel Tax Returns – During our audit, we noted the City has historically not filed fuel tax returns with the state. Fuel tax returns can be filed to receive monies back for gas taxes paid on fuel which the City did not use on roads, but rather for heavy equipment, etc. As this results in no additional cost and could result in certain monies being refunded to the City on a regular basis, we recommend the City institute a process to ensure fuel tax returns are prepared and submitted to the state on a regular basis.

2014-011 Utility Billing Adjustments – Current procedures require all credit memos and utility bill adjustments be approved by a supervisor. During our audit, we noted these procedures and controls have not been consistently followed. To minimize the risk of unauthorized and/or erroneous adjustments posting to customer accounts, we recommend all adjustments to utility accounts be approved by a supervisor or another individual independent of the preparer prior to issuance.

2014-012 Customer Invoicing – We noted certain solid waste customers have occasionally been manually invoiced for one-time services, and these one-time transactions have not been recorded until paid, resulting in tracking and timing issues, as well as an increased risk of misappropriation. We recommend this process be updated to only use automated, system-generated invoices, and, should it remain necessary to occasionally create a manual invoice, for formal procedures to be established related to the creation, approval, and tracking of such invoices.

2014-013 Recording of Net Other Post-Employment Benefits (OPEB) Liability – Prior to the current year, we noted the City did not perform an actuarial valuation and/or record a liability for other post-employment benefits (OPEB) on the City’s financial statements, as is required by the Governmental Accounting Standards Board (GASB). While this was identified by the current finance director and an actuary was engaged in the current year to calculate the liability, we recommend the City and finance personnel continue to stay abreast of future developments in accounting standards to ensure the City is compliant with required changes in accounting and financial reporting.

2014-014 User Access Rights – We recommend a review of user access rights within the accounting system be performed, and unnecessary and/or excessive access rights be limited and correlate with each individual’s responsibilities. During our audit, we noted that the Finance Director, Finance Assistant, and IT Director had unlimited rights and access to the system, including the ability to create new users and change system access levels of existing users. To establish stronger overall controls and limit the potential for unauthorized changes, we recommend full access be given to only one key user and access for other users be limited areas needed to perform their job responsibilities.

2014-015 Tracking of Electronic Funds Transfers – During our audit, we noted the City makes some payments via electronic funds transfer (EFT) in place of physical checks, primarily as a means of increased efficiency. Currently, all such transfers are recorded in the general ledger as journal entries, and no specific tracking mechanism is in place for EFT transactions. Due to the high-risk nature of such transactions and to establish an improved tracking mechanism and audit trail, we recommend all EFT transfers be recorded in the accounting system as an accounts payable check for which a separate numbering sequence can be established.

Section 10.554(1)(i)3., Rules of the Auditor General, requires that we address 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 State granting agencies, the City Commission, management, and others within the City and is not intended to be and should not be used by anyone other than these specified parties.

Daytona Beach, Florida
June 24, 2015

James Moore & Co., P.L.

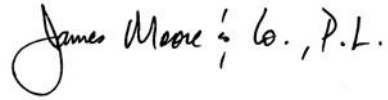
INDEPENDENT ACCOUNTANTS' EXAMINATION REPORT

To the Honorable Mayor, City Commission, and City Manager,
City of Bunnell, Florida

We have examined the City of Bunnell, Florida's (the City) compliance with Section 218.415, Florida Statutes, *Local Government Investment Policies*, for the year ended September 30, 2014. Management is responsible for the City's compliance with those requirements. Our responsibility is to express an opinion on the City's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the City's compliance with specified requirements.

In our opinion, the City of Bunnell, Florida complied, in all material respects, with the aforementioned requirements for the year ended September 30, 2014.



Daytona Beach, Florida
June 24, 2015

- 61 -

121 Executive Circle
Daytona Beach, FL 32114-1180
Telephone: 386/257-4100
Fax: 386/255-3261
dab@jmco.com

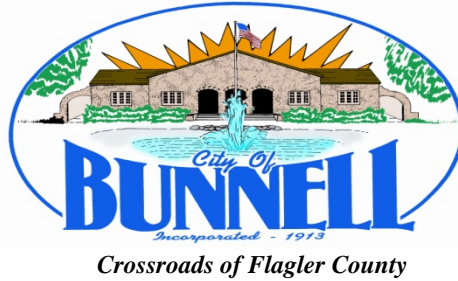
5931 NW 1st Place
Gainesville, FL 32607-2063
Telephone: 352/378-1331
Fax: 352/372-3741
gnv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
Telephone: 850/386-6184
Fax: 850/422-2074
tlh@jmco.com

CATHERINE D. ROBINSON
MAYOR

JOHN ROGERS
VICE-MAYOR

LAWRENCE WILLIAMS
CITY MANAGER



COMMISSIONERS:

ELBERT TUCKER

BILL BAXLEY

BONITA ROBINSON

MANAGEMENT'S RESPONSE TO FINDINGS

June 24, 2015

2014-001 Recording of Solid Waste Fees and Utility Taxes

The City will implement changes to the revenue recorded by the Utility Billing system such that revenues are recorded in the proper fund. In addition monthly reconciliations will be performed.

2014-002 Journal Entry Controls

The City will develop a formal journal entry processing policy that includes a review by someone other than the preparer. Also the City will perform a retrospective review of previous journal entries.

2014-003 Review of Bad Debt and Uncollectible Accounts

The City will perform a comprehensive review of all accounts receivable and prepare a write off of uncollectible accounts. In addition the City will establish a policy to routinely review aged accounts to determine the reasonable amount that is expected to be collected.

2014-004 Unfavorable Financial Condition Rating and Fund Balance Policy

The City will establish a formal fund balance policy. Steps have already been taken in the fiscal year 2015 budget to improve the City's financial condition. Significant budget cuts were enacted. Management is closely monitoring financial activity to affect positive change to the City's fund balance reserves.

2014-005 Pooled Cash Accounting

The City has already started working toward establishing a pooled cash methodology for cash assets.

2014-006 Payroll Segregation of Duties

The City will undertake a comprehensive review of security access to the financial system to ensure segregation of duties such that one person cannot enter a new employee and generate payroll activities. In addition the City will establish additional segregation of duties between the HR and Payroll functions.

The City of Bunnell is an Equal Opportunity Service Provider.

Post Office Box 756 • Bunnell, Florida 32110-0756 • 386-437-7500 • SUN COM 370-7500 • Fax 386-437-7503

www.bunnellcity.us

2014-007 Journal Entry Documentation

As noted the City has already taken steps to ensure documentation for journal entries are attached on-line to the respective entry. The requirement to include adequate documentation will be included in the journal entry processing policy being developed for comment 2014-002.

2014-008 Tracking of Consumable Inventory

The City will implement a system to track consumable inventories.

2014-009 Fixed Asset Inventory

The City will perform a fixed asset inventory and develop a formal policy to routinely perform the fixed asset inventory.

2014-010 Fuel Tax Return

The City will begin filing fuel tax returns.

2014-011 Utility Billing Adjustments

The City will develop a formal policy for utility billing adjustments that includes a review independent of the preparer. In addition a routine report of adjustments made will be reviewed by the City Manager.

2014-012 Customer Invoicing

All future solid waste invoices will be issued through the Utility Billing System.

2014-013 Recording of Net Other Post-Employment benefits (OPEB) Liability

The City will provide Executive and Financial Management with training opportunities to ensure future Governmental Accounting Standards Board (GASB) and other requirements are identified for implementation by the City.

2014-014 User Access Rights

The City will complete a comprehensive review of all financial system user security rights and limit full system access to the IT Director. Additional restrictions and limitations will be place on users based on their job functions and a review of the best practices for internal control.

2014-015 Tracking of Electronic Funds Transfers

The City will implement processing Electronic Funds Transfers payments through the Accounts Payable system.



Larry Williams
City Manager





City of Bunnell, Florida
Agenda Item No. C-4.

Document Date:	7/2/2014	Amount: \$
Department:	City Manager - Larry Williams	Account #:
Subject:	Seeking approval for an Employee Recognition Program to begin October 1, 2016	
Attachments: <i>Please number items as they will appear on the agenda.</i>	Employee Recognition Plan	
Agenda Section:	C. Consent Agenda	
Summary/Highlights: Introducing an Employee Recognition Program based on years of service.		
Background: Recognize the need to have a program that would recognize employees who have had sustainability with the City.		
Staff Recommendation: Approve Employee Recognition Plan Program		
City Attorney Review: N/A		
Finance Department Review/Recommendation: Recommend approval. Each recognized employee's department would fund awards.		
Approver Name:	Approval Status:	Date:
Stella Gurnee, Finance Director	Approved	7/1/2015
Sandra Bolser, CMC, City Clerk	Approved for the 2015 07 13 Agenda	7/1/2015

EMPLOYEE RECOGNITION

5, 10, 15, 20 YEARS ETC.

RECOMMENDATION: IN RECOGNITION OF EMPLOYEE SUSTAINABILITY AND EMPLOYEE ACHIEVEMENT THERE SHALL BE AN ANNUAL EMPLOYEE LUNCHEON CATERED BY A LOCAL BUNNELL BUSINESS. EMPLOYEE'S WHO HAVE ACHIEVED A 5 YEAR PLATEAU IN THEIR TENURE WITH THE CITY SHALL BE INVITED AS WELL AS THE MAYOR, COMMISSIONERS, THE CITY MANAGER AND THE EMPLOYEE'S SUPERVISOR.

EMPLOYEE SHALL BE PRESENTED WITH EITHER A MONETARY BONUS OR A GIFT CARD TO WAL-MART, TARGET, PUBLIX ETC. (MAYBE ASK THE EMPLOYEE WHICH THEY WOULD PREFER) TO BE DETERMINED BY THE CITY MANAGER.

5 YEARS: \$25.00

10 YEARS: \$ 50.00

15 YEARS: \$ 75.00

20YEARS: \$ 100.00

25 YEARS: \$125.00

30 YEARS: \$150.00

35 YEARS: \$175.00

40 YEARS: \$200.00

CAP OFF BONUS AT \$200.00

ALL MONIES FOR THE LUNCHEON AND BONUSES WILL COME FROM THE INDIVIDUAL DEPARTMENTAL BUDGET OF THE EMPLOYEE.

Griff Anderson: 15 years \$75.00

Mick Cuthbertson: 10 years \$50.00

Armando DeOliveira: 8 years \$25.00

Bill Green: 6 years \$25.00

Christine Hancock: 6 years \$25.00

Ken Harris: 8 years \$25.00

Darrell Jones: 5 years \$25.00

Ronnie Jones: 5 years \$25.00

Laura Kaylor: 9 years \$25.00

Perry Mitrano: 5 years \$25.00

Matt Mortimer: 10 years \$50.00

Chet Turner: 20 years \$100.00

Chris Wolfle 7 years \$25.00

Total in Gift cards for first recognition year: \$500.00



City of Bunnell, Florida
Agenda Item No. E-1

Document Date:	6/17/2015	Amount:	
Department:	Community Development Department	Account #:	
Subject:	Ordinance 2015-07 Voluntarily Annexing ±5.0 Acres of Property located in Unincorporated Flagler County. – First Reading		
Attachments: <i>Please number items as they will appear on the agenda.</i>	1. Proposed Ordinance. 2. Location Map.		
Agenda Section:	E. Ordinance		
Summary/Highlights: This is a request to voluntarily annex ±5.0 acres of property located in Unincorporated Flagler County.			
Background: The applicants, David and Cindy Rainey, are the owners of approximately 5 acres of property which are currently located in Unincorporated Flagler County. The property is located south of East Twin Lakes Road and west of US 1 South. The property currently has the Flagler County land use designation of Residential Low Density Rural Estate and the Flagler County zoning designation of R-1, Rural Residential District. The property is contiguous to the City along the eastern property line. At this time, the property is vacant. The applicant can further explain the nature this request.			
Staff Recommendation: Approval of Ordinance 2015-07 Voluntarily Annexing ±5.0 Acres of Property located in Unincorporated Flagler County. – First Reading			
City Attorney Review: Reviewed and approved.			
Approver Name:	Approval Status:	Date:	
Sandra Bolser, CMC, City Clerk	Approved for the 2015 07 13 Agenda	7/2/2015	

ORDINANCE 2015-07

AN ORDINANCE OF THE CITY OF BUNNELL, FLORIDA, ANNEXING BY VOLUNTARY PETITION CERTAIN REAL PROPERTY OWNED BY DAVID AND CINDY RAINEY (GENERALLY TAX PARCEL IDENTIFICATION NUMBER 21-13-31-0650-000D0-0051) LOCATED CONTIGUOUS TO THE CITY OF BUNNELL IN ACCORDANCE WITH THE VOLUNTARY ANNEXATION PROVISIONS OF SECTION 171.044, FLORIDA STATUTES, AND OTHER CONTROLLING LAW; REDEFINING THE BOUNDARIES OF THE CITY OF BUNNELL TO INCLUDE SAID PROPERTY; PROVIDING FOR FINDINGS; PROVIDING FOR CONDITIONS; DIRECTING THE CITY CLERK TO RECORD THE ORDINANCE WITH THE CLERK OF THE CIRCUIT COURT, WITH THE CHIEF ADMINISTRATIVE OFFICE OF FLAGLER COUNTY AND WITH THE DEPARTMENT OF STATE; PROVIDING FOR LEGAL DESCRIPTION AND A MAP; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; PROVIDING FOR SEVERABILITY; PROVIDING FOR NON-CODIFICATION AND THE TAKING OF ADMINISTRATIVE ACTIONS AND PROVIDING FOR AN EFFECTIVE DATE.

Whereas, David and Cindy Rainey are hereby determined to be the fee simple title owners of the real property described below; and

Whereas, David and Cindy Rainey petitioned, pursuant to Section 171.044, *Florida Statutes*, for voluntary annexation of said property into the municipal limits of the City of Bunnell which property totals approximately 5 acres in size and is addressed as 80 East Twin Lakes Road; and

Whereas, David and Cindy Rainey are the fee simple title owners of the property being described by Tax Identification Parcel Number as follows:

Tax Identification Parcel Number	Owner
21-13-31-0650-000D0-0051	David and Cindy Rainey

; and

Whereas, City staff, on June 18, 2015, have reviewed and recommended approval of the annexation of said properties to the City Commission of the City of Bunnell and has accomplished all actions required under the *Code of Ordinances of the City of Bunnell* and State law; and

Whereas, the City Commission, upon the recommendation of City staff and the City Attorney, has determined that all of the property which is proposed to be annexed into the City of Bunnell is within an unincorporated area of Flagler County, is reasonably compact and contiguous to the corporate areas of the City of Bunnell, Florida and it is further determined that the annexation of said property will not result in the creation of any enclave, and it is further determined that the

property otherwise fully complies with the requirements of State law; and

Whereas, the City Commission of the City of Bunnell, Florida has taken all actions in accordance with the requirements and procedures mandated by State law; and

Whereas, the City Commission of the City of Bunnell, Florida hereby determines that it is to the advantage of the City of Bunnell and in the best interests of the citizens of the City of Bunnell to annex the afore described property; and

Whereas, the provisions of Section 166.031(3), *Florida Statutes*, provide that a municipality may, by ordinance and without referendum, redefine its boundaries to include only those lands previously annexed and shall file said redefinition with the Florida Department of State; and

Whereas, the provisions of Section 171.091, *Florida Statutes*, provide as follows:

Recording.—Any change in the municipal boundaries through annexation or contraction shall revise the charter boundary article and shall be filed as a revision of the charter with the Department of State within 30 days. A copy of such revision must be submitted to the Office of Economic and Demographic Research along with a statement specifying the population census effect and the affected land area.

; and

Whereas, the metes and bounds legal description and the map attached hereto Exhibits “A” and “B” shows, describes, and depicts the property which is hereby annexed into the City of Bunnell.

NOW, THEREFORE, BE IT ENACTED BY THE CITY COMMISSION OF THE CITY OF BUNNELL, FLORIDA, AS FOLLOWS:

Section 1. Legislative and Administrative Findings/Annexation of Properties.

(a) The recitals set forth above in the “whereas clauses” are hereby adopted as legislative findings of the City Commission of the City of Bunnell.

(b) The property that is the subject of this Ordinance consists of the following parcels of land assigned the Tax Identification Parcel Numbers set forth above and being specifically described in Exhibits “A” and “B”, said properties being situated in Flagler County, Florida, and said properties are hereby annexed into and are hereby made a part of the City of Bunnell, Florida pursuant to the voluntary annexation provisions of Section 171.044, *Florida Statutes*, and other controlling law.

Section 2. Effect of Annexation.

Upon this Ordinance becoming effective, the property owners of the said property shall be entitled to all the rights and privileges and immunities as are from time-to-time granted to property owners of the City of Bunnell, Florida as further provided in Chapter 171, *Florida Statutes*, and shall further be subject to the responsibilities of ownership as may from time-to-time be determined by the governing authority of the City of Bunnell, Florida and the provisions of said Chapter 171, *Florida Statutes*.

Section 3. Administrative Actions.

(a) Within seven (7) days of the adoption of this Ordinance, the City Clerk shall file a copy of said Ordinance with the Clerk of the Court (Land Records/Recording), with the Chief Administrative Officer of Flagler County (the County Manager), with the Florida Department of State, and with such other agencies and entities as may be required by law or otherwise desirable.

(b) The City Manager, or designees within City management staff, shall ensure that the property annexed by this Ordinance is incorporated into the *City of Bunnell Comprehensive Plan*, the Official Zoning Map of the City of Bunnell in an expeditious manner and the map of the City Limits of the City of Bunnell.

(c) The City Manager, or designees, are hereby authorized and directed to legally describe and map the existing City Limits of the City of Bunnell and to take any and all appropriate actions or propose actions to the City Commission as may be authorized in accordance with controlling law.

Section 4. Conflicts.

All ordinances or part of ordinances in conflict with this Ordinance are hereby repealed.

Section 5. Severability.

If any section, sentence, phrase, word, or portion of this Ordinance is determined to be invalid, unlawful or unconstitutional, said determination shall not be held to invalidate or impair the validity, force or effect of any other section, sentence, phrase, word, or portion of this Ordinance not otherwise to be invalid, unlawful, or unconstitutional.

Section 6. Codification.

The provisions of this Ordinance shall not be codified, but the annexed property shall be incorporated and included in all appropriate maps of the City Limits of the City of Bunnell by the City Manager, or designee(s), and the City Manager, or designee(s), is/are hereby directed to take any and all appropriate actions relative to the land use planning documents of the City pertaining to the property annexed pursuant to this Ordinance.

Section 7. Effective Date.

This Ordinance shall take effect immediately upon passage and adoption.

First Reading: 13th day of July 2015.

Second and Final Reading: adopted on this _____ day of _____ 2015.

CITY COMMISSION, City of Bunnell, Florida.

By: _____ Date _____
Catherine D. Robinson, Mayor

Approved for form and content by:

_____ Date _____
Wade Vose, City Attorney

Attest:

_____ Date _____
Sandra Bolser, City Clerk

Seal:

Exhibit "A"

LEGAL DESCRIPTION

THE WEST ½ OF TRACT 5, BLOCK "D", BUNNELL DEVELOPMENT COMPANY'S SUBDIVISION OF SECTION 21, TOWNSHIP 13 SOUTH, RANGE 31 EAST, A SUBDIVISION AS RECORDED IN PLAT BOOK 1, PAGE 1, OF THE PUBLIC RECORDS OF FLAGLER COUNTY, FLORIDA.

PARCEL CONTAINS 5.0 ACRES MORE OR LESS.

SUBJECT TO AND RESERVING TO GRANTOR, HIS HEIRS SUCCESSORS AND ASSIGNS AN EASEMENT FOR INGRESS, EGRESS, DRAINAGE AND UTILITIES (FPL) OVER AND UPON THE WESTERLY 25 FEET OF THE AFOREDESCRIBED TRACT 5, BLOCK "D".

TOGETHER WITH AND SUBJECT TO AN EASEMENT 50 FEET IN WIDTH, BEING 25 FEET EACH SIDE OF THE CENTER LINE OF SECTION 21, ALSO BEING THE SOUTH LINE OF TRACTS 8, 9, 10 AND 12, BLOCK "A" AND ALSO BEING THE NORTH LINE OF TRACTS 5, 4, 3 AND 2, BLOCK "D", OF THE AFOREMENTIONED BUNNELL DEVELOPMENT COMPANY'S SUBDIVISION OF SECTION 21, TOWNSHIP 13 SOUTH, RANGE 31 EAST ALONG TWIN LAKES ROAD FOR INGRESS, EGRESS, DRAINAGE AND UTILITIES (FPL). SAID EASEMENT ALSO BEING RESERVED TO THE GRANTOR, HIS HEIRS, SUCCESSORS AND ASSIGNS.

TOGETHER WITH AND SUBJECT TO THOSE EASEMENTS AS RECORDED IN SAID SUBDIVISION BEING 15 FEET EACH SIDE ALONG THE SECTION LINES AND HALF SECTION LINES OF THE BUNNELL DEVELOPMENT COMPANY'S SUBDIVISION OF SECTION 21, AND TOGETHER WITH THAT EASEMENT AS PREPARED BY EFRID SURVEYING GROUP FROM COUNTY ROAD 200 SOUTHWARD ALONG COUNTY ROAD 207 TO AND BEYOND THE SOUTH LINE OF TRACT 12, BLOCK "B", BUNNELL DEVELOPMENT COMPANY'S SUBDIVISION.

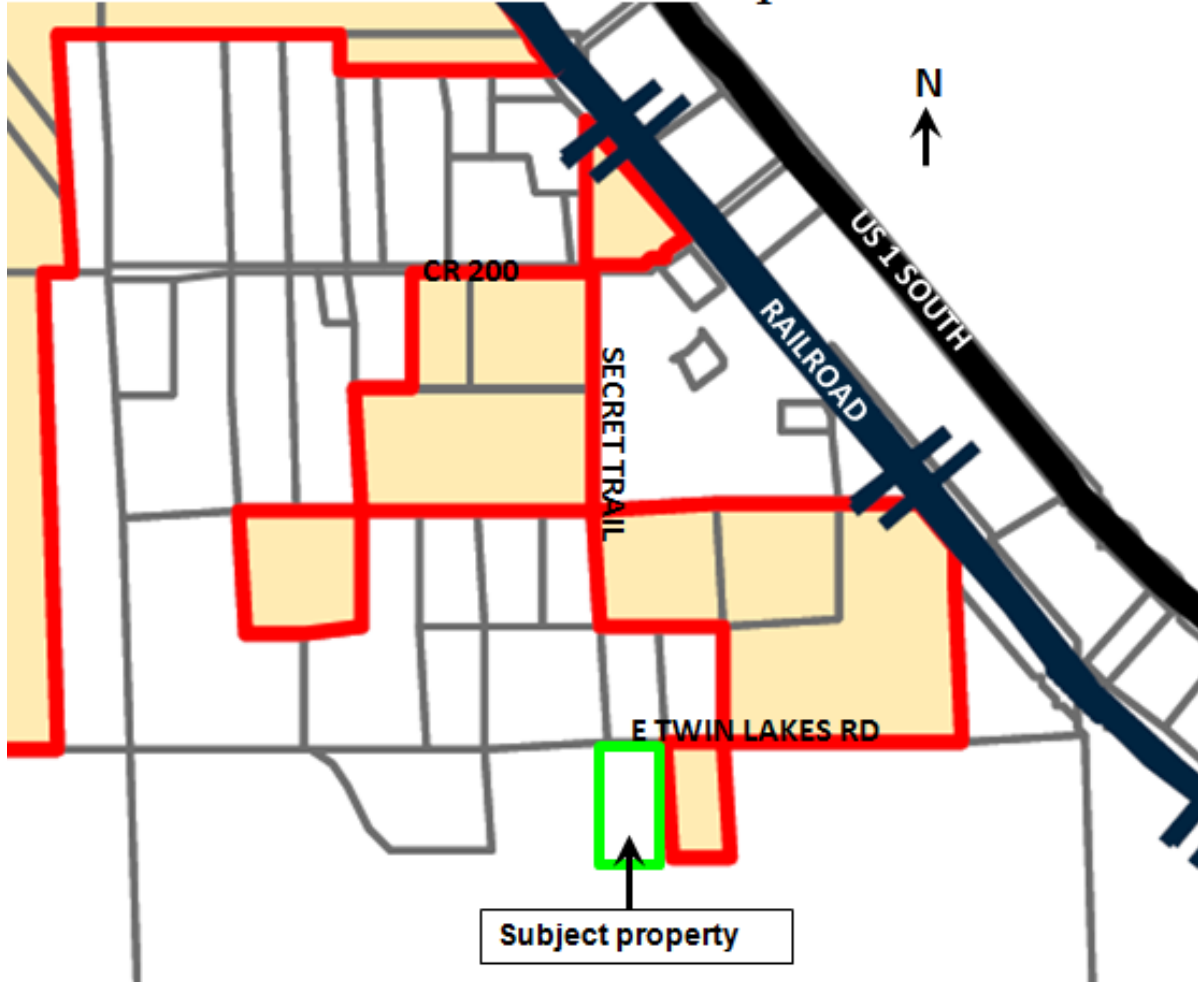
A 100 FOOT EASEMENT FOR INGRESS, EGRESS AND UTILITIES AND BEING A PART OF BUNNELL DEVELOPMENT COMPANY SUBDIVISION AS RECORDED IN MAP BOOK 1, PAGE 1 AND A PART OF THE MAP OF FAVORETTA SUBDIVISION AS RECORDED IN MAP BOOK 1, PAGE 5, ALL IN SECTION 21, TOWNSHIP 13 SOUTH, RANGE 31 EAST, FLAGLER COUNTY, FLORIDA AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT THE NORTHWEST CORNER OF THE NORTHEAST ¼ OF SAID SECTION 21 ALSO BEING THE NORTHWEST CORNER OF BLOCK "A" OF BUNNELL DEVELOPMENT COMPANY SUBDIVISION OF SAID SECTION 21; THENCE RUN S 89°31'44" E, 326.42 FEET ALONG SAID NORTH LINE OF BLOCK "A" AND ALONG SAID NORTH LINE OF THE AFORESAID NORTHEAST ¼ OF SECTION 21 TO THE CENTER LINE OF THE FOLLOWING DESCRIBED SAID 100 FOOT EASEMENT AND

THE POINT OF BEGINNING; THENCE S 21°44'00" W ALONG SAID CENTER LINE, 673.01 FEET TO THE POINT OF A CURVE, CONCAVE TO THE SOUTHEAST AND HAVING A RADIUS OF 536.00 FEET; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 22°42'20" A ARC DISTANCE OF 212.41 FEET TO THE POINT OF TANGENT OF SAID CURVE; THENCE RUN S 00°58'20" E, 1550.05 FEET TO THE POINT OF CURVE, CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 244.10 FEET; THENCE RUN SOUTHWEST ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 91°22'02" A ARC DISTANCE OF 389.26 FEET TO THE POINT OF TANGENT OF SAID CURVE; THENCE N 89°36'18" W, 315 FEET TO THE POINT OF A CURVE CONCAVE TO THE SOUTHEAST AND HAVING A RADIUS OF 630.00 FEET; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 66°16'11" A ARC DISTANCE OF 728.67 FEET TO THE POINT OF REVERSE CURVE CONCAVE TO THE NORTHWEST AND HAVING A RADIUS OF 402.58 FEET; THENCE RUN SOUTHWESTERLY ALONG SAID CURVE THROUGH A CENTRAL ANGLE OF 57°48'05" A ARC DISTANCE OF 406.13 FEET TO THE TANGENCY OF SAID CURVE AND THE TERMINATION OF SAID 100 FOOT CENTERLINE EASEMENT.

EXHIBIT "B"

LOCATION MAP



CATHERINE D. ROBINSON
MAYOR

JOHN ROGERS
VICE-MAYOR

LAWRENCE WILLIAMS
CITY MANAGER



COMMISSIONERS:

ELBERT TUCKER

BILL BAXLEY

BONITA ROBINSON

June 25, 2015

Flagler County Board of Commissioners
Attention: Craig Coffey, County Administrator
1769 East Moody Boulevard
Building 2, Suite 302
Bunnell, Florida 32110

Subject: Notice of Public Hearing for City of Bunnell Ordinance 2015-07 Voluntary Annexation

Dear Mr. Coffey:

In accordance with Florida Statute legal procedures, enclosed is a copy of the Notice of Public Hearing for City of Bunnell Ordinance No. 2015-07, Voluntary Annexation of Rainey property located on East Twin Lakes Road. Please provide to the Flagler County Board of County Commissioners.

Regards,

Dan Davis, MMC
Deputy City Clerk

Attachment

Acknowledgement of Receipt by Flagler County

Date: _____

Name: _____

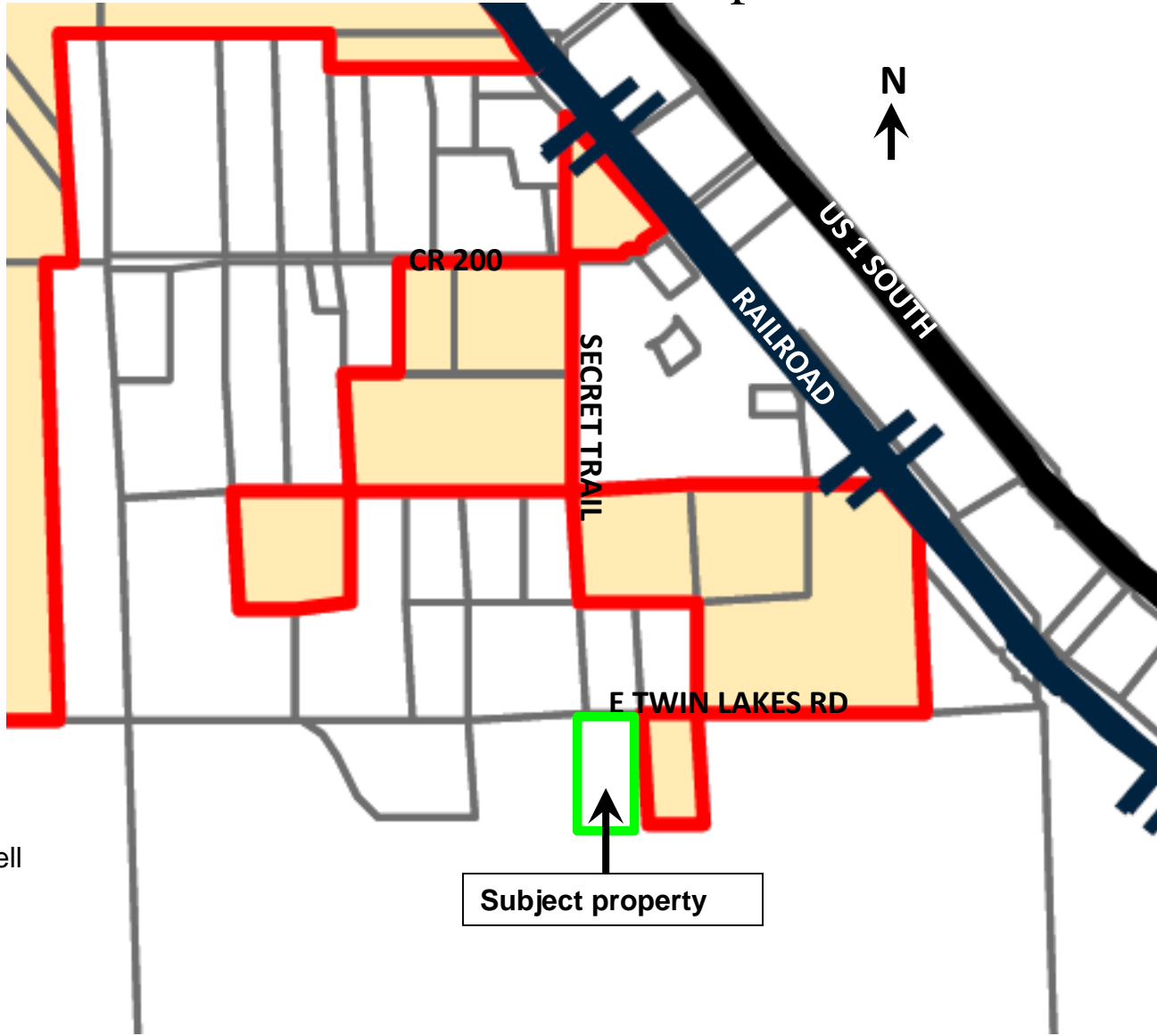
Signature: _____

The City of Bunnell is an Equal Opportunity Service Provider.


Post Office Box 756• Bunnell, Florida 32110-0756• 386-437-7500• Fax 386-437-7503

www.bunnellcity.us

Rainey Voluntary Annexation- Location Map



LEGEND:

 City of Bunnell
Boundary

 Subject property

Rainey Voluntary Annexation- Advertisement Map





**City of Bunnell, Florida
Agenda Item No. F-1.**

Document Date:	6/30/2015	Amount: N/A
Department:	Community Development Department	Account #: N/A
Subject:	Resolution 2015-23 modifying the traffic pattern on Canakaris Street for new Sheriff's Headquarters	
Attachments: <i>Please number items as they will appear on the agenda.</i>	<ol style="list-style-type: none"> 1. Resolution 2. Map showing proposed changes. 3. Letter from Mark Ferraz 	
Agenda Section:	H. New Business	
Summary/Highlights: This is a request to re route two sections of Canakaris Street for the new Sheriff Headquarters.		
Background: Flagler County has requested changes to the traffic pattern on Canakaris Street to accommodate the anticipated traffic flow for the new Sherriff's Headquarters. It is also designed to enhance security of the site. The proposed changes are as follows: <ol style="list-style-type: none"> 1. Closing to traffic a 13 foot section of Canakaris Street just east of Hospital Drive. (Shown in red on the attached map.) 2. Making a section of Canakaris Street just west of Hospital Drive one way to South Chapel. (Shown on map) All costs associated with this initiative will be borne by the County. No adjacent property owner's access to their property will be impacted. Initially city staff understood Flagler County wanted the city to vacate the area listed in item number 1 above, so it was presented to the Planning, Zoning and Appeals Board as an Ordinance at its June 2015 meeting. The Planning Zoning and Appeals Board recommended denial of that Ordinance. Since then, in discussions with County staff, it was determined there was no desire to vacate that portion of Canakaris Street, but the County is still requesting these re routes. An Ordinance is no longer required since no city right of way is proposed to be vacated.		
Staff Recommendation: Approval of Resolution 2015-23 Modifying the traffic pattern on Canakaris Street for new Sheriff's Headquarters.		
City Attorney Review: Reviewed and approved by the attorney.		
Approver Name:	Approval Status:	Date:
Sandra Bolser, CMC, City Clerk	Approved for the 2015 07 13 Agenda	6/30/2015

RESOLUTION 2015-23

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BUNNELL, FLORIDA, MODIFYING THE TRAFFIC PATTERN ON CANAKARIS STREET; CLOSING TO TRAFFIC A 13-FOOT SECTION OF CANAKARIS STREET JUST EAST OF HOSPITAL DRIVE; DESIGNATING AS ONE-WAY A SECTION OF CANAKARIS STREET JUST WEST OF HOSPITAL DRIVE TO SOUTH CHAPEL STREET; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, Ch. 166, F.S., the Municipal Home Rule Powers Act, grants to municipalities broad home rule powers; and

WHEREAS, under this broad grant of powers, the City of Bunnell has the power and authority to regulate the traffic patterns upon its roads; and

WHEREAS, Flagler County has requested changes to the traffic pattern on Canakariss Street to accommodate the anticipated traffic flow for the new Flagler County Sheriff's Office headquarters; and

WHEREAS, Flagler County and the Flagler County Sheriff's Office have indicated that such requested changes are also designed to enhance the security of the site of the new Sheriff's Office headquarters; and

WHEREAS, Flagler County has agreed to bear all costs associated with implementing the requested changes to the traffic pattern on Canakariss Street as part of their development and construction of the new Sheriff's Office headquarters; and

WHEREAS, no adjacent property owner's legal access to his or her property will be impacted by the changes to traffic pattern requested by Flagler County.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BUNNELL, FLORIDA, AS FOLLOWS:

SECTION 1. CLOSURE TO TRAFFIC OF PORTION OF CANAKARIS STREET. The 13-foot section of Canakariss Street just east of Hospital Drive, as denoted by the red-colored portion of the sketch attached hereto as Exhibit "A," is hereby closed to traffic.

SECTION 2. DESIGNATION OF PORTION OF CANAKARIS STREET AS ONE-WAY. That portion of Canakariss Street, running from just west of Hospital Drive to South Chapel Drive, is hereby declared to be one-way, with traffic running from east to west.

SECTION 3. SEVERABILITY. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

SECTION 4. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption by the City Commission.

DULY ADOPTED by the City Commission of the City of Bunnell, Florida, on the 13th day of July 2015.

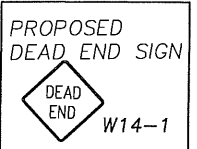
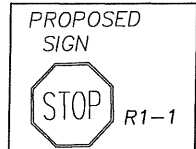
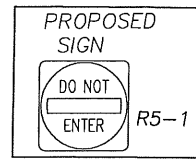
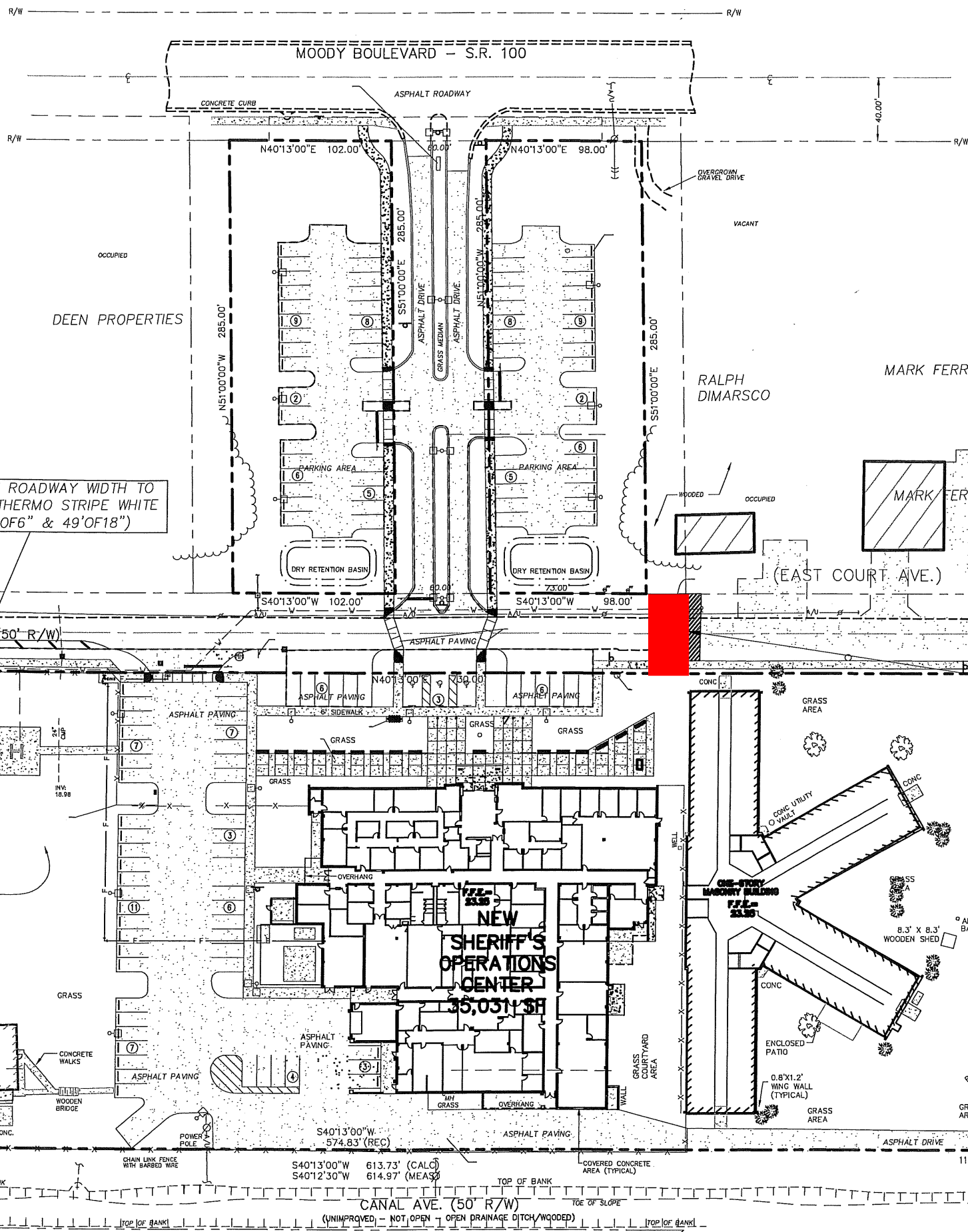
Catherine D. Robinson, Mayor

ATTEST:

Sandra Bolser, City Clerk

Approved as to form and legality for use
and reliance by the City of Bunnell, Florida

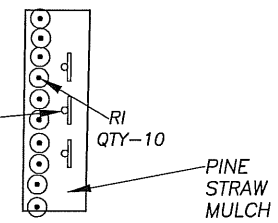
Wade C. Vose, City Attorney



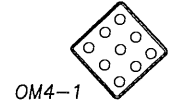
24" WHITE THERMOPLASTIC STOP BAR 14' LONG

DECREASE ROADWAY WIDTH TO 14' WITH THERMO STRIPE WHITE GORE (317'0F6" & 49'0F18")

13'x20' PAVEMENT AREA REMOVE AND REPLACE WITH TOPSOIL AND PLANTS, EXISTING SIDEWALK TO REMAIN



PROPOSED OBJECT MARKER SIGN EMBEDMENT/FOOTING, AND LOCATION SHALL BE PER FDOT INDEX No. 11860, 11861, & 17349. (QTY 3) 6' C-C, 5' MOUNTING HEIGHT.



RI-Rhaphiolepis indica—3' O.C.—3 gal. Indian Hawthorn

REFER TO LANDSCAPE DETAILS SHEET LA2 FOR SUPPLEMENT INFORMATION.

COUNTY SHERIFFS OPERATION CENTER
 #901-SR100, EAST MOODY BLVD
 BUNNELL EXHIBIT "A"

Mark Ferraz
103 Dr. Carter Blvd, Bunnell, FL, 32110

Re: Proposed Closing of Canakaris Ave. Bunnell:

Dear Sirs:

Further to only recently hearing about the proposed closing of Canakaris Ave. My thoughts against going ahead with the closure is as follows.

As Canakaris runs off of Dr Carter it is vital that this artery be kept open to improve the flow of traffic which is well used at present. You have one of the largest employer's in Bunnell, (Nursing Facility) at the end of Carter Blvd along with the County's Health Dept and other Department such as the Birth & death Certificate registrations and other private housing, medical offices and businesses. The only turn around areas that semi-trucks have at present is Canakaris Ave.

Anyone that has tried to get access to Hwy 100 from Dr. Carter at peak traffic times knows how frustration this can be. There are often times that the traffic is backed up beyond Canakaris Ave. forcing many drivers to take Canakaris as an exit, and I myself very often use this means of exit to get to US1 and 100.

In my opinion the closing off of Canakaris would just add to the congestion experienced on Dr. Carter Blvd and would also isolate the Sherriffs Office from easy access by the Public. To truly understand the need to keep Canakaris open would be to install a vehicle road counter to ascertain whether closing or keeping Canakaris open is warranted. These Streets are one of the busiest in Bunnell and closing Canakaris will only increase the traffic trying to enter and exit Dr. Carter Blvd. I remain

Sincerely,



Mark Ferraz

Adjacent Business and Property Owner.

RECEIVED
JUN 16 2015

6-16-15



City of Bunnell, Florida
Agenda Item No. F-2

Document Date:	6/30/2015	Amount: N/A
Department:	Community Development Department	Account #: N/A
Subject:	Resolution 2015-24 Dollar General Easement Release	
Attachments: <i>Please number items as they will appear on the agenda.</i>	<ol style="list-style-type: none">1. Resolution2. Exhibit A Map3. Exhibit B Release Document4. First page of Daytona North Plat5. Letter from FPL6. Letter from Brighthouse7. Letter from ATT	
Agenda Section:	H. New Business	
Summary/Highlights: This is a request to vacate two easements so Dollar General can build a new store on CR305.		
Background: Dollar General purchased 3 lots for their new store. Each lot has a “blanket” utility easement on all four sides of each lot. In order to build the store, the easements between the lots need to be eliminated. The easements running along CR305 will remain, as well as the easements running along the back of the properties. So if in the future an easement is needed for a utility, there will still be several available.		
Staff Recommendation: Approval of Resolution 2015-24 Dollar General Easement Release.		
City Attorney Review: Reviewed and approved by the attorney.		
Approver Name:	Approval Status:	Date:
Sandra Bolser, CMC. City Clerk	Approved for the 2015 07 13 Agenda	7/1/2015

RESOLUTION 2015-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF BUNNELL, FLORIDA, RELEASING AND TERMINATING EASEMENTS LYING WITHIN LOTS 36, 37 AND 38, BLOCK 128, CITY OF BUNNELL, MAP BOOK 10, PAGE 15, PUBLIC RECORDS OF FLAGLER COUNTY COUNTY, FLORIDA; PROVIDING FOR CONFLICTS, PROVIDING FOR SEVERABILITY; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Bunnell ("City") previously retained various easements lying within Lots 36, 37 and 38, Block 128, Daytona North, City of Bunnell, Map Book 10, Pages 1-15 ("Plat"), Public Records of Flagler County, Florida, a sketch of said easements being attached as Exhibit "A"; and

WHEREAS, the owner of such lots has requested that the easements interior to the set of lots be released and terminated to facilitate development of the lots; and

WHEREAS, the owners of such lots has received from Florida Power & Light Company, AT&T, and Brighthouse Networks, written confirmation that none of those utilities has any objection to the release and termination of such easements, and has provided written evidence of such confirmation to the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF BUNNELL, FLORIDA, AS FOLLOWS:

SECTION 1. RELEASE AND TERMINATION OF EASEMENTS. The City hereby terminates and releases the following described easements, to wit:

Ten (10) foot blanket easements (5 feet on each side of boundary lines) along and parallel with the boundary lines shared between Lot 36 and 37 and along and parallel the boundary lines shared between Lot 37 and 38, which easements were previously granted on the Plat.

SECTION 2. AUTHORIZATION TO EXECUTE. The Mayor is hereby designated and authorized to execute such documents as are necessary to effectuate the above-referenced release and termination of the easements on behalf of the City of Bunnell, Florida, including but not limited to the Release and Termination of Easements attached hereto as Exhibit "B".

SECTION 3. SEVERABILITY. If any section or portion of a section of this Resolution proves to be invalid, unlawful, or unconstitutional, it shall not be held to invalidate or impair the validity, force, or effect of any other section or part of this Resolution.

SECTION 4. CONFLICTS. All resolutions or parts of resolutions in conflict with any of the provisions of this Resolution are hereby repealed.

SECTION 5. EFFECTIVE DATE. This Resolution shall take effect immediately upon adoption by the City Commission.

DULY ADOPTED by the City Commission of the City of Bunnell, Florida, on the 13th day of July 2015.

Catherine D. Robinson, Mayor

ATTEST:

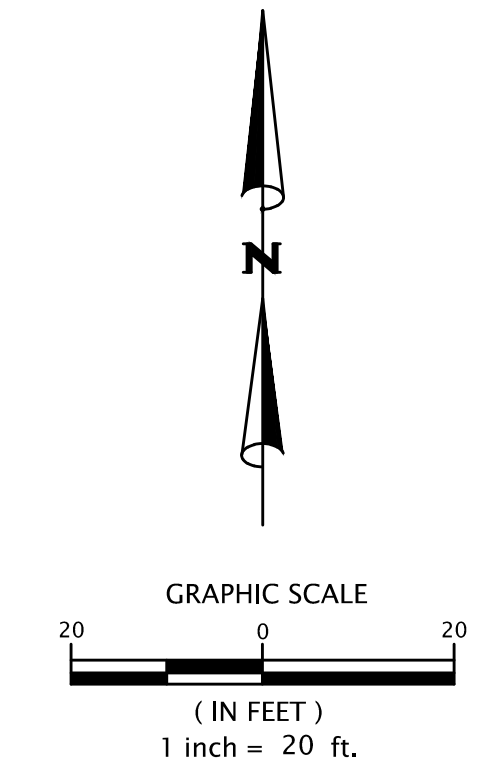
Sandra Bolser, City Clerk

Approved as to form and legality for use
and reliance by the City of Bunnell, Florida

Wade C. Vose, City Attorney

PROPERTY DESCRIPTION

LOTS 36, 37, AND 38, BLOCK 128, DAYTONA NORTH, A SUBDIVISION ACCORDING TO THE PLAT OR MAP THEREOF DESCRIBED IN PLAT BOOK 10, PAGES 1-15, PUBLIC RECORDS OF FLAGLER COUNTY, FLORIDA.
 PARCEL ID NOS:
 13-12-28-1800-01280-0360
 13-12-28-1800-01280-0370
 13-12-28-01280-0380.



LEGEND

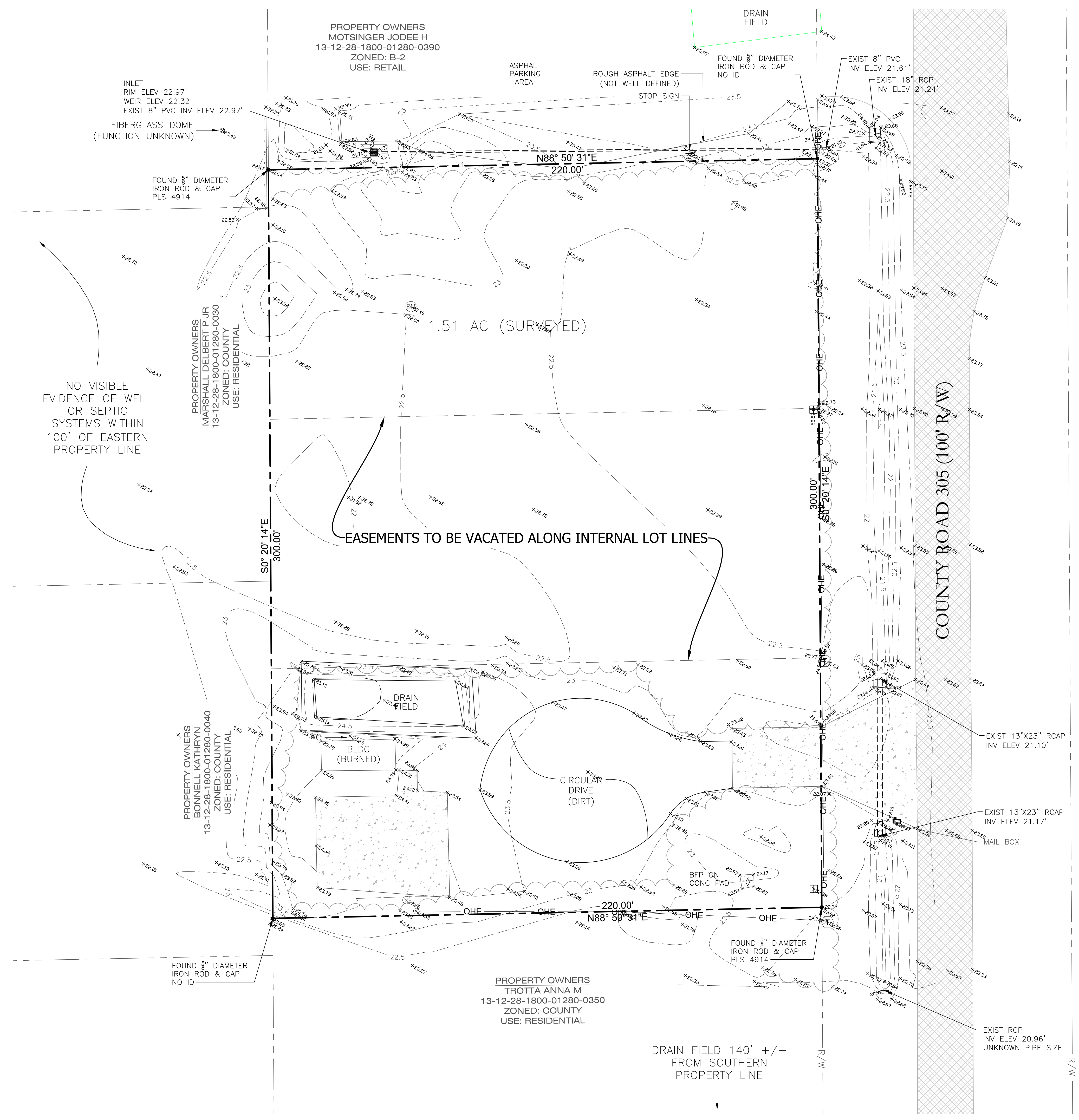
- OHE—OHE— Existing Overhead Utility & Utility Pole
- Existing Telephone Line
- Existing Fence Line
- Property Line
- - - Adjacent Property Owner Line
- - - Ex. Easement Line
- - - Existing 1 Foot Contour
- - - Existing 5 Foot Contour
- - - Proposed Easement Line
- ⊙ Existing Storm Manhole
- ⊕ Existing Fire Hydrant
- ⊕ Existing Water Meter
- ⊕ Existing Light Pole
- ⊕ Existing Power Pole
- Existing Paving
- Existing Concrete
- Existing Gravel

UTILITY INFORMATION	
CONTRACTOR SHALL HAVE ALL EXISTING BURIED UTILITIES "LINE SPOTTED" BY CALLING SUNSHINE 811 OR BY CONTACTING LOCAL UTILITY COMPANIES	
TELEPHONE:	AT&T
ELECTRICAL:	FLORIDA POWER & LIGHT COMPANY 1601 S PALMETTO AVE SOUTH DAYTONA, FL 32119 1-800-226-3546

SURVEY PROVIDED BY:

KUHAR
 SURVEYING AND MAPPING, LLC
 12 OCEAN GROVE DRIVE, ORMOND BEACH, FL 32776
 386-285-8031 - www.kuharsurveying.com

EXHIBIT A
 APPROX. 1.51 ACRES
 1100 COUNTY ROAD 305
 BUNNELL, FL 32110



PROPERTY OWNERS
 MOTSINGER JODEE H
 13-12-28-1800-01280-0390
 ZONED: B-2
 USE: RETAIL

PROPERTY OWNERS
 MARSHALL DELBERT P JR
 13-12-28-1800-01280-0030
 ZONED: COUNTY
 USE: RESIDENTIAL

PROPERTY OWNERS
 BONNELL KATHRYN
 13-12-28-1800-01280-0040
 ZONED: COUNTY
 USE: RESIDENTIAL

PROPERTY OWNERS
 TROTTA ANNA M
 13-12-28-1800-01280-0350
 ZONED: COUNTY
 USE: RESIDENTIAL

NO VISIBLE
 EVIDENCE OF WELL
 OR SEPTIC
 SYSTEMS WITHIN
 100' OF EASTERN
 PROPERTY LINE

EASEMENTS TO BE VACATED ALONG INTERNAL LOT LINES

DRAIN FIELD 140' +/-
 FROM SOUTHERN
 PROPERTY LINE

COUNTY ROAD 305 (100' R/W)

EXIST 13"x23" RCAP
 INV ELEV 21.10'

EXIST 13"x23" RCAP
 INV ELEV 21.17'

MAIL BOX

EXIST RCP
 INV ELEV 20.96'
 UNKNOWN PIPE SIZE

INLET
 RIM ELEV 22.97'
 WEIR ELEV 22.32'
 EXIST 8" PVC INV ELEV 22.97'

FIBERGLASS DOME
 (FUNCTION UNKNOWN)

FOUND 3/4" DIAMETER
 IRON ROD & CAP
 PLS 4914

DRAIN FIELD

FOUND 3/4" DIAMETER
 IRON ROD & CAP
 NO ID

ASPHALT
 PARKING
 AREA

ROUGH ASPHALT EDGE
 (NOT WELL DEFINED)

STOP SIGN

EXIST 8" PVC
 INV ELEV 21.61'

EXIST 18" RCP
 INV ELEV 21.24'

1.51 AC (SURVEYED)

S0° 20' 14"E
 300.00'

N88° 50' 31"E
 220.00'

N88° 50' 31"E
 220.00'

300.00'
 S0° 20' 14"E

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

22.5

Prepared by & return to:
Rushton, Stakely, Johnston & Garrett, P.A.
Attn: J. Ladd Davis
184 Commerce Street
Montgomery, AL 36104
File No. 7681-0090

RELEASE AND TERMINATION OF EASEMENTS

THIS RELEASE AND TERMINATION OF EASEMENTS is made this ____ day of _____, 2015 by **City of Bunnell, a municipal corporation organized and existing under the laws of the State of Florida ("City")**.

RECITALS

WHEREAS, the City of Bunnell ("City") previously retained various easements lying within Lots 36, 37 and 38, Block 128, Daytona North, City of Bunnell, Map Book 10, Pages 1-15 ("Plat"), Public Records of Flagler County, Florida, a sketch of said easements being attached as Exhibit "A".

NOW THEREFORE, the City hereby terminates and releases the following described easements, to-wit:

1. Ten (10) foot blanket easements (5 feet on each side of boundary lines) along and parallel with the boundary lines shared between Lot 36 and 37 and along and parallel the boundary lines shared between Lot 37 and 38, which easements were previously granted on the Plat.

[EXECUTION AND ACKNOWLEDGMENT ON FOLLOWING PAGE]

IN WITNESS WHEREOF, this Release and Termination is executed as of the day and year first written above.

Signed, sealed and witnessed in the presence of:

CITY OF BUNNELL

Printed Name: _____

By: _____
Print Name: Catherine D. Robinson, Mayor

Printed Name: _____

ATTEST:

By: _____
Print Name: Sandra Bolser, City Clerk

STATE OF FLORIDA
COUNTY OF FLAGLER

I hereby certify that on this day, before me, an officer duly authorized to administer oaths and take acknowledgments, personally appeared Catherine D. Robinson as Mayor and Sandra Bolser as City Clerk of the City of Bunnell, a municipal corporation organized under the laws of the State of Florida, known to me to be the person described in and who executed the foregoing instrument, who acknowledged before me that he/she executed the same, that I relied upon the following form(s) of identification of the above-named person: driver's license; and that an oath (was)(was not) taken.

Witness my hand and official seal in the County and State last aforesaid this 13th day of July, 2015.

My Commission Number/Expires:
1-26-2017

NOTARY PUBLIC
Printed Name: Dan Davis

EXHIBIT "A"

[see attached sketch of easements terminated and released]

DAYTONA NORTH

A REPLAT OF PORTIONS OF SECTIONS 16, 17, 18, 19, 20 AND 21, TOWNSHIP 12 SOUTH, RANGE 29 EAST, AND A PORTION OF SECTION 40, TOWNSHIP 12 SOUTH, RANGE 28 EAST, AS SHOWN ON THE PLAT OF ST. JOHNS DEVELOPMENT COMPANY'S SUBDIVISION AND A SUBDIVISION OF PORTIONS OF SECTIONS 13 AND 24, TOWNSHIP 12 SOUTH, RANGE 28 EAST, FLAGLER COUNTY, FLORIDA.

DEDICATION

KNOW ALL MEN BY THESE PRESENTS THAT D & B CATTLE COMPANY, A FLORIDA CORPORATION, THE OWNER OF THE LAND DESCRIBED ON THIS PLAT, HAS CAUSED THE LAND TO BE SURVEYED, SUBDIVIDED AND PLATTED AS SHOWN AND HEREBY DEDICATES THIS PLAT TO BE KNOWN AS

DAYTONA NORTH

AND DEDICATES THE STREETS, ROADWAYS AND CANALS FOR PERPETUAL USE BY THE PUBLIC AS STREETS, ROADWAYS AND CANALS; AND HEREBY RESERVES THE REAR 10 FEET OF ALL LOTS FOR DRAINAGE AND UTILITY EASEMENTS.

IN WITNESS WHEREOF THAT CORPORATION HAS CAUSED THIS PLAT TO BE EXECUTED AND ITS CORPORATE SEAL TO BE AFFIXED AS OF THE DATE SET FORTH IN THE CAPTION.

SIGNED, SEALED AND DELIVERED
IN THE PRESENCE OF
D & B CATTLE COMPANY
By: C. G. Phillips PRESIDENT
WITNESS James E. Phillips SECRETARY
James E. Phillips SECRETARY
WITNESS James E. Phillips SECRETARY

STATE OF FLORIDA COUNTY OF FLAGLER

I HEREBY CERTIFY THAT ON THIS DAY, BEFORE ME, AN OFFICER DULY AUTHORIZED IN THE STATE AND COUNTY NAMED ABOVE TO TAKE ACKNOWLEDGEMENTS, PERSONALLY APPEARED C. G. PHILLIPS AND GEORGE C. SCOTT, KNOWN TO ME TO BE THE PRESIDENT AND SECRETARY, RESPECTIVELY OF THE CORPORATION NAMED ABOVE, WHO SEVERALLY ACKNOWLEDGED EXECUTING THE FOREGOING DEDICATION AND RESERVATION IN THE NAME OF AND FOR THAT CORPORATION, AFFIXING ITS CORPORATE SEAL, AND THAT THEY WERE DULY AUTHORIZED BY THE CORPORATION SO TO DO.

WITNESS MY HAND AND OFFICIAL SEAL IN THE COUNTY AND STATE NAMED ABOVE THIS
27th DAY OF January 1972
Notary Public

CERTIFICATE OF ENGINEER AND SURVEYOR

THIS IS TO CERTIFY THAT THE UNDERSIGNED, A LICENSED REGISTERED LAND SURVEYOR AND ENGINEER IN THE STATE OF FLORIDA, HAS SURVEYED THE LAND DESCRIBED AND SHOWN HEREON, THAT THIS PLAT IS A CORRECT REPRESENTATION OF THE LANDS THEREIN DESCRIBED AND PLATTED, AND THAT PERMANENT REFERENCE MONUMENTS (P.R.M.) HAVE BEEN PLACED AS SHOWN AND ARE IN ACCORDANCE WITH CHAPTER 177 OF THE FLORIDA STATUTES. IT IS FURTHER CERTIFIED THAT THE TECHNICAL REQUIREMENTS OF THE SUBDIVISION ORDINANCE HAVE BEEN COMPLIED WITH AND ADEQUATE EASEMENTS HAVE BEEN INDICATED TO PROVIDE THE REQUIRED SERVICES.

DATED Jan 3, 1972
James E. Phillips
JAMES E. PHILLIPS
REGISTERED LAND SURVEYOR No. 2096
REGISTERED PROFESSIONAL ENGINEER
No. 11051

LEGAL DESCRIPTION

THE FOLLOWING LANDS IN TOWNSHIP 12 SOUTH, RANGE 28 EAST, FLAGLER COUNTY, FLORIDA. THAT PART EAST OF ROAD IN THE EAST 1/2 OF EAST 1/2 OF SECTION 13, AND THAT PART EAST OF ROAD IN THE EAST 1/2 OF NORTH 3/4 OF THE NORTH EAST 1/4 OF SECTION 24, ALL COMPRISING 230 ACRES, MORE OR LESS.

ALL OF BLOCK "A", SECTION 40, ST. JOHNS DEVELOPMENT COMPANY, A SUBDIVISION OF THE CLARK GRANT AS RECORDED IN PLAT BOOK L, PAGE 7, PUBLIC RECORDS OF FLAGLER COUNTY, FLORIDA.
TRACTS 1, 2, 4, 5, 7, 8, AND THAT PART OF TRACT 3 NORTH OF ROAD, BLOCK "D" SECTION 40, OF SAID ST. JOHNS DEVELOPMENT COMPANY SUBDIVISION.

THE FOLLOWING LANDS IN TOWNSHIP 12 SOUTH, RANGE 29 EAST, SUBDIVISION OF ST. JOHNS DEVELOPMENT COMPANY AS RECORDED IN PLAT BOOK L, PAGE 7, PUBLIC RECORDS OF FLAGLER COUNTY, FLORIDA

SECTION 16 - BLOCKS 1, 3, 5, 6, 7, 8, 9, 10, 12, 13, 14, 15 AND 16
BLOCK 2 - TRACT 1
BLOCK 4 - TRACTS 1 AND 2
BLOCK 11 - TRACTS 1 AND 2

THE EASTERLY 50 FEET OF BLOCKS 1, 8, 9, 16 IS EXCEPTED, SAID PARCEL USED IN STATE ROAD 305 RIGHT-OF-WAY.

SECTION 17 - BLOCKS 1, 2, 3, 5, 6, 8, 9, 10, 11, 12, 13, 14, 15 AND 16
BLOCK 4 - WEST 1/2 OF TRACT 1 AND ALL OF TRACTS 2 AND 3
BLOCK 7 - TRACTS 2 AND 3

SECTION 18 - BLOCKS 1, 2, 3, 4, 5, 7, 8, 9, 10, 11, 12, 13, 14 AND 16
BLOCK 6 - TRACTS 2 AND 3
BLOCK 15 - TRACTS 1 AND 2

SECTION 19 - BLOCKS 1, 2, 3, 4, 5, 9, 10 AND 15
BLOCK 6 - TRACTS 1 AND 2
BLOCK 7 - TRACTS 2 AND 3
BLOCK 8 - TRACTS 2 AND 3
BLOCK 11 - TRACTS 1 AND 3

TRACT 2 EXCEPT THE FOLLOWING PARCELS:
EXCEPTION # 1 - THE SOUTH 1/5 OF THE SOUTH 1/2 OF THE WEST 1/2 OF SAID TRACT 2
EXCEPTION # 2 - THE SOUTH 1/5 OF THAT PART OF SAID TRACT 2 LYING IN GOVERNMENT LOT 3 OF SAID BLOCK 11

BLOCK 12 - TRACTS 2 AND 3
BLOCK 13 - TRACTS 1 AND 3
BLOCK 14 - TRACTS 1 AND 3
BLOCK 15 - TRACTS 1 AND 2

SECTION 20 - BLOCKS 1, 2, 4, 6, 8, 9, 10, 11, 13 AND 14
BLOCK 3 - TRACTS 1 AND 3
BLOCK 5 - TRACTS 1 AND 3
BLOCK 7 - TRACTS 1 AND 3
BLOCK 12 - TRACTS 2 AND 3
BLOCK 15 - TRACTS 2 AND 3
BLOCK 16 - TRACT 1

SECTION 21 - BLOCKS 1, 2, 3, 4, 7, 8, 11, 13 AND 14
BLOCK 5 - TRACTS 2 AND 3
BLOCK 6 - TRACTS 2 AND 3 AND THE EAST 1/2 OF TRACT 1
BLOCK 10 - THE WEST 1/2 OF TRACTS 2 AND 3
BLOCK 12 - TRACTS 1 AND 2
BLOCK 15 - THE WEST 1/2 OF TRACTS 1 AND 2

THE EASTERLY 50 FEET OF BLOCK 1 AND 8 IS EXCEPTED, SAID PARCEL USED IN STATE ROAD 305 RIGHT-OF-WAY.

MORTGAGEES DEDICATION

THE MORTGAGEES CONSENTS AND AGREES TO THE PLATTING OF THE LANDS EMBRACED IN THIS PLAT AND TO THE DEDICATION SHOWN HEREON, AND FURTHER, SHOULD IT BECOME NECESSARY TO FORECLOSE THE MORTGAGE COVERING THE SAID PROPERTY THAT ALL PIECES AND PARCELS DEDICATED, OR OFFERED FOR DEDICATION, TO THE PUBLIC WILL BE EXCLUDED FROM SAID SUIT AND THE DEDICATION REMAIN IN FULL FORCE AND EFFECT.

Witnesses: Justin R. Harney WITNESS, R. W. Deen, Jr. MORTGAGEE, James E. Phillips WITNESS, Helen Deen MORTGAGEE

STATE OF FLORIDA COUNTY OF FLAGLER

I HEREBY CERTIFY THAT ON THIS DAY, BEFORE ME, PERSONALLY APPEARED R. W. DEEN AND HELEN DEEN, HIS WIFE, KNOWN TO ME TO BE THE PERSONS DESCRIBED IN, AND WHO EXECUTED THE FOREGOING DEDICATION AND ACKNOWLEDGED BEFORE ME THAT THEY EXECUTED THE SAME.

WITNESS MY HAND AND OFFICIAL SEAL IN THE COUNTY AND STATE NAMED ABOVE THIS
27th DAY OF January 1972
Notary Public

CERTIFICATE OF CLERK

I HEREBY CERTIFY THAT I HAVE EXAMINED THE FOREGOING PLAT AND FIND THAT IT COMPLIES IN FORM WITH ALL OF THE REQUIREMENTS OF CHAPTER 177, FLORIDA STATUTES, AND WAS FILED FOR RECORD ON January 3 1972

William L. Barber CLERK OF THE CIRCUIT COURT IN AND FOR FLAGLER COUNTY, FLORIDA

CERTIFICATE OF APPROVAL BY BOARD OF COUNTY COMMISSIONERS
THIS IS TO CERTIFY THAT ON January 3 THE FOREGOING PLAT WAS APPROVED BY THE BOARD OF COUNTY COMMISSIONERS OF FLAGLER COUNTY, FLORIDA.

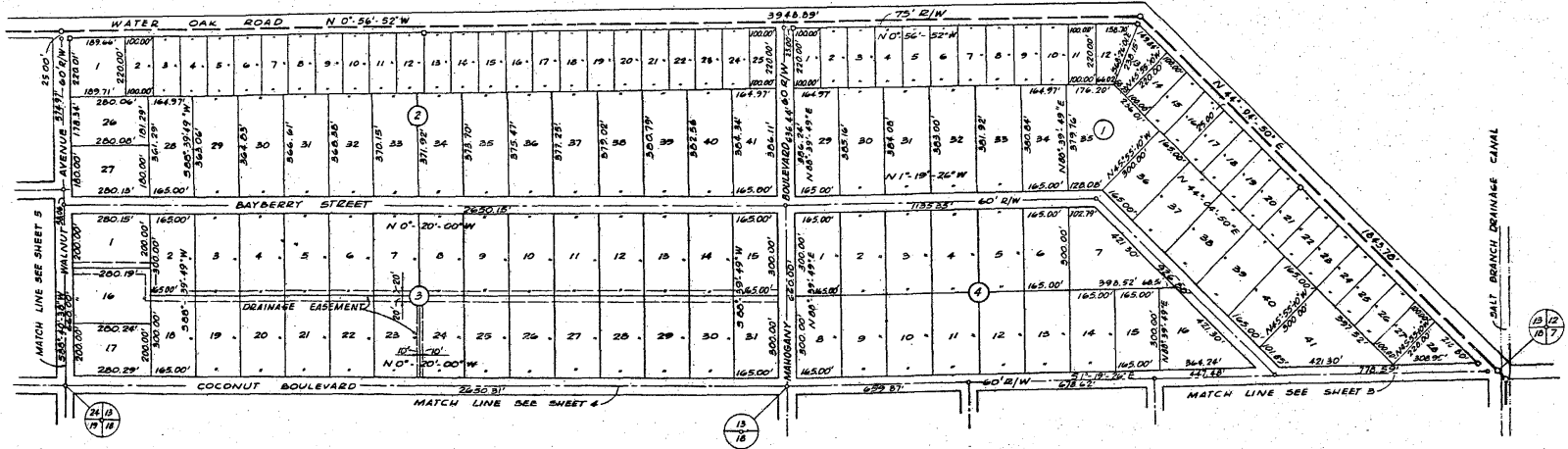
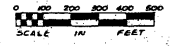
ATTEST: William L. Barber CLERK, W. H. Stewart CHAIRMAN OF THE BOARD

FILED THIS 27th DAY OF JANUARY, 1972
NOTE: AT 3:05 P.M. William L. Barber, Clerk

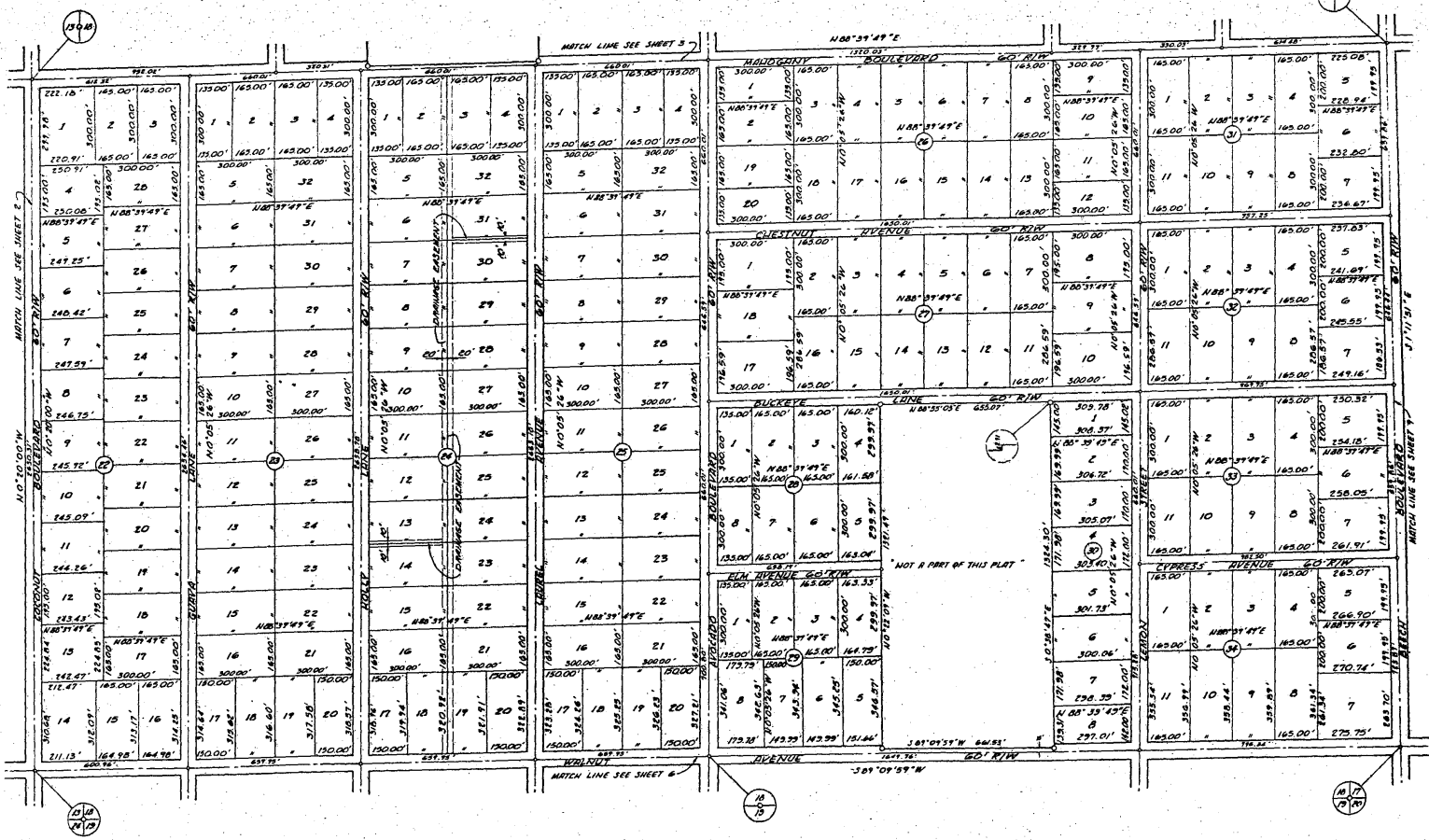
5' BLANKET EASEMENTS ARE HEREBY PROVIDED ALONG THE FRONT, SIDE AND REAR OF ALL LOTS SHOWN. (10' OVERALL WITH AND ADJACENT LOT.)
⊕-- DENOTES PERMANENT REFERENCE MONUMENTS
⊙-- DENOTES PERMANENT CONTROL POINTS
⊕-- DENOTES SECTION CORNER OR QUARTER CORNER

DAYTONA NORTH

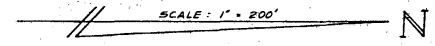
SCALE : 1" = 200'



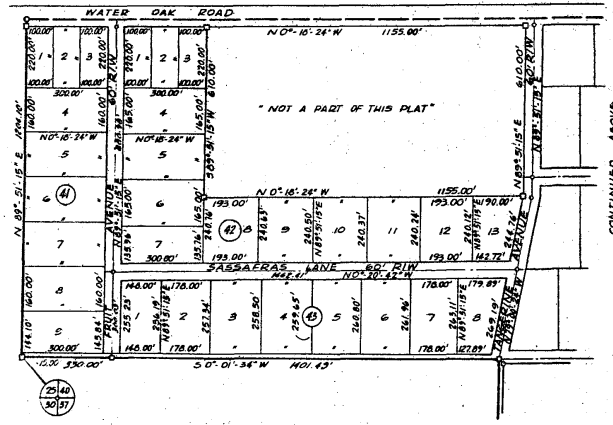
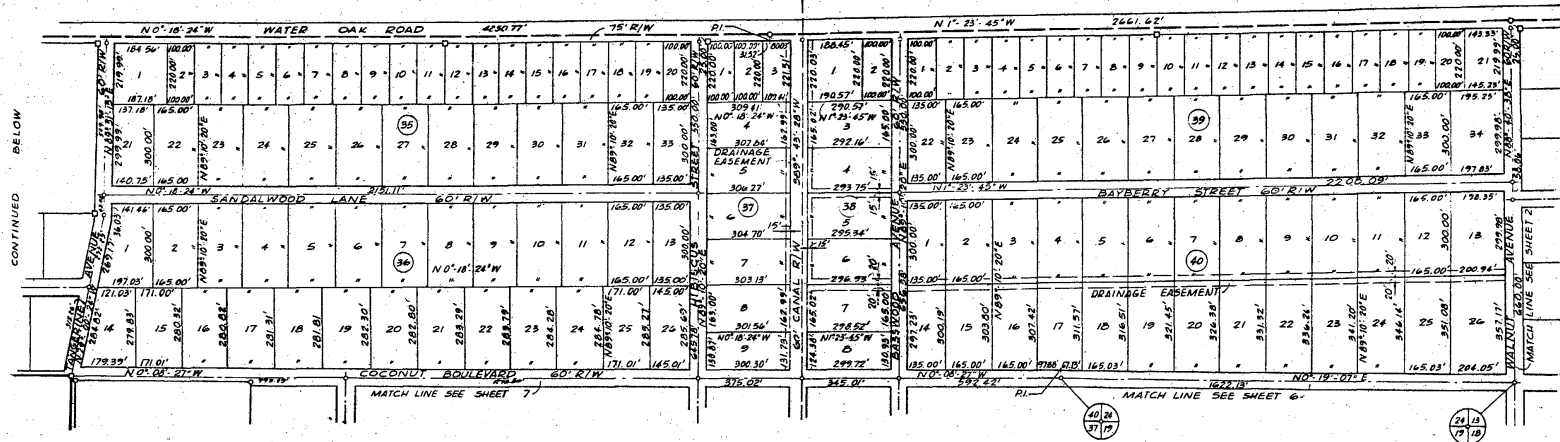
DAYTONA NORTH



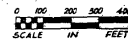
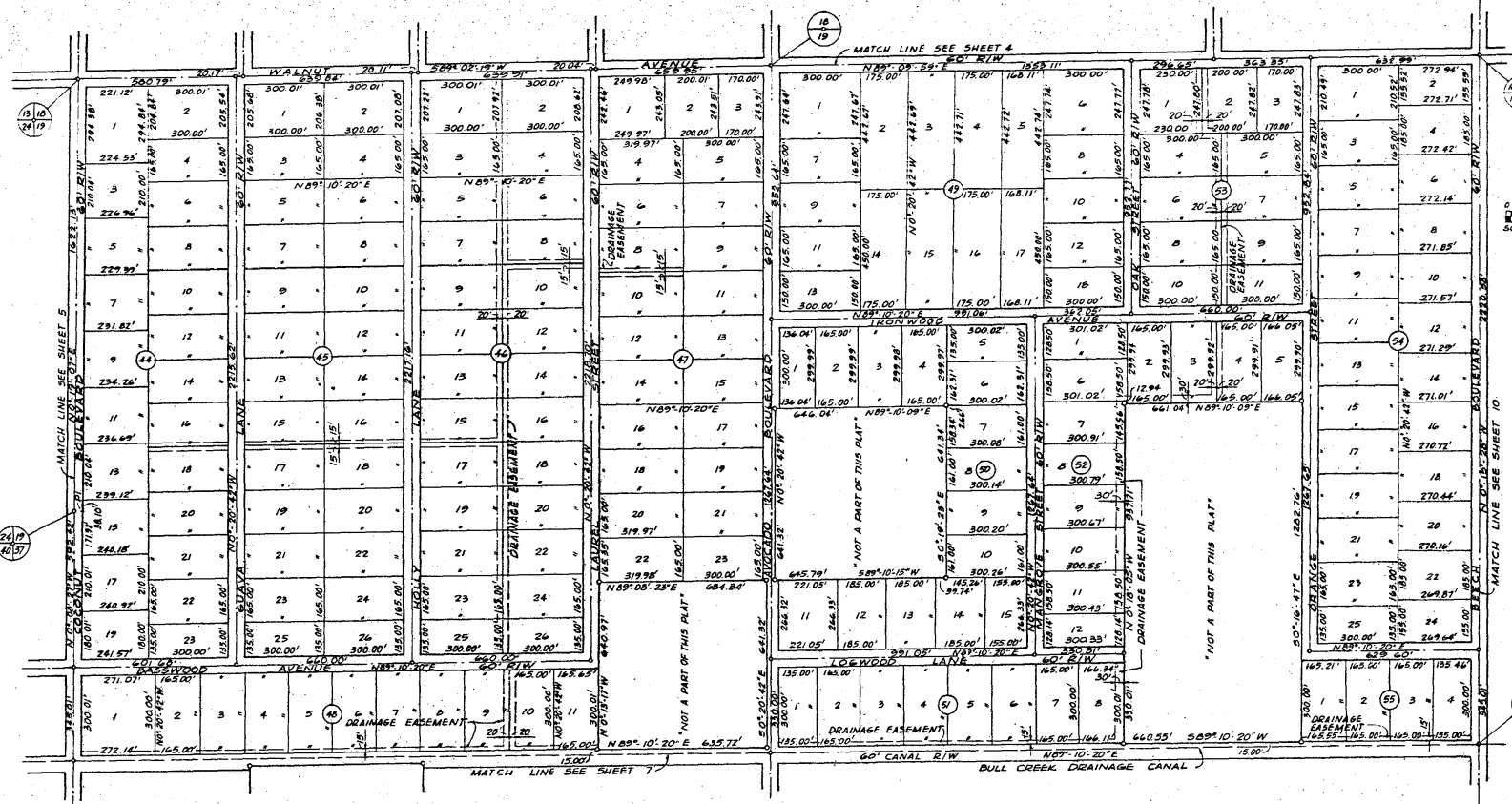
DAYTONA NORTH



0 100 200 300 400 500
SCALE IN FEET

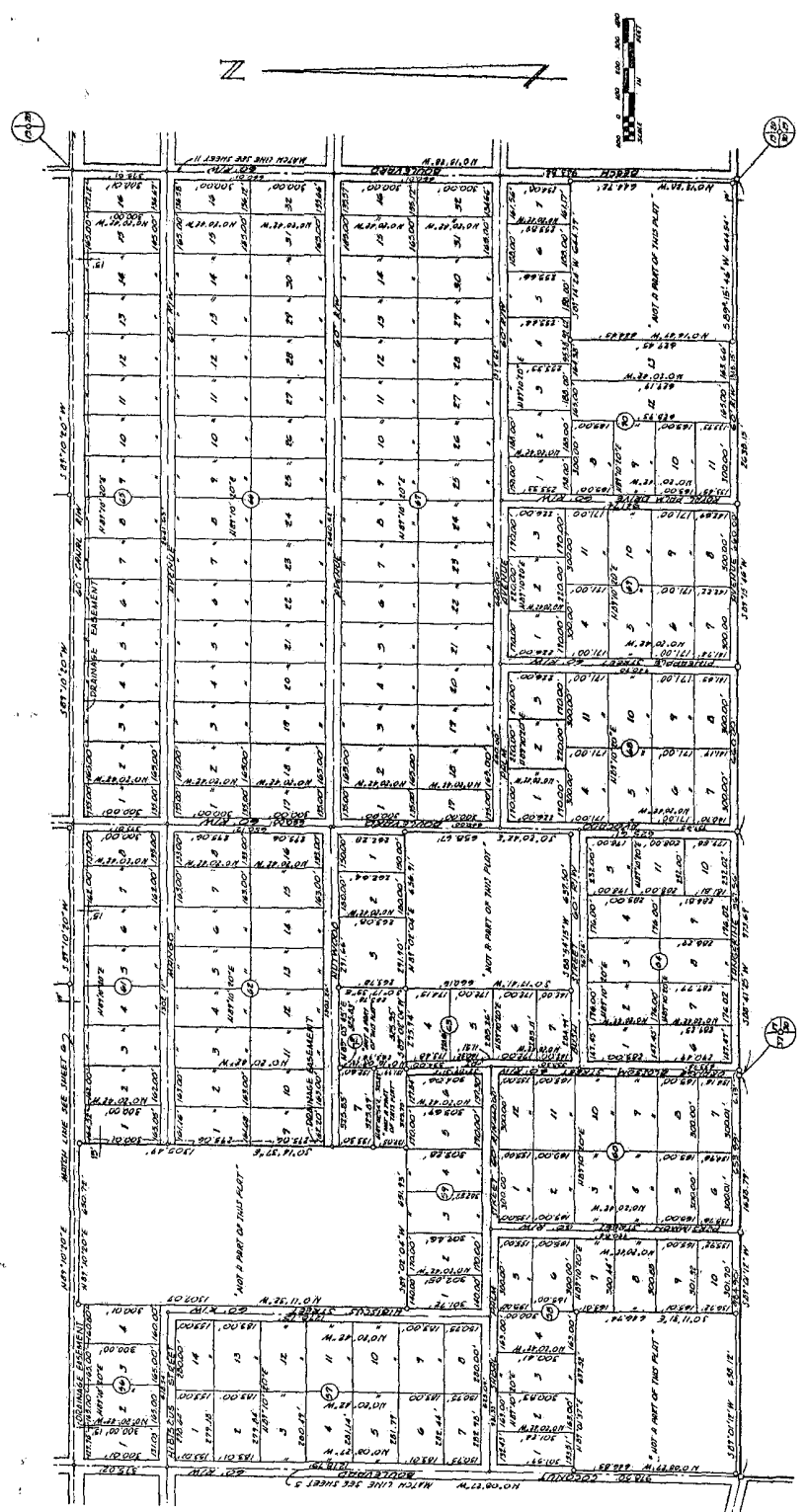


DAYTONA NORTH



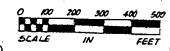
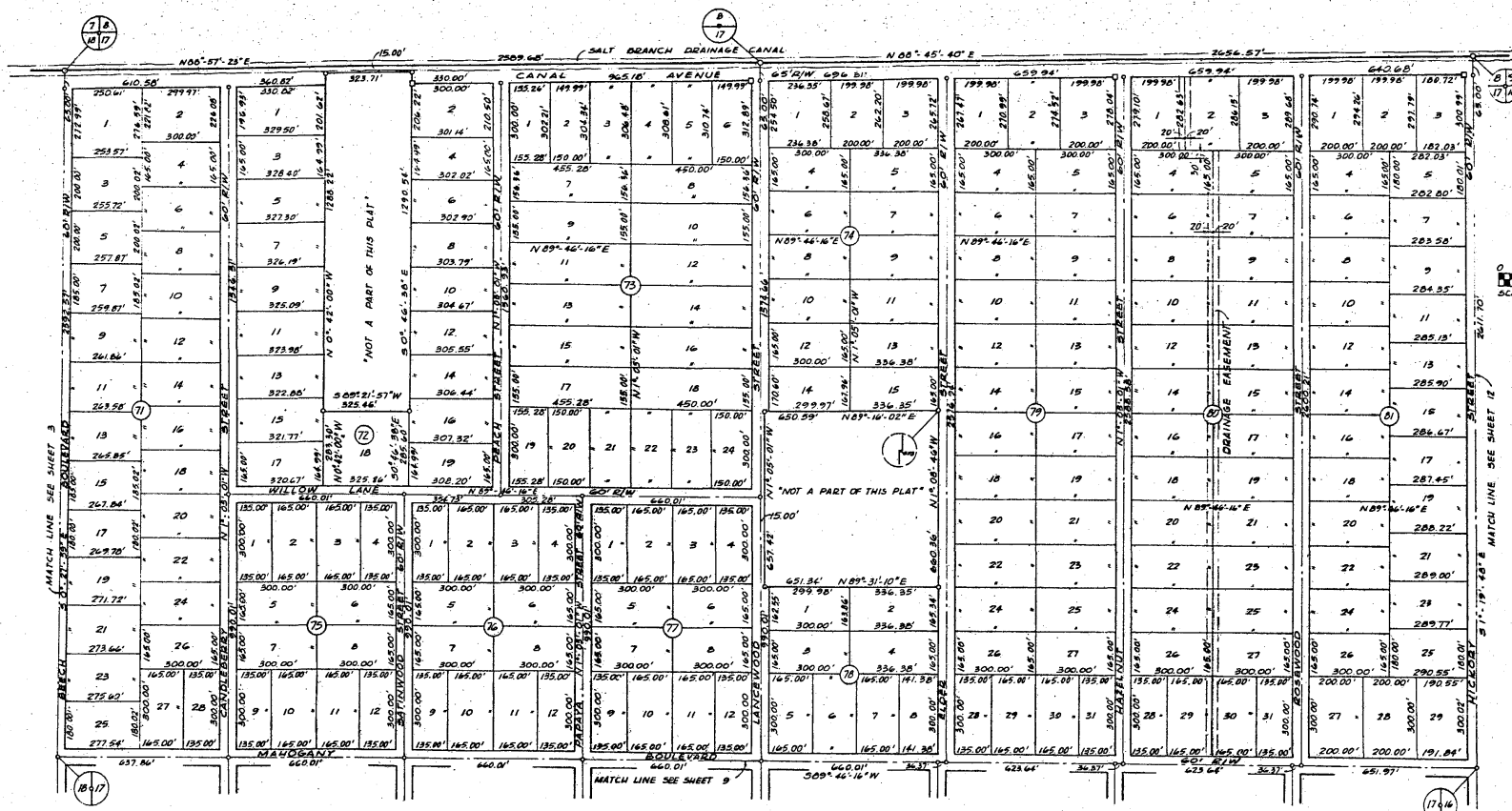
SCALE: 1" = 200'

DAYTONA NORTH

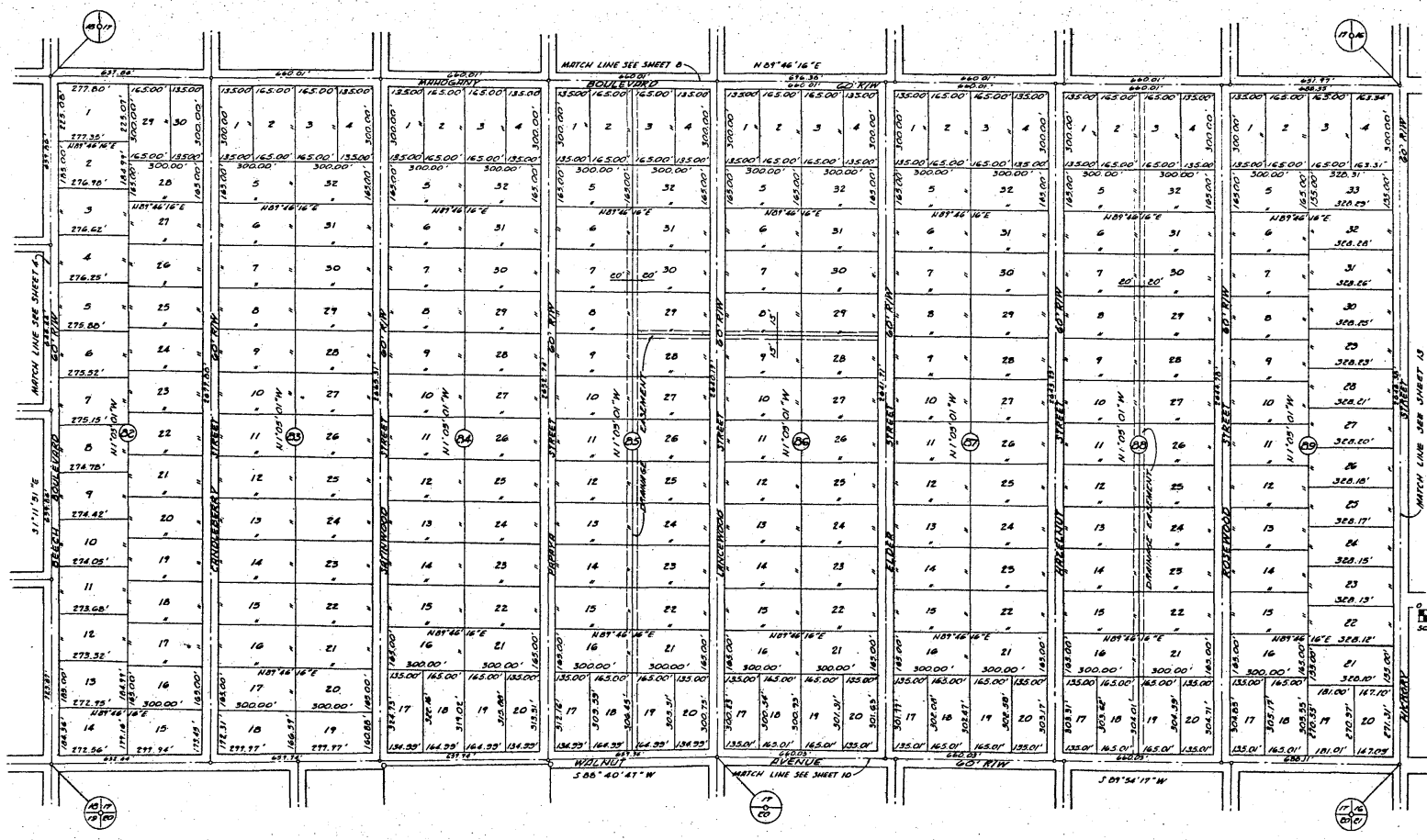




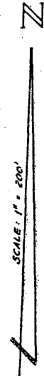
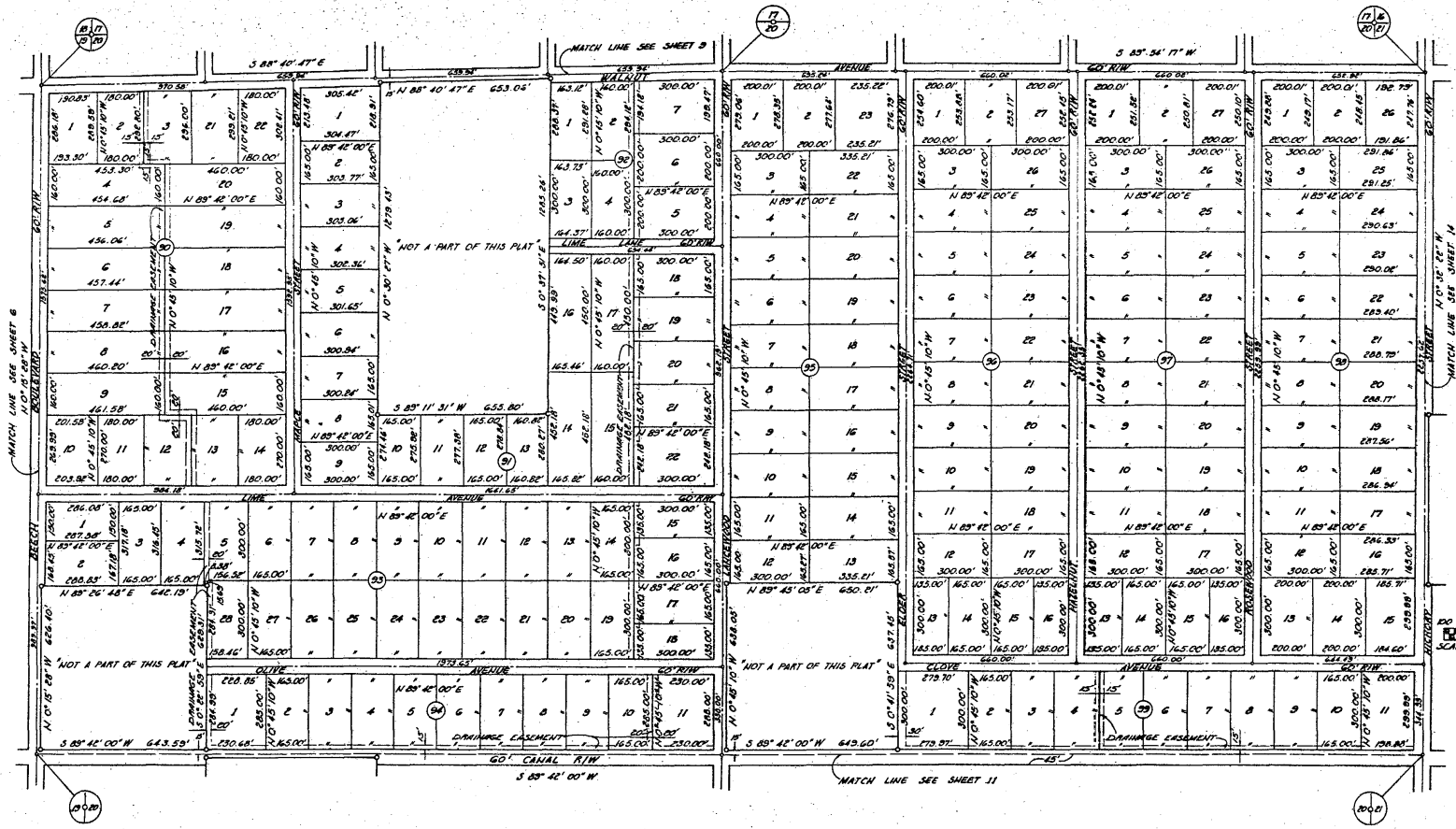
DAYTONA NORTH



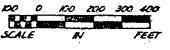
DAYTONA NORTH



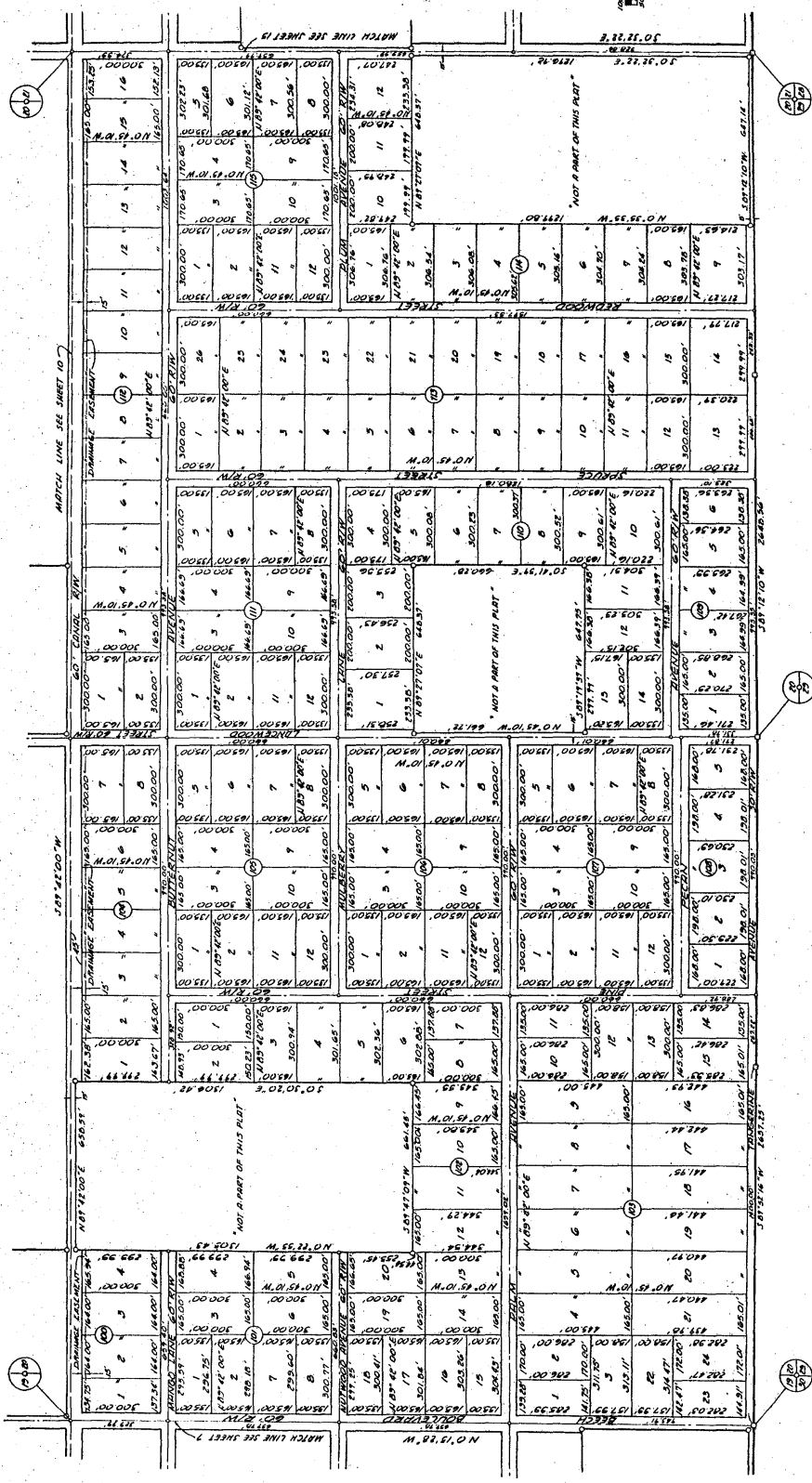
DAYTONA NORTH



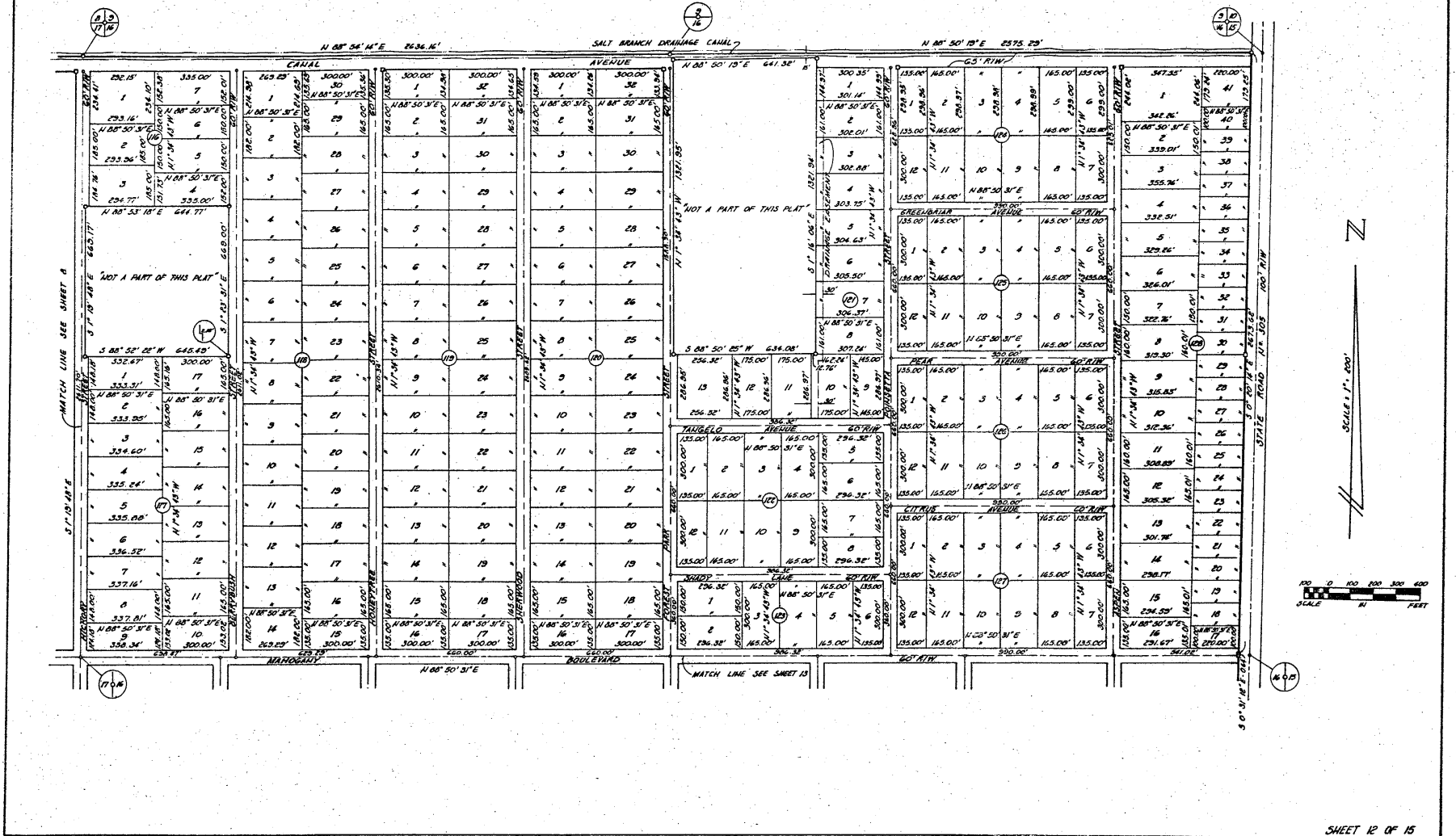
SCALE: 1" = 200'



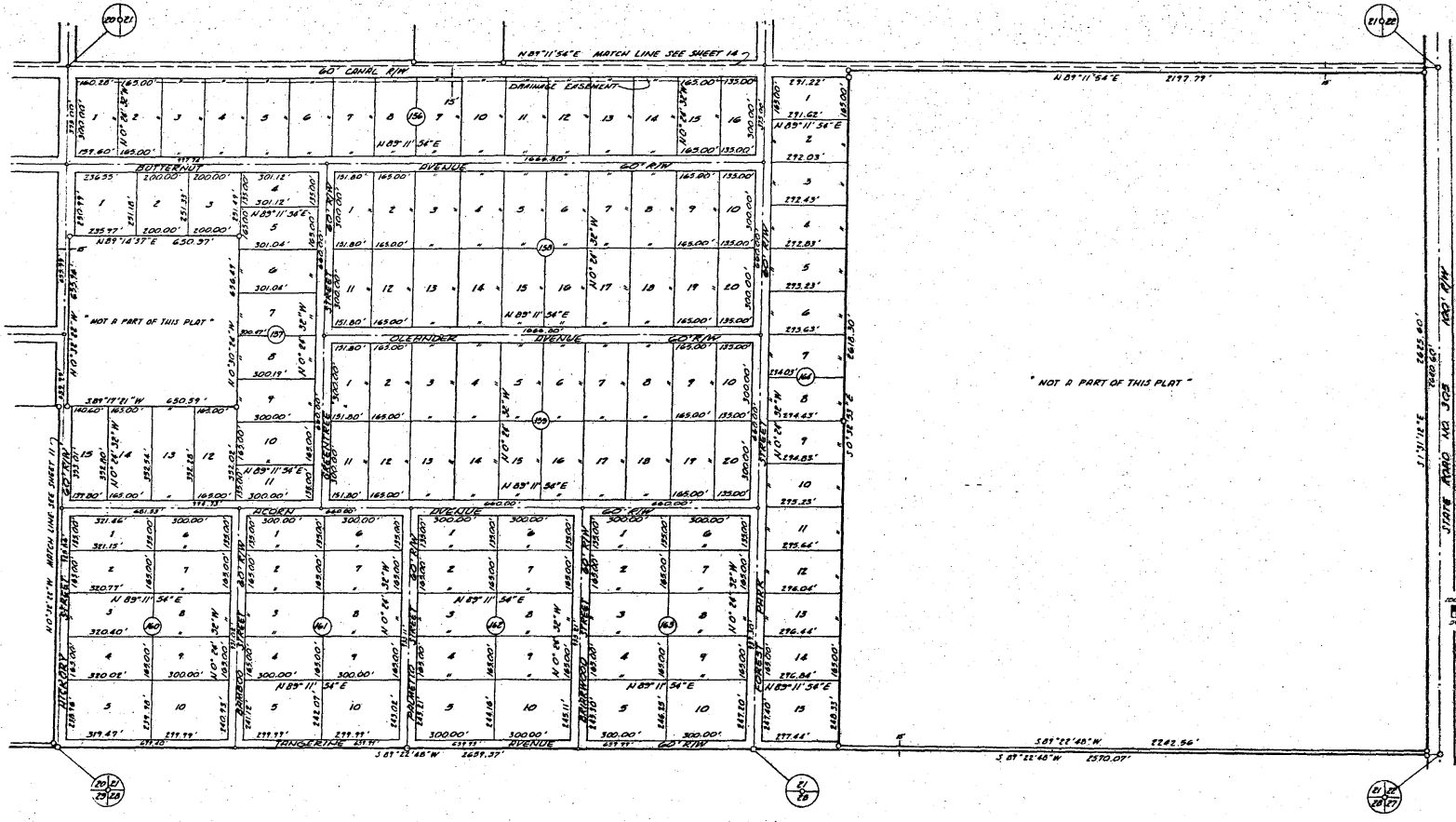
DAYTONA NORTH

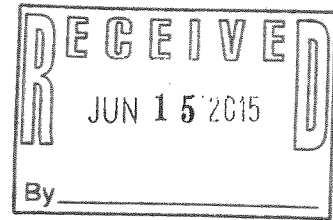


DAYTONA NORTH



DAYTONA NORTH





June 10, 2015

J Ladd Davis
Rushton, Stakely, Johnston & Garrett, P.A.
184 Commerce Street
PO Box 270
Montgomery, Al. 36101

Mr Davis,

This letter is in response to your request for the partial release of a platted utility easement.

In meeting with your request, FPL has no objection to partially releasing our rights located within the north 5' of lot 36, the north 5' and the south 5' of lot 37, and the south 5' of lot 38 of block 128, Daytona North Subdivision as recorded in Map Book 10 Page 1-15, Public Records of Flagler County, Fl.

Should you have any questions or concerns, please do not hesitate to contact Johnie Wilson at 386-586-6424.

Sincerely,

A handwritten signature in cursive script that reads 'Bill Watier'.

Bill Watier
Engineering Lead

1475 S. Nova Road
Daytona Beach, Florida 32114

Tel 386-760-9950
Fax 386-248-0514



June 3, 2015

Ruston, Stakely, Johnston, Garrett, P.A.
184 Commerce Street
Montgomery, AL 36104

**RE: Proposed Easement Vacations: Lots 37 & 38, Block 128. (1082 & 1100 County Rd 305) ,
Palm Coast, Florida**

Parcel IDs: 13-12-28-1800-01280-0380 & 13-12-28-1800-012800-0370

Dear Ms. Barrette,

This letter is in response to a request to Bright House Networks to vacate the above referenced "Easement" as described in the attached request.

Bright House Networks has "no objection" to the vacation of this utility easement.

If you have any questions regarding this, please contact the undersigned.

Sincerely,

A handwritten signature in black ink, appearing to read "Jerry Kaiser".

Jerry Kaiser, Construction Supervisor
Bright House Networks, LLC.
Phone# (407) 215-5865



AT&T Florida
400 SW 2nd Ave
Gainesville, FL 32609

T: 352-371-5250
F: 352-264-7740
dm6695@att.com
www.att.com

June 12, 2015

Paul Marcinko, EIT
Jade Consulting, LLC
208 Greeno Road North, Suite C
P.O. Box 1929
Fairhope, FL 36533

Re: Vacation of Plats – Lots 36, 37, and 38, Block 128, Daytona North, Map Book 10, Page 1-15, Flagler County, FL.

Dear Mr. Marcinko,

I hereby certify that AT&T Florida (aka, Bellsouth Communications, LLC) has no objections to the release of easements / or right of ways within the lots 36, 37, and 38, Block 128, Daytona North, Map Book 10, Page 1-15, Flagler County, FL, as shown on the attached documents.

This letter also relinquishes all rights to easements of the aforesaid parcels all inclusive.

Please feel free to call me at (352) 371-5250 if you have any questions or concerns.

Sincerely,

Daniel McGarity
Mgr OSP Plng & Engr
AT&T Florida



City of Bunnell, Florida
Agenda Item No. H-1

Document Date:	6/17/2015	Amount: \$
Department:	Community Development - Mick Cuthbertson	Account #:
Subject:	Monthly Report on the June 16, 2015 Planning and Zoning Board Meeting	
Attachments: <i>Please number items as they will appear on the agenda.</i>	<ol style="list-style-type: none"> 1. Location Map for Stor-It Self Storage. 2. Proposed façade elevations for Stor-It Self Storage. 3. Location Map for Dollar General. 4. Example of a completed project- Dollar General. 5. Location Map for Vacation of a portion of Canakaris St. 	
Agenda Section:	H. New Business	
Summary/Highlights:		
In order to allow staff a better opportunity to provide the Commission with development updates, staff is presenting a report and information about the Planning, Zoning and Appeals Board meeting.		
Background:		
<p>The following item was on the agenda of the June 16, 2015 Planning and Zoning Board Meeting:</p> <ul style="list-style-type: none"> • Request for Site Plan approval for Stor-It Self Storage to be located at 3700 E. Moody Blvd. • Request for Site Plan approval for Dollar General to be located at 1100 County Rd 305. • Ordinance 2015-XX Vacating a 13 foot long portion of Canakaris Street located between Hospital Dr. and Dr. Carter Blvd. <p>Request for Site Plan approval for Stor-It Self Storage to be located at 3700 E. Moody Blvd.: Site Plan approvals do not require any advertising. Newkirk Engineering, representing the applicant, requested site plan approval for Stor-It Self Storage. The proposed project includes five one story buildings totaling 96,263 square feet of indoor storage and a paved parking area with 55 covered spaces for boat and vehicle storage. The site plan meets the standards established in the City of Bunnell Land Development Code Chapter 22 Site Plan Review and Approval and all City comments have been addressed. The applicant is in the process of obtaining their Florida Department of Transportation connection permit, St. Johns River Water Management District permit, and Florida Department of Environmental Protection permit. They will need to provide copies of all required State and local permits when they have been obtained. The Planning Board unanimously voted to approve the site plan contingent on copies of all required State permits being provided to the City.</p> <p>Request for Site Plan approval for Dollar General to be located at 1100 County Rd 305: Site Plan approvals do not require any advertising. Jade Consulting, representing the applicant, request site plan approval for Dollar General. The proposed project is a 9,100 square foot retail store. The site plan meets the standards established in the City of Bunnell Land Development Code Chapter 22 Site Plan Review and Approval and all City comments have been addressed. The applicant is in the process of obtaining their Flagler County access permit and Florida Department of Environmental Protection permit. They are in the process of finalizing their St. Johns River Water Management District (SJWMD) permit. They have completed the self-certification process and SJWMD staff comments have already been addressed. They will need to provide copies of all required State and local permits</p>		

when they have been obtained. The Planning Board unanimously voted to approve the site plan contingent on copies of all required State and local permits being provided to the City.

Ordinance 2015-XX Vacating a 13 foot long portion of Canakaris Street located between Hospital Drive and Dr. Carter Boulevard: This item was advertised in the June 6, 2015 edition of the News Tribune. City of Bunnell staff and Sheriff Manfre have been in discussions regarding this item. The Flagler County Sheriff is in the process of moving into the building addressed as 901 E. Moody Blvd. (the old hospital). In order to make the facility more secure for the Sheriff's new office, the City is requesting a 13 foot long portion of its 50 foot right-of-way known as Canakaris St. be vacated and abandoned by the City. The vacated portion of this right-of-way will become a landscape buffer to limit access to the new Sheriff's office grounds from the direction of Dr. Carter Blvd. This action will not affect the ability of other property owners between Hospital Dr. and Dr. Carter Blvd. to access their property from the portion of Canakaris St. adjacent to their properties that will remain open if using Dr. Carter Blvd. to get to Canakaris St. There are utilities located in this right-of-way. The Sheriff's Office will grant the City easements so that it can continue to have access to any utilities located in the portion of the right-of-way being vacated. The Ordinance vacating the right-of-way and the easements are all items that would come before the Commission for approval. The Planning Board expressed a number of concerns about this request and proposed plan for Canakaris St. The Planning Board unanimously denied the ordinance without prejudice in the event that the Commission wants the Planning Board to look at this matter again

Staff Recommendation:

None. This is a report.

Approver Name:	Approval Status:	Date:
Sandra Bolser, CMC, City Clerk	Approved for the 2015 07 13 Agenda	7/1/2015

Stor-It Self Storage Site Plan Approval- Location Map



Stor-It Self Storage Site Plan Approval- Color Elevations

Stor-It Self Storage Elevations

Front Elevation:



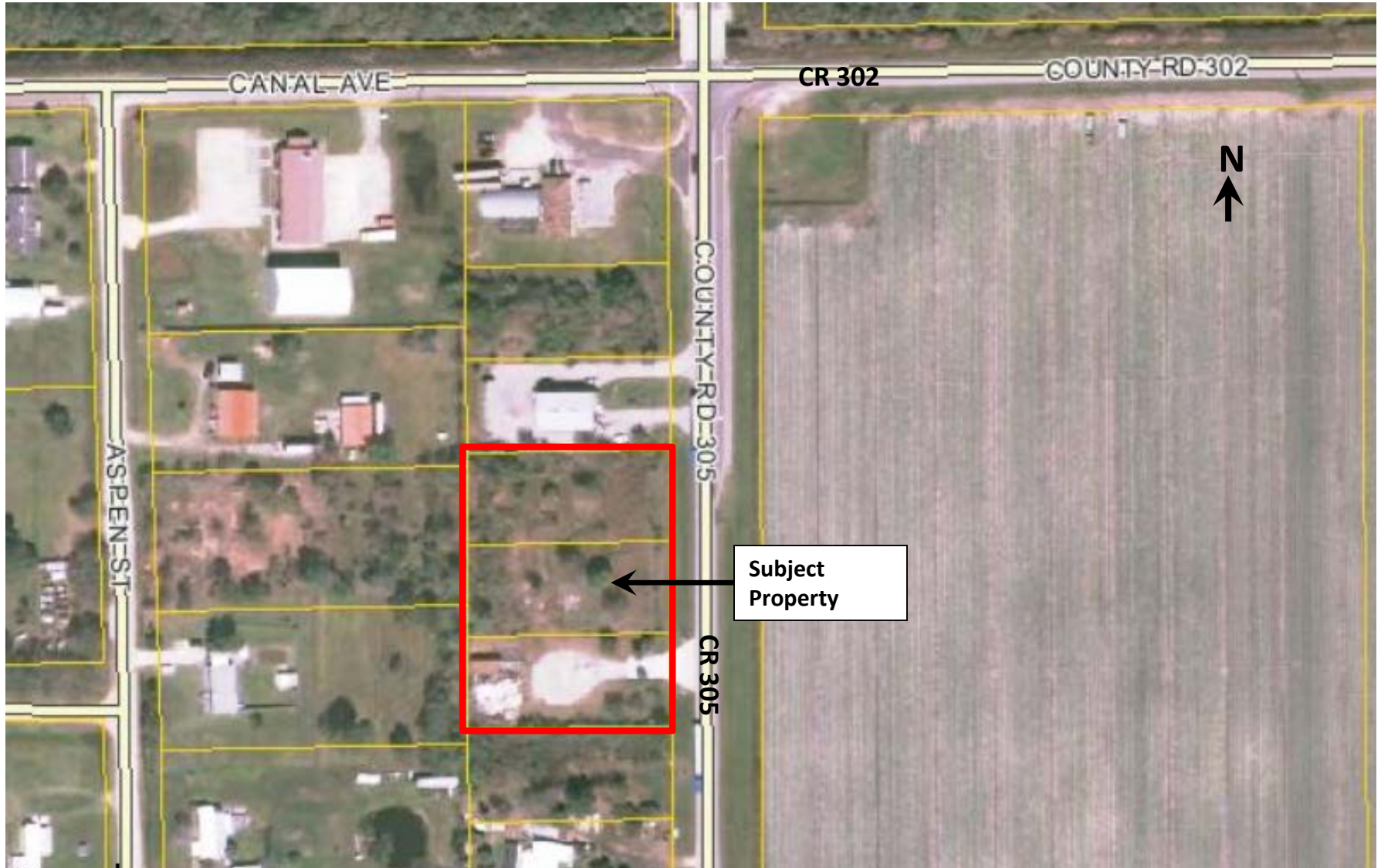
Left Elevation:



Right Elevation:



Dollar General Site Plan Review- Location Map



Dollar General Site Plan Approval- Color Elevation Example



Vacating a Portion of Canakariss St.- Location Map





**City of Bunnell, Florida
Agenda Item No. H-2.**

Document Date:	7/01/2015	Amount: \$13,207.21
Department:	Engineering Department	Account #: 401-0533-533.6300
Subject:	Change Order to TLC Diversified, Inc. Construction Contract for the Bunnell Water Treatment Facility Ion Exchange Project for Extended Time and Cost	
Attachments: <i>Please number items as they will appear on the agenda.</i>	<ol style="list-style-type: none"> 1. Contract Change Order Form 2. Contractor's Request for Extension Claims 3. Engineer's Review of Extension Claims 	
Agenda Section:	H. New Business	

Summary/Highlights:
This is a request to increase the project duration by 75 Days and the project cost by \$13,207.21.

Background:
The original contract with TLC Diversified, Inc., called for 330 days (June 2nd) for Substantial Completion and 360 Days (July 2nd) for Final Completion at a cost of \$4,828,000. During the course of the project unforeseen delays occurred such as a northern winter storm closing of the roof panel factory, rain out delays, control panel surge suppressor component replacement and lost time attributable to submittal review of a contractor driven alternative disinfectant tank design. The requested time will result in Substantial Completion by August 16th and Final Completion by September 15th.
Increased costs, regarded as very minimal given the value and complexity of the project, resulted from two sources: addition of a floor drain and the control panel surge suppression upgrade. Although details have yet to be finalized, the funding of this change order is expected to come through a contingency allocation by USDA Rural Development, the primary project funding source. TLC Diversified, Inc., has voluntarily paid for the construction modular office from the middle of May and has overall performed in a manner very much to the satisfaction of the Engineering and Utilities staff.

Staff Recommendation:
Approval of the Contract Change Order No. 1 with TLC Diversified, Inc. contingent upon final approval by USDA.

City Attorney Review: Reviewed and approved.

Finance Department Review/Recommendation: To be funded from the USDA grant final approval must be obtained from USDA. Recommend approval contingent upon final USDA approval.

Approver Name:	Approval Status:	Date:
Finance Director	Approved	7/2/2015
Sandra Bolser, CMC, City Clerk	Approved for the 2015 07 13 agenda	7/2/2015

Change Order

No. 01

Date of Issuance: _____ Effective Date: _____

Project: Water Treatment Plant Ion Exchange Project	Owner: City of Bunnell	Owner's Contract No.: N/A
Contract:		Date of Contract: 5-27-14
Contractor: TLC Diversified, Inc.		Engineer's Project No.: 059730010

The Contract Documents are modified as follows upon execution of this Change Order:

Description:

Incorporate COR-2 (Drain Changes), COR-5 (Surge Suppression Changes), and time extension into project.

Attachments (list documents supporting change):

See attached proposals, vendors quotes, etc.

CHANGE IN CONTRACT PRICE:

Original Contract Price:

\$ 4,828,000.00

[Increase] [Decrease] from previously approved Change Orders No. _____ to No. _____:

\$ n/a

Contract Price prior to this Change Order:

\$ 4,828,000.00

[Increase] [~~Decrease~~] of this Change Order:

\$ 13,207.21

Contract Price incorporating this Change

\$ 4,841,207.21

CHANGE IN CONTRACT TIMES:

Original Contract Times: Working Calendar days

Substantial completion (days or date): 330

Ready for final payment (days or date): 360

[Increase] [Decrease] from previously approved Change Orders No. _____ to No. _____:

Substantial completion (days): n/a

Ready for final payment (days): n/a

Contract Times prior to this Change Order:

Substantial completion (days or date): 6-2-15

Ready for final payment (days or date): 7-2-15

[Increase] [~~Decrease~~] of this Change Order:

Substantial completion (days or date): 75

Ready for final payment (days or date): 75

Contract Times with all approved Change Orders:

Substantial completion (days or date): 8-16-15

Ready for final payment (days or date): 9-15-15

RECOMMENDED:

By: [Signature]
Engineer (Authorized Signature)

Date: 6/26/15

Approved by Funding Agency (if applicable):

ACCEPTED:

By: _____
Owner (Authorized Signature)

Date: _____

ACCEPTED:

By: _____
Contractor (Authorized Signature)

Date: _____

Date: _____

Change Order

Instructions

A. GENERAL INFORMATION

This document was developed to provide a uniform format for handling contract changes that affect Contract Price or Contract Times. Changes that have been initiated by a Work Change Directive must be incorporated into a subsequent Change Order if they affect Price or Times.

Changes that affect Contract Price or Contract Times should be promptly covered by a Change Order. The practice of accumulating Change Orders to reduce the administrative burden may lead to unnecessary disputes.

If Milestones have been listed in the Agreement, any effect of a Change Order thereon should be addressed.

For supplemental instructions and minor changes not involving a change in the Contract Price or Contract Times, a Field Order should be used.

B. COMPLETING THE CHANGE ORDER FORM

Engineer normally initiates the form, including a description of the changes involved and attachments based upon documents and proposals submitted by Contractor, or requests from Owner, or both.

Once Engineer has completed and signed the form, all copies should be sent to Owner or Contractor for approval, depending on whether the Change Order is a true order to the Contractor or the formalization of a negotiated agreement for a previously performed change. After approval by one contracting party, all copies should be sent to the other party for approval. Engineer should make distribution of executed copies after approval by both parties.

If a change only applies to price or to times, cross out the part of the tabulation that does not apply.

June 26, 2015

M&C #: 5973-0010(63)

Mr. Fernand "Tib" Tiblier
City of Bunnell
201 West Moody Blvd. Bldg. 1
Bunnell, Florida 32110

RE: City of Bunnell
Water Treatment Plant Ion Exchange Project
TLC Diversified time extension request

Dear Mr. Tiblier:

We have reviewed TLC Diversified, Inc.'s request for time extension (June 25, 2015 letter attached) and offer the following.

- Cement roof panels – We agree with the contractor's request for 22 calendar days. (Please note that TLC's original request was for 23 calendar days.)
- PLC I/O cards - The original PLC I/O submittal was completed in 28 days and required resubmittal to address all the comments. Typically the Owner/Engineer is allowed up to 21 days for review. Therefore we recommend the TLC Diversified be allowed 7 calendar days.
- NaOCl metering skids - The original NaOCl metering skid submittal was completed in 26 days and required resubmittal to address comments related to the contractor's decision to provide a triplex skid in lieu of two duplex skids. Typically the Owner/Engineer is allowed up to 21 days for review. Therefore we recommend the TLC Diversified be allowed 5 calendar days.
- Surge suppressors – We agree with the contractor's request for 30 calendar days.
- Translucent panels – We are not aware of any change in the layout that would have impacted schedule; therefore zero (0) days are recommended.
- Onsite weather delays – TLC Diversified's June 25th letter request 2 days delay. TLC Diversified actually had previously submitted two separate requests for weather related delays, each for 2 days. Therefore we recommend the TLC Diversified be allowed 4 calendar days.

1365 Hamlet Avenue
Clearwater, FL 33765

727.442.7196.

Fax 727.461.3827

www.mckimcreed.com

Therefore the total recommended days to add to the contract time based on our review above is 68 days.

The seven (7) days required to reach the 75 days requested by TLC Diversified, Inc. would be unaccounted for time.

Sincerely,

McKIM & CREED, INC.



Mitchel Chiavaroli, PE
Director of Engineering

Enclosure

cc: File, w/encl.



TLC Diversified, Inc.
Keeping Water Moving

Environmental Construction
Professionals Serving the Water
& Wastewater Industry

CG C041816
CU C053963

June 25, 2015

Mr. Fernand "Tib" Tiblier Jr., PE
City of Bunnell – Utilities Department
PO Box 756
Bunnell, FL 32110

Re: Water Treatment Plant Ion Exchange

Subject: Request for additional contract time

Mr. Tiblier,

As you are aware, the original Substantial Completion date for the project was June 2, 2015. We were not able to achieve that milestone due to several factors which include the following:

- Cementitious Roof Panels – These panels were manufactured in Newark, OH. The manufacturer shut down production at their facility between February 7th and February 22nd due to the extreme weather this past winter. Panel delivery was delayed from the original date of February 23rd to March 17th. It was not practical to source this product elsewhere as the project specifications did not permit any substitutions. The net result was a 22 calendar day delay and we believe that a non-compensable time extension is justified.
- PLC I/O cards – During review of the control panels, seven discrete inputs were added to the scope of work. This necessitated the addition of an extra discrete input card in PLC-1. The panel supplier was able to eliminate an analog input card that they anticipated supplying but proved to not be required. They used the cost savings from this card to offset that of the additional discrete input card so the change order for additional compensation was withdrawn. However, approval of the panels was delayed by approximately 30 days and we believe that a non-compensable time extension is warranted.
- NaOCl metering skids – our supplier suggested combing the NaOCl metering skids into a single Triplex skid. He felt that this approach provided a more flexible system and ensured the standardization of parts which will make future maintenance easier for the City. No additional compensation was requested for this change but the approval of the skid submittals was delayed by approximately 30 days while we worked out the particulars. This change also affected related scopes such as PLC programming by the Ion System Supplier and the I&C

integrator. We feel that a non-compensable time extension is merited for this item as it ultimately provided the owner with a superior finished product.

- Surge Suppressors – the control panel supplier submitted on, and subsequently purchased/installed, the Dehn surge suppressors that were required by the specification. After completion of the panel, the Underwriters Labs (UL) inspector noted that those suppressors were not UL approved and he was therefore unable to certify the panels unless the suppressors were changed. After some back and forth, a change order was acknowledged to provide a different surge suppressor which would allow the panel to achieve the required UL certification. This chain of events delayed shipment of the control panels by approximately 30 days.
- Translucent panels – comments were made which requested some changes to the layout of the translucent panels during the submittal review process. Ultimately it was decided not to incorporate those comments into the final design but fabrication of the panels was delayed by approximately 45 days. This also affected coordination with other adjacent trades and we subsequently feel that a non-compensable extension is warranted.
- Onsite weather delays – severe storms which cost us consecutive days of work were encountered in late November 2014. Our previous Project Manager submitted delay requests shortly after those events which documented a total delay of 2 days.

In addition to the delays noted above, our Superintendent experienced a stroke in April and our previous Project Manager quit with very little notice in May. While we acknowledge that these items likely do not have a contractual basis for a time extension, we do feel that they need to be noted during consideration of this issue. As noted in my previous correspondence, we feel that a total extension of 75 days is needed to finish the project on time barring any additional changes to our scope. It is somewhat difficult to determine exactly which of the noted delays was on the critical path and what percentage of them were concurrent, but we believe that we have demonstrated that a non-compensable extension totaling 75 days is undoubtedly warranted. Please let me know if you have any questions or wish to discuss further.

Sincerely,



Dana Hughes
Project Manager

Main Office
2719 17th Street East
Palmetto, FL 34221

Central Office
378 Center Pointe Circle - Suite 1272 #4
Altamonte Springs, FL 32701

East Coast Office
7233 Southern Blvd, Suite B-1
West Palm Beach, FL 33413

☎ 941-722-0621
☎ 941-722-1382
🌐 www.tlcdiversified.com



TLC Diversified, Inc.
Keeping Water Moving

Environmental Construction
Professionals Serving the Water
& Wastewater Industry

CG C041816
CU C053963

June 25, 2015

Mr. Fernand "Tib" Tiblier Jr., PE
City of Bunnell – Utilities Department
PO Box 756
Bunnell, FL 32110

Re: Water Treatment Plant Ion Exchange

Subject: Request for additional contract time

Mr. Tiblier,

As you are aware, the original Substantial Completion date for the project was June 2, 2015. We were not able to achieve that milestone due to several factors which include the following:

- Cementitious Roof Panels – These panels were manufactured in Newark, OH. The manufacturer shut down production at their facility between February 7th and February 22nd due to the extreme weather this past winter. Panel delivery was delayed from the original date of February 23rd to March 17th. It was not practical to source this product elsewhere as the project specifications did not permit any substitutions. The net result was a 22 calendar day delay and we believe that a non-compensable time extension is justified.
- PLC I/O cards – During review of the control panels, seven discrete inputs were added to the scope of work. This necessitated the addition of an extra discrete input card in PLC-1. The panel supplier was able to eliminate an analog input card that they anticipated supplying but proved to not be required. They used the cost savings from this card to offset that of the additional discrete input card so the change order for additional compensation was withdrawn. However, approval of the panels was delayed by approximately 30 days and we believe that a non-compensable time extension is warranted.
- NaOCl metering skids – our supplier suggested combing the NaOCl metering skids into a single Triplex skid. He felt that this approach provided a more flexible system and ensured the standardization of parts which will make future maintenance easier for the City. No additional compensation was requested for this change but the approval of the skid submittals was delayed by approximately 30 days while we worked out the particulars. This change also affected related scopes such as PLC programming by the Ion System Supplier and the I&C

integrator. We feel that a non-compensable time extension is merited for this item as it ultimately provided the owner with a superior finished product.


- Surge Suppressors – the control panel supplier submitted on, and subsequently purchased/installed, the Dehn surge suppressors that were required by the specification. After completion of the panel, the Underwriters Labs (UL) inspector noted that those suppressors were not UL approved and he was therefore unable to certify the panels unless the suppressors were changed. After some back and forth, a change order was acknowledged to provide a different surge suppressor which would allow the panel to achieve the required UL certification. This chain of events delayed shipment of the control panels by approximately 30 days.
- Translucent panels – comments were made which requested some changes to the layout of the translucent panels during the submittal review process. Ultimately it was decided not to incorporate those comments into the final design but fabrication of the panels was delayed by approximately 45 days. This also affected coordination with other adjacent trades and we subsequently feel that a non-compensable extension is warranted.
- Onsite weather delays – severe storms which cost us consecutive days of work were encountered in late November 2014. Our previous Project Manager submitted delay requests shortly after those events which documented a total delay of 2 days.

In addition to the delays noted above, our Superintendent experienced a stroke in April and our previous Project Manager quit with very little notice in May. While we acknowledge that these items likely do not have a contractual basis for a time extension, we do feel that they need to be noted during consideration of this issue. As noted in my previous correspondence, we feel that a total extension of 75 days is needed to finish the project on time barring any additional changes to our scope. It is somewhat difficult to determine exactly which of the noted delays was on the critical path and what percentage of them were concurrent, but we believe that we have demonstrated that a non-compensable extension totaling 75 days is undoubtedly warranted. Please let me know if you have any questions or wish to discuss further.

Sincerely,



Dana Hughes
Project Manager



Main Office

2719 17th Street East
Palmetto, FL, 34221

Central Office

378 Center Pointe Circle - Suite 1272 #4
Altamonte Springs, FL, 32701

East Coast Office

7233 Southern Blvd, Suite B-1
West Palm Beach, FL, 33413

☎ 941-722-0621

📠 941-722-1382

🌐 www.tlcdiversified.com



TLC Diversified, Inc.
Keeping Water Moving.

Environmental Construction
Professionals Serving the Water
& Wastewater Industry

CG C041816
CU C053963

June 15, 2015

Mr. Fernand "Tib" Tiblier Jr., PE
City of Bunnell – Utilities Department
PO Box 756
Bunnell, FL 32110

Re: Water Treatment Plant Ion Exchange

Subject: Request for additional contract time

Mr. Tiblier,

As you are aware, the original Substantial Completion date for the project was June 2, 2015. We were not able to achieve that milestone due to several factors including: minor changes to the scope of work, manufacturing delays of the roof panels that were associated with the NE storms earlier this year, inclement weather onsite, a Superintendent who had some major health issues and has not yet been able to return to work, and a project manager quitting with very little notice. With the building envelope complete and all major mechanical equipment in place, we are preparing to proceed to the commissioning and testing phase of the work. We anticipate having the new offices available for occupancy in July so that the temporary operations trailer can be removed from the site. We will continue to pay the trailer rental invoices in the interim. We also believe that providing there are no significant scope changes, the plant will be ready for Substantial Completion by July 31st and are requesting a 75 day time extension which would make the new Final Completion milestone September 15, 2015.

Sincerely,

Dana Hughes
Project Manager



TLC Diversified, Inc.
Keeping Water Moving.

Environmental Construction
Professionals Serving the Water
& Wastewater Industry

CG C041816
CU C053963

December 15, 2014

Diane Achinelli
Senior Administrative Assistant
1365 Hamlet Avenue
Clearwater, FL 33756

Re: City of Bunnell WTP Ion Exchange Project
Change Order Request Subject: (COR)-02, RFI-007, Drain Piping Modifications

Ms. Achinelli

We are requesting a Change Order in the amount of \$2,243.23 be issued to cover all cost associated with the drain piping modifications as outlined in RFI -007 per the attached detailed breakdown as follows.

Be advised that this work was already in progress upon receipt of the RFI and to minimize the schedule impact we have proceeded with the change. Additionally this change will have a negative impact in completing the under-slab piping in the treatment structure of (7) calendar days and will adversely impact the substantial completion date for the project and therefore wish to reserve our right to a time extension accordingly.

Sincerely,

David J Blanchard

David J Blanchard
Project Manager
Florida Central Office



Estimate Summary
RFI-007, Floor Drain Modifications

Item	Description	Labor Hours	Labor Dollars	Equipment Dollars	Material Dollars	Subcontract Dollars	Subtotal	
1	RFI-007, Drain Piping Mods	13	\$ 825.00	\$ 290.21	\$ 893.95	\$ -	\$ 2,009.16	
<u>TOTAL</u>		<u>13</u>	<u>\$ 825.00</u>	<u>\$ 290.21</u>	<u>\$ 893.95</u>	<u>\$ -</u>	<u>\$ 2,009.16</u>	
							Subtotal	\$ 2,009.16
							Profit & Overhead 10%	<u>\$ 200.92</u>
							Subtotal	\$ 2,210.08
							Bond 1.5%	<u>\$ 33.15</u>
							Total CO Amount	\$ 2,243.23

MCDADE WATERWORKS INC

PO BOX 16039
TAMPA, FL 33687-6039

Voice: (813) 740-1144

Fax: (813) 627-9387

SALES ORDER

Sales Order Number: 39457
Sales Order Date: Nov 21, 2014
Ship By: Nov 21, 2014
Page: 1

To:

TLC DIVERSIFIED INC
2719 17TH STREET EAST
PALMETTO, FL 34221

Ship To:

TLC DIVERSIFIED INC
WTP ION EXCHANGE
100 UTILITY DRIVE
BUNNELL, FL 32110

Customer ID	PO Number	Sales Rep Name
TLC DIVERSIFIED INC	1414-416428	HOWARD C. POWELL
Customer Contact	Shipping Method	Payment Terms
	B/W-PPA	Net 30 Days

Quantity	Item	Description	Unit Price	Amount
1.00		12" PVC SCH 80 COUPLING	225.00	225.00
1.00		6" X 4" SCH80 PVC LATERAL WYE SXSXS	117.78	117.78
1.00		4" PVC SQUARE FLOOR SINK (FLOOR DRAIN)	180.00	180.00
		SIOUX CHIEF 861 SERIES		
1.00	PVCF809004	04" SCH80 PVC 90, SXS	13.56	13.56
20.00	PVCPPIPE8004	04" SCH80 PVC PIPE	4.64	92.80
20.00	PVCPPIPE8006	06" SCH80 PVC PIPE	8.95	179.00
Subtotal				808.14
Sales Tax				52.53
Freight				0.00
TOTAL ORDER AMOUNT				860.67



SECTION 00852

CONTRACTOR'S REQUEST FOR INFORMATION

TO: THE CITY OF BUNNELL

FROM: TLC DIVERSIFIED, INC. DATE: November 4, 2014

CONTRACTOR REQUEST FOR INFORMATION NO.: 007

PROJECT NAME: WATER TREATMENT PLANT ION EXCHANGE PROJECT

PURCHASE ORDER NO.: ENGINEER'S PROJECT NO. 059730010

QUESTION: Please find the attached questions regarding the proposed drain locations for the contactor and waste resin tanks.

BY: Mark Selph DATE: November 4, 2014

REPLY:

See attached responses along with supplemental information provided by TLC.

BY: _____ DATE: _____

END OF SECTION

Contactor Underground Drain Connections:

The drawings shown three (3) connections:

- Tank overflow
- Tank drains
- And for sample sink?

1.

With the tank overflow and drain floor stub-ups in fixed site positions, it could be difficult to have associated tank nozzle in the required perfect position / orientations, that they will be aligned. The accuracy at which nozzles can be orientated on a vessel is about $\pm 0.5-0.75$ degrees for most fabricators. Assuming the floor stub ups are about 8.0ft from the center of the vessel, this results in $\pm 0.8-1.3$ in variation along an 8ft radius arc (plus how accurate site underground piping can be positioned factors in as well).

Another alternative - and allows more site piping flexibility, would be to have one common floor stub up for both the overflow and drain (located more central). Neither of these lines are used that often, and never together. I think this would work fine. Maybe suggest to engineer. See mark-up.

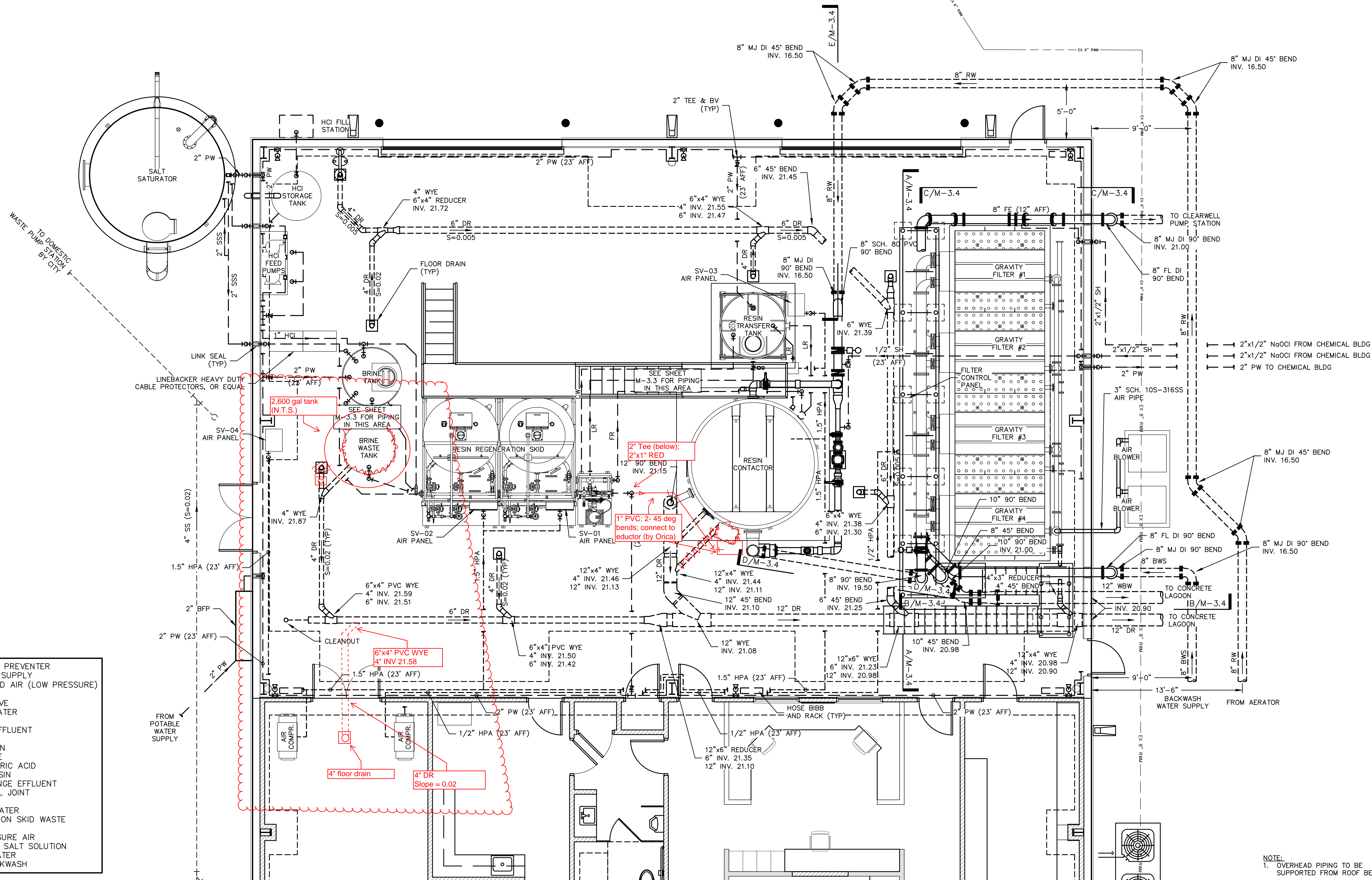
2.

The third drain I assume is for the sample sink. The sink is used for sampling resin concentrations from the contactor vessel. What's drained into the sink, wants to be returned to the contactor (and not wasted down the drain). The sink doesn't really need a waste/drain connection. In the submittal comments letter I sent out several weeks back, one item was about the sample sink. An eductor is used to return what's drain in the sink back to the contactor. It requires:

- 1" potable / service water line
- 1-1/2" line from sink around to resin return pipe.

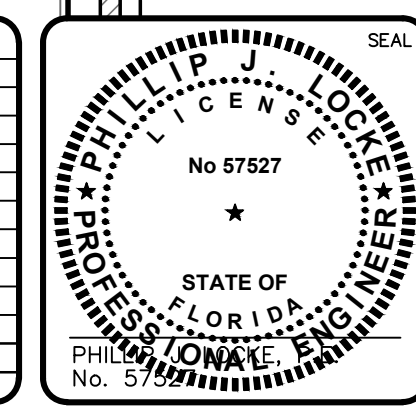
The sink would likely be set just off the tank pad (currently illustrated half on / half off).

- 1) We take no exception to combining the Contactor tank drain and overflow lines into a common drain as illustrated on this RFI.
- 2) Eliminate the drain from the sample sink. Provide 2" Tee and 2"x1" reducer, connect 1" PVC PW line to 2" PW line where it branches off to the Resin Regeneration Skid. Run 1" PW line to 1-1/2" sink drain; furnish and install 1"x1-1/2" eductor; furnish and install 1-1/2" PVC resin return line from eductor back to Contactor (confirm location with Orica). Provide 4" floor drain from storage room with compressor and connect to 6" drain as shown on the attached.



BFP	BACK FLOW PREVENTER
BWS	BACKWASH SUPPLY
CA	COMPRESSED AIR (LOW PRESSURE)
CO	CLEANOUT
CV	CHECK VALVE
CW	CARRIER WATER
DR	DRAIN
FE	FILTERED EFFLUENT
FL	FLANGED
FR	FRESH RESIN
GV	GATE VALVE
HCI	HYDROCHLORIC ACID
LR	LOADED RESIN
ME	ION EXCHANGE EFFLUENT
MJ	MECHANICAL JOINT
OF	OVERFLOW
PW	POTABLE WATER
RSW	REGENERATION SKID WASTE
RW	RAW WATER
SA	HIGH PRESSURE AIR
SATSLT	SATURATED SALT SOLUTION
SW	SERVICE WATER
WBW	WASTE BACKWASH

REV. NO.	DESCRIPTIONS	DATE



MCKIM & CREED
 160 Cypress Point Parkway, Suite 214
 Palm Coast, Florida 32184
 Phone: (386)246-6300, Fax: (386)246-6323
 EB0006691
 www.mckimcreed.com



**WATER TREATMENT PLANT
 ION EXCHANGE**

**ION EXCHANGE BUILDING
 PIPING LAYOUT PLAN**

DATE: DECEMBER 2012	SCALE: NA	MAC FILE NUMBER: MON-102-59730010
MCE PROJ. # 5973-0010	HORIZONTAL: 1/4" = 1'-0"	DRAWING NUMBER: M-3.2
DRAWN: BFN	VERTICAL: NA	REVISION:
DESIGNED: NJS		
CHECKED: MAC		
PROJ. MGR: P.J.		
STATUS: ISSUE FOR BID		

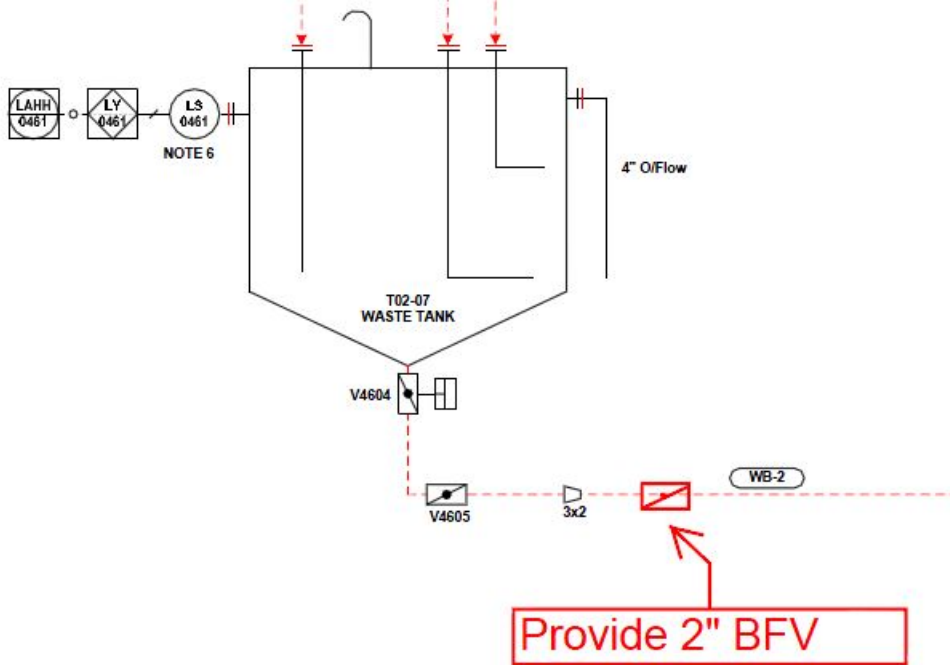
S:\0973\010\00-Drawings\Mechanical\ION-102-59730010.dwg, 3/22/2014 4:13:23 PM, Doreen Padgett

Waste Brine Tank Underground Drain Connections:

The plan sheet indicate both a floor drain and an additional drain line from the waste brine tank. Is the intent to make a separate connection for the waste brine tank or is the floor drain itself sufficient?



The intent is to have two separate connections. Move floor drain as shown (approximate location shown) to allow for the larger brine waste tank. We understand that the flow into the brine waste tank will be approximately 40-50 gpm. Additionally, a 3-inch automatic valve will be provided and will be operated based on tank level. The 3-inch manual valve will be used for throttling the flow to avoid surcharge in the floor drain. Provide 2" BFV to be installed directly downstream of 3"x2" reducer to provide for additional manual flow control as shown on the attached.





TLC Diversified, Inc.
Keeping Water Moving.

Environmental Construction
Professionals Serving the Water
& Wastewater Industry

CG C041816
CU C053963

April 6, 2015

Diane Achinelli
Senior Administrative Assistant
1365 Hamlet Avenue
Clearwater, FL 33756

Re: City of Bunnell WTP Ion Exchange Project
Change Order Request-04, Control Panel(s) Surge Suppression Devices

Ms. Achinelli

We are requesting a Change Order in the amount of \$10,963.98 be issued to cover all cost associated with changing out the specified surge suppression devices in the control panels to ones that carry a UL rating per RFI-013. For your review we have provided a detailed breakdown of cost from our Systems Integrator, Commerce Controls Inc., (CCI) and the following summary.

Materials, Services and Taxes	\$9,393.00
Profit & Overhead (15%)	<u>\$1,408.95</u>
Subtotal	\$10,801.95
Bond (1.5. %)	<u>\$162.03</u>
Total Change Order Request	\$10,963.98

Contingent upon receipt of a Change Order or Work Directive a time extension may not be required and will be addresses addressed under separate cover. The estimated time to complete this work is five weeks.

Sincerely,
David J Blanchard

David J Blanchard

Project Manager
Florida Central Office

Attach.: CCI Proposal





SECTION 00852

CONTRACTOR'S REQUEST FOR INFORMATION

TO: THE CITY OF BUNNELL

FROM: TLC DIVERSIFIED, INC. DATE: _____

CONTRACTOR REQUEST FOR INFORMATION NO.: _____

PROJECT NAME: WATER TREATMENT PLANT ION EXCHANGE PROJECT

PURCHASE ORDER NO.: ENGINEER'S PROJECT NO. 059730010

QUESTION: _____

BY: _____ DATE: _____

REPLY: _____

BY: _____ DATE: _____

END OF SECTION

REQUEST FOR INFORMATION

Contractor	Commerce Controls Inc.	RFI No.	CCI-RFI-6452-06
Date Transmitted	2/12/15	Date Received	
Date Response Requested	As Soon As Possible	Date Response Transmitted	
Subject	The DEHN Surge Equipment - UL Listing		
Specification Section and Paragraph:			
13130-2.02.I.4,5,6,7,9 / 13130-2.01.P,Q			
Drawing References:			
NA			

INFORMATION REQUESTED

Background:

During the UL inspection of the control cabinets, there were certain devices which were identified as not UL Approved (ULA).

The item which does not have identification marked on them is the DEHN Surge Suppression Units identified in the specifications. I asked for the UL documentation for these units from Ryan Fitzgerald, our Regional Account Director for DEHN. He was unable to produce this documentation for all but one device. The 952 201 (specifications have a misprint calling out 210) module has an approval. All other surge units are not listed.

Options:

- 1) 13130-2.02.I calls out each of the devices and specifically .9 says the devices will be DEHN. DEHN has devices they have recommended that will meet the UL requirement. This would involve purchasing new equipment, removing the equipment from the completed panel, installing the new equipment, wiring modifications as necessary, and going through another UL inspection (which we will need to do now anyway). This will cause an unforeseen additional cost for the production of this panel and effect the completion of the panels.
- 2) We can replace the DEHN equipment with another brand with a proven record of UL listing, which would again involve all the steps outlines in option one.
- 3) 13130-201.P Stated that:
 P. Materials and equipment used shall be U.L. approved wherever such approved equipment and materials are available.
 CCI can produce the panel as specified with no additional cost, if the UL certification requirement for these panels is lifted, because of these surge devices. All other equipment and installation techniques will meet the UL standards. The panels were

being tested, and therefore have already been fabricated to meet that standard.

These are the options as we recognize them. We respectfully request direction on how to proceed to best serve the customer, and the project.

Thank you

Signature *Mark Boyer*

Date 2.12.15

ENGINEER'S RESPONSE

Signature

Date



**City of Bunnell, Florida
Agenda Item No. H-3.**

Document Date:	6/29/2015	Amount: N/A
Department:	Finance Department	Account #:
Subject:	Salvation Army Agreement	
Attachments: <i>Please number items as they will appear on the agenda.</i>	1. Salvation Army Community Agency Agreement 2. Exhibit A-Agency guarantee of payment form	
Agenda Section:	H. New Business	
Summary/Highlights: A request to enter into an agreement with the Salvation Army to provide Utility Service payment aid to City of Bunnell qualified customers.		
Background: The Salvation Army receives various Federal and State funding along with donations to provide aid to qualified individuals to assist with payment of utility deposits and service bills. The Community Agency agreement will authorize the City to accept a commitment for payment from the Salvation Army to establish utility accounts and to prevent disconnection of services.		
Staff Recommendation: Staff recommends approval of the Community Agency Agreement with the Salvation Army.		
City Attorney Review: Reviewed and Approved.		
Finance Department Review/Recommendation: The agreement has no impact on the City's budget.		
Approver Name:	Approval Status:	Date:
Stella Gurnee, Finance Director	Approved	7/2/2015
Sandra Bolser, CMC, City Clerk	Approved for 2015 07 13 Agenda	7/2/2015

COMMUNITY AGENCY AGREEMENT

This Community Agency Agreement (hereinafter referred to as the “Agreement”) is entered into as of July 13, 2015 (the “Effective Date”), by and between the City of Bunnell (hereinafter referred to as the “City”) and The Salvation Army (hereinafter referred to as the “Agency”)

WITNESSETH:

WHEREAS, The City of Bunnell is a public municipal government organized under the laws of the state of Florida and is engaged in the business of providing Water, Sewer and Solid Waste utility services to residential, industrial and commercial customers in the City of Bunnell, Florida; and

WHEREAS, Agency is an organization authorized by various state and federal agencies and other charitable organizations to provide assistance to certain members of the public living in the community located within the service area of The City of Bunnell with the payment of their utility service bill; and

WHEREAS, The City and Agency believe that an efficient means of administering funds to assist qualifying members in paying for their utility bill is an important joint community effort that provides a higher standard of living for the City of Bunnell's customers; and

WHEREAS, The City and Agency believe that establishing a means by which state and federal grants, charitable and other funds may be utilized to cover the costs of utility service for qualifying members of the community is in their mutual interest and in the interest of the communities that they serve; and

WHEREAS, The City and Agency are desirous of entering into this Agreement whereby such funds may be handled and administered efficiently in carrying out their respective obligations,

NOW THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. TERM

This Agreement shall be effective on the date set forth above and shall continue in full force unless terminated in accordance with the provisions set forth herein.

2. AGENCY DESIGNATION

(a) The Agency shall provide to the City, on a form substantially similar to the form attached to this Agreement as Exhibit A such information designating those customers of the City that are eligible to receive financial assistance by or through the Agency (hereinafter referred to as the

"Qualified Customer") and the amount of financial assistance that the Qualified Customer is eligible to receive from Agency. The Agency shall be responsible to confirm the identity of the customer.

(b) The City is entitled to rely upon Agency's determination of qualification. If it is later determined by Agency or others that the Qualified Customer was not eligible for assistance, City shall not be required to return to the Agency any monies received from the Agency.

3. APPLICATION FOR SERVICE

(a) Qualified Customers that are applying for utility service with the City shall be instructed to do so in their own name. Falsely making application in the name of an individual that does not reside at the address is in violation of Florida law, §817.034, Florida Statute. The statute applies to both the person making the fraudulent request as well as anyone else that "cause(s) another" to transmit false information.

(b) In the event that it is determined that the Agency or any of its representatives, provide counsel to customers in contravention of §817.034, Florida Statutes, The City, may at its option, terminate this Agreement upon five (5) days' written notice to the Agency and may refuse to receive further designations from the Agency for payment on behalf of Qualified Customers. Nothing in this provision shall preclude the City from taking any other action that may be appropriate under the circumstances.

4. UTILITY SERVICE PAYMENT

(a) The Agency shall pay to the City on behalf of the Qualified Customer such amount due for utility service as indicated on Exhibit A. The Parties acknowledge that the foregoing amount may not be the entire amount of the Qualified Customer's monthly service statement.

(b) The City and the Agency agree that all payments by the Agency on behalf of Qualified Customers shall be remitted to the City no later than ten (10) days of the date of notification of the amount due for a Qualified Customer's utility service (the "Agency Pay Period"). The City shall not, during any such Agency Pay Period, seek to terminate the utility service of the Qualified Customer so long as such Qualified Customer is designated as an eligible recipient of assistance by or through Agency. The City shall not seek to collect such monies that may be due for utility service from such Qualified Customer during the Agency Pay Period. The City will assess any late fees or charges on the Qualified Customer that are authorized under the City's applicable laws.

(c) In the event that the Agency fails to make payment within ten (10) days of its receipt of notice of the amount due for utility service of the Qualified Customer, The City shall be entitled to take whatever action is appropriate under the terms of its approved service rules and regulations. Nothing in this provision shall be deemed to be a waiver of the City's rights under State and local laws or to preclude, the City from changing, modifying or otherwise amending its utility service rates or laws. Further, nothing herein shall be construed to mean that

The City forfeits or surrenders its right to any unpaid portion of the monthly statement. The Qualified Customer shall remain liable for any unpaid portion of the monthly statement.

(d) The Agency may make all payments for Qualified Customers in one payment so long as Agency provides the City sufficient information concerning the allocation of the amount paid so that the City can properly record the receipt of such payment against the amounts due from each of the Qualified Customers.

(e) ALL OF THE AFORESAID PAYMENTS BY THE AGENCY SHOULD BE MAILED DIRECTLY TO: THE CITY OF BUNNELL, P.O. BOX 756, BUNNELL, FL 32110.

5. INDEMNIFICATION

The Agency shall indemnify, defend, and hold harmless the City and their respective officers, directors, employees, and agents, from any and all claims, liabilities, obligations, damages, demands, losses, causes of action, costs or expenses of whatsoever kind or nature, including reasonable attorney's fees (i) to the extent resulting from any errors, omissions or any negligent, reckless, fraudulent, willful, wanton, or intentional acts of the Agency or any of its employees, agents, or anyone else directly or indirectly employed by or through them, or anyone for whose acts they may be responsible; (ii) for any violation or alleged violation of any applicable federal or state orders, rules or regulations of any government entity or agency by, through or as a result of the Agency or any employee, agent, or anyone else directly or indirectly employed by or through them, or either of them, or anyone for whose acts they may be liable; (iii) for the determination of the eligibility of a Qualified Customer; and (iv) for any wrongful termination of any Qualified Customer. The City shall have the right to participate in any defense provided by the Agency, including, but not limited to, the selection of legal counsel.

6. CONFIDENTIALITY

(a) The Agency shall maintain the confidentiality of all information pertaining to The City's customers (hereinafter referred to as "Confidential Information") that may be disclosed to the Agency in order to facilitate the payment of funds on behalf of Qualifying Customers. The Agency shall not directly or indirectly disclose, divulge, reveal, report, or publish any Confidential Information without the prior written consent of the City. The term "Confidential Information" whether written, electronically encoded or orally expressed, shall include) but not be limited to: business records, financial records, accounting records, operating data, costs, lists of customers. It is the Agency's responsibility to confirm the identity of the customer prior to, the City releasing any account information pertaining to the Qualified Customer. Further, the Agency acknowledges and agrees that no information will be provided by the City to the Agency without the prior consent of the Qualified Customer.

(b) Confidential Information shall not include information which (i) is or becomes generally available to the public in accordance with law other than as a result of a disclosure by the Agency; (ii) is available to the Agency on a non-confidential basis prior to its disclosure by the Agency; (iii) lawfully becomes available to the Agency on a non-confidential basis and in

accordance with law from a third person who is not otherwise bound by a confidentiality agreement with the City or (iv) is independently and lawfully developed by the Agency without the use of Confidential information disclosed by the City.

(c) In the event the Agency shall be requested or required (by law or regulation, oral questions, interrogatories, request for information or documents, subpoena, civil investigative demand or similar process) to disclose any Confidential Information, The Agency shall provide the City with immediate notice to enable the City to seek an appropriate protective order and/or waive compliance with this confidentiality provision.

(d) Without limiting other obligations of The Agency under this Agreement, Agency shall comply with all laws, rules, regulations, individual rights, and generally accepted standards, guidelines and practices for the privacy and security of personally identifiable information ("PII") it receives from the City regarding any Qualified Customer and Agency shall also safeguard and protect such PII to at least the same level that the Agency affords to its most sensitive information. The Agency will immediately report to the City any suspected or actual security incident involving any systems containing PII and any use, disclosure, compromise, or loss of PII not authorized under this Agreement.

(e) The undertakings of the confidentiality obligations by the Agency hereunder shall survive the expiration or termination of this Agreement.

7. TERMINATION OF THE AGREEMENT

(a) The City may terminate this Agreement at any time for its convenience upon giving thirty (30) days, prior written notice to the Agency.

(b) The City may immediately terminate the Agreement upon Agency's failure to cure a breach of the Agreement after having been given notice of such breach by the City.

8. DESIGNATED REPRESENTATIVES

The designated representative for Agency set forth below shall administer this Agreement and the payments hereto. The Agency may change such designated representatives by providing to the City the name, business address, title, telephone number, and facsimile number of the new designated representative in writing prior to such change.

The designated representatives are as follows:

Agency Name: The Salvation Army East Volusia and Flagler Counties

Agency Address: 389 Palm Coast Parkway #4

Agency City, ZIP: Palm Coast, FL 32137

Agency County: Volusia and Flagler County

Agency Telephone Number: (386)437-0029

Agency Fax Number: 1-888-533-4883

9. GOVERNING LAW & VENUE

This Agreement and the rights and obligations of the Parties to this Agreement shall be governed by and construed in accordance with the laws of the State of Florida without giving effect to any principles of conflicts of laws where the giving of effect to any such principles would result in the laws of any other state or jurisdiction being applied to this Agreement.

10. ENTIRE AGREEMENT

This Agreement contains the entire understanding between the Parties with respect to the subject matter hereof and supersedes any prior or contemporaneous agreement or understanding between the Parties. The Parties shall not be bound by or be liable for any statement, representation, promise, inducement or understanding of any kind or nature not set forth or provided for herein, No prior course of dealing, usage of trade or course of performance shall be used to supplement or explain any term, condition or instruction used in this Agreement.

11. SEVERABILITY

In the event any provision, or any part or portion of any provision of this Agreement shall be deemed or defined by any law, regulation, ordinance, or order of any court of any governmental agency, or regulatory body having jurisdiction over either party, or held or declared by a court of competent jurisdiction to be unlawful, invalid, void or otherwise unenforceable, the rights and obligations of the Parties shall be reduced or abated only to the extent required to remove or cure such illegal or unenforceable portion, so long as the Agreement is not affected in a manner or to the extent which would render it economically, technically, or materially infeasible to either Party.

12. WAIVER

The failure of the City to terminate the Agreement for the breach of any condition or covenant herein by Agency shall not affect the City's right to terminate for subsequent breaches of the same or other conditions or covenants. The failure of either party to enforce at any time or for any period of time any of the provisions of this Agreement shall not be construed as a waiver of such provisions or of the right of the party thereafter to enforce each and every such provision.

13. MODIFICATION

No statements or agreements, oral or written, made prior to the date hereof, shall vary or modify the written terms set forth herein, and neither Party shall claim any amendment, modification or release from any provision hereof by reason of a course of action or mutual agreement unless such agreement is in writing, signed by both Parties and specifically states it is an amendment to this Agreement.

14. HEADINGS

The descriptive headings used throughout this Agreement are formulated and used for reference purposes only and are in no way to be construed as a limitation of the scope of the

particular section to which they refer. In case of a conflict between a heading and the content of a section, the content shall control the meaning.

15. ACKNOWLEDGMENT

Both Parties acknowledge that they have had the opportunity to have this Agreement reviewed by legal counsel of their choice and that they understand the terms and conditions herein including the attachments hereto. In the event there is ambiguity in the language set forth herein, such ambiguity shall not be construed against the drafter of the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the day and year first above written.

CITY OF BUNNELL

THE SALVATION ARMY EAST VOLUSIA & FLAGLER COUNTIES

Signature

Signature

Printed name: Catherine D. Robinson

Printed name: _____

Title: Mayor

Title: _____

ATTEST:

Signature

Printed name: Sandra Bolser

Title: City Clerk

(SEAL)

Approved as to form and legality for use
and reliance by the City of Bunnell, Florida

Wade C. Vose, City Attorney

EXHIBIT A



AGENCY GUARANTEE OF PAYMENT FORM

FAX TO: (386)437-7503

Please print or Type:

Agency Name: The Salvation Army East Volusia and Flagler Counties

Agency Contact: _____

Phone (____) _____

This Agency is guaranteeing payment on the City of Bunnell utility account # _____

At the following service address: _____

In the amount of \$ _____ for the following qualified client: _____

Agency representative signature: _____ Date: _____