SECTION 1 GRANT APPLICATION

GRANT APPLICATION FORM

1.) Applicant: (Legal name of organization as incorporated in the State of Florida)
City of Edgewater
Address: (mailing) **104 N. Riverside Dr.**
City: **Edgewater** State: **FL** Zip Code: **32132**
Address: (Applicant's physical address) **104 N. Riverside Dr.**
City: **Edgewater** State: **FL** Zip Code: **32132**

2.) Federal ID #: **59-6000314**
Florida Not-For-Profit Corporation Charter # (IF applicable) _____
Florida Dept. of Agriculture & Consumer Services Registration # (IF applicable) _____

3.) Resident County Council District of Project: **District 3**

4.) Contact Person:
Name: **Niles Cyzycki, Dredging & Marine Consultants, LLC**
Title: **Project Manager**
Telephone #: **(386) 304-6505** E-Mail: **ncyzycki@dmces.com**

5.) Project Title **Whistle Stop Park Improvements**

6.) Project Location Address: **651 Roberts Rd.**
City: **City of Edgewater** State: **FL** Zip Code: **32141**

7.) Type of Project: (Check one – See ECHO project categories)
☐ Renovation ☐ Restoration **X** New Construction ☐ Acquisition

8.) ECHO Category: (Check all that apply – See ECHO categories)
☐ Environmental ☐ Cultural ☐ Historical **X** Outdoor Recreation

9.) The project site or facility is: (Check one)
X Owned by Applicant ☐ Leased by the Applicant – length of lease _____
☐ Applicant has Land/Project Management Agreement – length of Agreement _____
Lease or Land/Project Management Agreement dates: _____ to _____
Note: Leases/Agreements must be binding and non-cancelable.

10.) Is the project site/facility mortgaged or will it be? ☐ Yes **X** No
Current Mortgage: $ _____ Mortgage at Closing: $ _____
Mortgage length: _____ years Term ending date: _____
Name and Address of Lien Holder: _____

11.) Is the facility in a Community Redevelopment District (CRA)? ☐ Yes **X** No

12.) Type of Organization: (must be "A" or "B" to be eligible)
A.) **X** Municipal government or a budgeted organization of Volusia County government.
B.) ☐ Not-For-Profit Corporation classified as a 501(c)(3)

13.) Project Funding (Grant Amount Request and Match):
1.) Standard Grant Request (Up to $400,000.00):

a. Volusia ECHO Program Request	$	**$400,000**
b. Confirmed Match Funds	$	**$3,500,000**
c. Total Project Cost	$	**$3,900,000**

14.) Mandatory Workshop was attended by: **Ms. Bridgette A. King** Date: **October 21, 2016**

NOTE: If applying for an Exceptional Grant the form on page 6 must be complete.

15.) List any prior grants received from ECHO: (include year, project name and amount)
2005, Hawks Park Phase III, $83,175
2003, Hawks Park Phase III, $386,298

1.2 MISSION:

1.) Provide the Mission Statement for your organization.
The City of Edgewater will be a safe, clean, accessible and environmentally-friendly community with a small-town atmosphere. Edgewater will continue to be a waterfront oriented community that provides a sustainable, high quality of life, with a strong sense of pride in our civic amenities, our community facilities, our vibrant and distinctive neighborhoods and our thriving downtown.

1.3 PROJECT TEAM:

1.) List the names and addresses of the architect, engineer, design consultants and/or general contractor selected. Include the name(s) of the person(s) who have signed form 1.6.

Project Manager:
Jonathan C. McKinney, CGFO
Assistant City Manager
City of Edgewater
104 North Riverside Dr.
Edgewater, FL 32132

Engineer:
Dredging & Marine Consultants, LLC
4643 S. Clyde Morris Blvd. Unit 302
Port Orange, FL 32129

2.) List the person(s) who created the section 3.1 budget and their experience with this type of project.
Niles Cyzycki, Project Manager Dredging & Marine Consultants, LLC, has over 10 years of experience designing, permitting and managing the construction of parks.

3.) If a complete list is not available, explain why and when the project team will be selected.
A contractor has not been selected at this time because the project is still in the design phase.

1.4 MANAGEMENT PROSPECTUS:

1.) Include a list of the names of staff dedicated to this project, their responsibilities and the percentage of time each will be spending on the project per week.

City of Edgewater:

Jonathan C. McKinney, Assistant City Manager/ Project Manager, 5%
Samantha Bishop, Parks and Recreation Manager, 5%

Dredging & Marine Consultants, LLC

Shailesh Patel, Public Consensus Building, 5%
Niles Cyzycki, Project Manager and Permitting, 15%
Steven Kuhn, Project Engineer, 15%
Ankeet Rama, CAD Operator, 15%
Jeremy Marquis, Landscape Architect, 5%
Roman Yurkiewicz, Architect, 5%
Alex Zvonaryov, Electrical Engineer, 5%
Joel Wolcott. Splash Park Engineering, 5%
Steve Romano, Utilities Engineering, 5%
Mikal Hale, Traffic Engineering, 5%

1.5 RESTRICTIVE COVENANTS – NOTICE OF FUTURE REQUIREMENT IF GRANT IS AWARDED

1.) Do you agree to comply with the requirement to file Restrictive Covenants with the Volusia County Clerk of the Court if ECHO Grant is awarded?(A sample of the Restrictive Covenants language is found on page ---- in the ECHO Application Guide)

X YES ☐NO

■ ***If the project of the application is mortgaged or leased property, other than those applying for trails in the County Master Plan or projects on State or Federal land not owned by the applicant, a letter from the Mortgagee or Lessor, stating that they agree to sign the Restrictive Covenants, must be supplied with the application.***

■ ***Applicants with projects on State owned land are automatically exempt from this requirement, but are held to the same liquidated damages cited within the Restrictive Covenants through language found in the final ECHO Agreement for which the grantee is held responsible.***

1.6 FORM – CERTIFICATION OF INFORMATION AND COMPLIANCE

I/We certify that all of the information contained within this application and subsequent attachments is true and correct to the best of my/our knowledge, and that the project for which the application is made shall be in compliance with the Americans with Disabilities Act of 1990, and that should a grant be awarded, the organization agrees to comply with the conditions of the grant award agreement including the Restrictive Covenants.

1.OFFICIAL WITH AUTHORITY TO CONTRACT FOR THE OWNER OF THE PROPERTY

Signature: _____

Typed Name: Jonathan C. McKinney, CGFO

Phone Number: (386) 424-2400 ext. 1202 Date: 12/15/2016

2.OFFICIAL WITH AUTHORITY TO CONTRACT FOR THE APPLICANT

Signature: _____

Typed Name: Jonathan C. McKinney, CGFO

Phone Number: (386) 424-2400 ext. 1202 Date: 12/15/2016

3.CHIEF FINANCIAL OFFICER FOR THE APPLICANT

Signature: _____

Typed Name: Jonathan C. McKinney, CGFO

Phone Number: (386) 424-2400 ext. 1202 Date: 12/15/2016

4.NOT FOR PROFITS ONLY – PRESIDENT, BOARD OF DIRECTORS

Signature: _____

Typed Name: _____

Executive Board or Board of Directors meeting when this grant application was reviewed and approved. Meeting Date: Phone Number:

SECTION 2: PROJECT DESCRIPTION

2.1 PROJECT ASSESSMENT

1.) Provide a narrative explaining how your project will meet the goals set by *Resolution 2000-156"* to enhance the quality of life for its residents by providing environmental, cultural, historical and outdoor recreational opportunities". (State your goals in bold type; Describe how this project will impact the community and enhance the quality of life for its citizens; Use real numerical data and insert documents/contract agreements which back up your narrative)
The City of Edgewater's Mission statement reads, "The City of Edgewater will be a safe, clean, accessible and environmentally-friendly community with a small-town atmosphere. Edgewater will continue to be a waterfront oriented community that provides a sustainable, high quality of life, with a strong sense of pride in our civic amenities, our community facilities, our vibrant and distinctive neighborhoods and our thriving downtown." This mission ties directly into the idea of the ECHO grant to enhance the quality of life of its residents by providing recreational opportunities. The citizens of the City of Edgewater where surveyed via online survey on their wants and needs for a community park that could provide outdoor recreation. The results of this survey are attached to this application as Attachment 1: Survey Results. It was determined that the components and comments gleaned from this survey could be used to revitalize the existing Whistle Stop Park. On March 15, 2016 the citizens of Edgewater voted to approve a 3.5 million dollar bond to make improvements to Whistle Stop Park based on a conceptual drawing created by Dredging & Marine Consultants, LLC.

2.2 PROJECT DESCRIPTION

1.) Describe project and construction timeline.
The Whistle Stop Park Improvement project involves a complete redevelopment of the existing 14 acre Whistle Stop Park. Improvements include: a splashpark, playground, a new skatepark, restrooms, improved lighting, a ½ mile walking trail, fitness kiosks, a volleyball court, a dog park, security cameras, greenspace and new tennis courts, basketball courts, racquetball courts, parking and landscaping.

Design and Permitting- August 2016 to May 2017
Bidding- May to August 2017
Construction- September 2017 to June 2018

2.) Document how construction design and operational strategies use "green"/sustainable standards: (give ***specific*** examples for ***this*** project – a statement agreeing to follow local guidelines is not acceptable)
   a. Provide a narrative explaining how the project was designed with the environment in mind. What steps have you taken or will you take to reduce/recycle/reuse?: (see examples of recycled products in the ECHO Application Guide)
      i. The construction phase?
      ii. The operational phase?

It's the intention of the design team to incorporate "green" materials and design components into the Whistle Stop Park Improvements plan. The conceptual plan is designed to take advantage of the existing grades and drainage to minimize the construction cost of fill, grading and stormwater improvements. In addition, the landscaping will be comprised of plants and sod that are drought tolerant to eliminate the need for excessive irrigation. All electrical fixtures and materials incorporated into the building designs will be selected to reduce electrical needs for operation and maintenance and the use of motion sensor sink and handryer fixtures will eliminate excessive utility use by the restroom facilities.

3.) What is the projected date for this project to be completed and accessible to the public?
June 2018

4.) Describe any additional phases planned for this project.
In the future additional amenities, extra pavilions, additional tennis courts, etc. may be added, however, there are no plans for additional phases at this time.

2.3 Drawings: (Drawings are required by all applicants. Drawings must fold to an 8 ½ X 11 size to fit securely and neatly in the application booklet. Drawings must be to scale with a bar scale and include a legend)

Drawings are provided in Attachment 2: Drawings, the drawings are 30% complete at this time.

X Street locator map
X Site Plan
X Preliminary and schematic drawings
X Design and development documents
☐ Construction documents
☐ Any other drawings which may be helpful in understanding the project scope/features

SECTION 3: BUDGET DETAIL/MATCHING FUNDS

3.1 PROJECT BUDGET DETAIL CHART: Fill out budget chart provided, adding rows as needed. Place match monies in column corresponding to appropriate "Match Code": Explanations of match codes can be found in the guidelines on page 23.

CHART 3.1: CONSTRUCTION PHASE EXPENDITURES *ADD ROWS AS NEEDED*	UC +	LM +	In-Kind	PSC	= Match	ECHO	Total
General Requirements:							
Mobilization/ Demobilization	$120,000				$120,000		$120,000
Contractor Surveying	$15,000				$15,000		$15,000
Environmental Compliance	$15,000				$15,000		$15,000
Subtotal	**$150,000**				**$150,000**		**$150,000**
Architectural Services:							
Engineering and Architectural Consultant Services	$379,251				$379,251		$379,251
Subtotal	**$379,251**				**$379,251**		**$379,251**
Site Construction:							
Clearing, Grubbing & Hauling	$80,000				$80,000		$20,000
Demolition & Hauling	$80,000				$80,000		$35,000
Grading & Compaction	$30,000				$30,000		$30,000
Fill	$50,000				$50,000		$50,000
Stormwater	$175,000				$175,000		$175,000
Parking & Road Paving	$286,000				$286,000		$286,000
Sidewalks and Trailway	$289,975				$289,975		$289,975
Landscaping	$175,000				$175,000		$175,000
Subtotal	**$1,165,975**				**$1,165,975**		**$1,165,975**
Electrical:							
Lighting for Entire Park	$412,500				$412,500		$412,500
Electricity for Buildings and Splashpark	$20,000				$20,000		$20,000
Security Camera System	$30,000				$30,000		$30,000
Subtotal	**$462,500**				**$462,500**		**$462,500**
Masonary:							
New Restroom (1,200 square feet)	$375,000				$375,000		$375,000
Renovate Existing Restroom/ Concession Stand (1,152 square feet)	$130,000				$130,000		$130,000
Shade Structures	$118,274				$118,274		$118,274
Subtotal	**$623,274**				**$623,274**		**$623,274**
Equipment:							
Splashpark	$182,500				$182,500	$182,500	$365,000
Playground	$80,000				$80,000	$80,000	$190,000
Skatepark	$137,500				$137,500	$137,500	$275,000
Tennis Courts	$175,000				$175,000		$175,000
Raquetball Courts	$75,000				$75,000		$75,000
Basketball Court	$36,000				$36,000		$36,000
Fitness Stations	$33,000				$33,000		$33,000
Subtotal	**$719,000**				**$719,000**	**$400,000**	**$1,119,000**
					MATCH	ECHO	PROJECT
PROJECT TOTALS	**$3,500,000**				**$3,500,000.00**	**$400,000.00**	**$3,900,000.00**

3.2 MATCH DOCUMENTATION

Please see page 25 in the guide for a more in depth explanation of documentation.

1.) Provide official documentation of Match:
   a. Unencumbered Cash (UC):
      i. ☐ Current Bank Statement **OR**
      ii. **X** Copy of signed resolution including pledged dollar amount, project name and dates the funds will be available **See Attachment 3- Signed Resolution and Bond**
   b. Irrevocable Pledges (UC):
      i. ☐ Notarized letter stating the pledged amount, the purpose of the pledge and the date the funds will be available (must include an itemized budget if pledge is for services).
         1. Pledged funds must be in the bank prior to the Grant Review Panel.
   c. In-Kind Services (IK) services/donations must have taken place no more than 7 years prior to the project:
      i. ☐ Itemized list of products/services to include name of person/organization, description of goods/services, fair market value of in-kind contribution and date goods/services were provided.
      ii. ☐ Future in-kind donations must have notarized letter from donor describing items/services and value of such.
      iii. ☐ Previously provided in-kind service/donations do not require backup in this application, however, official documentation must be available for review upon request.
   d. Previously Spent Cash (PSC)
      i. ☐ the encumbrances or cash expenditures completed within the seven (7) year period prior to the application.
   e. Land Match (LM) (trails of the County's Master Plan, projects on State or Federal land and property donated by the County are not eligible for match):
      i. ☐ Copy of deed
      ii. ☐ Copy of appraisal (property appraisal assessment or recent outside appraisal)

SECTION 4: OPERATING FORECAST DETAIL

4.1 OPERATING FORECAST NARRATIVE

1.) Compose a narrative explaining the use of the facility/project and related costs. Narrative should include what staff will be needed, what additional maintenance will be required, what new programs will be added, etc.

The new facility will allow new programs related to health, fitness, a farmers market, skateboarding competitions and provide a safe and user friendly location for residents of all ages to meet.

The existing park contains many of the same proposed features, however they are outdated and rarely used. The park is currently maintained by City staff and the only new component that may require additional maintenance will be the splashpark.

2.) Provide Business Plan, Feasibility Study and Marketing Plan.

The proposed park and the related costs for construction, maintenance and staffing have been reviewed and approved by the City of Edgewater staff and the City Council, in addition a online survey was utilized to gauge citizen interest and desires for the park. Finally a vote was cast to determine if citizens would approve of a tax payer funded bond would be acceptable. Marketing/ generating public interest has already begun through public workshops about the park and via the City website/ social media. See Attacment 1- Survey Results

3.) List a fee schedule or state "No fees will be charged" (schedule should include members, non-members, reduced prices, etc.)

No fees will be charged.

4.) Describe Maintenance and Replacement Plan (including fund source and depreciation plan).

City of Edgewater staff will be in constant maintenance of the entire facility. The products and materials used have been selected to need minimal maintenance or replacement in the near future, however, all maintenance and replacement will be paid for by the City of Edgewater. Additional funding sources and grant agency's will be pursued to add to and update the facilities.

4.2 FISCAL STABILITY

1.) Fill out Form 4.2 Business Information.

4.2 BUSINESS INFORMATION				
Operational funding for this organization	**Prior Completed FY 15-16**	**Current FY 16-17**	**Projected FY 17-18**	**Next Projected FY 18-19**
Fundraising, Memberships, Donations, etc.	-0-	-0-	-0-	-0-
County Grant(s)/Funds (other than ECHO)	68,139	177,732	74,000	73,000
Grant(s)/Funds - other (non county)	785,899	1,939,607	1,023,000	125,000
Cash Donations	16,128	38,000	39,140	40,315
TOTALS	870,166	2,155,339	1,136,140	238,315
Administrative Costs	476,703	446,738	460,140	473,944
Program Costs	16,746,033	25,130,415	23,137,302	29,498,931
Educational & Educational Outreach Programs	-0-	-0-	-0-	-0-
Contractor Services (for this project)	-0-	$3,400,000	-0-	-0-
Marketing & Advertising	-0-	-0-	-0-	-0-
Payroll Total Expense	$14,701,260	16,002,245	16,800,988	17,305,018
TOTALS	63,847,992	89,958,796	80,796,860	94,555,786
Number of Full-time Employees	196	193	193	193
Number of Part-time Employees	11	3	3	3
Volunteer Hours	n/a	n/a	n/a	n/a
Value of Volunteer Hours (@$____ hr)	n/a	n/a	n/a	n/a
TOTALS				

2.) Has this organization defaulted on any grant in the past five years? If so, please explain.
No

4.3 FINANCIAL AUDIT/REVIEW/AGREED UPON PROCEDURES

1.) Insert the appropriate required documents listed in the Application Guide on page 30 & 31.
See Attachment 4- City of Edgewater Financial Audit

SECTION 5: SUPPORTING DOCUMENTS

NOT FOR PROFIT ONLY:

1.) Attach official IRS letter granting Not-for-Profit 501(c)(3) status in Florida.
2.) Attach the organization's most recent Uniform Business Report (also referred to as an Annual Report) filed with the State of Florida, Divisions of Corporations.

UNRESTRICTIVE OWNERSHIP OR UNDISTURBED USE OF FACILITY:

1.) Attach unrestricted ownership/undisturbed use documentation unless the project is an acquisition of real property. Insert a letter of intent to sell from the owner for Acquisition Projects.
An exhibit from the Volusia County Property Appraisers website has been provided as Attachment 5- Proof of Ownership and Deed.

2015/2016 ECHO Grants-in-Aid Standard & Exceptional Grant Application

ATTACHMENT CHECKLIST: Please check your application before sending.

The following items/documentation **must** be included with your application or your application **will not** be scored. All match sources must be secured and proof thereof submitted by the Application Deadline in the Application Review Calendar found at http://www.volusia.org/services/community-services/parks-recreation-and-culture/echo/current.stml.

APPLICANT

X ECHO Application, completed and signed
X Proof of ownership or copy of lease
X Mission Statement for Organization
X Form 1.6 – Certification of Information and Compliance, completed and signed
X Street Locator Map
X Site Plan
X Preliminary & Schematic Drawings
X Design & Development Documents
☐ Construction Documents
X Official Documentation of Match
X Business Plan
X Feasibility Study
X Marketing Plan
X Financial Audit Documents (listed in the Application Guide page----)
☐ Not-for-Profits only: IRS Status Letter classifying Organization as a 501(c) (3)
X Restrictive Covenants or Statement agreeing to follow this requirement
☐ Other

ECHO STAFF

☐ ECHO Application, completed and signed
☐ Proof of ownership or copy of lease
☐ Mission Statement for Organization
☐ Form 1.6 – Certification of Information and Compliance, completed and signed
☐ Street Locator Map
☐ Site Plan
☐ Preliminary & Schematic Drawings
☐ Design & Development Documents
☐ Construction Documents
☐ Official Documentation of Match
☐ Business Plan
☐ Feasibility Study
☐ Marketing Plan
☐ Financial Audit Documents (listed in the Application Guide page----)
☐ Not-for-Profits only: IRS Status Letter classifying Organization as a 501(c) (3)
☐ Restrictive Covenants or Statement agreeing to follow this requirement
☐ Other

Attachment 1: Survey Results

Add Users jcorder@cityofedgewater.o.

My Surveys Examples Survey Services Plans & Pricing

+ Create Survey

Need multiple users? See PLATINUM plan

Whistle Stop Park

Summary | Design Survey | Collect Responses | Analyze Results

DESIGN SUMMARY

Whistle Stop Park
Created on 5/29/2015

- Questions: 11, Pages: 2
- Survey language: English
- Theme: Aqua

No logo added

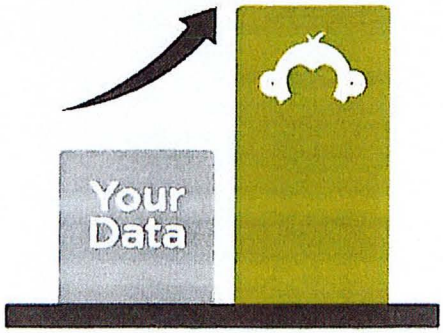
No logic added

Edit Design | Preview Survey

KNOW WHERE YOU REALLY STAND

SurveyMonkey Benchmarks makes it easy to:

- Assess performance metrics more accurately
- Compare yourself to industry leaders
- Identify best practices



Learn More

RESPONSE SUMMARY

SURVEY ALERTS: OFF

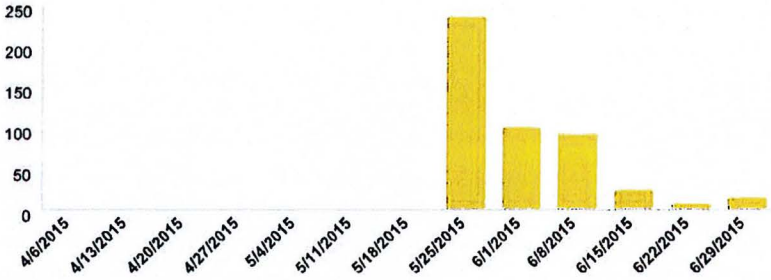
481
Total Responses

CLOSED
Overall Survey Status

Collectors

#Web Link 1	Responses 0	Since 5/29/2015	CLOSED
# Facebook Post 1	Responses 481	Since 5/29/2015	CLOSED

Responses Volume 4/6/2015 - 6/29/2015



Analyze Results

Add Users jcorder@cityofedgewater.o...

My Surveys Examples Survey Services Plans & Pricing

+ Create Survey

Need multiple users? See PLATINUM plan

Whistle Stop Park

Summary | Design Survey | Collect Responses | Analyze Results

Last saved just now | Preview & Test | Print | Next

BUILDER

QUESTION BANK

LOGIC

OPTIONS

Logo None

Survey Title

Exit Link

Progress Bar Off

Page Titles

Page Numbers

Question Numbers On

Required Asterisks

Footer

Language English

THEMES

PAGE 1 | Page Logic | More Actions | P1: Welcome to...

+ Add Logo

Whistle Stop Park

Welcome to My Survey

Thank you for participating in our survey. Your feedback is important. The City of Edgewater is conducting this survey with the citizens of our city, to help determine what renovations/improvements they would like to see at Whistle Stop Park. The existing tennis, racquetball and basketball courts will be included as part of the improvements. For additional improvements you would like to be considered please select your top 5 choices (ranked 1 as high to 5 as low) from list below.

1. Adult Fitness System (Life Trail)

Important		Moderately Important		Not Important
○	○	○	○	○

2. All Inclusive Playground w/ Shade (to include equipment for those with special needs)

Important		Moderately Important		Not Important
○	○	○	○	○

3. Clubhouse/Meeting Room

Important		Moderately Important		Not Important
○	○	○	○	○

4. Improved Restrooms

Important		Moderately Important		Not Important
○	○	○	○	○

5. New Pavilions w/accessories (2 Pavilions to be rented for events or parties)

Important		Moderately Important		Not Important
○	○	○	○	○

6. Shuffleboard Courts (open to the public)

Important		Moderately Important		Not Important
○	○	○	○	○

7. Splash Park (theme water park)

Important		Moderately Important		Not Important
○	○	○	○	○

8. Walking Trail (paved)

Important		Moderately Important		Not Important
○	○	○	○	○

Important	Moderately Important	Not Important

*** 9. Do you want the Skateboard Park to remain at Whistle Stop Park or as stand alone located elsewhere?**

Located Elsewhere	Remain
○	○

10. Other Suggestions;

*** 11. Zip Code**

ZIP/Postal Code

Next

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Check out our sample surveys and create your own now!

+ Add New Page

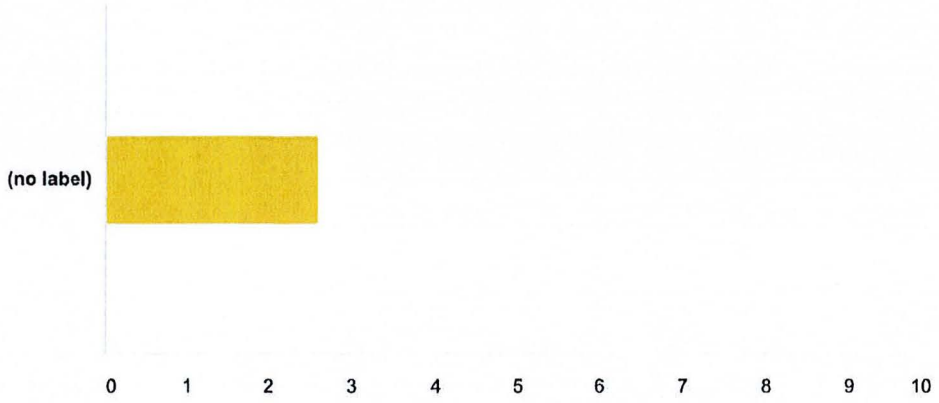
PAGE 2 | Page Logic | More Actions | P2

Whistle Stop Park

+ Add Page Title

Q1 Adult Fitness System (Life Trail)

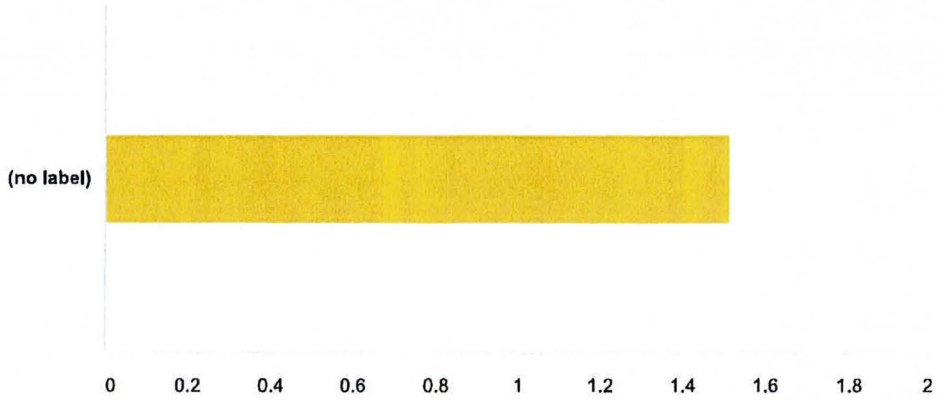
Answered: 468 Skipped: 13



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**32.26%** 151	**14.74%** 69	**29.06%** 136	**10.26%** 48	**13.68%** 64	468	2.58

Q2 All Inclusive Playground w/ Shade (to include equipment for those with special needs)

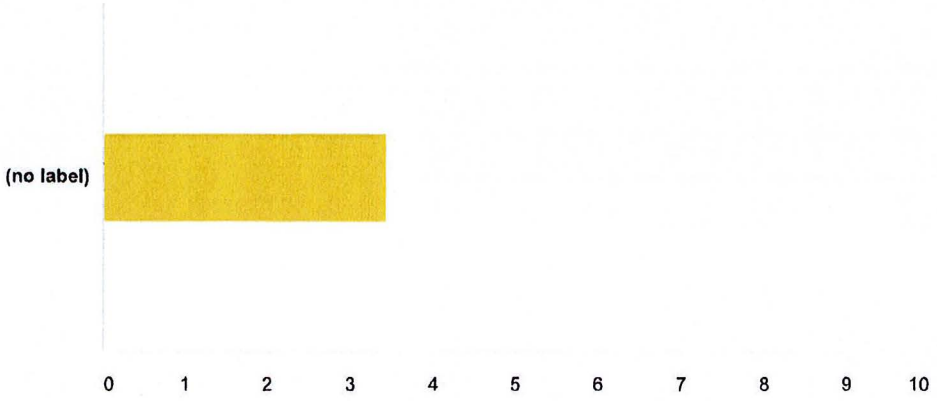
Answered: 479 Skipped: 2



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**74.11%** 355	**10.44%** 50	**10.23%** 49	**1.25%** 6	**3.97%** 19	479	1.5[illegible]

Q3 **Clubhouse/Meeting Room**

Answered: 459 Skipped: 22

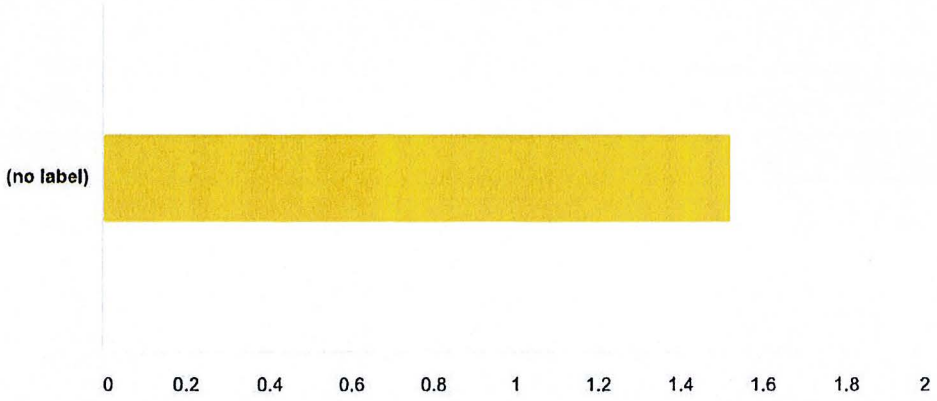


	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**13.73%** 63	**9.37%** 43	**26.58%** 122	**20.48%** 94	**29.85%** 137	459	3.43

Whistle Stop Park

Q4 Improved Restrooms

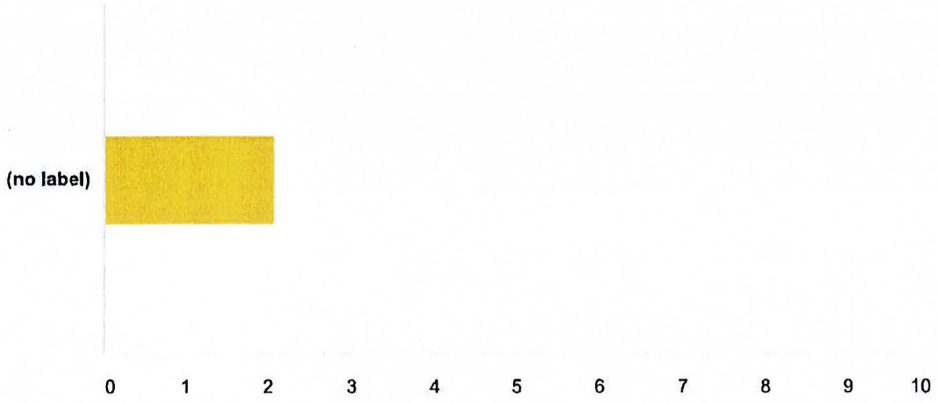
Answered: 473 Skipped: 8



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**68.71%** 325	**15.01%** 71	**13.11%** 62	**2.11%** 10	**1.06%** 5	473	1.52

Q5 New Pavilions w/accessories (2 Pavilions to be rented for events or parties)

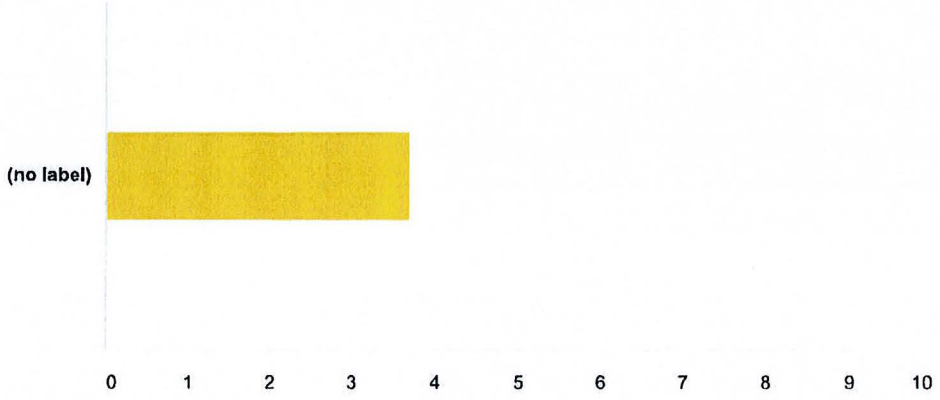
Answered: 473 Skipped: 8



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	44.40% 210	21.14% 100	23.26% 110	6.55% 31	4.65% 22	473	2.06

Q6 Shuffleboard Courts (open to the public)

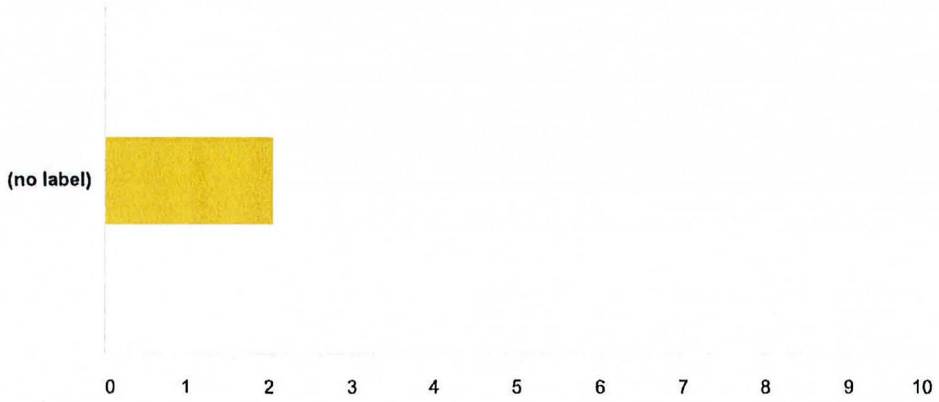
Answered: 464 Skipped: 17



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**9.48%**	**8.19%**	**23.71%**	**20.26%**	**38.36%**		
	44	38	110	94	178	464	3.70

Q7 Splash Park (theme water park)

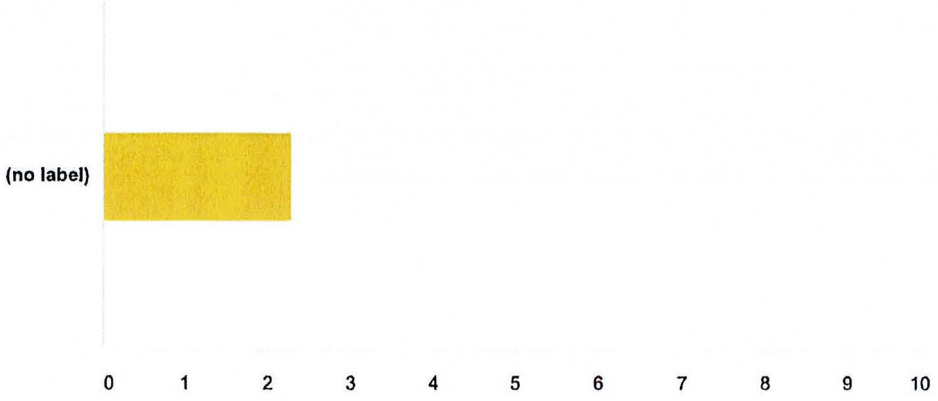
Answered: 474 Skipped: 7



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**56.75%** 269	**12.03%** 57	**13.29%** 63	**6.75%** 32	**11.18%** 53	474	2.04

Q8 Walking Trail (paved)

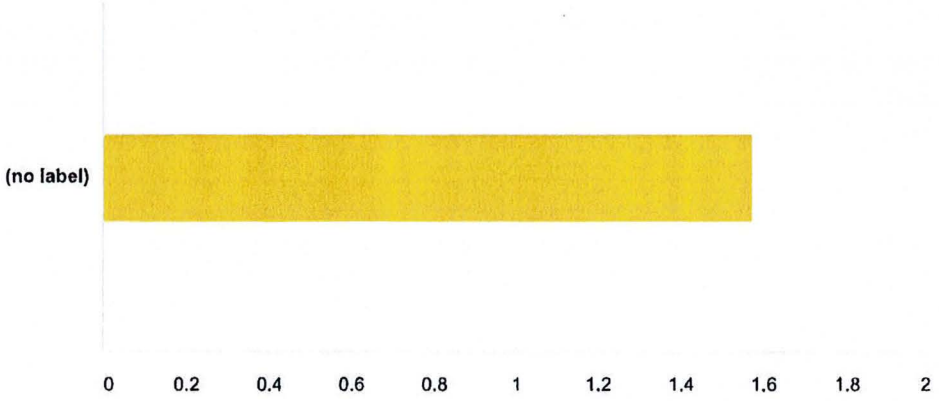
Answered: 464 Skipped: 17



	Important	(no label)	Moderately Important	(no label)	Not Important	Total	Weighted Average
(no label)	**40.52%** 188	**16.59%** 77	**26.94%** 125	**6.25%** 29	**9.70%** 45	464	2.28

Q9 Do you want the Skateboard Park to remain at Whistle Stop Park or as stand alone located elsewhere?

Answered: 481 Skipped: 0



	Located Elsewhere	Remain	Total	Weighted Average
(no label)	**42.62%** 205	**57.38%** 276	481	1.57

Q10 Other Suggestions;

Answered: 132 Skipped: 349

#	Responses	Date
1	Softball fields need to be updated and used for kids and seniors. Tennis courts and basketball courts updated.	7/2/2015 6:46 AM
2	Better bleachers at the ballpark. Fix the fences so they are upright and balls don't roll under the fences.	7/1/2015 6:56 PM
3	clay around hone plate on the softball field	7/1/2015 6:33 PM
4	Extra work on softball fields	7/1/2015 4:15 PM
5	children with special needs, have nothing in parks in edgewater, we need to have activities for them just as well. they should not be left behind.	6/29/2015 12:27 PM
6	Pet walking area	6/29/2015 12:00 PM
7	2, 4, 8(with dogs), 7, 5	6/29/2015 11:30 AM
8	Keep the baseball field	6/29/2015 11:17 AM
9	Shaded setting areas	6/24/2015 3:32 PM
10	better lighting for safety and security and a better parking lot area	6/15/2015 10:54 PM
11	Accessible batting cage(s), better maintenance on the softball fields.	6/15/2015 1:34 PM
12	I would like to see the area more for the kids, as the adults can walk in the surounding area, it is all flat, and we just had the new walking trail in edgewater off 442.	6/15/2015 11:12 AM
13	Pickleball courts	6/15/2015 10:50 AM
14	I feel it's VERY Important that we have a park that is safe for our children of Edgewater to go play outside with all different things to do. Right know we Don't have that when I want to take my kids out to the park, we have to drive to New Smyrna. And add somethings for us adults, what ever it is we do let;s focus on our kids.	6/15/2015 10:19 AM
15	Picnic area, better play ground	6/12/2015 8:19 AM
16	Improve the Skatepark. This helps keep the young age kids off the streets and remain active. This is highly important and should be greatly considered.	6/10/2015 4:27 PM
17	Batting cages like they have at GoKart City in Port Orange on nova	6/10/2015 3:15 PM
18	Open the ball field to the public again. My grandfather (Bob Wilkie) has coached kids there for over 25 years and a couple years ago was told he couldn't train kids there for free anymore. It was a liability. Bring local sports back to the field. Instead of using YMCA's field's just fix the fields at whistle stop like it used to be. Take pride and focus on the kids. Fix the fences and benches and seating so their not a hazard. It's useless if no one is even aloud to coach, train or play at those fields. This is one of the things Robert Wilkie was going to push for the most if he was elected into the city council and something majority of this town feels strongly about. Also, the pavilions should be able to be reserved but not for any sort of fee or cost. There should be overnight camera monitoring or overnight and daytime security to keep the druggies at bay and keep it a safe place and rid it of it's bad reputation. Do tennis, softball, handball, and raquet ball tournaments to generate income. I'm sure the Fire department wouldn't mind running the concession stands like they do at the Y. If they can't then get parents involved in running it like it was in the 90's. COMMUNITY is what this town needs most and why many people chose to move here in the first place. Lack of is what is causing so many people to leave now.	6/10/2015 10:49 AM
19	Walking trail doesnt need to be paved	6/10/2015 8:23 AM
20	Handicap accessibility is great inside the park but useless if the parking lot is sugar sand. A Kids Kingdom playground, such as the one under the south causeway, would be a good idea too. I really like the all inclusive idea, especially, the health and fitness.	6/10/2015 7:58 AM
21	Supervised activities for kids during the summer (ie: tennis or racquet ball instruction programs.	6/10/2015 5:19 AM
22	I have a 2 year old and it is so hot going to the park right now with the way it is. We love river breeze in oak hill because of the big canopy covers. We would love something like that closer.	6/9/2015 9:12 PM

23	Improve the skateboard park !!	6/9/2015 9:11 PM
24	splash park!	6/9/2015 8:39 PM
25	PLEASE create a beautiful playground for toddlers and up!! I am a grandma with 2 little grandchildren that visit me a lot and a great park would be awesome!!! Bless you!!	6/9/2015 8:35 PM
26	Fenced so littles can run, seating near playground equipment, separate little and big kids area, SPLASH PAD	6/9/2015 3:02 PM
27	Fence around playgrounds for little kids	6/9/2015 11:44 AM
28	If the playground or water splash area could be enclosed w a fence that would be greatly appreciated for little one that run away!!!	6/9/2015 11:33 AM
29	Edgewater NEEDS a splash pad !	6/8/2015 10:06 PM
30	There is alot of vandalism at this park. Also teen kids always having sex or making out in front of children which is why my children have stopped going. So I would suggest maybe more police drive bys.	6/8/2015 6:57 PM
31	Soccer field	6/8/2015 6:11 PM
32	An indoor racquetball court would encourage consistent participation throughout Florida's brutal seasons. Twice a week we have 20+ participants and I expect that could quadruple with proper facilities.	6/8/2015 6:00 PM
33	I would live to see the children's water area,fitness trails, and shaded play area come to fruition. I would be happy to pay per hour for parking to help maintain these facilities. A family environment.is.crucial for our community and long over due.	6/8/2015 1:43 PM
34	Rename park	6/8/2015 1:21 PM
35	A fun , clean park for children that live locally to the park!!	6/8/2015 12:15 PM
36	Open soccer fields for adults and kids to play on! There is about 100 adults that play at the new smyrna sport complex on sundays but its not always open for adults.	6/8/2015 11:41 AM
37	Improve the sidewalks in Meadowlake and close the back entrance to Meadowlake due to too much fast through traffic of people who don't live in Meadowlake. Lower our Edgewater utility bills.	6/8/2015 11:09 AM
38	Side walk on north side of 30th street extended to the park.	6/8/2015 11:04 AM
39	Some of the best parks that I have been to have had a fenced in play area. This allows the parents to let their kids play and not have to worry about them wandering off.	6/8/2015 9:32 AM
40	Clean up crew and security	6/8/2015 9:22 AM
41	Really needs to centered around the children . So they stay close to home and don't have to go to NSB.	6/8/2015 9:16 AM
42	Splash pad!splash pad! splash pad! Please and thank you!	6/8/2015 9:01 AM
43	Splash pad!splash pad! splash pad! Please and thank you!	6/8/2015 9:01 AM
44	large built in grills similar to kennedy park in edgewater for large group functions. maybe a fire pit for evening get togethers?	6/7/2015 11:27 PM
45	Fake grass or rubber where playgroung is. No mulch!	6/7/2015 8:53 PM
46	Put up better cameras to aid police in arresting the little bastards selling drugs and destroying the park now	6/7/2015 8:29 PM
47	More features for picinics/ events & birthday parties ex: grilles, power outlets maybe fans in the event areas & other amenities.	6/7/2015 7:25 PM
48	Love the tennis courts are we not keeping them? I hope we are!!	6/7/2015 6:39 PM
49	Having a gated and shaded play area is extremely important. It would also be nice to include swings for handicapped children.	6/7/2015 6:29 PM
50	Oh I have Ideas 386-576-6436	6/7/2015 3:38 PM
51	I would like to see if the community would be willing to come together like this, and operate a neighborhood watch program. ACTIVELY. Be assigned or choose a time or day which that person could donate their time to assist in making sure streets are safe.I would be willing to do so	6/4/2015 9:26 PM

52	To elaborate on #9 - Skatepark can remain unless there is another location which will allow for a larger skatepark and to be patrolled more by the police. If they can add a section for BMX bicycling and foot scootering, I think that is important- those activities seem to be very popular with the kids these days.	6/4/2015 6:43 PM
53	I would like to see the skateboard park remain because I want them to have a safe place to ride! I do believe rules including proper equipment and age requirements that include young children be accompanied by an adult at all times should be in place. That in itself would help to stop some of the juveniles from misbehaving and make it more appropriate for the younger children! It would be nice to see a bicycle trail that could be used to help teach young children to ride and learn before they go out onto the streets! If the life trail was to be included it would be nice to have child wellness included so that families can walk or run and use equipment fit for all ages! I have seen some very simple splash parks in Lake Mary that just spurt out of the ground at different times and the kids really enjoy them! The summer heat is much more tolerable when you have water to cool off with!	6/4/2015 12:43 PM
54	The city needs more walking trails at all parks. Riverside Drive is nice but we need more walking trails paved.	6/4/2015 12:26 PM
55	clean drugs up at the parks	6/4/2015 12:17 PM
56	Leave baseball/ softball fields. Upkeep on the batting cages	6/4/2015 11:15 AM
57	Band shell for concerts	6/4/2015 10:45 AM
58	The softball fields need to be maintained a little better. I have seen teams out there practice, girls that just go out there to work on there skills and some of the fields look very shabby. The bathrooms need MAJOR repair and need to be open by the softball fields. A community officer being located around the park more to keep it safe from trouble makers.	6/4/2015 10:45 AM
59	drinking fountains, outside showers for cool downs and a dog park	6/4/2015 10:40 AM
60	The playground with benches for parents and splash park are most important, currently those within Florida Shores with children must travel to Oak Hill to Riverbreeze or to Park Ave to Rotary Park in order to take them to a playground. The shade is vital in our blistering heat. I see these two projects more important than any other including the tennis, raquet ball and basketball courts.	6/2/2015 7:56 PM
61	A fence enclosing the children's playground! Many small kids like to run off from parents & that is dangerous being so close to the train tracks.	6/1/2015 11:33 PM
62	Shade	6/1/2015 4:37 PM
63	include pickleball line on some of the tennis courts	6/1/2015 1:12 PM
64	Once a gardening group had a plant swap. I thought that was useful. Plants in our yards improves the value as well as the beauty. Advertise on this edgewater website for group(s) to hold plant swaps/ plant info (meetings) at the Whistle stop park to help homeowners to improve their home sites.	6/1/2015 12:50 PM
65	Update basketball and tennis courts, more water fountains, please do away with sand parking lot	6/1/2015 11:52 AM
66	Add a "bike trail" for small children with bicycles and tricycles since there are no sidewalks or safe places to ride on in FL Shores for young children.	6/1/2015 11:17 AM
67	Enclosed pavillion with full kitchen	6/1/2015 11:12 AM
68	I'd like to see Edgewater provide some soccer fields that are available for public use. I rarely see anyone using the baseball/softball fields at Whistle Stop and we are aren't allowed general access to the city soccer fields run by the YMCA.	6/1/2015 10:50 AM
69	remove teens who are behaving inappropriately i.e. smoking, fighting, sex acts and also remove vagrants	6/1/2015 9:45 AM
70	Pet park, too.	5/31/2015 8:55 PM
71	Keep Raquet ball courts and tennis courts. Many times tennis courts are locked and not open to public.	5/31/2015 4:16 PM
72	Need more picnic tables and grills.	5/31/2015 3:55 PM
73	plenty of trash cans.	5/31/2015 3:48 PM
74	Just a note on the skateboard park. It seems like it would be better if it remained at the park..that way parents could have all their children in the same area instead of two different locations. Makes the park more of a family day.	5/31/2015 3:02 PM
75	My daughter loves the skate park n goes there a lot.	5/31/2015 9:00 AM

76	water fountains/vending machines	5/31/2015 8:01 AM
77	Edgewater is already working on a trail why in the world should another one even be considered!	5/31/2015 7:54 AM
78	Security cameras and possible onsite security. Emergency call box(s). Improved street side landscaping. Consider taking away the stigma of drugs and other crime by changing the name of the park.	5/31/2015 2:07 AM
79	Fire ant and bee control is a must ! A play ground that is suitable for older children and then a separate playground. Is separate and suitable for younger children is a big plus we drive to Port Orange for this special feature	5/30/2015 10:21 PM
80	I WOULD LOVE TO SEE SOME EQUIPMENT FOR SPECIAL NEEDS CHILDREN. ALL THE PARKS, THAT I'VE BEEN TO HAVE NOTHING FOR THESE KIDS. IT'S ABOUT TIME WE THOUGHT ABOUT THESE KIDS TOO.	5/30/2015 7:39 PM
81	more boat ramps!!	5/30/2015 7:17 PM
82	Would like to see a safe, open space and family friendly play area. This park as it is currently is not one I would choose to take my toddler because it does not feel very safe. Thank you for your consideration.	5/30/2015 6:06 PM
83	The library has a meeting room that can be rented and so does the Hibiscus Ave Fire Station. The there is also the FL Shores Clubhouse. No need for a fourth for this area. In order of importance to my family. 7 2 1 5 4	5/30/2015 5:51 PM
84	If skate park is removed a nice area for dogs. Edgewater has a lot of dog lovers.	5/30/2015 5:18 PM
85	Keep the dumb ass disrespectful kids from writing nasty graffiti all over the picnic tables.	5/30/2015 3:21 PM
86	We need changes at all our parks here in Edgewater.	5/30/2015 3:06 PM
87	I have always had to travel away from Edgewater to another park and I would be proud to have a great park in my hometown to be proud of.	5/30/2015 11:14 AM
88	Require yards be free of junk	5/30/2015 8:53 AM
89	Automatic locking bathrooms at closing time (like Rotary Park) would be a big help as well as including increased police/citizen patrol presence would help with vandalism and drugs being used	5/30/2015 8:42 AM
90	Pave roads that are not paved before repaving other roads! Fix drainage from flooding. I live less then 300 yards from city hall on dirt road and horrible storm drainage. But city would rather repave a road thats needed as bad as our dirt roads! But if city managers or council lived on road would be paved and repaved ofcourse! Do something useful instead of waste! Oh lets just spend millions on another boat ramp which is not needed to the people who live or pay taxes in city.	5/30/2015 8:41 AM
91	Need splash park.	5/30/2015 8:14 AM
92	1.Better parking on both sides of the park....make both paths accessible to vehicles instead of roping it off... 2.shade!! Think river breeze in oak hill... 3.the grounds being covered in recycled material instead of mulch... like all children's in port orange or river breeze park ??	5/30/2015 7:35 AM
93	An outdoor, open access pool. With lifeguard during the day	5/30/2015 6:07 AM
94	A large field for football. Every sport but football is allowed at Whistlestop. There are MANY children in the area who play and their only option is to go all the way out to New Smyrna Sports complex. I'm not asking to hold games there but they should be able to work out and practice their skills without getting in trouble for doing so.	5/30/2015 1:41 AM
95	We need a great playground for all the little kids to play there is a lot of them here. Have some kind of security to prevent vandalism,drug use and sexual activities	5/29/2015 11:54 PM
96	we want a pool	5/29/2015 11:16 PM
97	We want a pool	5/29/2015 11:15 PM
98	This would be awesome splash pad location!	5/29/2015 10:25 PM
99	Patrolled more.	5/29/2015 10:18 PM
100	My children and I skateboard at the park almost every weekend and we love it. It is very clean and we pick up the little trash there is before and after our fun. We were hoping for an improvement to the skate park, possibly adding a few boxes and ramps... please don't remove the park; we love spending our weekends there! Thanks	5/29/2015 10:11 PM
101	Sensory equipment for deaf and blind community members	5/29/2015 10:08 PM
102	N/a	5/29/2015 9:58 PM

103	Would love to see the racquetball courts completely enclosed with netting or fencing over the tops.	5/29/2015 9:49 PM
104	We need surveillance to keep drug deals and destruction of property at a minimum. This should be for families and small children, not for teenage punks.	5/29/2015 9:09 PM
105	A bigger better skatepark like other cities have would be nice,same place if room or elsewhere but close to that location would be great! The playground and skatepark are most important to us	5/29/2015 9:03 PM
106	Do something about the homeless, drug activity and just plain riff raff that is allowed to hang out there. Makes it uncomfortable to even go to the park to use the raquetball courts let alone anything else	5/29/2015 8:48 PM
107	Small Soccer fields and goals	5/29/2015 8:03 PM
108	Make it happen	5/29/2015 7:37 PM
109	More to do parks on the intercoastal waterway, docks, ramps, fishing, etc.	5/29/2015 7:17 PM
110	Its great this is available to us thank you so much!	5/29/2015 7:05 PM
111	I think the city of Edgewater is doing a great job cleaning up this town. The medians by Park Ave on US1 look really good! I love the improvements that are planned and taking action. Great job everybody!!!	5/29/2015 6:59 PM
112	Just fix up the play area for kids	5/29/2015 6:51 PM
113	A side walk / bike trail from the south to the north for kids walking home from school...alot of kids walk through there	5/29/2015 6:48 PM
114	More policing.	5/29/2015 6:25 PM
115	Splash park would be awesome! Maybe even a community pool?!! that would be great!	5/29/2015 6:15 PM
116	Maybe evening / night security to keep an eye on people from lingering and graffiti	5/29/2015 6:15 PM
117	Have the police department patrol the park more in there cars and on foot	5/29/2015 6:04 PM
118	Get rid of the crack heads that hang there. Make it safe for the younger kids	5/29/2015 5:43 PM
119	get rid of the trashy people there. we don't take our kids there because of the trash that hangs around. they are drinking alcohol and doing drugs there. you can remodel and clean it up as much as you would like. I will not go until the hoodlums leave!	5/29/2015 5:08 PM
120	The spash pad would be a great addition. If racquetball courts could be improved even better	5/29/2015 4:26 PM
121	do not cut down any trees	5/29/2015 4:22 PM
122	Bring jobs	5/29/2015 4:20 PM
123	Need bright lighting at night and increased police patrol at least initially to ensure the safety of the area since it has been somewhat dilapidated and sometimes has the wrong crowd there currently.	5/29/2015 4:09 PM
124	Garden, porch swings for adults, grills	5/29/2015 4:05 PM
125	better patrol by police. we no longer go there after several times being threatened by the kids at the skateboard park who were damaging property and threatening younger kids	5/29/2015 3:38 PM
126	Anything safe where kids (pre-teen and up) can go to hang out without costing money! Must be well lit so us as parents do not look at the spot and imagine every bad thing that could happen and where "hoodlums" go.	5/29/2015 3:35 PM
127	Improvements along US-1 great!	5/29/2015 3:32 PM
128	Around the different areas, benches with backs would be nice. That way if the pavilions are rented others can still use the area and have a place to sit. Also, a water fountain.	5/29/2015 3:21 PM
129	Don't we already have an Adult Fitness System along Riverside that hardly anyone uses? Why spend money on another one? Splash park? Why not put money into improving and enlarging the Y pool instead.	5/29/2015 3:10 PM
130	Bacchi ball and horseshoes	5/29/2015 3:05 PM
131	Need more police security way too many drugs / gangs	5/29/2015 2:38 PM
132	Clean up the drugs	5/29/2015 2:34 PM

Q11 Export

Zip Code

Answered: 481 Skipped: 0

Answer Choices		Responses	
Name	Responses	0.00%	0
Company	Responses	0.00%	0
Address	Responses	0.00%	0
Address 2	Responses	0.00%	0
City/Town	Responses	0.00%	0
State/Province	Responses	0.00%	0
ZIP/Postal Code	Responses	100.00%	481

Responses (481) Text Analysis My Categories (4)

+ New Category Search responses

Showing 4 custom categories

32132 View all • Edit • Delete	20.79%	100
32141 View all • Edit • Delete	72.14%	347
32168/69 View all • Edit • Delete	2.91%	14
32759 View all • Edit • Delete	1.87%	9
Uncategorized View all	2.29%	11

Country	Responses	0.00%	0
Email Address	Responses	0.00%	0
Phone Number	Responses	0.00%	0

Attachment 2: Drawings

CONCEPTUAL DRAWINGS

THE CITY OF EDGEWATER
WHISTLE STOP PARK IMPROVEMENTS
JANUARY 27, 2017

FLORIDA

PROJECT LOCATION MAP
651 ROBERTS ROAD
EDGEWATER, FL 32141

INDEX

SHEET	DESCRIPTION
CVR	INDEX & LOCATION MAP
C-01	AERIAL PLAN
C-02	SITE PLAN 1
C-03	SITE PLAN 2
C-04	SITE PLAN 3
A-01	RENOVATED RESTROOM, CONCESSION & POLICE SUB-STATION FLOOR PLAN
A-02	NEW RESTROOM BUILDING FLOOR PLAN
A-04	NEW RESTROOM BUILDING ELEVATIONS
E2.0	SITE LIGHTING PHOTOMETRIC PLAN
E2.1	SITE LIGHTING PLAN
E3.0	ELECTRICAL PLANS - BUILDING
F1.1	FOUNTAIN SITE PLAN
F1.2	FOUNTAIN FEATURE PLAN
F1.3	FOUNTAIN FEATURE EXAMPLES
H-1	HARDSCAPE LAYOUT
H-2	HARDSCAPE DETAILS
L-1	LANDSCAPE LAYOUT

CITY COUNCIL

MAYOR	MICHAEL IGNASIAK
DISTRICT 1	CHRISTINE POWER
DISTRICT 2	GIGI BENNINGTON
DISTRICT 3	DAN BLAZI
DISTRICT 4	GARY CONROY

811 Know what's below. Call before you dig.

NOTE:
THESE DRAWINGS AND THE PROJECT SPECIFICATIONS ARE COMPLEMENTARY, AND ANY REQUIREMENT OF ONE SHALL BE A REQUIREMENT OF THE OTHER. IT IS THE CONTRACTOR'S RESPONSIBILITY TO EXAMINE THE DRAWINGS AND SPECIFICATIONS AND TO COMPARE THE REQUIREMENTS OF EACH DIVISION AND ENSURE THAT EACH TRADE OR SUBCONTRACTOR IS MAKING THE ALLOWANCES NECESSARY TO PROVIDE THE OWNER A COMPLETE FACILITY, OPERATIONAL IN ALL RESPECTS, UNLESS OTHERWISE SPECIFICALLY STATED IN THE DRAWINGS OR PROJECT SPECIFICATION.

IT IS ALSO THE CONTRACTOR'S RESPONSIBILITY TO NOTIFY THE ENGINEER OF ANY DEFICIENCIES OR DISCREPANCIES AMONG THE DIVISIONS OF THE DRAWING AND SPECIFICATIONS PRIOR TO THE BID DATE. NEITHER THE OWNER OR ENGINEER WILL BE RESPONSIBLE FOR ANY DEFICIENCIES OR DISCREPANCIES RAISED AFTER THE BID OPENING. ACCORDINGLY, IN LIGHT OF THESE OBLIGATIONS, THE ENGINEER IS OBLIGATED TO INTERPRET THE DRAWINGS SPECIFICATIONS IN A MANNER THAT WILL PROVIDE THE OWNER WITH A COMPLETE, FUNCTIONING FACILITY FOR THE BID PRICE.

ENGINEER CERTIFICATION:
I HEREBY CERTIFY THAT I AM A REGISTERED PROFESSIONAL ENGINEER IN THE STATE OF FLORIDA PRACTICING WITH DREDGING & MARINE CONSULTANTS LLC, (DMC) CORPORATION, AUTHORIZED TO OPERATE AS AN ENGINEERING BUSINESS, CERTIFICATE OF AUTHORIZATION # 9410, BY THE STATE OF FLORIDA DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION, AND THAT I, OR OTHERS UNDER MY DIRECT SUPERVISION, HAVE PREPARED OR APPROVED THE EVALUATIONS, FINDINGS, OPINIONS, CALCULATIONS, CONCLUSIONS OR TECHNICAL ADVICE HEREBY REPRESENTED BY THESE DRAWINGS.

STEPHEN J. KUHN, P.E.
FLORIDA LICENSE No. 67486

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ENGINEERS • SCIENTISTS
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Unit 302
Port Orange, FL 32129
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Fax:(386) 304-6506
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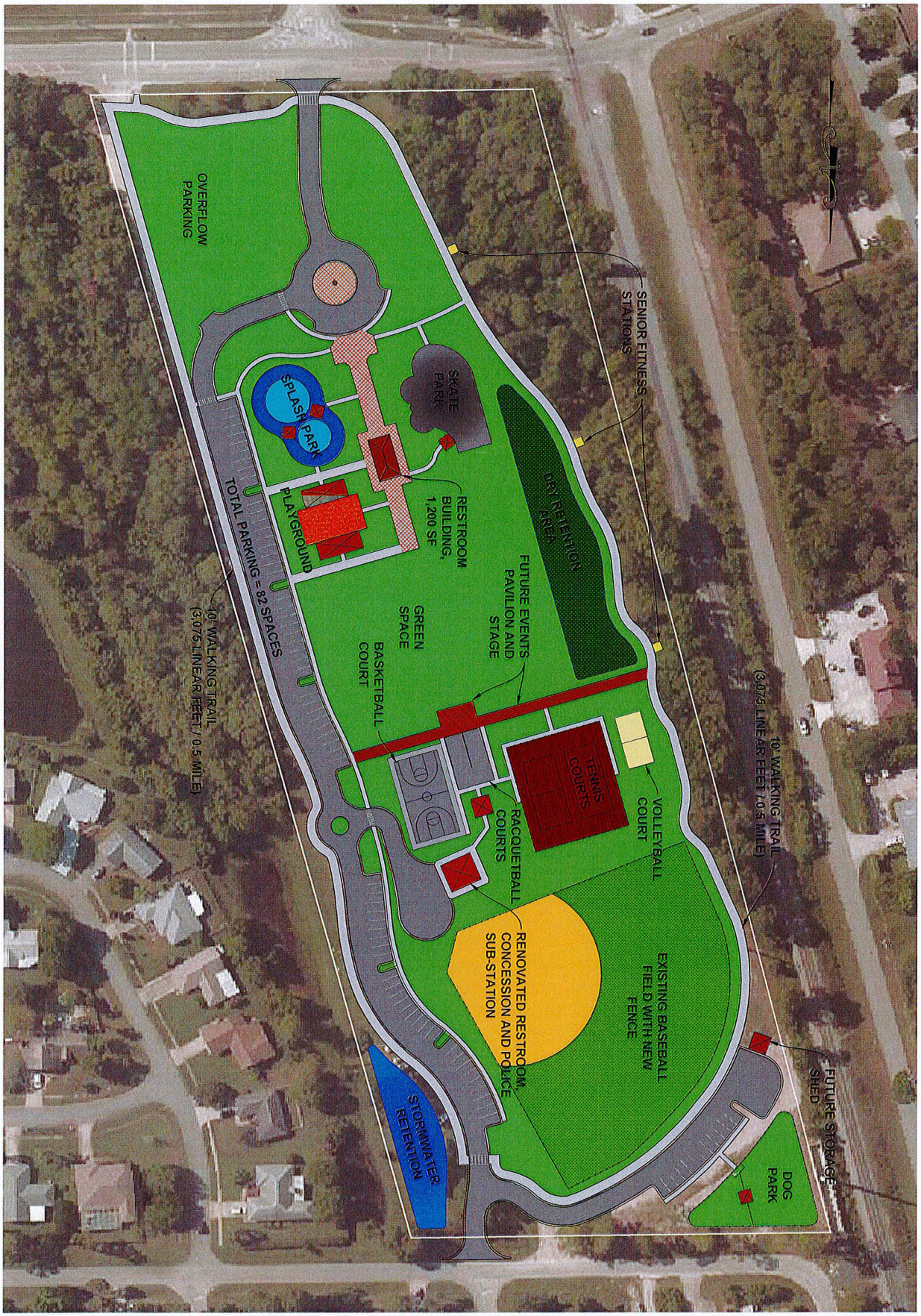
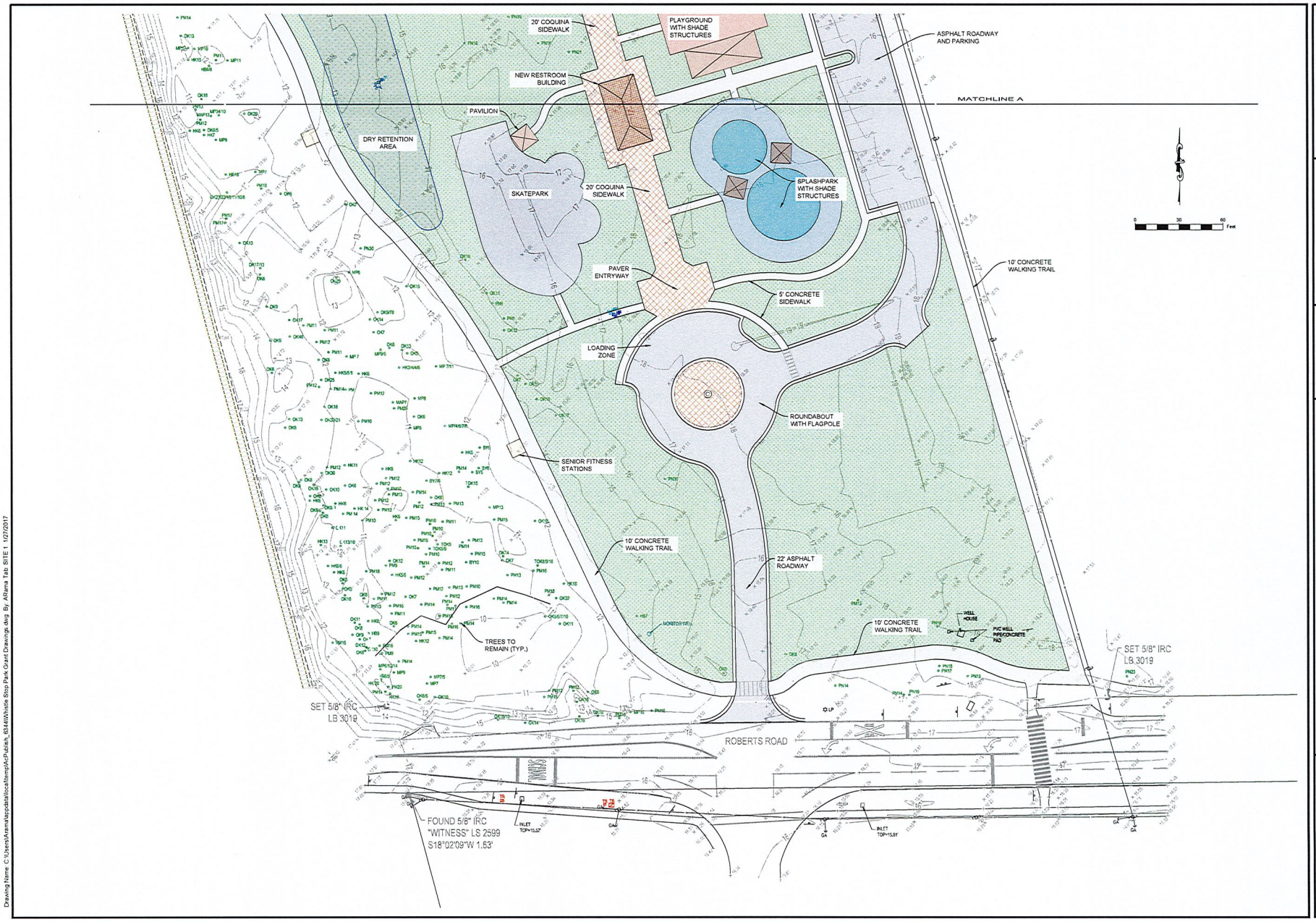
Drawing Name: Z:\DMC PROJECTS\095 - City of Edgewater\16-095-07 Whistlestop Park Design\Drawings whistle\Whistle Stop Park Grant Drawings.dwg By: ARama Tab: AERIAL 1/27/2017



CITY OF EDGEWATER 104 N. RIVERSIDE DR. EDGEWATER, FL 32132	Dredging & Marine Consultants DMC ENGINEERS • SCIENTISTS 4643 S. Clyde Morris Blvd Unit 302 Port Orange, FL 32129 Phone:(386) 304-6505 Fax:(386) 304-6506 www.dmces.com	Stephen J. Kuhn, P.E. FLORIDA LICENSE No. 67486	PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS CLIENT: CITY OF EDGEWATER	DRAWING: AERIAL PLAN DMC JOB NO. 16-095-07 DRAWN AR CAD C3D CHECKED NC SCALE AS SHOWN APPROVED SK DATE 01-30-2017	SHEET NO. C-01



PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

DRAWING: SITE PLAN 1

DMC JOB NO: 16-095-07

DRAWN	AR	CAD	C3D
CHECKED	MC	SCALE AS SHOWN	
APPROVED	SK	DATE 01-30-2017	

SHEET NO. C-02

Stephen J. Kohn, P.E.
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CITY OF EDGEWATER
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EDGEWATER, FL 32132

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DRAWING: SITE PLAN 2

DMC JOB NO. 16-095-07

SHEET NO. C-03

DRAWN AR | CAD CSD | SCALE AS SHOWN

CHECKED NC | APPROVED SK | DATE 01-30-2017

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

Stephen J. Kuhn, P.E.
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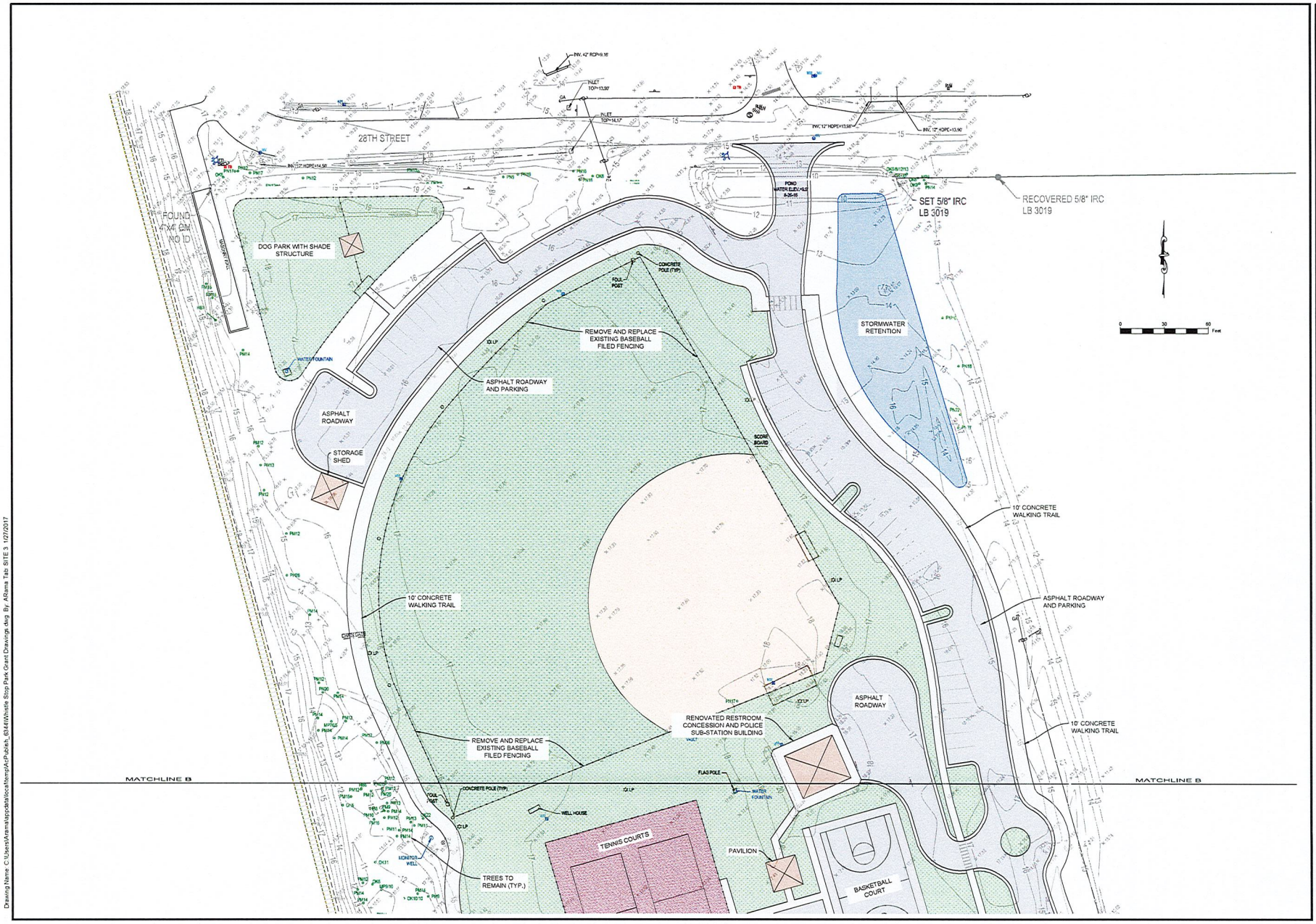
EDGEWATER



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DRAWING: SITE PLAN 3

DMC JOB NO. 16-095-07

SHEET NO. C-04

DRAWN AR | CAD CSD | CHECKED NC | SCALE AS SHOWN | APPROVED SK | DATE 01-30-2017

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

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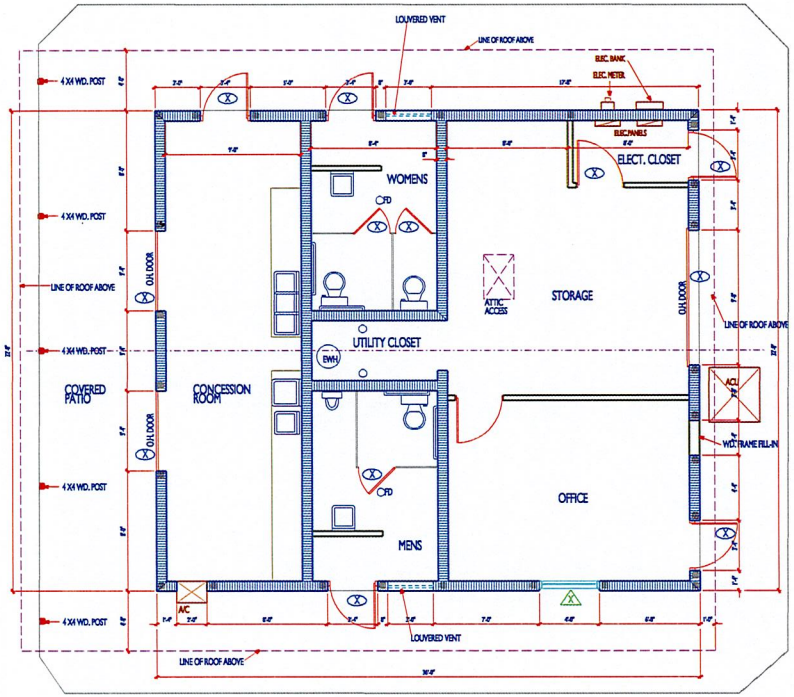
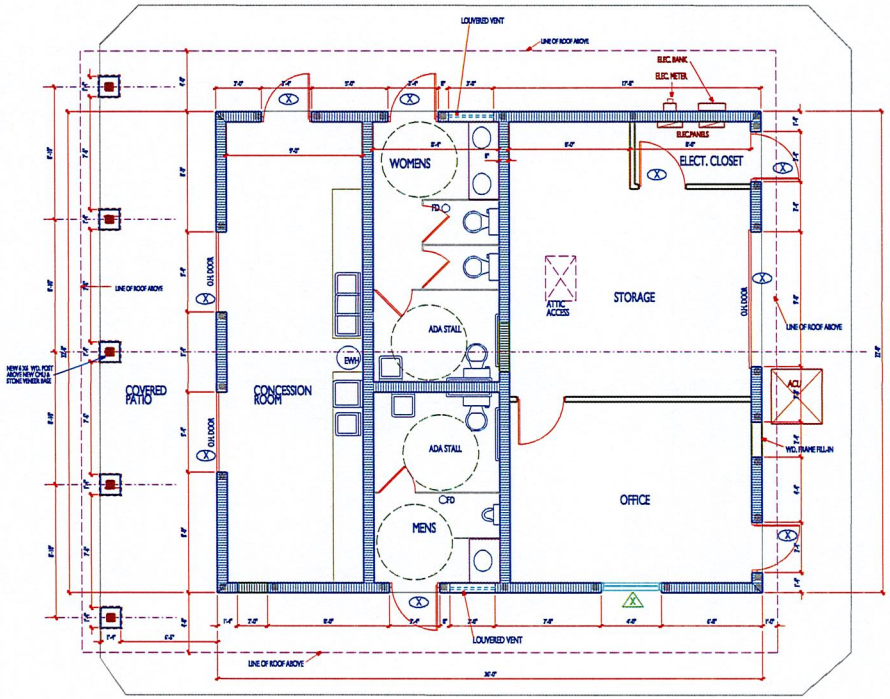


1 EXISTING FLOOR PLAN

SCALE: 1/4"= 1'-0"

NORTH

WALL TYPE LEGEND;	AREA CALCULATIONS;	
CMU WALL	GROSS AREA (INTERIOR)	- 1,152 SF
WD. STUD WALL	GROSS AREA (EXTERIOR COVERED)	- 688 SF
4 X 4 WD. POST	TOTAL AREA (UNDER ROOF)	- 1,840 SF



2 PROPOSED FLOOR PLAN

SCALE: 1/4"= 1'-0"

NORTH

WALL TYPE LEGEND;	AREA CALCULATIONS;	
CMU WALL	GROSS AREA (INTERIOR)	- 1,152 SF
WD. STUD WALL	GROSS AREA (EXTERIOR COVERED)	- 688 SF
4 X 4 WD. POST	TOTAL AREA (UNDER ROOF)	- 1,840 SF

DRAWING: EXISTING & PROPOSED FLOOR PLANS
RENOVATED RESTROOM
CONCESSION & PUMP STATION

DMC JOB NO.: 16-095-07
DRAWN: CJD
CHECKED:
APPROVED:
SCALE: 1"=1'
DATE: 01-20-17
SHEET NO.: A-01

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

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CITY OF EDGEWATER
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EDGEWATER

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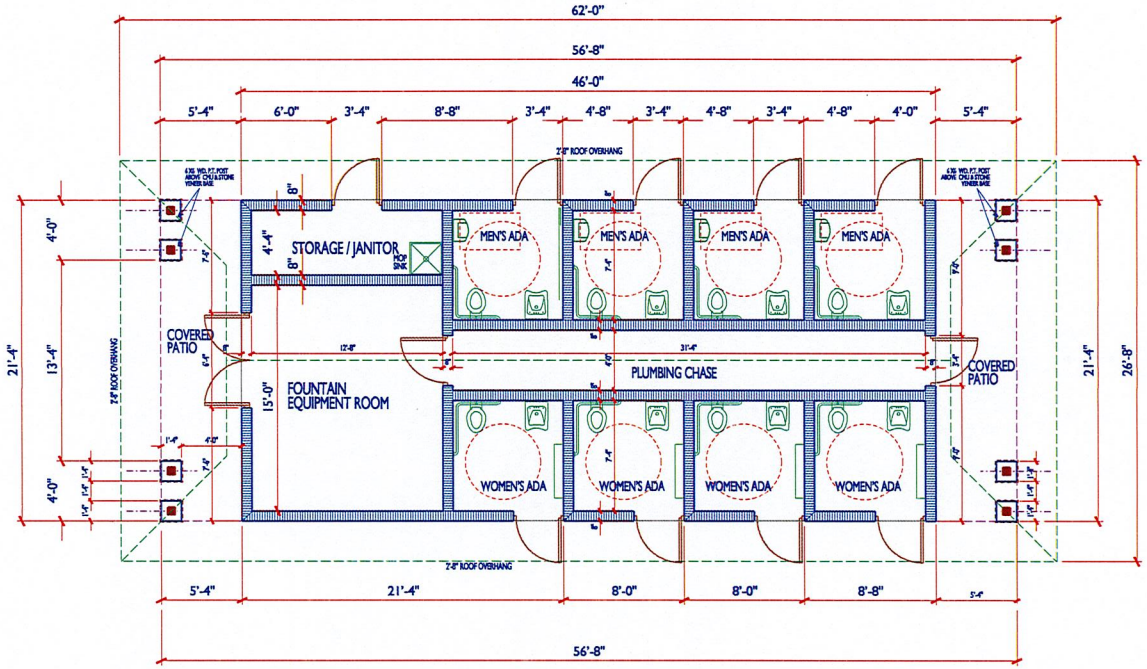

1 PROPOSED FLOOR PLAN

SCALE: 1/4"= 1'-0"

NORTH

WALL TYPE LEGEND;	AREA CALCULATIONS;	
CMU WALL	GROSS AREA (INTERIOR)	- 982 SF
WD. STUD WALL	GROSS AREA (EXTERIOR COVERED)	- 228 SF
	TOTAL AREA (UNDER ROOF)	- 1,210 SF

DRAWING: PROPOSED FLOOR PLAN NEW RESTROOM BUILDING

DMC JOB NO. 16-095-07

DRAWN | CAD | SHEET NO. A-02

CHECKED | SCALE 1"=1'

APPROVED | DATE 01-30-17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

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CITY OF EDGEWATER
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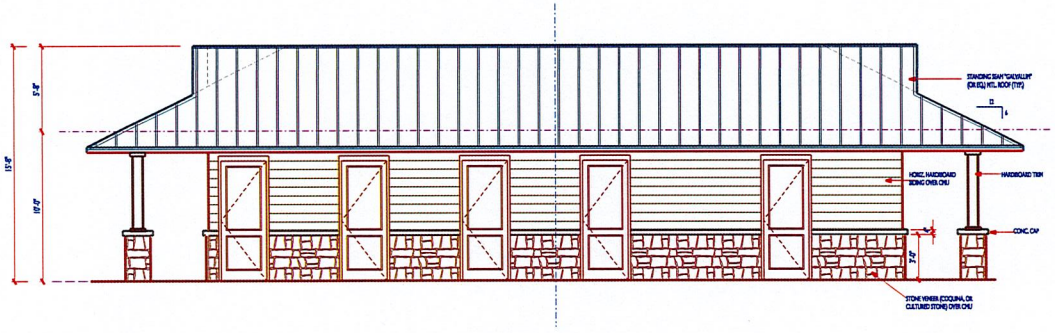
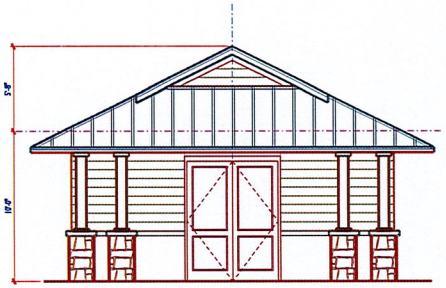


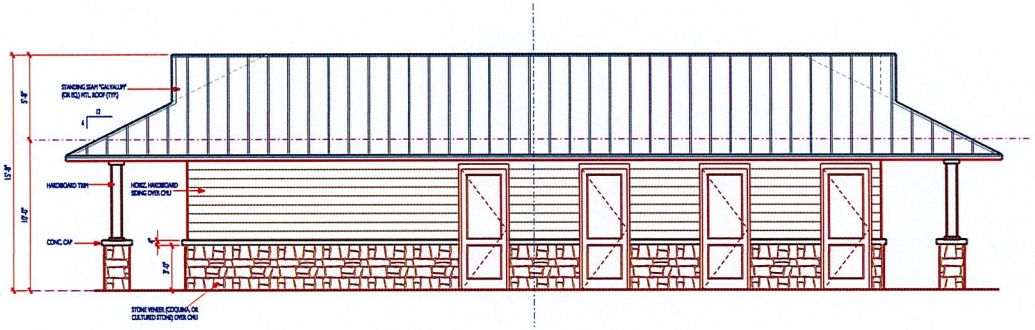
1 SIDE ELEVATION

SCALE: 1/4"= 1'-0"



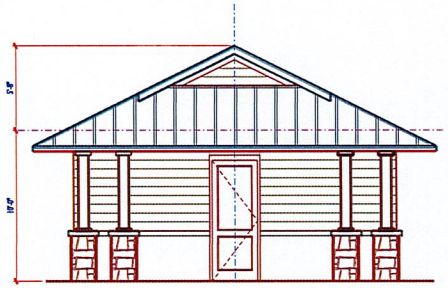
3 FRONT ELEVATION

SCALE: 1/4"= 1'-0"



2 SIDE ELEVATION

SCALE: 1/4"= 1'-0"



4 BACK ELEVATION

SCALE: 1/4"= 1'-0"

DRAWING: EXTERIOR ELEVATIONS
NEW RESTROOM BUILDING

DMC JOB NO. 16-095-07

DRAWN: CAD
CHECKED: SCALE: 1"=1'
APPROVED: DATE: 01.20.17

SHEET NO. A-04

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

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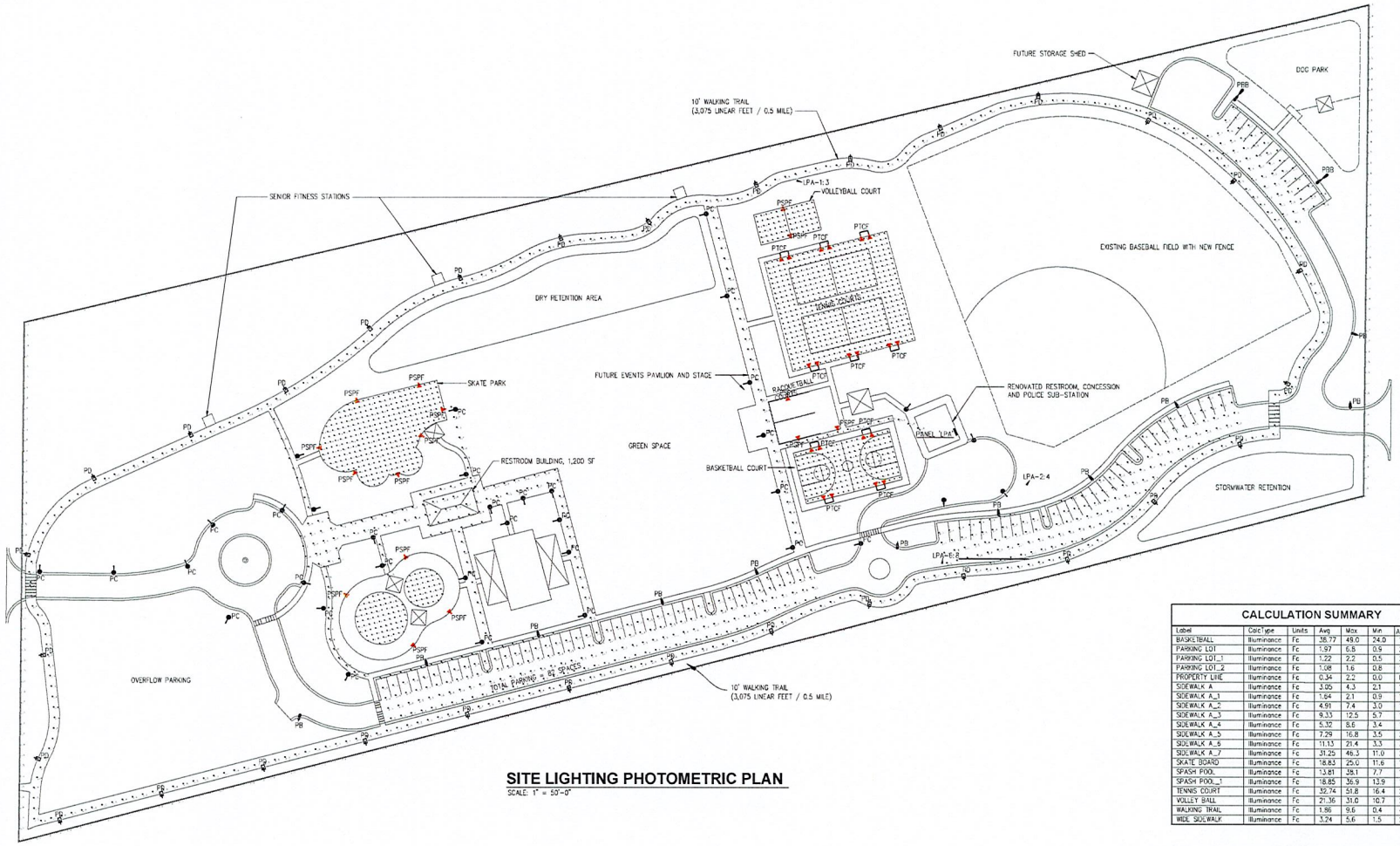

SITE LIGHTING PHOTOMETRIC PLAN

SCALE: 1" = 50'-0"

CALCULATION SUMMARY

Label	CalcType	Units	Avg	Max	Min	Avg/Min	Max/Min
BASKETBALL	Illuminance	Fc	38.77	49.0	24.0	1.62	2.04
PARKING LOT	Illuminance	Fc	1.97	6.8	0.9	2.19	7.56
PARKING LOT_1	Illuminance	Fc	1.22	2.2	0.5	2.44	4.40
PARKING LOT_2	Illuminance	Fc	1.08	1.6	0.8	1.35	2.00
PROPERTY LINE	Illuminance	Fc	0.34	2.2	0.0	N.A.	N.A.
SIDEWALK A	Illuminance	Fc	3.05	4.3	2.1	1.45	2.05
SIDEWALK A_1	Illuminance	Fc	1.64	2.1	0.9	1.82	2.33
SIDEWALK A_2	Illuminance	Fc	4.91	7.4	3.0	1.64	2.47
SIDEWALK A_3	Illuminance	Fc	9.33	12.5	5.7	1.64	2.19
SIDEWALK A_4	Illuminance	Fc	5.32	8.6	3.4	1.56	2.53
SIDEWALK A_5	Illuminance	Fc	7.29	16.8	3.5	2.08	4.80
SIDEWALK A_6	Illuminance	Fc	11.13	21.4	3.3	3.37	6.48
SIDEWALK A_7	Illuminance	Fc	31.25	46.3	11.0	2.84	4.21
SKATE BOARD	Illuminance	Fc	18.83	25.0	11.6	1.62	2.16
SPASH POOL	Illuminance	Fc	13.81	38.1	7.7	1.79	4.95
SPASH POOL_1	Illuminance	Fc	16.85	36.9	13.9	1.36	2.65
TENNIS COURT	Illuminance	Fc	32.74	51.8	16.4	2.00	3.16
VOLLEY BALL	Illuminance	Fc	21.36	31.0	10.7	2.00	2.90
WALKING TRAIL	Illuminance	Fc	1.86	9.6	0.4	4.65	24.00
WIDE SIDEWALK	Illuminance	Fc	3.24	5.6	1.5	2.16	3.73

LIGHT FIXTURE SCHEDULE

SYMBOL	QTY.	LABEL	ARRANGEMENT	TOTAL LAMP LUMENS	LLF	DESCRIPTION
	2	PBB	D180	N.A.	0.810	(2)RFM-108W4SLED4K-T-4-HS/CMT TB 32 BLK H T23
	11	PB	SINGLE	N.A.	0.810	RFM-108W4SLED4K-T-4-HS/CMT TB 32 BLK H T23S T
	36	PC	SINGLE	N.A.	0.810	CXFxx32-G2-2W3-H-16
	31	PD	SINGLE	N.A.	0.810	RFS-35W6LED4K-T-P2M-HS
	17	PSPF	SINGLE	N.A.	0.810	PFAS-276L-700-NW-G1-4
	10	PTCF	TWIN	N.A.	0.810	PFAS-276L-700-NW-G1-4

NOTES:
1. ALL LIGHT FIXTURES ARE BASED ON PHILIPS LIGHTING.
2. PROVIDE ENERGY SAVING LAMSP AND ELECTRONIC BALLASTS.

DRAWING: SITE LIGHTING PHOTOMETRIC PLAN
DMC JOB NO. 16-095-07
SHEET NO. E2.0
DRAWN AEZ | CAD CID | CHECKED AEZ | SCALE AS NOTED | APPROVED AEZ | DATE 01-27-17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS
CLIENT: CITY OF EDGEWATER

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FLORIDA LICENSE No. 60953

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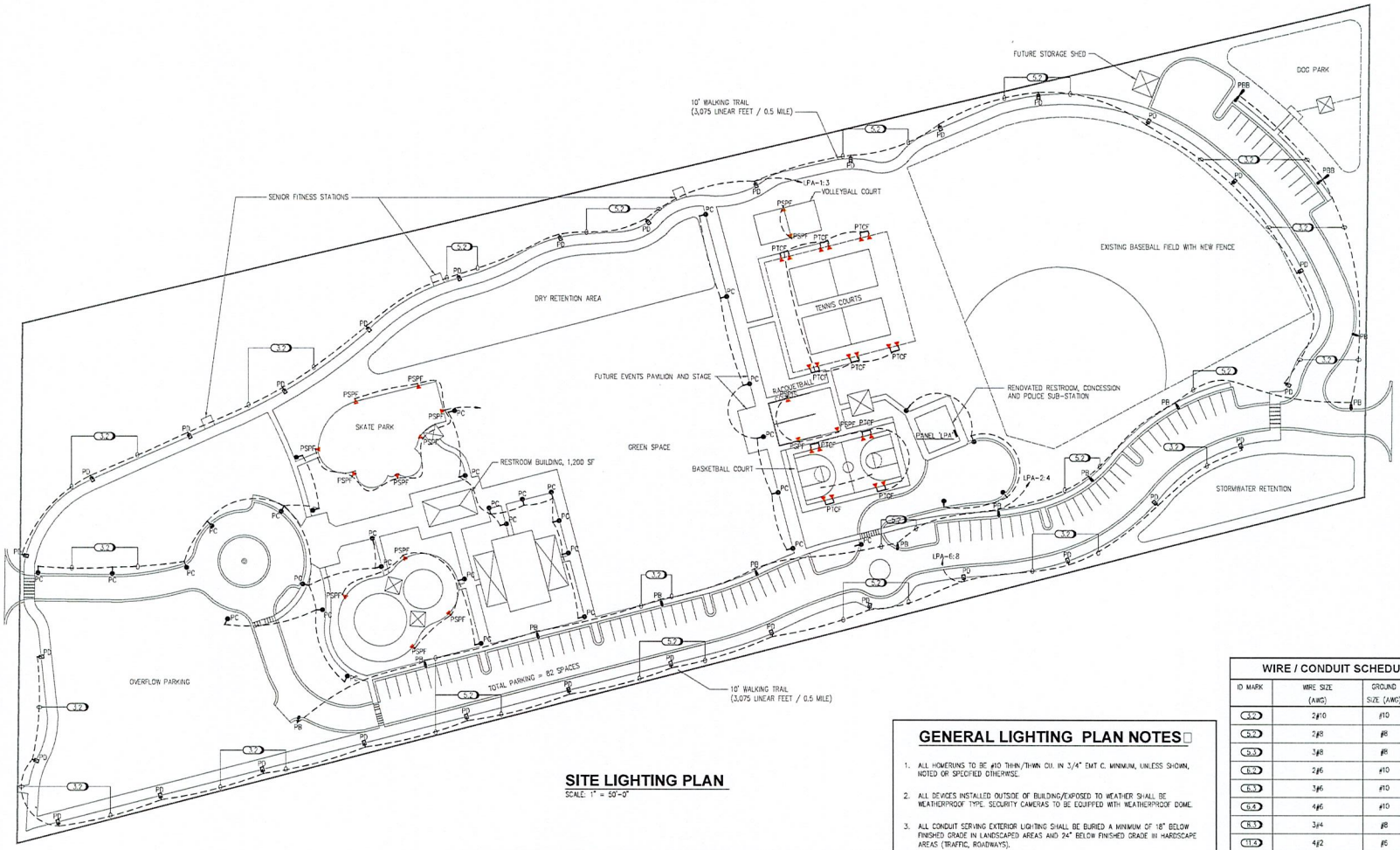
EDGEWATER, FL 32132

Drawing Name: C:\Projects\DMC\Whistle Stop Park\Whistle Stop Park Elec.dwg By: Alex Tab: E2.0 1/26/2017



SITE LIGHTING PLAN

SCALE: 1" = 50'-0"

LIGHT FIXTURE SCHEDULE

SYMBOL	QTY.	LABEL	ARRANGEMENT	TOTAL LAMP LUMENS	LLF	DESCRIPTION
	2	PBB	D180	N.A.	0.810	(2)RFM-108W4RLED4K-T-4-HS/DMT TB 32 BLK H T23
	11	PB	SINGLE	N.A.	0.810	RFM-108W4RLED4K-T-4-HS/DMT TB 32 BLK H T23B T
	36	PC	SINGLE	N.A.	0.810	CYFxx32-G2-3W3-H-16
	31	PD	SINGLE	N.A.	0.810	RFS-35W16LED4K-T-RDM-HS
	17	PSPF	SINGLE	N.A.	0.810	PFAS-276L-700-NW-G1-4
	10	PTCF	TWIN	N.A.	0.810	PFAS-276L-700-NW-G1-4

NOTES:
1. ALL LIGHT FIXTURES ARE BASED ON PHILIPS LIGHTING.
2. PROVIDE ENERGY SAVING LAMSP AND ELECTRONIC BALLASTS.

GENERAL LIGHTING PLAN NOTES

1. ALL HOMERUNS TO BE #10 THHN/THWN CU. IN 3/4" EMT C. MINIMUM, UNLESS SHOWN, NOTED OR SPECIFIED OTHERWISE.
2. ALL DEVICES INSTALLED OUTSIDE OF BUILDING/EXPOSED TO WEATHER SHALL BE WEATHERPROOF TYPE. SECURITY CAMERAS TO BE EQUIPPED WITH WEATHERPROOF DOME.
3. ALL CONDUIT SERVING EXTERIOR LIGHTING SHALL BE BURIED A MINIMUM OF 18" BELOW FINISHED GRADE IN LANDSCAPED AREAS AND 24" BELOW FINISHED GRADE IN HARDSCAPE AREAS (TRAFFIC, ROADWAYS).
4. SEE GENERAL ELECTRICAL NOTES, DRAWING E1.0
5. ALL COURT LIGHTING (BASKETBALL, TENNIS, RACQUETBALL, VOLLEYBALL) SHALL BE LOCALLY CONTROLLED VIA A LIGHT POLE MOUNTED LIGHT SWITCH IN NEMA 3R WEATHERPROOF GASKETED ENCLOSURE WITH COVER. OVERALL LIGHTING CONTROL VIA ASTRONOMIC CLOCK/PHOTOCELL LIGHTING CONTACTOR. OPERATIONAL HOURS TO BE DETERMINED BY THE OWNER.

WIRE / CONDUIT SCHEDULE

ID MARK	WIRE SIZE (AWG)	GROUND SIZE (AWG)	CONDUIT SIZE
5.2	2#10	#10	1"
5.2	2#8	#8	1"
5.3	3#8	#8	1"
6.2	2#6	#10	1"
6.3	3#6	#10	1"
6.4	4#6	#10	1-1/4"
8.3	3#4	#8	1-1/4"
11.4	4#2	#6	1-1/2"
13.4	4#1	#6	2"
15.4	4#1/0	#6	2"
23.4	4#4/0	#4	2-1/2"
40.4	4#500kcmil	#2	4"
60.4	2 sets of 4#350kcmil	#1	4"

Drawing Name: C:\Projects\DMC\Whistle Stop Park\Whistle Stop Park Elec.dwg By: Alex Tab: E2.1 1/26/2017

DRAWING: SITE LIGHTING PLAN
DMC JOB NO. 16-095-07
SHEET NO. E2.1
DRAWN AEZ | CAD CSD | SCALE AS NOTED
CHECKED AEZ | APPROVED AEZ | DATE 01-27-17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

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FLORIDA LICENSE No. 69953

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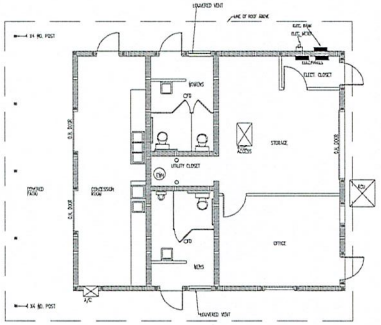
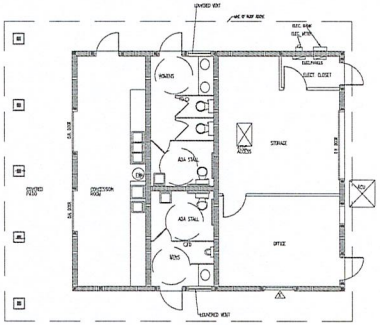


ELECTRICAL PLAN - EXISTING RESTROOM, CONCESSION □ POLICE SUB-STATION

SCALE: 1/8" = 1'-0"

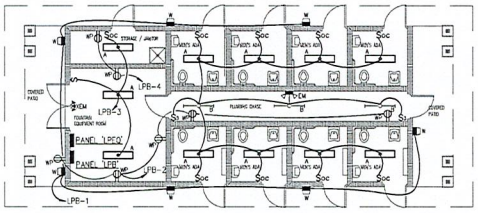


ELECTRICAL PLAN - RENOVATED RESTROOM, CONCESSION □ POLICE SUB-STATION

SCALE: 1/8" = 1'-0"

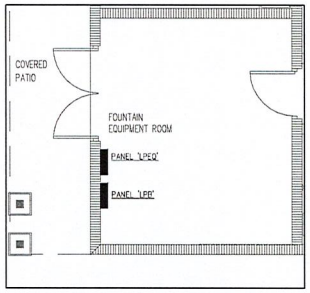
GENERAL ELECTRICAL PLAN NOTES□

1. ALL RECEPTACLES WITHIN NEW RESTROOM BUILDING SHALL BE WEATHERPROOF TYPE WITH GASKETED CLEAR PLASTIC COVER.
2. ALL RECEPTACLES WITHIN NEW RESTROOM BUILDING TO BE SERVED BY GFI CIRCUIT BREAKERS.
3. SEE GENERAL ELECTRICAL NOTES, DRAWING E1.0
4. ALL EMERGENCY AND EXIT LIGHT FIXTURE TO BE CONNECTED AHEAD OF LOCAL SWITCHING.



ELECTRICAL PLAN - NEW RESTROOM BUILDING

SCALE: 1/8" = 1'-0"



ENLARGED ELECTRICAL PLAN - NEW FOUNTAIN EQUIPMENT ROOM

SCALE: 1/4" = 1'-0"

DRAWING: ELECTRICAL PLANS - BUILDINGS

DMC JOB NO. 16-095-07

SHEET NO. E3.0

DRAWN AEZ | CAD CSD | CHECKED AEZ | SCALE AS NOTED | APPROVED AEZ | DATE 01-27-17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

Alexander E. Zvonaryov, P.E.
FLORIDA LICENSE No. 60953

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CA31103

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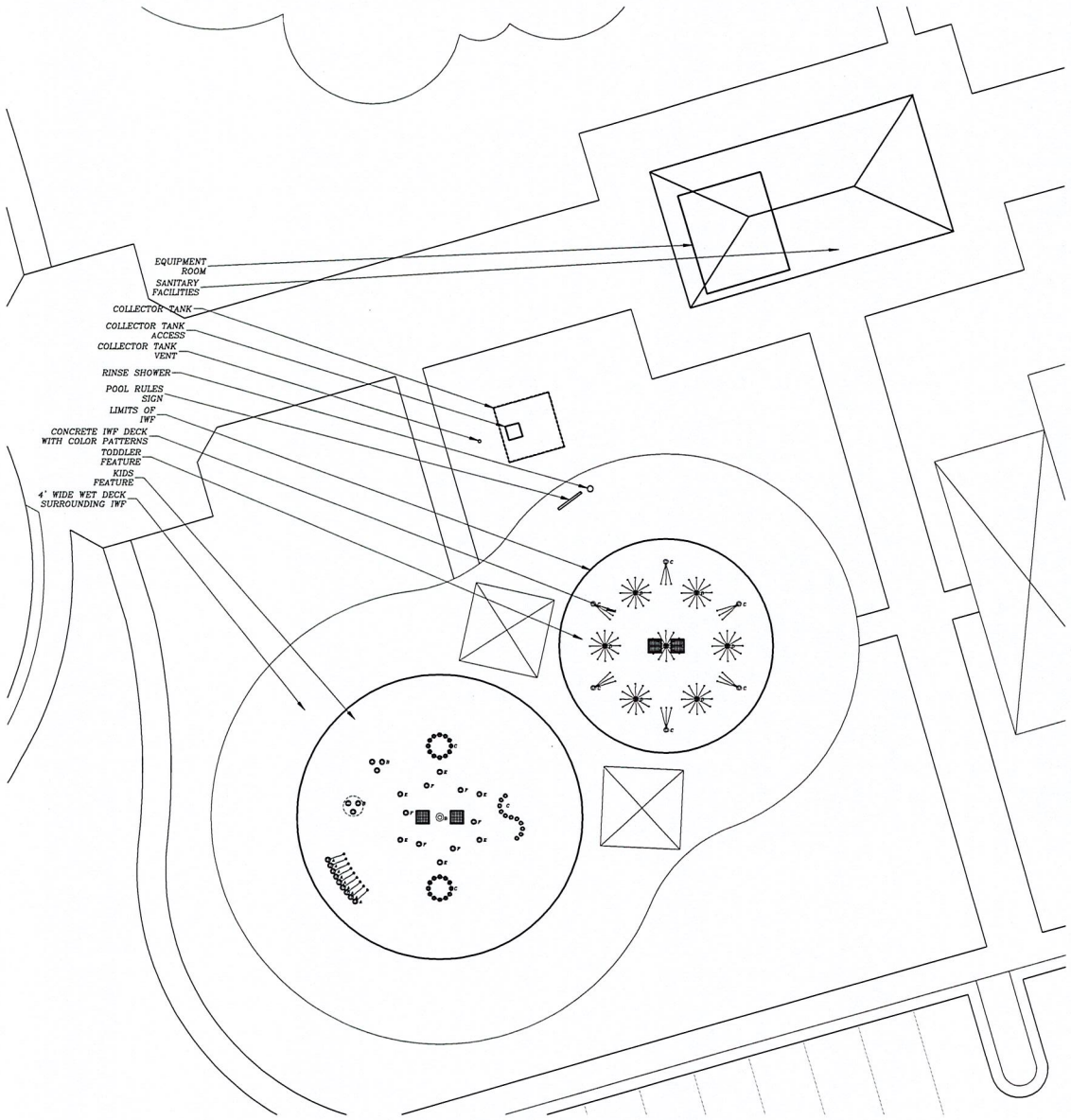
Fax:(386) 304-6506
www.dmcds.com

CITY OF EDGEWATER
104 N. RIVERSIDE DR.
EDGEWATER, FL 32132

Drawing Name: C:\Projects\DMC\Whistle Stop Park\Whistle Stop Park Elec.dwg By: Alex Tab: E3.0 1/26/2017



SITE PLAN
SCALE: 1"=10'-0"

5 0 10 20
SCALE IN FEET

SANITARY FACILITY NOTES

B1. Separate sanitary facilities shall be provided for each sex within 200 feet of the nearest edge of the water feature.

B2. Men's Rest room shall be equipped with (1) Urinal, (1) Water Closet, and (1) Lavatory. Women's Rest room shall be equipped with (1) Water Closet and (1) Lavatory.

B3. Walkway between water feature and sanitary facility must be constructed of concrete or other slip resistant finishes.

B4. Sanitary facilities shall have outside access door.

B5. If sanitary facilities are not visible from the pool deck direction sign to sanitary facility shall be legible from the feature deck and have letters at least 1" high.

B6. Sanitary facility floor shall be constructed of concrete or other nonabsorbent materials with a smooth slip resistant finish and are sloped to floor drains.

B7. Sanitary facility intersection between floor and walls are coved.

B8. A hose bibb with vacuum breaker must be provided within 50' of each rest room

IWF UTILITY REQUIREMENTS	
ELECTRICAL	
VOLTAGE	120/208
PHASE	THREE
NEUTRAL	REQUIRED
SERVICE SIZE	150 AMP
CONNECTED LOAD	80.1 AMP.
DRAIN	
SIZE	4 INCH
LOCATION	EQUIPMENT AREA
TYPE	GRAVITY
OVERFLOW DRAIN	
SIZE	2 INCH
LOCATION	5' FROM COLLECTOR TANK
TYPE	GRAVITY
WATER	
SERVICE SIZE	1½ INCH
BACKFLOW PROTECTION	REQUIRED
CONNECTION POINT	EQUIPMENT AREA

IWF DATA	
SURFACE AREA	3,064 SQ. FT.
PERIMETER	275 FT.
VOLUME	3,000 GALLONS
OPERATING WATER LEVEL	5 FT. 6 IN.
SHUT DOWN WATER LEVEL	6 FT. 0 IN.
FEATURE RATE	429 G.P.M.
FILTRATION RATE	100 G.P.M.
FITLER TURNOVER	0 HR. 30 MIN.
BATHING LOAD	20 PEOPLE

GENERAL NOTES

A1. Written dimensions take precedence over scaled dimensions.

A2. The water feature deck shall be constructed of concrete or other impervious and structurally rigid material with a slip resistant finish.

A3. The water feature deck shall slope 2% toward the area drains per Section 454.1.9.6.6.12 of the Florida Building Code 5th Edition 2014.

A4. A minimum four foot wide wet deck shall surround the water feature deck. This deck shall be constructed of concrete with a smooth slip resistant finish and slope 2% away from the water feature deck or to deck drains to prevent standing water.

A5. A hose bibb with vacuum breaker shall be provided to allow wash down of the deck.

A6. No overhead service wiring shall be allowed within 10' from the inside edge of the water feature.

A7. Maximum operating height of the feature nozzles shall be six feet to insure the velocity through the feature nozzles does not exceed 20 feet per second.

A8. This fountain is intended as an Interactive Water Feature. Construction and operation of this feature shall comply with Florida Department of Health regulations for Interactive Water Features in section 64E-9.011(8) of the Florida Administrative Code and Section 454.1.9.8 of the Florida Building Code 5th Edition 2014.

A9. Interactive Water Feature rules sign shall have minimum 1" high letters and the following:

1. No food or beverages in pool or on pool wet deck.
2. No glass or animals within 50 feet of pool.
3. Bathing Load: 20 persons.
4. Pool hours: _____ A.M. to _____ P.M.
5. Shower before entering.
6. Do not swallow the fountain water, it is recirculated.
7. Do not use the fountain if you are ill with diarrhea.

A10. Applicable codes and standards include:

1. Florida Building Code - Building (5th Edition)
2. Florida Building Code - Accessibility (5th Edition)
3. Florida Building Code - Energy Conservation (5th Edition)
4. Florida Building Code - Fuel Gas (5th Edition)
5. Florida Building Code - Mechanical (5th Edition)
6. Florida Building Code - Plumbing (5th Edition)
7. 2011 National Electrical Code
8. Chapter 64E-9 of the Florida Administrative Code.
9. National Sanitation Foundation (NSF) Standards 50 and 60
10. ANSI and ASTM
11. Underwriter's Laboratory
12. Other state or local codes which are applicable

A11. Provide 6 foot-candles of light on the water feature deck if night bathing is required. See electrical drawings for deck lighting.

DRAWING: - -
DMC JOB NO. 16-095-07
SHEET NO. F1.1
DRAWN RV
CAD
CHECKED CA
SCALE VARIES
APPROVED JW
DATE 1.20.17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

Joel M. Wabott, P.E.
FLORIDA LICENSE No. 56165

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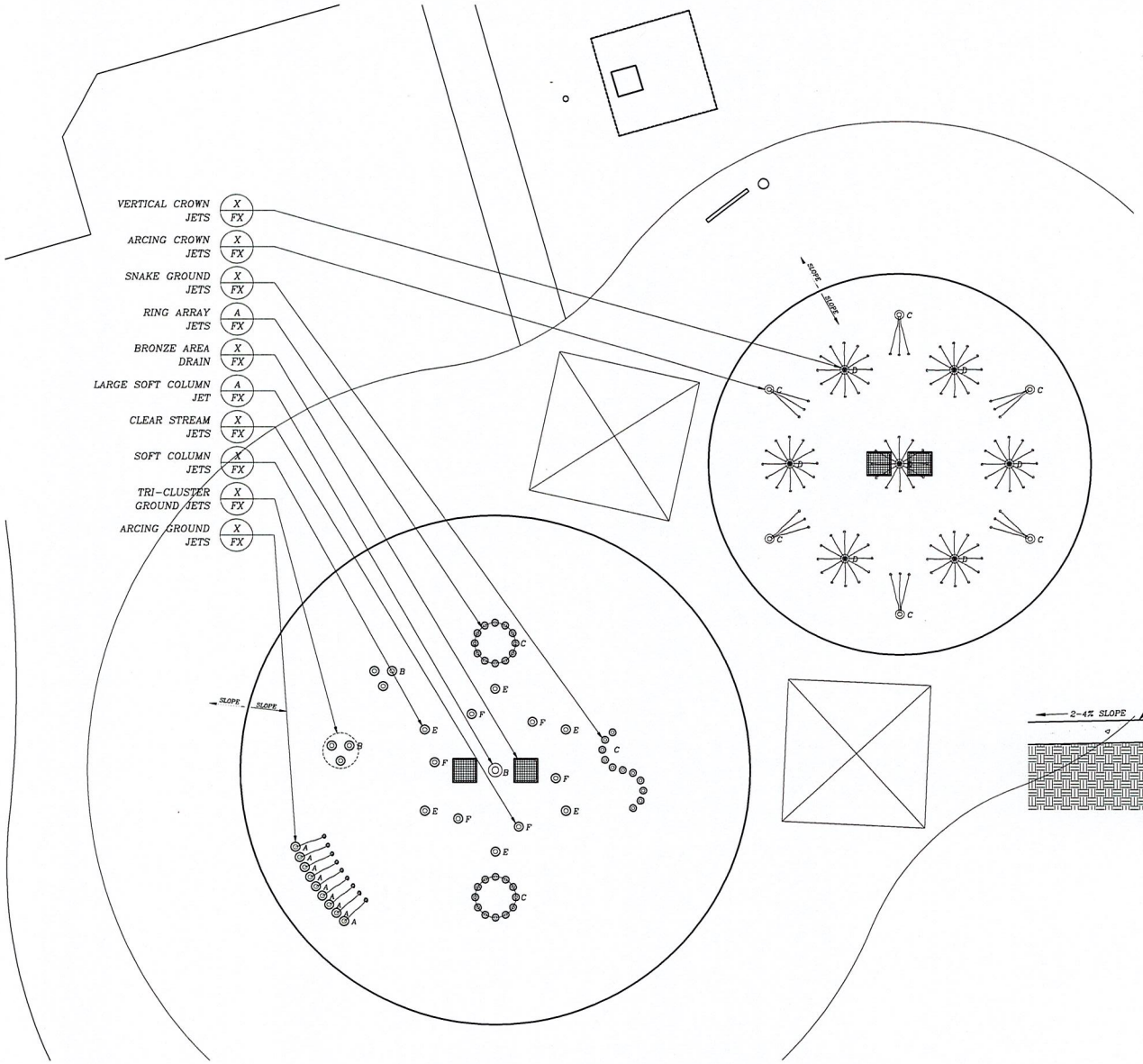
Drawing Name: Z:\Project Files\Whistlestop\From Dropbox\Whistlestop\Drawings\dwgs\Working Drawings\152501.dwg By: Robert Tab F1.1 1/27/2017

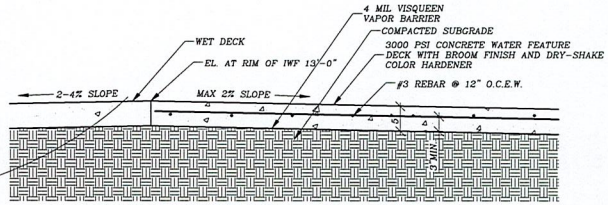


FEATURE PLAN
SCALE: 3/16"= 1'-0"

2.67' 0 5.33' 10.67'
SCALE IN FEET

PLAN VIEW LEGEND

- NICHE MOUNTED FEATURE NOZZLE
- NICHE JUNCTION BOX
- RETURN FITTING
- VACUUM FITTING
- VARIABLE HEIGHT SKIMMER
- LEVEL SENSOR
- LARGE AREA DRAIN
- ANEMOMETER



SECTION A
SCALE: 1"=1'-0"

DRAWING: - -
DMC JOB NO. 16-095-07
SHEET NO. F1.2
DRAWN RV CAD
CHECKED CA SCALE VARIES
APPROVED JW DATE 1.20.17

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS

CLIENT: CITY OF EDGEWATER

Joel M. Wolcott, P.E.
FLORIDA LICENSE No. 56165

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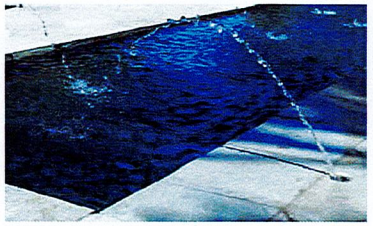
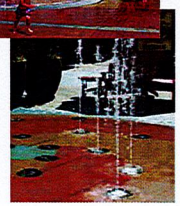
Drawing Name: Z:\Project Files\WhistlestopFrom Dropbox\Whistlestop\Drawings\dwgs\Working Drawings\152501.dwg By: Robert Tab F1.2 1/27/2017

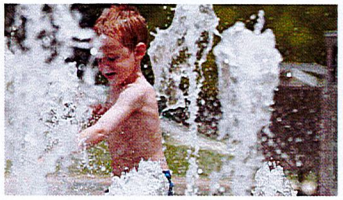


ARCING GROUND JETS
SCALE: NONE



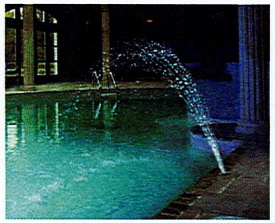
VERTICAL GROUND JETS
SCALE: NONE

LARGE GROUND JET
SCALE: NONE



SOFT COLUMN JET
SCALE: NONE

RING OF JETS
SCALE: NONE



ARCING CROWN JETS
SCALE: NONE

VERTICAL CROWN JETS
SCALE: NONE

Drawing Name: Z:\Project Files\Whistlestop\From Dropbox\Whistlestop\Drawings\dwgs\Working Drawings\152501.dwg By: Robert Tab F1.3 1/27/2017

PROJECT NAME:
WHISTLE STOP PARK IMPROVEMENTS

CLIENT:
CITY OF EDGEWATER

DRAWING: -
DMC JOB NO. 16-095-07 -

DRAWN	RV	CAD	SHEET NO. F1.3
CHECKED	CA	SCALE VARIES	
APPROVED	JW	DATE 1.20.17	

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FLORIDA LICENSE No. 56165

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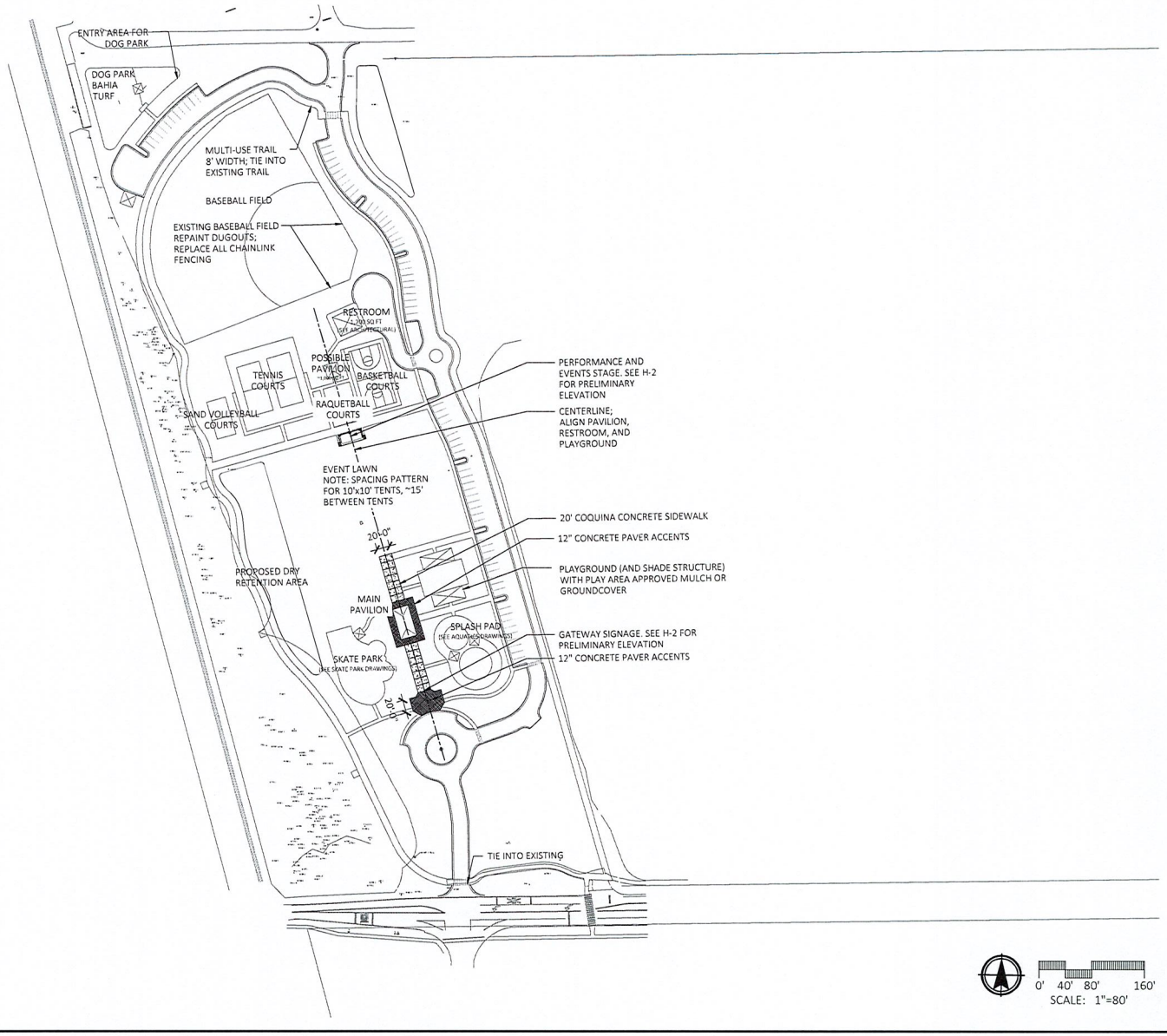

PROJECT NAME:
WHISTLE STOP PARK IMPROVEMENTS

CLIENT:
CITY OF EDGEWATER

DRAWING:
HARDSCAPE LAYOUT

DMC JOB NO.: 16-095-07

DRAWN	CG	CAD	C3D
CHECKED	JM	SCALE	1"=80'
APPROVED	JM	DATE	11-02-16

SHEET NO. H-1

Xxx Xxxx, P.E.
FLORIDA LICENSE No. XXXXX

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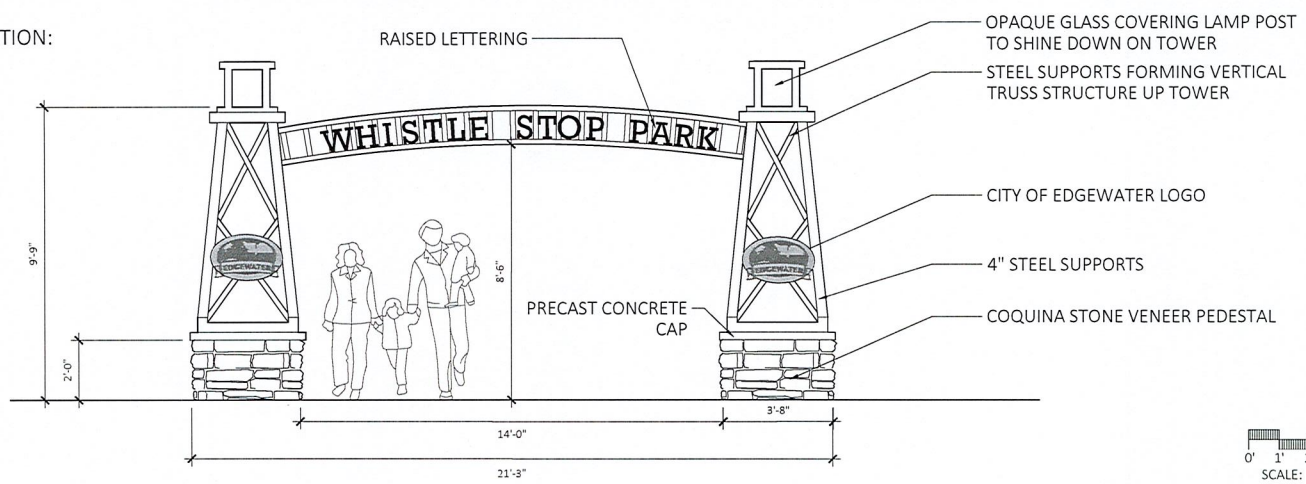
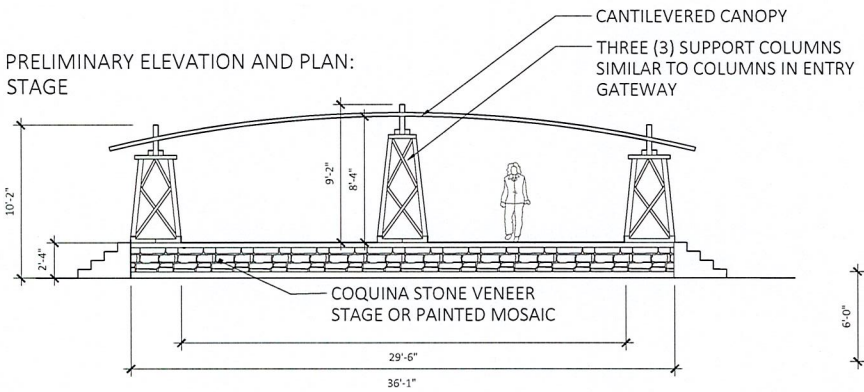
EDGEWATER

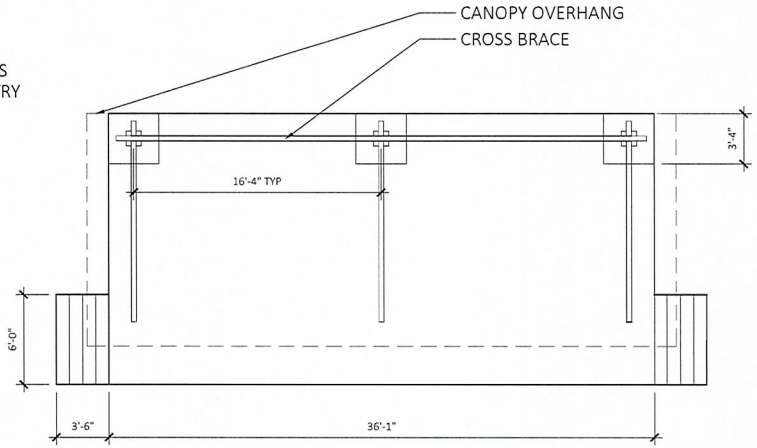
PRELIMINARY ELEVATION:
GATEWAY SIGNAGE



0' 1' 2' 4'
SCALE: 1/2"=1'

PRELIMINARY ELEVATION AND PLAN:
STAGE





0' 2' 4' 8'
SCALE: 1/4"=1'

DRAWING: HARDSCAPE DETAILS
DMC JOB NO. 16-095-07
SHEET NO. H-2
DRAWN CG CAD C3D
CHECKED JM SCALE 1"=80'
APPROVED JM DATE 11-02-16

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS
CLIENT: CITY OF EDGEWATER

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FLORIDA LICENSE No. XXXXX

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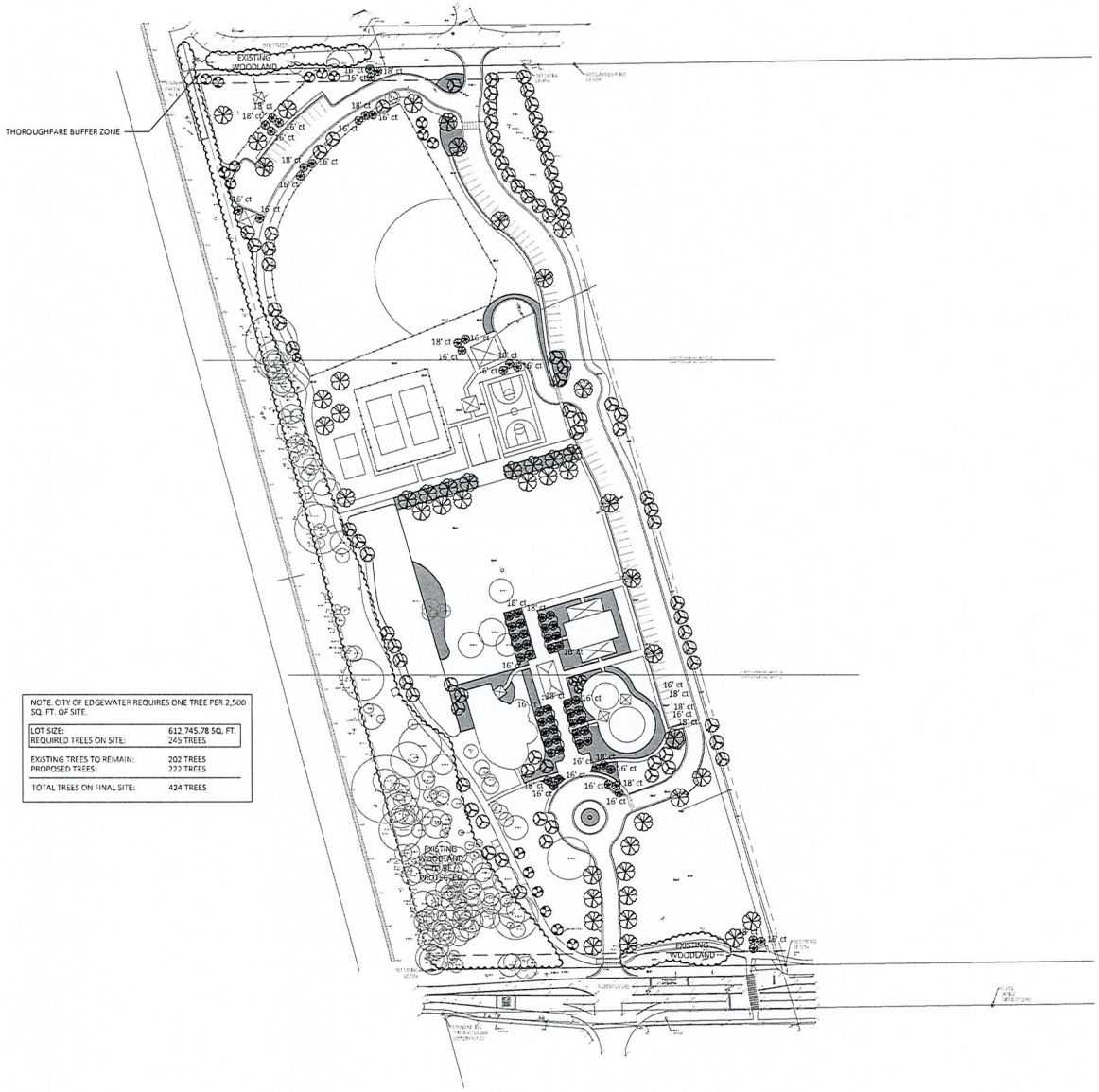

NOTE: CITY OF EDGEWATER REQUIRES ONE TREE PER 2,500 SQ. FT. OF SITE.

LOT SIZE:	612,745.78 SQ. FT.
REQUIRED TREES ON SITE:	245 TREES
EXISTING TREES TO REMAIN:	202 TREES
PROPOSED TREES:	222 TREES
TOTAL TREES ON FINAL SITE:	424 TREES

PLANT LEGEND
TREES

SYMBOL	COMMON NAME	BOTANICAL NAME	SIZE	QTY.
Mg	*SOUTHERN MAGNOLIA	*Magnolia grandiflora*	8' h; 2" cal.	17
Pp	*LONG LEAF PINE	*Pinus palustris*	10' h; 2" cal.	86
Qv	*LIVE OAK	*Quercus virginiana*	10' h; 2" cal.	48
Sp	*REGENERATED SABAL PALM	*Sabal palmetto*	heights per plan;	71
	EXISTING/PROTECTED TREES			202

* *INDICATES A FLORIDA NATIVE*

PLANT LEGEND
SHRUBS & GROUNDCOVER

SYMBOL	
	SHRUBS AND GROUNDCOVER

0' 40' 80' 160'
SCALE: 1"=80'

DRAWING: LANDSCAPE LAYOUT
DMC JOB NO. 16-095-07
DRAWN CG CAD C3D
CHECKED JM SCALE 1"=80'
APPROVED JM DATE 11-02-16
SHEET NO. L-1

PROJECT NAME: WHISTLE STOP PARK IMPROVEMENTS
CLIENT: CITY OF EDGEWATER

Xxxx Xxxx, P.E.
FLORIDA LICENSE No. XXXXX

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CITY OF EDGEWATER
104 N. RIVERSIDE DR.
EDGEWATER, FL 32132

Attachment 3: Signed Resolution

RESOLUTION NO. 2016-R-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA DECLARING THE OFFICIAL INTENT OF THE CITY TO REIMBURSE ITSELF FROM THE PROCEEDS OF TAX-EXEMPT OBLIGATIONS FOR AUTHORIZED CAPITAL EXPENTITURES; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of Edgewater, Florida (the "City") in connection with authorized capital expenses aggregating up to approximately $3,500,000 for certain capital improvements by the City to its recreational areas, including Whistle Stop Park (collectively, the "Projects"), expects to incur expenses for which the City will advance general funds legally available for such purposes; and

WHEREAS, the City intends to reimburse itself for all or a portion of such expenses from the proceeds of tax-exempt obligations to be incurred by the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA, DULY ASSEMBELED THAT:

Section 1. Declaration of Official Intent. The City hereby declares its official intent to reimburse itself from the proceeds of obligations to be incurred by the City for expenses incurred with respect to the Projects from March 15, 2016 forward under Treasury Regulation § 1.150-2. The obligations to be incurred to finance the projects are expected not to exceed an aggregate principal amount of $3,500,000.

Section 2. Incidental Action. The Mayor, City Manager, City Clerk and Finance Director are hereby authorized to take such actions as may be necessary to carry out the purpose of this Resolution.

Section 3. Repealing Clause. All resolutions and orders or parts thereof in conflict herewith, to the extent of such conflict, are hereby superseded and repealed.

Section 4. Effective Date. This Resolution shall take effect immediately upon passage and adoption.

Motion to approve was made by Councilman Blazi with second by Councilwoman Bennington during the City Council meeting held this 4th day of January, 2016.

	AYE	NAY
Mayor Mike Ignasiak	✓	
Councilwoman Christine Power	✓	
Councilwoman Gigi Bennington	✓	
Councilman Dan Blazi	✓	
Councilman Gary Conroy	✓	

PASSED AND DULY ADOPTED this 4th day of January, 2016.

ATTEST:

Robin L. Matusick
Interim City Clerk/Paralegal

CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA

By:
Mike Ignasiak
Mayor

Approved as to form:

Aaron R. Wolfe
City Attorney

For the use and reliance only by the City of Edgewater, Florida. Approved as to form and legality by:
Aaron R. Wolfe, Esquire
City Attorney
Doran, Sims, Wolfe & Ciocchetti

Approved by the City Council of the City of Edgewater at a meeting held on this 4th day of January, 2016 under Agenda Item No 8 i.

#2016-R-05

RESOLUTION #2015-R-37

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA; AUTHORIZING THE ISSUANCE, SUBJECT TO THE DEBT REFERENDUM HEREIN PROVIDED FOR, OF GENERAL OBLIGATION BOND, NOTE OR OTHER INDEBTEDNESS TO MATURE IN TWENTY (20) YEARS OR LESS IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED $3,500,000 FOR THE PURPOSE OF PROVIDING FUNDS TO FINANCE THE CONSTRUCTION, EXPANSION, RENOVATION INCLUDING BUT NOT LIMITED TO ENGINEERING, PERMITTING AND IMPROVEMENT OF CITY RECREATIONAL AREAS, FACILITIES AND PARKS INCLUDING BUT NOT LIMITED TO WALKING TRAILS, PLAYGROUNDS, SPLASH PARKS, SKATE PARKS, AND RELATED AMENITIES SUCH AS RESTROOMS AND PAVED PARKING AREAS, PAYABLE FROM AD VALOREM TAXES LEVIED ON ALL TAXABLE PROPERTY WITHIN THE CITY OF EDGEWATER WITHOUT LIMITATION AS TO RATE AND AMOUNT; PROVIDING FOR AND CALLING A DEBT REFERENDUM OF THE QUALIFIED ELECTORS OF THE CITY OF EDGEWATER TO BE HELD ON MARCH 15, 2016; PROVIDING FOR OFFICIAL BALLOTS; PROVIDING FOR DEBT REFERENDUM PROCEDURES; REPEALING RESOLUTIONS IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE.

IT IS HEREBY RESOLVED BY THE CITY OF EDGEWATER, FLORIDA, AS FOLLOWS:

Section 1. AUTHORITY. This Resolution is adopted pursuant to the authority of Chapter 166, Florida Statutes and Chapter 100, Florida Statutes and any other applicable provision of law.

Section 2. FINDINGS. It is hereby found and determined as follows:

A. There is a need for improvements to be made to the recreational areas, facilities and parks (the "City Parks") within the City of Edgewater, Florida (the "City") in order to provide additional recreational activities for the benefit and enjoyment of the citizens of the City;

B. The necessary improvements include the construction, expansion, renovation

including but not limited to engineering and permitting of the City Parks including, but not limited to, walking trails, playgrounds, splash parks, skate parks, and related amenities such as restrooms and paved parking areas (the "Project");

C. The Project is required for the health, safety and well-being of the citizens of the City and constitutes an essential public purpose;

D. It is in the best interest of the City to issue general obligation indebtedness to finance the costs of the Project;

E. Issuance by the City of its general obligation indebtedness, in an amount not to exceed Three Million Five Hundred Thousand Dollars ($3,500,000), secured by and payable from the proceeds of ad valorem taxes levied on all taxable property within the City is an appropriate method for financing the cost of the Project;

F. Chapter 166, Florida Statutes and Article VII, Section 12 of the Florida Constitution (the "Act"), authorize the City to issue general obligation indebtedness upon approval by a majority of the qualified electors residing in the City and voting in a bond referendum conducted pursuant to law;

G. March 15, 2016 or such other date thereafter as may be authorized by law, is an appropriate and desirable date for the conduct of the debt referendum election; and

H. All things required to be done prior to the calling of a debt referendum with the City on the issuance of the proposed bonds have been done and it is now desirable to call the necessary debt referendum.

Section 3. AUTHORIZATION OF BONDS. Subject and pursuant to the provisions hereof, the general obligation bond, note or other indebtedness of the City (the "Bonds") are authorized to be issued in the aggregate principal amount not exceeding Three Million Five Hundred Thousand Dollars ($3,500,000) to finance or refinance the cost of the Project and to pay the cost of issuing the Bonds, if the Bonds are approved by the bond

referendum authorized herein. The monies received and interest earned from the issuance of the Bonds will be used for such purpose. The Bonds shall be general obligations of the City and shall be secured by the unlimited ad valorem taxing power of the City. The Bonds shall mature not more than twenty (20) years from the date of issuance, and the Bonds shall bear interest at a rate not exceeding the maximum rate permitted by law at the time of the sale of the Bonds. Such Bonds may be issued in one or more series. Both principal and interest on the Bonds, and redemption premiums, if any, shall be payable at the office of the paying agent to be named by the City at or prior to the sale of the Bonds.

The Bonds shall be issued pursuant to the authority granted under this Resolution and the Act, but only after approval of the bond referendum hereinafter called and subsequent adoption of an authorizing bond resolution by the City Council.

Section 4. DEBT REFERENDUM. A debt referendum of the qualified electors residing in the City is hereby called and ordered to be held on March 15, 2016 or such other date thereafter authorized by law, to determine whether or not the Bonds shall be authorized.

Section 5. NOTICE OF BOND REFERENDUM. This Resolution shall be published twice in full as part of the Notice of Referendum Election, together with a notice in substantially the form attached hereto as Exhibit "A" in the Daytona Beach News Journal, a newspaper of general circulation in the City. The publication shall occur once in the fifth (5th) week and once in the third (3rd) week prior to the week which includes March 15, 2016.

Section 6. PLACES OF VOTING, INSPECTORS, CLERKS. The polls will open at the voting places on the date of such bond referendum during the hours prescribed by law. All qualified electors residing within the City shall be entitled and permitted to vote at such debt referendum on the proposition provided below. The places of voting and the inspectors and clerk for the debt referendum shall be those designated by the Supervisor of Elections for Volusia County.

Section 7. **OFFICIAL BALLOT.** The ballots to be used in the debt referendum shall contain a statement of the description of the proposed issuances of Bonds, Notes or other Indebtendess, and shall be in substantially the following form:

CITY OF EDGEWATER, FLORIDA
GENERAL OBLIGATION BOND, NOTE OR OTHER INDEBTEDNESS
IMPROVEMENTS TO CITY RECREATIONAL AREAS, FACILITIES AND PARKS

IN ORDER TO PROMOTE THE HEALTH, SAFETY AND WELL-BEING OF OUR CITIZENS, SHALL THE CITY OF EDGEWATER ISSUE GENERAL OBLIGATION BOND, NOTE OR OTHER INDEBTEDNESS FOR THE PURPOSE OF FINANCING THE CONSTRUCTION, EXPANSION, RENOVATION INCLUDING BUT NOT LIMITED TO ENGINEERING, PERMITTING AND IMPROVEMENT OF CITY RECREATIONAL AREAS, FACILITIES AND PARKS, INCLUDING, BUT NOT LIMTED TO, WALKING TRAILS, PLAYGROUNDS, SPLASH PARKS, SKATE PARKS, AND RELATED AMENITIES SUCH AS RESTROOMS AND PAVED PARKING AREAS, IN AN AGGREGATE PRINCIPAL AMOUNT NOT EXCEEDING $3.5 MILLION, IN ONE OR MORE SERIES, BEARING INTEREST RATES NOT EXCEEDING THE LEGAL MAXIMUM AND MATURING IN TWENTY (20) YEARS OR LESS, TO BE SECURED BY AND PAYABLE FROM AD VALOREM TAXES LEVIED ON ALL TAXABLE PROPERTY WITHIN THE CITY WIHTOUT LIMITATION AS TO RATE AND AMOUNT?

_____ **For Bonds**
_____ **Against Bonds**

Section 8. **PAYMENT OF REFERENDUM EXPENSES.** The City Manager is hereby authorized and directed to approve the payment of lawful expenses associated with conducting the debt referendum election.

Section 9. **VOTER REGISTRATION BOOKS.** The Supervisor of Elections for Volusia County is hereby authorized and requested to furnish to the inspectors and clerks at each place where the votes are to be cast in such debt referendum, applicable portions of the registration books or certified copies thereof showing the names of the qualified electors residing in the City of Edgewater.

Section 10. **ELECTION ADMINISTRATION.** The debt referendum shall be held and conducted in the manner prescribed by law and shall, as soon as practicable, be returned and

canvassed in the manner prescribed by law. The result shall show the number of qualified electors who voted at such debt referendum and the number of votes cast respectively for and against approval of the Bonds. Upon certification in the manner prescribed by law, the results shall be recorded in the minutes of the City Council of the City of Edgewater.

Section 11. ELECTION RESULTS. If the majority of the votes cast at such bond referendum shall be "For Bonds," the issuance of the Bonds shall be authorized and the Bonds may thereafter be issued as may be provided by the City Council of the City of Edgewater.

Section 12. SEVERABILITY. In the event that any word, phrase, clause, sentence or paragraph hereof shall be held invalid by any court of competent jurisdiction, such holding shall not affect any other word, clause, sentence or paragraph hereof.

Section 13. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

Section 14. This resolution shall take effect upon adoption.

After Motion by Councilman Blazi with Second by Councilman Conroy, the vote on this resolution at first reading on November 16, 2015 was as follows:

	AYE	NAY
Mayor Mike Ignasiak	X	
Councilwoman Christine Power	X	
Councilwoman Gigi Bennington	X	
Councilman Dan Blazi	X	
Councilman Gary Conroy	X	

After Motion by Councilman Blazi with Second by Councilwoman Power

the vote on this resolution during second reading/public hearing on December 7, 2015 was as follows:

	AYE	NAY
Mayor Mike Ignasiak	✓	
Councilwoman Christine Power	✓	
Councilwoman Gigi Bennington	✓	
Councilman Dan Blazi	✓	
Councilman Gary Conroy	✓	

PASSED AND DULY ADOPTED this 7th day of December, 2015.

ATTEST:

Robin L. Matusick
Interim City Clerk/Paralegal

CITY COUNCIL OF THE
CITY OF EDGEWATER, FLORIDA

By: _____
Mike Ignasiak
Mayor

For the use and reliance only by the City of Edgewater, Florida. Approved as to form and legality by: Aaron R. Wolfe, Esquire
City Attorney
Doran, Sims, Wolfe, & Ciocchetti

Approved by the City Council of the City of Edgewater at a meeting held on this 7th day of December, 2015 under Agenda Item No. 8b.

#2015-R-37

EXHIBIT "A"
Resolution #2015-R-37

NOTICE OF THE CITY OF EDGEWATER'S DEBT REFERENDUM

Pursuant to the provisions of Section 100.342, Florida Statutes, notice is hereby given that a bond referendum election is to be held on March 15, 2016 or such other date as may be authorized by law, and there shall be submitted to the citizens of Edgewater the question in Resolution #2015-R-37, adopted by the City of Edgewater, Florida on the 7th day of December, 2015. The title of Resolution #2015-R-37 is as follows:

> **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF EDGEWATER, FLORIDA; AUTHORIZING THE ISSUANCE, SUBJECT TO THE DEBT REFERENDUM HEREIN PROVIDED FOR, OF GENERAL OBLIGATION BOND, NOTE OR INDEBTEDNESS IN AN AGGREGATE PRINCIPAL AMOUNT NOT TO EXCEED $3,500,000 FOR THE PURPOSE OF PROVIDING FUNDS TO FINANCE THE CONSTRUCTION, EXPANSION, RENOVATION INCLUDING BUT NOT LIMITED TO ENGINEERING, PERMITTING AND IMPROVEMENT OF CITY RECREATIONAL AREAS, FACILITIES AND PARKS INCLUDING, BUT NOT LIMITED TO, WALKING TRAILS, PLAYGROUNDS, SPLASH PARKS, SKATE PARKS, AND RELATED AMENITIES SUCH AS RESTROOMS AND PAVED PARKING AREAS, PAYABLE FROM AD VALOREM TAXES LEVIED ON ALL TAXABLE PROPERTY WITHIN THE CITY OF EDGEWATER WITHOUT LIMITATION AS TO RATE AND AMOUNT; PROVIDING FOR AND CALLING A DEBT REFERENDUM OF THE QUALIFIED ELECTORS OF THE CITY OF EDGEWATER TO BE HELD ON MARCH 15, 2016; PROVIDING FOR OFFICIAL BALLOTS; PROVIDING FOR DEBT REFERENDUM PROCEDURES; REPEALING RESOLUTIONS IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE.**

The ballot caption and referendum question is as follows:

CITY OF EDGEWATER, FLORIDA
GENERAL OBLIGATION BOND, NOTE OR OTHER INDEBTEDNESS
IMPROVEMENTS TO CITY RECREATIONAL AREAS, FACILITIES AND PARKS

> **IN ORDER TO PROMOTE THE HEALTH, SAFETY AND WELL-BEING OF OUR CITIZENS, SHALL THE CITY OF EDGEWATER ISSUE GENERAL OBLIGATION BOND, NOTE OR OTHER INDEBTEDNESS FOR THE PURPOSE OF FINANCING THE CONSTRUCTION, EXPANSION, RENOVATION INCLUDING BUT NOT LIMITED TO ENGINEERING, PERMITTING AND IMPROVEMENT OF CITY RECREATIONAL AREAS, FACILITIES AND PARKS, INCLUDING,**

BUT NOT LIMITED TO, WALKING TRAILS, PLAYGROUNDS, SPLASH PARKS, SKATE PARKS, AND RELATED AMENITIES SUCH AS RESTROOMS AND PAVED PARKING AREAS, IN AN AGGREGATE PRINCIPAL AMOUNT NOT EXCEEDING $3.5 MILLION, IN ONE OR MORE SERIES, BEARING INTEREST RATES NOT EXCEEDING THE LEGAL MAXIMUM AND MATURING IN TWENTY (20) YEARS OR LESS, TO BE SECURED BY AND PAYABLE FROM AD VALOREM TAXES LEVIED ON ALL TAXABLE PROPERTY WITHIN THE CITY WITHOUT LIMITATION AS TO RATE AND AMOUNT?

_____ **For Bonds**
_____ **Against Bonds**

City of
EDGEWATER
Florida

December 9, 2015

Ann McFall
Supervisor of Elections
136 N. Florida Avenue
DeLand, FL 32720

Re: City of Edgewater
Resolution #2015-R-37 Debt Referendum for March 2016

Dear Ms. McFall:

During the City Council meeting held on December 7, 2015, Council approved the above-referenced Resolution (copy enclosed) authorizing the issuance, subject to the Debt Referendum of General Obligation Bond, Note or other indebtedness.

Thereby, Council has authorized a debt referendum of the qualified electors residing in the City to be held on March 15, 2016 or such other date authorized by law to determine if said Bonds shall be authorized.

Pursuant to the above stipulations, the City of Edgewater is hereby requesting that this item be placed on the March 15, 2016 election ballot. Can you please contact me at the email or phone number listed below to inform me of what we would need to do in an effort to facilitate in this matter.

Since this position is new for me, I would appreciate any and all help in this matter. In advance, thank you for your help and consideration.

Sincerely,

Robin L. Matusick

Robin L. Matusick
Interim City Clerk/Paralegal
rmatusick@cityofedgewater.org

/rlm
Enclosure
Copy to: City Manager

Attachment 4: City of Edgewater Financial Audit

CITY OF EDGEWATER, FLORIDA

Statement of Net Position
September 30, 2015

	Governmental - type Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	$ 1,456,415	$ 5,630,289	$ 7,086,704
Investments	2,865,510	-	2,865,510
Receivables, net	373,189	1,611,818	1,985,007
Special assessment receivable, net	-	88,371	88,371
Due from other governments	1,062,207	4,323	1,066,530
Inventories and prepaids	51,870	12,674	64,544
Net pension asset	625,606	-	625,606
Restricted assets:			
Cash and cash equivalents	-	2,525,240	2,525,240
Investment in joint venture	163,209	-	163,209
Capital Assets			
Nondepreciable assets	26,081,978	2,649,517	28,731,495
Depreciable assets, net	17,241,507	48,032,420	65,273,927
Total assets	49,921,491	60,554,652	110,476,143
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	1,574,814	385,846	1,960,660
Deferred Loss on Refunding	-	62,305	62,305
Total deferred outflows of resources	1,574,814	448,151	2,022,965
LIABILITIES			
Accounts payable and other current liabilities	997,277	383,785	1,381,062
Accrued interest payable	17,456	197,071	214,527
Unearned revenue	63,114	-	63,114
Due to other governments	1,610	-	1,610
Customer deposits	-	892,519	892,519
Noncurrent liabilities			
Due within one year			
Bonds, notes, and capital leases payable	223,170	2,383,521	2,606,691
Compensated absences	905,530	432,333	1,337,863
Due in more than one year			
Bonds, notes, and capital leases payable	1,814,451	19,648,864	21,463,315
Compensated absences	803,122	237,028	1,040,150
OPEB obligation	510,063	257,925	767,988
Net pension liability	5,555,494	2,502,224	8,057,718
Total liabilities	10,891,287	26,935,270	37,826,557
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	1,138,286	321,034	1,459,320
NET POSITION			
Net investment in capital assets	41,696,833	29,142,964	70,839,797
Restricted for:			
Debt service	35,000	1,293,793	1,328,793
Public safety	642,900	-	642,900
Capital projects	645,434	606,508	1,251,942
Scholarships	1,674	-	1,674
Unrestricted	(3,555,109)	2,703,234	(851,875)
Total net position	$ 39,466,732	$ 33,746,499	$ 73,213,231

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

CITY OF EDGEWATER, FLORIDA

Statement of Activities

For the Fiscal Year Ended September 30, 2015

Functions / Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Governmental activities:				
General administrative	$ 2,614,193	$ 208,769	$ -	$ 385,621
Public works	2,022,008	306,981	608,023	1,220,920
Public safety	6,367,917	591,642	35,340	38,608
Culture and recreation	1,552,489	-	-	44,024
Interest on long-term debt	49,891	-	-	-
Total governmental activities	12,606,498	1,107,392	643,363	1,689,173
Business-type activities:				
Water / Sewer	8,816,554	8,651,318	-	281,527
Refuse	2,588,581	2,732,961	-	-
Stormwater	1,239,072	1,313,221	-	-
Total business-type activities	12,644,207	12,697,500	-	281,527
Total primary government	$ 25,250,705	$ 13,804,892	$ 643,363	$ 1,970,700

General revenues:
- Property taxes
- Utility and franchise taxes
- Intergovernmental shared revenue - non-program
- Investment earnings
- Miscellaneous revenue

Transfers

Total general revenues and transfers

Change in net position

Net position - beginning, as restated

Net position - ending

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

Net (Expense) Revenue and Changes in Net Position		
Governmental Activities	Business-type Activities	Total
$ (2,019,803)	$ -	$ (2,019,803)
113,916	-	113,916
(5,702,327)	-	(5,702,327)
(1,508,465)	-	(1,508,465)
(49,891)	-	(49,891)
(9,166,570)	-	(9,166,570)
-	116,291	116,291
-	144,380	144,380
-	74,149	74,149
-	334,820	334,820
(9,166,570)	334,820	(8,831,750)
4,282,331	-	4,282,331
3,249,749	-	3,249,749
1,967,348	-	1,967,348
48,705	6,796	55,501
140,093	132,423	272,516
727,491	(727,491)	-
10,415,717	(588,272)	9,827,445
1,249,147	(253,452)	995,695
38,217,585	33,999,951	72,217,536
$ 39,466,732	$ 33,746,499	$ 73,213,231

CITY OF EDGEWATER, FLORIDA
Balance Sheet
Governmental Funds
September 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	$ 598,764	$ 377,542	$ 262,668	$ 1,238,974
Investments	2,864,340	1,170	-	2,865,510
Receivables--net of allowance for uncollectibles	367,391	-	-	367,391
Due from other governments	443,319	618,846	42	1,062,207
Inventories and prepaids	1,198	-	-	1,198
Total assets	$ 4,275,012	$ 997,558	$ 262,710	$ 5,535,280
LIABILITIES				
Accounts payable	$ 76,419	$ 594,172	$ -	$ 670,591
Accrued liabilities	86,564	-	-	86,564
Due to other governments	1,610	-	-	1,610
Unearned revenues	63,114	-	-	63,114
Total liabilities	227,707	594,172	-	821,879
FUND BALANCES				
Nonspendable:				
Inventories and prepaids	1,198	-	-	1,198
Restricted for:				
Scholarships	1,674	-	-	1,674
Public safety	-	-	17,294	17,294
Debt service	44,166	-	3,368	47,534
Capital projects	410,969	403,386	242,048	1,056,403
Assigned to:				
Subsequent year's budget appropriation of fund balance	150,000	-	-	150,000
City Hall	630,323	-	-	630,323
Unassigned	2,808,975	-	-	2,808,975
Total fund balances	4,047,305	403,386	262,710	4,713,401
Total liabilities and fund balances	$ 4,275,012	$ 997,558	$ 262,710	$ 5,535,280

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

CITY OF EDGEWATER, FLORIDA

Reconciliation of the Balance Sheet of Governmental Funds
To the Statement of Net Position
September 30, 2015

Total governmental funds fund balance		$4,713,401
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 less accumulated depreciation.		
Land and land rights	$ 23,164,264	
Buildings and improvements	26,944,906	
Infrastructure	56,434,524	
Furniture and equipment	4,393,238	
Construction in progress	2,818,214	
Accumulated depreciation	(70,624,176)	
		43,130,970
Investment in joint venture is not a financial asset and therefore is not reported in the funds.		163,209
Internal service funds are used by management to charge the costs of fleet, management information systems and insurance activities to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the statement of net position.		47,682
On the governmental fund statements, a net pension liability/asset is not recorded until an amount is due and payable and the pension plan's fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the City's net pension liability/asset of the defined benefit pension plans is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported.		
Net pension liability	$ (5,555,494)	
Net pension asset	625,606	
Deferred outflows related to pensions	1,574,814	
Deferred inflows related to pensions	(1,138,286)	(4,493,360)
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds.		
Compensated absences	$ 1,643,416	
OPEB	490,752	
Long-term debt	1,943,732	
		(4,077,900)
Accrued interest payable on bonds that is not recognized on the fund statements.		(17,270)
Net position of governmental activities		$39,466,732

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

CITY OF EDGEWATER, FLORIDA

Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended September 30, 2015

	General Fund	Capital Projects Fund	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes:				
Property	$ 4,248,706	$ -	$ 33,625	$ 4,282,331
Utility and franchise taxes	3,249,749	-	-	3,249,749
Intergovernmental	2,861,372	1,378,748	3,985	4,244,105
Licenses and permits	320,954	-	-	320,954
Charges for services	1,560,007	-	-	1,560,007
Fines and forfeitures	158,898	-	13,100	171,998
Investment earnings	47,251	1,170	191	48,612
Impact fees	-	-	183,385	183,385
Miscellaneous revenue	137,793	128	-	137,921
Total revenues	12,584,730	1,380,046	234,286	14,199,062
EXPENDITURES				
Current:				
Legislative	91,954	-	-	91,954
Executive	614,357	-	-	614,357
Legal counsel	89,589	-	-	89,589
Community development	774,022	-	-	774,022
Public works	658,475	469,515	-	1,127,990
Public safety:				
Law enforcement	3,252,286	-	32,858	3,285,144
Fire and emergency services	3,103,765	-	-	3,103,765
Code enforcement	103,301	-	-	103,301
Animal services	107,507	-	-	107,507
Culture and recreation	1,289,790	-	-	1,289,790
General administrative services	2,198,362	-	-	2,198,362
Debt Service:				
Principal	131,007	-	20,000	151,007
Interest	34,661	-	12,881	47,542
Capital outlay	934,465	1,566,951	-	2,501,416
Total expenditures	13,383,541	2,036,466	65,739	15,485,746
Excess (deficiency) of revenues over (under) expenditures	(798,811)	(656,420)	168,547	(1,286,684)
OTHER FINANCING SOURCES (USES)				
Transfers in	727,491	615,000	-	1,342,491
Transfers out	(255,000)	-	(360,000)	(615,000)
Capital lease proceeds	410,894	-	-	410,894
Sale of capital assets	16,240	-	-	16,240
Total other financing sources (uses)	899,625	615,000	(360,000)	1,154,625
Net change in fund balances	100,814	(41,420)	(191,453)	(132,059)
Beginning fund balances	3,946,491	444,806	454,163	4,845,460
Ending fund balances	$ 4,047,305	$ 403,386	$ 262,710	$ 4,713,401

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

CITY OF EDGEWATER, FLORIDA

Reconciliation of the Statement of Revenues,
Expenditures, and Changes in Fund Balances of Governmental Funds
To the Statement of Activities
For the Fiscal Year Ended September 30, 2015

Net change in fund balances - total governmental funds			$ (132,059)
Amounts recorded for governmental activities in the statement of activities are different because:			
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.			
Expenditure for capital assets	$ 2,501,416		
Current year depreciation	(1,499,556)		
			1,001,860
The net effect of various miscellaneous transactions involving capital assets (i.e. sales, trade-ins, donations, CIP project abandoned) is to decrease net position.			(14,198)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.			
Changes in compensated absences	$ (135,685)		
Changes in OPEB obligation	(68,817)		
Changes in interest payable	4		
			(204,498)
The net revenue of certain activities of internal service funds is reported with governmental activities.			25,382
Governmental funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future the net pension liability/asset. Also included in pension expense in the Statement of Activities are deferred inflow and deferred outflow amounts required to be amortized.			
Change in net pension liability/asset and deferred inflows/outflows related to pensions			832,547
The issuance of long-term debt (I.e., bonds and leases) provides current financial resources to governmental funds, while the repayment of the principal long-term debt consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and deferred amount on refunding, when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities.			
Principal payments	$ 151,007		
Debt issued	(410,894)		
			(259,887)
Change in net position of governmental activities			$ 1,249,147

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

CITY OF EDGEWATER, FLORIDA

Statement of Revenues, Expenditures, and
Changes in Fund Balances--Budget and Actual
General Fund
For the Fiscal Year Ended September 30, 2015

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes:				
Property	$ 4,177,051	$ 4,248,623	$ 4,248,706	$ 83
Utility and franchise taxes	3,179,274	3,249,749	3,249,749	-
Intergovernmental	2,895,640	2,895,405	2,861,372	(34,033)
Licenses and permits	254,800	305,971	320,954	14,983
Charges for services	1,376,788	1,568,580	1,560,007	(8,573)
Fines and forfeitures	189,300	163,780	158,898	(4,882)
Investment earnings	37,800	25,530	47,251	21,721
Miscellaneous revenue	106,500	140,716	137,793	(2,923)
Total revenues	12,217,153	12,598,354	12,584,730	(13,624)
EXPENDITURES				
Current:				
Legislative	104,003	123,781	91,954	31,827
Executive	635,066	655,301	614,357	40,944
Legal counsel	94,000	94,000	89,589	4,411
Community development	935,560	855,687	774,022	81,665
Public works	600,111	687,498	658,475	29,023
Public safety:				
Law enforcement	3,383,955	3,375,369	3,252,286	123,083
Fire and emergency services	3,111,352	3,112,112	3,103,765	8,347
Code enforcement	110,558	105,558	103,301	2,257
Animal services	119,215	111,125	107,507	3,618
Culture and recreation	1,308,557	1,318,757	1,289,790	28,967
General administrative services	2,074,995	2,059,282	2,198,362	(139,080)
Debt service:				
Principal	131,007	131,007	131,007	-
Interest	34,461	34,461	34,661	(200)
Capital outlay	237,877	834,104	934,465	(100,361)
Total expenditures	12,880,717	13,498,042	13,383,541	114,501
Excess (deficiency) of revenues over (under) expenditures	(663,564)	(899,688)	(798,811)	100,877
OTHER FINANCING SOURCES (USES)				
Transfers in	727,492	727,491	727,491	-
Transfers out	(255,000)	(255,000)	(255,000)	-
Capital lease proceeds	-	410,894	410,894	-
Sale of capital assets	10,000	16,240	16,240	-
Total other financing sources (uses)	482,492	899,625	899,625	-
Net change in fund balances	(181,072)	(63)	100,814	100,877
Beginning fund balances	3,946,491	3,946,491	3,946,491	-
Ending fund balances	$ 3,765,419	$ 3,946,428	$ 4,047,305	$ 100,877

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

CITY OF EDGEWATER, FLORIDA

Statement of Net Position
Proprietary Funds
September 30, 2015

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Major Funds				
	Water/ Sewer Utility	Refuse Utility	Stormwater Utility	Total	
ASSETS					
Current assets:					
Cash and cash equivalents	$ 4,447,970	$ 131,341	$ 1,050,978	$ 5,630,289	$ 117,451
Receivables, net	1,085,504	356,351	169,963	1,611,818	5,798
Due from other governments	4,323	-	-	4,323	-
Due from other funds	106,496	-	40,000	146,496	-
Inventories	-	-	-	-	27,458
Prepaid items	7,674	2,500	2,500	12,674	23,214
Special assessments receivable	31,698	-	-	31,698	-
Total current assets	5,683,665	490,192	1,263,441	7,437,298	173,921
Noncurrent assets:					
Advances to other funds	-	-	-	-	-
Restricted cash and cash equivalents:					
Debt service	1,487,625	-	-	1,487,625	-
Capital projects	610,475	-	427,140	1,037,615	99,990
Total restricted cash and cash equivalents	2,098,100	-	427,140	2,525,240	99,990
Capital assets:					
Land and land rights	966,228	1,220,448	269,239	2,455,915	-
Buildings and improvements	73,646,765	69,075	8,850,816	82,566,656	60,684
Machinery and equipment	8,377,806	2,343,240	1,063,835	11,784,881	128,909
Construction in progress	5,750	120,490	67,362	193,602	99,500
Less accumulated depreciation	(40,408,637)	(1,690,131)	(4,220,349)	(46,319,117)	(96,578)
Total capital assets (net of accumulated depreciation)	42,587,912	2,063,122	6,030,903	50,681,937	192,515
Special assessment receivable	56,673	-	-	56,673	-
Total noncurrent assets	44,742,685	2,063,122	6,458,043	53,263,850	292,505
Total assets	50,426,350	2,553,314	7,721,484	60,701,148	466,426
DEFERRED OUTFLOWS OF RESOURCES					
Deferred outflows related to pensions	275,908	88,660	21,278	385,846	-
Deferred loss on refunding	62,305	-	-	62,305	-
Total deferred outflows of resources	338,213	88,660	21,278	448,151	-
LIABILITIES					
Current liabilities:					
Accounts payable	76,389	87,054	141,562	305,005	236,487
Accrued liabilities	63,742	9,315	5,723	78,780	3,635
Due to other funds	-	146,496	-	146,496	-
Compensated absences	280,622	92,499	59,212	432,333	31,812
Customer deposits	892,519	-	-	892,519	-
Accrued interest payable	193,832	2,442	797	197,071	186
Notes payable - current	606,000	-	40,615	646,615	9,508
Revenue bonds payable - current	1,621,906	115,000	-	1,736,906	-
Total current liabilities	3,735,010	452,806	247,909	4,435,725	281,628
Noncurrent liabilities:					
Compensated absences	192,057	27,808	17,163	237,028	33,424
OPEB obligation	159,840	68,359	29,726	257,925	19,311
Bonds, notes, and capital leases payable	18,803,402	485,000	360,462	19,648,864	84,381
Net pension liability	1,789,274	574,960	137,990	2,502,224	-
Total noncurrent liabilities	20,944,573	1,156,127	545,341	22,646,041	137,116
Total liabilities	24,679,583	1,608,933	793,250	27,081,766	418,744
DEFERRED INFLOWS OF RESOURCES					
Deferred inflows related to pensions	229,563	73,767	17,704	321,034	-
NET POSITION					
Net investment in capital assets	21,622,876	1,463,122	6,056,966	29,142,964	192,515
Restricted:					
Capital projects	606,508	-	-	606,508	6,101
Debt service	1,293,793	-	-	1,293,793	-
Unrestricted	2,332,240	(503,848)	874,842	2,703,234	(150,934)
Total net position	$ 25,855,417	$ 959,274	$ 6,931,808	$ 33,746,499	$ 47,682

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

CITY OF EDGEWATER, FLORIDA
Statement of Revenues, Expense and
Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2015

	Business-type Activities - Enterprise Funds				
	Major Funds				Governmental Activities - Internal Service Funds
	Water/ Sewer Utility	Refuse Utility	Stormwater Utility	Total	
Operating revenues:					
Charges for sales and services	$ 8,651,318	$ 2,732,961	$ 1,313,221	$ 12,697,500	$ 4,227,408
Operating expenses:					
Salaries and employee benefits	2,629,257	1,010,115	607,115	4,246,487	2,859,668
Supplies and materials	602,494	126,958	32,802	762,254	444,852
Contract services	367,205	836,534	21,175	1,224,914	181,930
Other services and charges	1,689,329	475,085	243,206	2,407,620	685,511
Depreciation and amortization	2,744,482	131,719	324,721	3,200,922	27,805
Total operating expenses	8,032,767	2,580,411	1,229,019	11,842,197	4,199,766
Operating income (loss)	618,551	152,550	84,202	855,303	27,642
Nonoperating revenues (expenses):					
Investment earnings	6,216	154	426	6,796	93
Miscellaneous revenues	116,235	11,674	4,514	132,423	-
Gain (Loss) on disposition of capital assets	(101,140)	-	-	(101,140)	-
Interest expense	(682,647)	(8,170)	(10,053)	(700,870)	(2,353)
Total nonoperating revenues (expenses)	(661,336)	3,658	(5,113)	(662,791)	(2,260)
Income (loss) before capital contributions and transfers	(42,785)	156,208	79,089	192,512	25,382
Transfers in	-	-	-	-	117,591
Transfers out	(494,315)	(157,656)	(75,520)	(727,491)	(117,591)
Capital contributions and grants	281,527	-	-	281,527	-
Change in net position	(255,573)	(1,448)	3,569	(253,452)	25,382
Total net position - beginning, as restated	26,110,990	960,722	6,928,239	33,999,951	22,300
Total net position - ending	$ 25,855,417	$ 959,274	$ 6,931,808	$ 33,746,499	$ 47,682

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

CITY OF EDGEWATER, FLORIDA

Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2015

	Business-type Activities - Enterprise Funds				
	Major Funds				Governmental Activities - Internal Service Funds
	Water/ Sewer Utility	Refuse Utility	Stormwater Utility	Total	
Cash flows from operating activities:					
Receipts-customers and users	$ 8,621,195	$ 2,738,470	$ 1,312,735	$ 12,672,400	$ 4,227,668
Payments-suppliers	(2,651,881)	(1,424,169)	(164,562)	(4,240,612)	(3,743,967)
Payments-employees	(2,818,277)	(1,100,848)	(637,937)	(4,557,062)	(384,994)
Net cash provided (used) by operating activities	3,151,037	213,453	510,236	3,874,726	98,707
Cash flows from noncapital financing activities:					
Cash paid to other funds	(494,315)	(11,160)	286,805	(218,670)	-
Cash received from other funds	(106,496)	-	(40,000)	(146,496)	-
Net cash provided (used) by noncapital financing activities	(600,811)	(11,160)	246,805	(365,166)	-
Cash flows from capital and related financing activities:					
Acquisition and construction of capital assets	(573,587)	(1,361,303)	(587,942)	(2,522,832)	(96,181)
Interest payments on debt	(639,862)	(5,728)	(10,135)	(655,725)	(2,373)
Capital contributions and fees	434,748	11,674	4,514	450,936	-
Proceeds from issuance of debt	297,037	600,000	-	897,037	-
Principal paid on debt	(2,027,607)	-	(38,923)	(2,066,530)	(9,111)
Net cash provided (used) by capital and related financing activities	(2,509,271)	(755,357)	(632,486)	(3,897,114)	(107,665)
Cash flows from investing activities:					
Interest on investments	6,216	154	426	6,796	93
Net cash provided (used) by investing activities	6,216	154	426	6,796	93
Net increase (decrease) in cash and cash equivalents	47,171	(552,910)	124,981	(380,758)	(8,865)
Beginning cash and cash equivalents	6,498,899	684,251	1,353,137	8,536,287	226,306
Ending cash and cash equivalents	$ 6,546,070	$ 131,341	$ 1,478,118	$ 8,155,529	$ 217,441
Reconciliation of operating income (loss) to net cash provided by (used) by operating activities:					
Operating income	$ 618,551	$ 152,550	$ 84,202	$ 855,303	$ 27,642
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:					
Depreciation and amortization	2,744,482	131,719	324,721	3,200,922	27,805
(Increase) decrease in assets:					
Accounts receivable	(7,446)	5,509	(486)	(2,423)	260
Inventories	(7,674)	(2,500)	(2,500)	(12,674)	(4,961)
Prepaid items	-	-	-	-	(23,214)
Increase (decrease) in liabilities:					
Accounts payable and accrued expenses	(30,206)	(4,733)	122,095	87,156	58,283
Compensated absences	(4,894)	(25,522)	(9,680)	(40,096)	9,439
Net pension liability	(161,252)	(51,817)	(12,436)	(225,505)	-
OPEB obligation	22,153	8,247	4,320	34,720	3,453
Customer deposits	(22,677)	-	-	(22,677)	-
Total adjustments	2,532,486	60,903	426,034	3,019,423	71,065
Net cash provided (used) by operating activities	$ 3,151,037	$ 213,453	$ 510,236	$ 3,874,726	$ 98,707
Classified As:					
Cash and cash equivalents	$ 4,447,970	$ 131,341	$ 1,050,978	$ 5,630,289	$ 117,451
Restricted cash and cash equivalents	2,098,100	-	427,140	2,525,240	99,990
Total	$ 6,546,070	$ 131,341	$ 1,478,118	$ 8,155,529	$ 217,441

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

CITY OF EDGEWATER, FLORIDA

Statement of Fiduciary Net Position
Fiduciary Funds
September 30, 2015

	Pension Trust Funds
ASSETS	
Accrued interest	$ 81,738
Money market funds	1,519,120
Certificates of deposit	50,078
Bonds	
US Treasury notes	582,859
GNMA/FMNA	2,157,927
Municipal bonds	824,555
Corporate bonds	5,726,716
Equities	9,396,654
Mutual fund - equities	9,365,022
Total assets	29,704,669
LIABILITIES	
Accounts payable	18,398
Unearned contributions	33,756
Total liabilities	52,154
NET POSITION	
Held in trust for pension benefits	$ 29,652,515

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

CITY OF EDGEWATER, FLORIDA

Statement of Changes in Fiduciary Net Position
Pension Trust Funds
For the Fiscal Year Ended September 30, 2015

	Pension Trust Funds
ADDITIONS	
Contributions:	
Employer	$ 1,681,260
Employee	182,095
State of Florida	278,432
Total contributions	2,141,787
Investment earnings (loss):	
Interest and dividends	854,482
Net increase (decrease) in the fair value of investments	(1,321,910)
Total investment earnings (loss)	(467,428)
Less investment expenses	(135,573)
Net investment earnings (loss)	(603,001)
Total Additions	1,538,786
DEDUCTIONS	
Pension benefits	2,280,488
Administrative expenses	135,610
Total deductions	2,416,098
Change in net position	(877,312)
Net position - beginning of year	30,529,827
Net position - end of year	$ 29,652,515

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

City of
EDGEWATER
Inc. 1951

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I. Summary of Significant Accounting Policies

The accompanying financial statements present the financial position, changes in financial position and cash flows of the applicable fund types governed by the City Council of the City of Edgewater, Florida ("the City") and have been prepared in conformity with accounting principles generally accepted in the United States of America (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The most significant of the City's accounting policies are described below.

A. Reporting Entity:

The City of Edgewater was originally incorporated under general law on October 20, 1924. The City became the City of Edgewater and incorporated in 1951 as a political subdivision of the State of Florida and a municipal corporation with a five-member Council, including a Mayor and Vice-Mayor. The registered voters of the City of Edgewater elect the Mayor and Council. The Council appoints the City Manager, who in turn performs as the administrator of the everyday operations of the City. The City provides a full range of municipal services as directed by the City Charter including general government, public safety, public improvements, planning and zoning, water and sewer service, refuse collection, a recycling program, a stormwater management utility program, and related general and administrative services to 20,958 residents.

In evaluating how to define the government, for financial reporting purposes, the City has considered all potential component units. The definition of the reporting entity is based primarily on the notion of financial accountability. A primary government is financially accountable for the organizations that make up its legal entity. It is also financially accountable for legally separate organizations if its officials appoint a voting majority of an organization's governing body, and either it is able to impose its will on that organization or there is a potential for the organization to provide specific financial benefits to, or to impose specific financial burdens on, the primary government. A primary government may also be financially accountable for governmental organizations that are fiscally dependent on it.

A primary government has the ability to impose its will on an organization if it can significantly influence the programs, projects or activities of, or the level of services performed or provided by, the organization. A financial benefit or burden relationship exists if the primary government (a) is entitled to the organizations' resources; (b) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide financial support to, the organization; or (c) is obligated in some manner for the debt of the organization. In applying the above criteria, management has determined there is one component unit to be included within the reporting entity.

The City of Edgewater, Florida, Edgewater Community Redevelopment Agency (CRA) was created by Ordinance No. 2015-O-04 to account for the receipt and expenditure of property tax revenues from the tax increment financing district to support City redevelopment in the designated community redevelopment area. The CRA's focus is mitigation or correction of infrastructure and utilities deficiencies, revitalization of the Ridgewood Avenue (US-1) corridor, various transportation and urban design improvements, and pedestrian safety issues. Although legally separate the City Council declared itself to be the CRA Board, and provided for the appointment of two additional members. Since the City is financially accountable for the activities of the CRA, its governing board is the same, and its relationship to the City is significant, its financial activities are reported on a blended basis as if it were part of the primary government as a major special revenue fund. There was no activity in the CRA Fund during the fiscal year ended September 30, 2015.

B. Government-wide and Fund Financial Statements:

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the non-fiduciary activities of the City. For the most part the effect of inter-fund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent, on fees and charges for support.

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

Separate fund financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation:

The government-wide financial statements are reported using the *economic resources measurement focus* and the *full 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.

Grant funds received prior to the incurrence of eligible expenditures are reported as deferred revenues in the fund financial statements and are included in accounts payable and other current liabilities on the government-wide financial statements.

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 City 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 when payment is due.

Property taxes, franchise taxes, certain other tax revenues, intergovernmental revenues, licenses, 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 the City receives cash.

The City reports the following major governmental funds:

- The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

- The *Capital Projects Fund* is used to account for the financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary and trust funds).

The City reports the following major proprietary funds:

- The *Water and Sewer Utility Fund* is used to account for the activities of the City's water and wastewater systems, which are financed similar to private business enterprises, where the costs, including depreciation, of providing services to the general public on an ongoing basis are financed through user charges.

- The *Refuse Utility Fund* accounts for the activities of the City's refuse collection and recycling services.

- The *Stormwater Management Utility Fund* accounts for the activities of the City's stormwater management, conservation, protection, control, use and enhancement of stormwater.

Additionally, the City reports the following fund types:

- *Special Revenue Funds* account for specific revenue resources that are restricted by law or administrative action to expenditures for specific purposes.

- *Pension Trust Funds* account for the activities of the Police Officers Pension Fund, the Firefighters Pension Fund and the General Employees' Pension Fund, which accumulate resources for pension benefit payments to qualified employees.

- *Internal Services Funds* account for fleet management services, management information systems, general liability insurance, health insurance, and workers' compensation insurance.

As a rule the effect of inter-fund activity has been eliminated from the government-wide financial statements. Exceptions to the rule are payments-in-lieu of taxes and other charges between the government's water, sewer, and stormwater functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Amounts reported as *program revenues include:*

1. Charges to customers or applicants for goods, services, or privileges provided,
2. Operating grants and contributions, and
3. Capital grants and contributions.

Internal, dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

Proprietary funds distinguish *operating* revenues and expenses from *non-operating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the Water and Sewer Utility Fund, the Refuse Fund, and the Stormwater Management Utility Fund are charges to customers for sales and services. The Water and Sewer Utility fund also recognizes as operating revenue the portion of impact fees intended to recover the cost of connecting new customers to the system. Operating expenses for the enterprise and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

Sometimes the government will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the government's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make use of estimates that affect reported amounts in the basic financial statements. Actual results could differ from estimates.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position or Equity

1. Deposits and investments

The City's cash consists of cash on hand, demand deposits, and equity in pooled cash. The equity in pooled cash represents a fund's share of a cash pool maintained by the City for the use of all funds except the pension trust funds and funds that require separate bank accounts.

Florida Statutes and/or the City's investment policy authorize the City to invest in the Local Government Surplus Funds Trust Fund Investment Pool, United States Government Securities, United States Government Agencies, Federal Instrumentalities, Interest Bearing Time Deposit or Saving Accounts, Repurchase Agreements, Commercial Paper, High Grade Corporate Notes, Bankers' Acceptances, State and/or Local Government Taxable and/or Tax-Exempt Debt, Registered Investment Companies (Money Market Mutual Funds).

Florida Statutes and/or the pension plans' investment policies allow the City's retirement plans' trustees to invest in time deposits, savings and money market deposit accounts of a national bank, a state bank insured by the Bank Insurance Fund, a savings/building and loan association insured by the Savings Association Insurance Fund, a state or federal chartered credit union whose share accounts are insured by the National Credit Union Share Insurance Fund; Obligations issued by the United States Government or obligations guaranteed as to principal and interest by the United States Government or by an agency of the United States Government; stocks, bonds or other evidences of indebtedness issued or guaranteed by a corporation organized under the laws of the United States or the District of Columbia; foreign stocks, bonds or other evidences of indebtedness; and real estate investments made through participation in diversified commingled funds of real properties.

Investments are stated at fair value (generally based on quoted market prices). Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates. Real estate assets are reported at fair value utilizing an income approach to valuation. Changes in the fair value during the year are included in investment income. The Local Governmental Surplus Funds Trust Fund (LGSF) is governed by Chapter 19-7 of the Florida Administrative Code which identifies the Rules of the State Board of Administration (SBA). These rules provide guidance and establish the general operating procedures for the administration of the LGSF. The LGSF is not a registrant with the Securities and Exchange Commission; however, the Board has adopted operating procedures consistent with the requirements for a 2a-7-like fund. The LGSF Pool's investments are recorded at amortized cost.

2. 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/due from other funds" (i.e., the current portion of inter-fund loans) or "advances to/from other funds" (i.e., the non-current portion of inter-fund loans). All other outstanding balances between funds are reported as "due to/due from other funds". Any residual

balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances".

Accounts receivable balances are shown net of the allowance for uncollectibles. The allowances are determined based on management estimates of uncollectible amounts.

Advances between funds, as reported in the fund financial statements, are offset by nonspendable fund balance in applicable governmental funds to indicate that they are not available for appropriation and are not expendable available financial resources.

3. Inventories and prepaid items

Inventories are valued at cost, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased. Payments made to vendors for services that will benefit periods beyond the current fiscal year are recorded as prepaid items. Costs are recorded as expenditures when consumed rather than when purchased.

4. Restricted assets

Certain proceeds of revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet and statement of net position and their use is limited by applicable bond covenants. Restricted cash and investments in the enterprise funds represent debt issuance proceeds that are restricted assets for purchase of assets, construction and repayment of bonded debt respectively. In the enterprise fund statement of net position, bond issuance proceeds as well as other assets are set aside for their repayment and itemized in the restricted cash and investments.

5. Capital assets

In the Government Wide and Proprietary Fund financial statements, capital assets purchased or acquired are carried at historical cost or estimated historical cost. Contributed assets are recorded at fair market value as of the date received. The City defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of one year. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

The City has implemented the provisions of GASB Statement No. 34. In this process, infrastructure assets are being accounted for using different methods. For governmental activities, the cost or estimated cost of roads and sidewalks are presented. The City compiled this information and recorded all roads and sidewalks acquired after June 30, 1980 during the fiscal year ending September 30, 2007. For business type activities, infrastructure assets have been capitalized at cost. Water and sewer utility improvements are being depreciated over their useful lives. The City has recorded all drainage infrastructure acquired including pre-GASB 34 assets.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed, net of any interest earnings on specific project debt issued. In Governmental funds capital outlay (capital assets) are reported as expenditures and no depreciation expense is reported.

Buildings and improvements, improvements other than buildings, and machinery and equipment (including assets amortized under lease purchase contracts) are amortized using the straight-line method over the following estimated useful lives:

Infrastructure	20-30 Years
Buildings and improvements	10-50 Years
Improvements other than buildings	5-65 Years
Machinery and equipment	3-35 Years

6. Deferred outflows of resources

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then.

7. Compensated absences

The City records the vested portion of accumulated unused compensated absences at year-end based on each employee's unused hours and rate of pay, including the City's share of Social Security and Medicare taxes and pension costs. All compensated absences are accrued when earned in the government-wide and proprietary fund financial statements as accrued liabilities. A liability for these amounts is reported in the governmental funds only if they have matured, for example, as a result of employee resignations and retirements. The liability for compensated absences in the Proprietary Fund Types is liquidated in the Proprietary Fund in which the liability originally incurred.

8. Long-term obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term 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 expenses 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. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuances costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

9. Deferred inflows of resources

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

10. Fund balance

Beginning with fiscal year 2011, the City implemented GASB Statement No. 54, "Fund Balance Reporting and Governmental Fund Type Definitions." This Statement provides more clearly defined fund balance categories to make the nature and extent of the constraints placed on a government's fund balance more transparent. The following classifications describe the relative strength of the spending constraints:

Nonspendable fund balance - amounts that are not in spendable form (such as prepaid expenses and advances due from other funds) or are required to be maintained intact.

Restricted fund balance - amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions or by enabling legislation.

Committed fund balance - amounts constrained to specific purposes by the City itself, using its highest level of decision-making authority (City Council). To be reported as committed, amounts cannot be used for any other purpose unless the City takes the same highest level action to remove or change the constraint. City Council establishes (and modifies or rescinds) fund balance commitments by passage of a resolution.

Assigned fund balance - amounts the City intends to use for a specific purpose. Intent can be expressed by the City Council or as delegated to the City Manager. The City Council has by resolution authorized City management to assign fund balance. The council may also assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

Unassigned fund balance - amounts that are available for any purpose. Positive amounts are reported only in the general fund.

Disbursements of fund balances will first be made from restricted amounts when both restricted and unrestricted fund balance is available. Additionally, the City will first use committed fund balance, followed by assigned fund balance, and then unassigned fund balance when expenditures are incurred for purposes which amounts in any of the unrestricted fund balance classifications could be used.

11. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the City's defined benefit retirement plans, as described in Note C of the Other Matters section, and additions to / deductions from the pension plans' fiduciary net position have been determined on the same basis as they are reported by the pension plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with benefit terms. Investments are reported at fair value.

12. Implementation of New Accounting Standards

At September 30, 2015 and for the year then ended, the City has implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions—An Amendment of GASB Statement No. 27.* See Note V. C. for the effect of GASB 68 on pension disclosures and Note V. H. for the related impacts on beginning equity amounts.

II. Reconciliation of Government-wide and Fund Financial Statements

A. Explanation of Certain Differences Between the Governmental Fund Balance Sheet and the Government-wide Statement of Net Position:

The governmental fund balance sheet includes reconciliation between *fund balance – total governmental funds* and *net position – governmental activities* as reported in the government-wide statement of net position.

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:

The governmental fund statement of revenues, expenditures, and changes in fund balance includes reconciliation between *net change in fund balance – total governmental funds* and *change in net position of governmental activities* as reported in the government-wide statement of activities.

III. Stewardship, Compliance and Accountability

A. Budgetary Information:

The annual operating budgets are adopted by City Council using the following procedures:

- Annual budgets are adopted for all funds of the City except for the Pension Trust funds that are effectively controlled through governing agreements and related City ordinances. The annual operating budgets are prepared on a basis consistent with accounting principles generally accepted in the United States of America. Annual budget appropriations lapse at the end of each fiscal year, except for unexpended appropriations on open grant programs and capital projects, which are carried forward in subsequent annual budgets.

- Encumbrance accounting is employed in governmental funds. Encumbrances represent open purchase orders and other commitments for goods/services that are not yet received and are recorded to reserve that portion of the applicable appropriation. Encumbrances are recognized as expenditures in the period in which the actual goods/services are received and a liability is incurred. Encumbrances outstanding at year-end are canceled and re-appropriated in the succeeding year's budget; such amounts, if material, are disclosed in the notes as commitments.

- Prior to the first day of August of each year, the City Manager prepares a recommended budget for the next succeeding fiscal year and submits it to the City Council. The recommended budget includes proposed expenditures and the source of receipts to finance them.

- City Council holds a series of budget workshops in addition to a minimum of two public hearings on the proposed budget and adopts the official annual budget of the City, by ordinance, prior to September 30.

- The budget, as adopted, may only be amended through formal approval by City Council. Budgetary integration is established in the accounting records for control purposes at the object of expenditure level; however, the City Charter establishes the level at which expenditures may not legally exceed budget at the fund level. Therefore, the City Manager may transfer budgeted amounts within and between departments of the City without formal approval by City Council.

B. Deficit Net Position:

At September 30, 2015, the Fully Insured internal service fund reported a $133,496 deficit net position and the Workers comp fund reported a $40,535 deficit net position.

C. Ad Valorem Property Taxes:

Under Florida law, the assessment of all properties and the collections of all county, municipal, and school board property taxes are consolidated in the offices of the County Property Appraiser and the County Tax Collector. Florida Statutes regulating tax assessment are also designed to assure a consistent property valuation method statewide. State Statutes permit cities to levy property taxes at a rate of up to ten (10) mills. For the fiscal year ended September 30, 2015, the millage rate in effect was $6.7000 and the Edgewater I&S 2005 voted debt millage was $.0530 for a total millage of $6.7530.

The tax levy of the City is established by the City Council prior to October 1 of each year and the Volusia County Property Appraiser incorporates the millage into the total tax levy, which includes the municipalities, independent districts and the County School Board tax requirements.

Property taxes are levied in November and attached as a lien on property as of January 1 of each year. All unpaid taxes become delinquent on April 1 following the year in which they are assessed. Discounts are allowed for early payment at the rate of 4% for payments received in the month of November, 3% for payments received in the month of December, 2% for payments received in the month of January and 1% for payments received in the month of February. The taxes paid in March are not subject to discount. Tax certificates on all property for which taxes are delinquent are sold on or about June 1 of each year.

D. Connection Fees and Impact Fees:

Water and sewer connection fees represent reimbursement of the costs incurred to perform the connection of the respective utilities. These fees are recorded as non-operating revenue at the time of service. Impact fees, which are not considered connection fees since they substantially exceed the cost of connection, are recorded as non-operating revenue in the period earned in the appropriate Enterprise Fund.

E. Reserve Policy

The City Council has approved a reserve policy, which was adopted within the City Charter. The policy addresses that the City is required to maintain reserves at a minimum of 15 percent with a maximum of 25 percent of the General Fund. The reserve range is established based on a percentage of current years' budget. Reserve levels above the top of the range are deemed to be available for capital or other lawful purposes.

IV. Detailed Notes on All Funds

A. Deposits:

At September 30, 2015, the carrying amount of the City's bank deposits was $9,611,944. The bank balance at September 30, 2015 was $9,730,524, all of which is held by a bank that qualifies as a public depository, as required by Chapter 280 of the Florida Statutes. All of the deposits were covered by the FDIC or collateralized in accordance with the "Florida Security for Public Deposits Act". (Under the Act, every qualified public depository shall deposit with the Treasurer eligible collateral having a market value equal to 50% of the average daily balance for each month that all public deposits are in excess of any applicable deposit insurance. If the public deposits exceed the total amount of the regulatory capital accounts of a bank or the regulatory net worth of a savings association, the required collateral shall have a market value equal to 125% of the deposits). Of the bank balance, no amount was uninsured and uncollateralized in banks or savings and loans not qualifying under the Act at September 30, 2015.

B. Investments:

The City Council formally adopted a comprehensive investment policy pursuant to Section 218.415, Florida Statutes that established permitted investments, asset allocation limits and issuer limits, credit ratings requirements and maturity limits to protect the City's cash and investment assets. The City maintains a cash and investment pool for the use of all funds except the pension trust funds and funds that require separate bank accounts.

The City's investment policy allows for the following investments: Local Government Surplus Funds Trusts (SBA), SEC registered money market funds, Interest- bearing time deposits or savings accounts, direct obligations of the U.S. Treasury, Federal agencies and instrumentalities, Securities of, or other interests in, any open-end or closed-end management-type investment company or investment trust registered under the Investment Company Act of 1940 and Other investments authorized by ordinance.

Investments of the defined benefit pension plans consist principally of debt and equity mutual funds, all of which are authorized by the plans.

Interest Rate Risk

The City's investment policy does not specifically address interest rate risk; however the general investment policy is to apply the prudent-person rule: Investments are made as a prudent person would be expected to act, with discretion and intelligence, to seek reasonable income, preserve capital, and in general, avoid speculative investments. The City manages its exposure to declines in fair values by investing primarily in pooled investments that have a weighted average maturity of one year or less, with a special provision allowing up to 20% of the investment portfolio to have a maturity of not more than five years.

As of September 30, 2015, the City had the following investments and effective duration presented in terms of years:

Investment Type	Fair Value	Investment Maturities (in Years) Less Than 1	1-5	6-10	More Than 10	Credit Rating
Government-wide						
Investments Subject to Rate Risk:						
SBA LGIP	$ 864,367	$ 864,367	$ -	$ -	$ -	AAAm
Certificates of deposit	500,000	500,000	-	-	-	N/A
FHLM	1,501,143	1,501,143	-	-	-	Aaa
Total government-wide investments	$ 2,865,510	$ 2,865,510	$ -	$ -	$ -	
Fiduciary Funds						
Investments Subject to Rate Risk:						
Money market funds	$ 1,519,120	$ 1,519,120	$ -	$ -	$ -	N/A
Certificates of deposit	50,078	50,078	-	-	-	N/A
Bonds:						
US treasury notes	582,859	-	49,977	193,553	339,329	Aaa
GNMA	2,157,927	-	488,674	454,515	1,214,738	*
Municipal obligations	824,555	127,368	589,770	107,417	-	**
Corporate bonds	5,726,716	873,014	2,956,547	494,600	1,402,555	***
	$ 10,861,255	$ 2,569,580	$ 4,084,968	$ 1,250,085	$ 2,956,622	
Other Investments:						
Corporate equities	9,396,654					
Mutual funds – equity	9,365,022					
Total other investments	18,761,676					
Total fiduciary fund investments	29,622,931					
Total City Investments	$ 32,488,441					

* - The Standard and Poor's credit ratings range from BBB to A and Moody's credit ratings range from Baa2 to A3 for the GNMA securities.
** - The Standard and Poor's credit ratings range from BBB to AA and Moody's credit ratings range from Baa1 to Aa1 for the Municipal obligations.
*** - The Standard and Poor's credit ratings range from B- to Aaa and Moody's credit ratings range from B3 to Aaa for the Corporate bonds.

Credit Risk

The City's investment policy limits credit risk by restricting authorized investments to those described above. Also the policy requires that investments held are to be diversified to the extent practicable to control the risk of loss resulting from over concentration of assets in a specific maturity, issue, instrument, dealer or bank through which financial instruments are bought and sold.

Custodial Credit Risk

The City's investment policy pursuant to Section 218.415(18), Florida Statutes requires securities, with the exception of certificates of deposits, shall be held with a third party custodian; and all securities purchased by, and all collateral obtained by the City should be properly designated as an asset of the City. The securities must be held in an account separate and apart from the assets of the financial institution. A third party custodian is defined as any bank depository chartered by the Federal Government, the State of Florida, or any other state or territory of the United States which has a branch or principal place of business in the State of Florida, or by a national association organized and existing under the laws of the United States which is authorized to accept and execute trusts and which is doing business in the State of Florida. Certificates of deposits will be placed in the provider's safekeeping department for the term of the deposit.

As of September 30, 2015, the City's investment portfolio was held with a third-party custodian as required by the City's investment policy. The City's investment policy requires that time deposit investments be made only with banking institutions that are members of the State of Florida collateral pool. Florida Statutes authorize, and the state administers, a collateral pool that ensures no loss of public funds.

Concentration of Credit Risk

The City's investment policy requires diversification, but does not specify limits on types of investments.

C. Receivables:

Receivables as of year-end including the applicable allowances for uncollectible accounts are as follows:

Governmental Funds	General	Capital Projects	Nonmajor Funds	Total
Receivables:				
Accounts	$ 414,878	-	$ -	$ 414,878
Intergovernmental	443,319	618,846	42	1,062,207
Gross receivables	858,197	618,846	-	1,477,085
Less: allowance for uncollectible	(47,487)	-	-	(47,487)
Net total receivables	810,710	$ 618,846	$ 42	$ 1,429,598

Proprietary Funds	Water/ Sewer Utility	Refuse Utility	Stormwater Utility	Internal Service	Total
Receivables:					
Accounts	$ 1,502,314	$ 479,313	$ 235,670	$ 5,798	$ 2,223,095
Intergovernmental	4,323	-	-	-	4,323
Special Assessments	88,371	-	-	-	88,371
Gross receivables	1,595,008	479,313	235,670	5,798	2,315,789
Less: allowance for uncollectible	(416,810)	(122,962))	(65,707)	-	(605,479)
Net total receivables	$ 1,178,198	$ 356,351	$ 169,963	$ 5,798	$ 1,710,310

Governmental funds report deferred inflows in connection with receivables for revenues that are not considered to be available to liquidate liabilities in the current period. No deferred inflows are reported as of September 30, 2015. Governmental funds also defer revenue recognition and report unearned revenue in connection with resources that have been received, but not yet earned. At the end of the fiscal year, unearned revenue, in the amount of $63,114, reported in the major and non-major governmental funds was deferred business tax receipts. Such amounts have also been included as current liabilities on the government-wide financial statements.

D. Interfund Receivables, Payables, and Transfers:

The composition of Interfund balances as of September 30, 2015, is as follows:

Due from / to other funds:

Receivable Funds	Payable Funds	Amount
Water/Sewer	Refuse Utility	$ 106,496
Stormwater Utility	Refuse Utility	40,000
Total		$ 146,496

The composition of Interfund transfers for the year ended September 30, 2015, is as follows:

	Transfers In				
	General Fund	Capital Projects	Internal Service MIS	Internal Service WC	Total
Transfers Out:					
General Fund	$ -	$ 255,000	$ -	$ -	$ 255,000
Recreation Impact	-	360,000	-	-	360,000
Enterprise:					
Water Sewer	494,315	-	-	-	494,315
Refuse	157,656	-	-	-	157,656
Stormwater	75,520	-	-	-	75,520
Internal Service:					
Fleet	-	-	70,000	-	70,000
Loss	-	-	5,000	-	5,000
Fully Insured	-	-	40,000	2,591	42,591
Total	$ 727,491	$ 615,000	$ 115,000	$ 2,591	$ 1,460,082

Transfers are used to 1) move revenues from the fund with collection authorization to the fund that statute or budget requires expending them and, 2) move unrestricted fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations. Transfers from the enterprise funds to the general fund are in lieu of franchisee fees.

E. Capital Assets:

Capital asset activity for the year ended September 30, 2015, was as follows:

Governmental activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 23,094,587	$ 69,677	$ -	$ 23,164,264
Construction in progress	1,980,083	1,738,448	(800,817)	2,917,714
Total assets not being depreciated	25,074,670	1,808,125	(800,817)	26,081,978
Capital assets being depreciated:				
Buildings	6,993,315	794,219	-	7,787,534
Improvement other than buildings	19,179,767	40,848	(2,559)	19,218,056
Machinery and equipment	4,161,310	741,573	(380,736)	4,522,147
Infrastructure	56,434,524	-	-	56,434,524
Total assets being depreciated	86,768,916	1,576,640	(383,295)	87,962,261
Less accumulated depreciation for:				
Buildings	(2,886,485)	(251,775)	-	(3,138,260)
Improvement other than buildings	(10,941,799)	(626,503)	2,560	(11,565,742)
Machinery and equipment	(3,041,258)	(343,626)	380,189	(3,004,695)
Infrastructure	(52,706,600)	(305,457)	-	(53,012,057)
Total accumulated depreciation	(69,576,142)	(1,527,361)	382,749	(70,720,754)
Total capital assets, being depreciated, net	17,192,774	49,279	(546)	17,241,507
Governmental activities capital assets, net	$ 42,267,444	$ 1,857,404	$ (801,363)	$ 43,323,485

Business-type activities:

	Beginning Balance	Increases	Decreases	Ending Balance
Capital assets not being depreciated:				
Land	$ 1,235,467	$ 1,220,448	$ -	$ 2,455,915
Construction in progress	221,118	1,931,819	(1,959,335)	193,602
Total assets not being depreciated	1,456,585	3,152,267	(1,959,335)	2,649,517
Capital assets being depreciated:				
Buildings	24,386,769	285,675	(173,486)	24,498,958
Improvement other than buildings	57,586,948	748,175	(267,425)	58,067,698
Machinery and equipment	11,587,801	305,749	(108,669)	11,784,881
Total assets being depreciated	93,561,518	1,339,599	(549,580)	94,351,537
Less accumulated depreciation for:				
Buildings	(15,796,438)	(840,210)	148,336	(16,488,312)
Improvement other than buildings	(20,433,727)	(1,628,649)	184,016	(21,878,360)
Machinery and equipment	(7,326,771)	(732,063)	106,389	(7,952,445)
Total accumulated depreciation	(43,556,936)	(3,200,922)	438,741	(46,319,117)
Total capital assets, being depreciated, net	50,004,582	(1,861,323)	(110,839)	48,032,420
Business-type activities capital assets, net	$ 51,461,167	$ 1,290,944	$ (2,070,174)	$ 50,681,937

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
General government	$ 119,558
Public safety	368,434
Transportation / public works	756,743
Leisure services	254,821
Capital assets held by the City's internal service funds are charged to the various functions based on their usage of the assets	27,805
Total depreciation expense - governmental activities	$ 1,527,361
Business-type activities:	
Water Sewer Utility	$ 2,744,482
Refuse collection	131,719
Stormwater System	324,721
Total depreciation expense - business-type activities	$ 3,200,922

F. Leases:

Operating Leases – On March 3, 2014, the City entered into an operating lease agreement with the Volusia/Flagler Family Young Men's Christian Association, Inc. (the "YMCA") for the leasing and reimbursement for the expansion of, certain buildings and facilities located at Hawks Park Recreational Complex, which may be renegotiated and renewed at the request of the City Council or the YMCA Board at any time, provided any amendments are in writing and executed by both parties. Based on the terms of the agreement, the initial ten year lease began on April 1, 2014 and is scheduled to expire on March 31, 2024, with an option to renew for two additional ten year periods provided the parties mutually agree on the terms at the time of renewal. Annual rentals under the lease agreement include minimum monthly payments of $3,779. During the year ended September 30, 2015, amounts received totaled $45,350.

Capital Leases - The City has lease agreements for financing the acquisition of rescue vehicles, other vehicles, and equipment. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been recorded at the present value of their future minimum lease payments as of the inception date.

During the year the City obtained $410,894 of financing proceeds for two new leases. However, as of September 30, 2015, the vehicle and ambulance have not been purchased. The assets acquired through capital leases are as follows:

	Governmental Activities
Assets -	
Machinery and equipment	$ 366,069
Less: accumulated depreciation	(207,804)
Total	$ 158,265

The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015 were as follows:

Year Ending September 30	Governmental Activities
2016	$ 133,861
2017	133,861
2018	98,620
2019	65,054
2020	65,054
2021-2025	130,107
Total minimum lease payments	626,557
Less: amount representing interest	(51,610)
	$ 574,947

G. Long-term Debt:

Revenue Bonds

The City issues bonds where the City pledges revenue derived from the acquired or constructed assets to pay debt service. Revenue bonds have been issued for business-type activities. The original amount of the revenue bonds issued and outstanding at year-end is as follows:

Business-Type Activities	Interest Rates and Dates	Maturity	Original Amount	Balance September 30, 2015
Water and Sewer Revenue Refunding Bonds - Series 2009	3.40% (4/1 & 10/1)	10/1/2016	$7,945,000	$5,040,000
Water and Sewer Revenue Refunding Bonds- Series 2012	2.18% (4/1 & 10/1)	10/1/2023	8,310,000	6,399,000
Total Revenue Bonds Outstanding				$11,439,000

The Water and Sewer Revenue Bonds are secured by a first lien on and pledge of the net revenues of the water and sewer system and a first lien on and pledge of allowable impact fees imposed on new users of the system.

The Water and Sewer Revenue Bond resolution provides for:

(1) Establishment and maintenance of various funds and accounts
(2) Restrictions on the use of cash from operations in order of priority

(a) Deposits are made to the operations and maintenance fund each month in an amount which will pay the costs of operation and maintenance for the next month;

(b) Deposits to the sinking fund are made monthly in an amount equal to one-sixth (1/6) of the interest coming due on the next semi-annual interest payment date and one-twelfth (1/12) of the bond amortization installment coming due during the next year:

(c) Deposits to the reserve fund are required to make up any deficiency in its balance as compared to the reserve equipment;

(d) Deposits to the Renewal and Replacement Fund are required each month in an amount equal to one-twelfth (1/12) of five per centum (5%) of the gross revenues of the system for the previous fiscal year; provided, however, that so long as there shall be on deposit in the renewal and replacement fund a balance of at least five per centum (5%) of the value of the fixed assets of the system, no additional deposits shall be required;

(e) Deposits will next be made into the rate stabilization fund for the amount budgeted for the then current period; and

(f) Thereafter for any lawful purposes.

(3) Early redemption:

The bond resolution provides for early redemption of outstanding bonds at call rates varying from 100% to 102% of the instruments' face value, dependent upon the call date.

Annual requirements to amortize water and sewer revenue bonds outstanding as of September 30, 2015, are as follows:

Year Ending	Business -Type Activities	
September 30	Principal	Interest
2016	$ 1,349,000	$ 295,985
2017	5,093,000	195,099
2018	724,000	105,032
2019	740,000	89,162
2020	756,000	72,943
2020-2024	2,777,000	122,407
Total	$ 11,439,000	$ 880,628

The Water and Sewer Revenue Refunding Bonds, Series 2009 were issued on November 24, 2009, in the amount of $7,945,000 to refund the City's outstanding Water and Sewer Revenue Bonds, Series 1991 and Water and Sewer Revenue Refunding Bonds, Series 1993. The bond will have semi-annual payments due on April 1 and October 1. The stated interest rate on the refunding revenue bond is 3.40% and maturity is on October 1, 2016. The new issue will reduce debt service payments for the City by $3,340,233 with an economic gain of $1,082,825 or 11.719%.

The Water and Sewer Revenue Refunding Bonds, Series 2012 were issued on May 18, 2012, in the amount of $8,310,000 to refund two of the City's outstanding State Revolving Fund Loans. The remaining State Revolving Loans were paid off with surplus cash during the year. The new bond will have semi-annual payments due on April 1 and October 1. The stated interest rate on the refunding revenue bond is 2.18% and maturity is on October 1, 2023.

Notes Payable

The City issued the following revenue note in a prior year:

	Guaranteed Entitlement Revenue Note, Series 2010
Original amount issued	$750,000
Issue date	November 23, 2010
Final maturity	October 1, 2030
Interest due	April 1 and Oct 1
Interest rate	Fixed – 2.77%

The note is pledged by State Revenue Sharing monies received by the City and the proceeds were used to construct fire station number 55.

Debt service requirements for this revenue note using interest rate of 2.77% at September 30, 2015 are:

Year Ending September 30	Governmental Activities Principal	Interest
2016	$ 35,000	$ 17,846
2017	35,000	16,829
2018	35,000	15,860
2019	35,000	14,890
2020	35,000	13,957
2021-2025	205,000	53,286
2026-2030	230,000	23,149
2031	50,000	694
Total	$ 660,000	$ 156,511

During 2006, the City signed a limited general obligation note payable for $500,000 to fund the construction of a new animal shelter. The note is secured by a limited pledge of ad valorem taxes. While the note is outstanding, the City will levy ad valorem taxes, not to exceed .06 mills to pay principal and interest on the note. Annual debt service requirements are as follows:

Year Ending September 30	Governmental Activities Principal	Interest
2016	$ 20,000	$ 12,112
2017	25,000	11,343
2018	25,000	10,381
2019	25,000	9,420
2020	25,000	8,459
2021-2025	160,000	25,762
2026	35,000	1,346
Total	$ 315,000	$ 78,823

During the year ended September 30, 2013, the City executed an agreement with the Florida Department of Environmental Protection to borrow up to $6,438,083 at an interest rate of 1.72-1.84% through the State

Revolving Fund loan program, for the purpose of wastewater treatment replacement and renewal. Capitalized interest added to the loan was $89,773. Repayment commences on December 15, 2014, and is due semiannually thereafter on June 15 and December 15, each year until all amounts due under the agreement have been fully paid. Current debt service requirements are as follows:

Year Ending	Business-Type Activities	
September 30	Principal	Interest
2016	$ 272,906	$ 111,063
2017	277,921	106,048
2018	283,029	100,941
2019	288,230	95,740
2020	293,526	90,443
2020-2024	1,550,551	369,294
2025-2029	1,698,359	221,487
2030-2034	1,474,536	61,340
Total	$ 6,139,058	$ 1,156,356

During the year ended September 30, 2013, the City executed an agreement with a financial institution to borrow $4,507,000 at an interest rate of 1.79%, for the purpose of refinancing the capital lease with Johnson Controls, Inc. for water meters. Principal and interest payments are due quarterly on December 1, March 1, June 1 and September 1. The note is secured by non-ad valorem revenues of the City. Debt service requirements are as follows:

Year Ending	Business-Type Activities	
September 30	Principal	Interest
2016	$ 576,000	$ 52,917
2017	622,000	42,266
2018	657,000	30,832
2019	674,000	18,878
2020	613,000	7,458
2021	115,000	517
Total	$ 3,157,000	$ 152,868

During the year ended September 30, 2014, the City executed an agreement with a financial institution to borrow $1,300,000 at an interest rate of 2.41%, for the purpose of capital improvements. Interest only payments are due on September 1st, while interest and principal payments are due on March 1st. Debt service requirements are as follows:

Year Ending	Business-Type Activities		Governmental Activities	
September 30	Principal	Interest	Principal	Interest
2016	$ 70,615	$ 15,955	$ 49,386	$ 11,158
2017	72,381	14,230	50,619	9,953
2018	72,969	12,481	51,031	8,728
2019	74,735	10,700	52,265	7,483
2020	77,677	8,864	54,323	6,199
2021-2024	328,950	16,047	230,050	11,222
Total	$ 697,327	$ 78,277	$ 487,674	$ 54,743

During the year ended September 30, 2015, the City executed an agreement with a financial institution to borrow $600,000 at an interest rate of 1.920%, for the purpose of capital improvements. Interest only payments are due on July 15th, while interest and principal payments are due on January 15th. Debt service requirements are as follows:

Year Ending	Business-Type Activities	
September 30	Principal	Interest
2016	$ 115,000	$ 10,416
2017	118,000	8,179
2018	120,000	5,894
2019	122,000	3,571
2020	125,000	1,200
Total	$ 600,000	$ 29,260

Changes in Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2015 was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Governmental Activities:					
Notes payable					
Guaranteed Entitlement Note, Series 2010	$ 690,000	$ -	$ (30,000)	$ 660,000	$ 35,000
General Obligation note	335,000	-	(20,000)	315,000	20,000
Capital Improvement Revenue Note	535,000	-	(47,326)	487,674	49,385
Capital leases					
Ambulance	97,435	-	(31,153)	66,282	32,460
Vehicles	129,409	-	(31,638)	97,771	32,110
Rescue	-	248,310	-	248,310	32,751
AEBI	-	162,584	-	162,584	32,110
Other post-employment benefits	437,793	72,270	-	510,063	-
Compensated absences	1,563,528	905,530	(760,406)	1,708,652	905,530
Total governmental activities long term liabilities	$3,788,165	$1,388,694	$ (920,523)	$ 4,256,336	$ 1,139,346
Business-type Activities					
Bonds payable					
Revenue Bonds	$12,753,000	$ -	$ (1,314,000)	$11,439,000	1,349,000
Notes payable					
State revolving loan	6,290,915	-	(151,857)	6,139,058	272,906
Lease refunding note	3,690,000	-	(533,000)	3,157,000	576,000
Capital Improvement note 2014	765,000	-	(67,673)	697,327	70,615
Capital Improvement note 2015	-	600,000	-	600,000	115,000
Other post-employment benefits	223,205	34,720	-	257,925	-
Compensated absences	709,457	432,333	(472,429)	669,361	432,333
Total business-type activities long term debt	$24,431,577	$ 1,067,053	$ (2,538,959)	$ 22,959,671	$2,815,854

Internal service funds predominately serve the governmental funds. Accordingly, $65,236 of compensated absences and $19,311 of Net OPEB liability are included in the above governmental activities amounts. Also, for the governmental activities, compensated absences and the net pension obligation are generally liquidated by the General Fund.

H. Other Commitments and Contingencies

The City has entered into several agreements that are outstanding at September 30, 2015, which will result in future financial obligation as follows:

Description	Amount
General Fund commitments	$ 650,001
Capital Projects Fund commitments	394,990
Water and Sewer Utility Fund commitments	184,520
Stormwater Utility Fund commitments	292,111
	$ 1,521,622

V. Other Matters

A. 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. During 2015, there were no significant reductions in insurance coverage from the previous year or any settlements in excess of insurance coverage in the current year or the prior three years.

B. Other Postemployment Benefits:

Plan Description and Summary of Benefits - The City provides retirees with the option to purchase health insurance from the City's single employer, experience rated health insurance plan (Plan) that provides medical benefits to active and eligible retirees at the City's group rate as mandated by Florida Statute 112.0801. This requirement creates an implicit rate subsidy benefit for the retirees' participation. Retirees are required to pay the full amount of the health insurance premium during their eligibility period. As of the valuation dated October 1, 2014, the Plan had approximately 164 active participants, 1 spouse, and 3 retirees receiving benefits. The plan does not issue a separate publicly available financial report.

Transition Year - GASB Statement No. 45 was implemented prospectively resulting in a zero net OPEB obligation at transition, which was October 1, 2008. There was neither an OPEB asset nor liability at transition.

Funding Policy - The City has followed the pay-as-you-go funding policy, contributing only those amounts necessary to provide for its portion of current year benefit costs and expenses plus any addition to the reserve for accrued costs incurred but not yet reported, as determined as part of the insurance contract. The contribution requirements of Plan members are established annually by the City. The City pays any remaining required amounts after contributions of plan members are taken into account. Currently, retired members pay the full premium associated with the coverage elected; no direct City subsidy is applicable; however there is an implicit cost outlined below. Spouses and other dependents are also eligible for coverage, and the member is responsible for payment of the applicable premiums.

State of Florida law prohibits the City from separately rating retirees and active employees. The City therefore assigns both groups equal, blended-rate premiums. Although both groups are assigned the same blended rate premiums, GAAP requires actuarial liabilities to be calculated using age-adjusted premiums approximating claim costs for retirees separate from active members. The use of age-adjusted premiums results in the full expected retiree obligation recognized in this disclosure.

Annual OPEB Cost and Net OPEB Obligation - The City's annual other postemployment benefit cost (expense) is calculated based on the annual required contribution of the employer (ARC). The City has elected to calculate the ARC and related information using the Entry Age Normal actuarial cost method. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and to amortize any unfunded actuarial liability (or funding excess) using a level percentage of payroll method and closed amortization over a period not to exceed 30 years. Annual

requirements include a 4% discount rate, compounded annually, and based on assumptions that the plan will be unfunded. The annual health care cost trend rate was assumed to decline gradually over the next several years from 8% in 2015 to an ultimate rate of 4.5% on and after 2020. The economic rates are based on an assumed inflation rate of 3% per annum.

The actuarial accrued liability (AAL) was determined as of September 30, 2015, based on the above assumptions and cost method, and applied to member data current at October 1, 2014. Liabilities were developed based on age adjusted costs for retirees currently receiving plan benefits as of October 1, 2014, with an AAL calculated to be $1,403,933, which is unfunded (or 0% funded). The annual covered payroll is $7.3 million, resulting in a ratio of unfunded AAL to covered payroll of 19.1%. The actuarial calculations reflect a long-term perspective using methods and assumptions that are designed to reduce short-term volatility in AAL and actuarial value of assets. The Plan provisions affecting the valuation were those in effect on October 1, 2014.

OPEB GASB No. 45 results are not based on the assumption that all members terminate services as of the valuation date, but rather on assumptions of future mortality, retirement, and termination.

	2015 Fiscal Year Valuation as of 10/1/2014
Annual Required Contribution (ARC)	$ 194,628
Interest on Net OPEB Obligation	26,439
Adjustment to ARC	(35,493)
Annual OPEB Cost (Expense)	185,574
Less: Employer Contributions Made	(78,584)
Increase in Net OPEB Obligation	106,990
Net OPEB Obligation at beginning of year	660,998
Net OPEB Obligation at end of year	$ 767,988

In the Statement of Net Position, as of September 30, 2015, the City reports a Net OPEB obligation of $510,063 in governmental activities and $257,925 in business-type activities.

The schedule of funding progress, presented as required supplementary information following the notes to the financial statements, presents multi-year trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits.

The City's annual OPEB cost, the percentage of annual OPEB cost contributed to the plan, and the net OPEB obligation for the past three years was as follows:

Year Ended September 30,	Annual OPEB Cost	City Contributions	Percentage of Annual OPEB Cost Contributed	Net OPEB Obligation
2015	$ 185,575	$ 78,584	41.3%	$ 767,988
2014	$ 226,804	$ 126,896	55.9%	$ 660,998
2013	$ 217,722	$ 117,354	53.9%	$ 561,090

C. Employee Defined Benefit Retirement Pension Plans:

Plan Description and Administration

The City maintains three separate single-employer, defined benefit pension plans for full-time general employees, police officers and firefighters, which are administered by and maintained as the respective Pension Trust Funds and included as part of the City's reporting entity. The General Employees Retirement Trust Fund was established by Chapter 13 of the City's Code of Ordinances. The Police

Officers' Retirement Trust Fund was established pursuant with Chapter 185, Florida Statutes. The Firefighters' Pension Fund was established pursuant with Chapter 175, Florida Statutes. The applicable Ordinances or Statutes grant the authority to establish and amend the benefit terms to the Boards of Trustees.

Separate boards of trustees independently govern each system. The General Employees' Pension Fund is Board of Trustees is comprised of two legal residents of the City, who are appointed by the City Council; two members of the Plan employed by the City and elected by the plan members; one member as a union representative, as appointed by the union. Both the Police Officers' Retirement Trust Fund and the Firefighters' Pension Fund are comprised of two Council appointees; two members of the department elected by the membership; one member elected by the other four members and appointed by the Council. The funding methods and determination of benefits payable are provided in the various acts of the Florida Legislature, the respective board of trustees and the City Council.

Benefits Provided

Each system provides retirement, disability and death benefits. All employees vest for full benefits after five years of service. Retirement benefits for general employees are based on the three consecutive years which give the highest average out of the last ten years. General employees will receive a benefit amount equal to 2% of that average multiplied by years of accrued service. Retirement benefits for police officers are based on the three years which give the highest average out of the last five years. Police officers will receive a benefit amount equal to 2% of that average multiplied by years of accrued service up to October 1, 1987, and 3% of that average multiplied by years of accrued service after October 1, 1987. Retirement benefits for firefighters are based on the five years, which give the highest average out of the last ten years. Firefighters will receive a benefit amount equal to 3% of that average multiplied by years of accrued service. All employees with 5 years of accrued service are eligible to retire at age 55. General employees may retire at any age after 25 years of service. Police officers and Firefighters may retire at any age after 20 years of service. All employees are eligible for non-service disability benefits after 5 years of service and for service-related disability benefits upon hire. Disability retirement benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits for vested general employees prior to retirement and with a 50% qualified joint survivor annuity will be paid monthly. Death benefits are paid for vested police officers, prior to retirement and with a 100% qualified joint survivor annuity. Death benefits for firefighters are paid for 10 years. All nonvested employees do not receive a death benefit and the Plan refunds accumulated contributions without interest. An employee, that leaves the City prior to reaching 5 years of service, may withdraw his or her contributions, without interest. After 5 years, the employee may elect to receive the accrued benefit payable at retirement age. There are no annual cost of living adjustments.

Employees Covered by Benefit Terms

As of the latest actuarial valuation report, the following employees were covered by the benefit terms:

Group	General Employees	Police Officers'	Fire Fighters'
Inactive plan members and beneficiaries currently receiving benefits	79	24	6
Inactive plan members entitled to but not receiving benefits	29	9	-
Active plan members	11	23	26
Totals	119	56	32

The General Employees' Pension Fund was amended in October 1996, which closed off the plan to any new employees hired by the City after October 1, 1996. Employees hired after October 1, 1996, however, are eligible for the City's 401(a) Defined Contribution Plan. Employees hired prior to October 1, 1996, and not vested in the General Employees' Pension Fund as of September 30, 1997, may elect to participate in the 401(a) Defined Contribution Plan.

With the October 1, 2013 valuation, the General Employees Board of Trustees adopted changes to years of service, and the benefit limitation. Starting for the year ending September 30, 2014, funding requirements are now based on a dollar funding methodology as compared to the percentage of payroll methodology.

Contributions

Legislature grants the authority to establish and amend the contribution requirements of the City and active employees to the respective Boards of Trustees. The Boards establish rates based on an actuarially determined rate recommended by an independent actuary. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The City is required to contribute the difference between the actuarially determined rate and the contribution rate of the employees. For the year ended September 30, 2015, the average active employee contribution was 2.5% of annual pay for general employees and 6% of annual pay for both police officers and firefighters. The general employee pension fund requires a contribution from City based on a dollar funding methodology. For the year ended September 30, 2015, the total required contribution from the City was $717,345 for the general employees' pension fund. The City's average contribution rate was 57.9% and 25.8% of annual payroll for the police officers and firefighters pension funds, respectively.

Investment Policy

The pension plan's policy in regard to the allocation of invested assets is established and may be amended by the Board of Trustees by a majority vote of its members. It is the policy of the respective Board of Trustees to pursue an investment strategy that reduces risk through the prudent diversification of the portfolio across a broad selection of distinct asset classes. The pension plan's investment policy discourages the use of cash equivalents, except the liquidity purposes, and aims to refrain from dramatically shifting asset class allocations over short time spans. The following was the Board's adopted asset allocation policy as of September 30, 2015:

Asset Class	General Employees Target Allocation	Police Officers Target Allocation	Firefighters Target Allocation
Domestic equity	45%	45%	50%
International equity	15%	15%	15%
Broad market fixed income	25%	25%	35%
TIPS	5%	5%	-
Real Estate	10%	10%	-
Total	100%	100%	100%

Concentrations

The plans did not hold investments in any one organization that represent 5% or more of the Pension Plan's fiduciary net position.

Reserves

As of September 30, 2015, there are no amounts legally required to be reserved for the general, police and firefighter pension funds, respectively.

Financial Statements

The financial statements of the Employee Retirement plans 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. These plans do not issue stand-alone financial reports.

Individual Fiduciary Fund Statements

Individual statements of net position for the three plans included in the City of Edgewater fiduciary funds are as follows:

Combining Statement of Fiduciary Net Position

Pension Trust Funds

September 30, 2015

	General Employees	Police Officers	Firefighters
ASSETS			
Investments, at fair value:			
Accrued income	$ 36,939	$ 31,654	$ 13,145
Investments, at fair value			
Money market funds	848,231	366,109	304,780
Certificates of deposit	-	-	50,078
Bonds	3,661,731	2,880,164	2,750,162
Equities	-	2,757,841	6,638,813
Mutual fund – equities	7,242,383	2,122,639	-
Total assets	11,789,284	8,158,407	9,756,978
LIABILITIES			
Accounts payable	6,720	10,402	1,276
Unearned Contributions	-	-	33,756
NET POSITION			
Held in trust for pension benefits	$ 11,782,564	$ 8,148,005	$ 9,721,946

Combining Statement of Changes in Fiduciary Net Position

Pension Trust Funds

For the fiscal year ended September 30, 2015

	General Employees	Police Officers	Firefighters
ADDITIONS			
Contributions:			
Employer	$ 717,345	$ 618,054	$ 345,861
Employee	8,535	79,610	93,950
State of Florida	-	127,669	150,763
Total contributions	725,880	825,333	590,574
Investment earnings:			
Interest and dividends	468,783	226,134	159,565
Net increase/ (decrease) in the fair value of investments	(502,365)	(193,535)	(626,010)
Less investment expenses	(26,037)	(42,173)	(67,363)
Net investment earnings	(59,619)	(9,574)	(533,808)
Total Additions	666,261	815,759	56,766
DEDUCTIONS			
Pension benefits	1,373,228	697,208	210,052
Administrative expenses	44,772	46,909	43,929
Total deductions	1,418,000	744,117	253,981
Change in net position	(751,739)	71,642	(197,215)
Net position - beginning of year	12,534,303	8,076,363	9,919,161
Net position - end of Year	$ 11,782,564	$ 8,148,005	$ 9,721,946

Net Pension Liability

Actuarial Assumptions:

The total pension liability was determined with a measurement date of September 30, 2014 and an actuarial valuation as of October 1, 2013 updated to September 30, 2014, using the following actuarial assumptions to all measurement periods.

	General Employees	Police Officers	Firefighters
Inflation	3.00%	3.00%	3.00%
Salary increases	4.00%	4.20% - 7.50%	5.00% - 6.50%
Investment rate of return	7.50%	7.50%	7.50%

Mortality rates for the General Employee's Pension were based on the RP-2000 Combined Healthy projected to the valuation date with schedule AA–Sex Distinct. The actuarial assumptions used in the October 1, 2013 valuation were based on results of an actuarial experience study for the period 2003-2012.

Mortality rates for the Police Officers were based on the RP-2000 Combined Healthy Mortality, projected to 2005 using scale AA. Based on a study of over 650 public safety funds, the RP-2000 table (with no projection) reflects a 10% margin for future mortality improvements.

Mortality rates for the Firefighters were based on the RP-2000 Combined Healthy Mortality Table, Sex Distinct. Disabled lives are set forward five years. Based on a study of over 650 public safety funds, the RP-2000 table (with no projection) reflects a 10% margin for future mortality improvements. Based on a study of over 650 public safety funds, this table reflects a % margin for future mortality improvements. Disability mortality is set forward five years.

The actuarial assumptions used in the October 1, 2013 Police and Firefighters valuations were based on results of an actuarial experience study for the period 1990-2012.

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.

The target allocation and best estimates of arithmetic real rates of return for each major class as of September 30, 2014 are summarized in the following table:

	Long Term Expected Real Rate of Return		
Asset Class	General Employees	Police Officers	Firefighters
Domestic equity	7.80%	7.50%	7.50%
International equity	2.20%	8.50%	8.50%
Broad Market Fixed income	3.70%	2.50%	2.50%
TIPS	5.30%	2.50%	-
Real estate	4.90%	4.50%	-

Discount rate:

The discount rate used to measure the total pension liability for each pension plan was 7.50%. 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 as 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 active and inactive employees. 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.

The components of the net pension liability of the pension plans at September 30, 2015, were as follows:

	General Employees	Police Officers	Firefighters
Total pension liability	$ 17,144,907	$ 11,544,809	$ 9,324,244
Plan fiduciary net position	(12,545,231)	(8,086,767)	(9,949,850)
Net pension liability (asset)	$ 4,599,676	$ 3,458,042	$ (625,606)
Plan fiduciary net position as percentage of total pension liability	73.17%	70.05%	106.71%

Changes in the Net Pension Liability

	General Employee's Retirement Trust Fund		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a – b)**
Beginning Balance	$ 17,101,117	$ 12,030,936	$ 5,070,181
Changes for year:			
Service cost	91,269	-	91,269
Interest	1,241,107	-	1,241,107
Contributions – employer	-	772,605	(772,605)
Contributions – employee	-	13,178	(13,178)
Net investment income	-	1,059,400	(1,059,400)
Benefit payments, including refunds	(1,288,586)	(1,288,586)	-
Administrative expenses	-	(42,302)	42,302
New changes	43,790	514,295	(470,505)
Ending Balance	$ 17,144,907	$ 12,545,231	$ 4,599,676

	Police Officer's Retirement Trust Fund		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a – b)**
Beginning Balance	$ 11,638,599	$ 7,401,395	$ 4,237,204
Changes for year:			
Service cost	206,976	-	206,976
Interest	859,397	-	859,397
Change In Funding Standard Account	(386,259)	-	(386,259)
Contributions – employer	-	534,795	(534,795)
Contributions – State	-	125,387	(125,387)
Contributions – employee	-	76,054	(76,054)
Net investment income	-	759,444	(759,444)
Benefit payments, including refunds	(773,904)	(773,904)	-
Administrative expenses	-	(36,404)	36,404
New changes	(93,790)	685,372	(392,903)
Ending Balance	$ 11,544,809	$ 8,086,767	$ 3,458,042

	Firefighter's Retirement Trust Fund		
	Total Pension Liability (a)	**Plan Fiduciary Net Position (b)**	**Net Pension Liability (a – b)**
Beginning Balance	$ 8,481,797	$ 8,418,701	$ 63,096
Changes for year:			
Service cost	323,511	-	323,511
Interest	652,070	-	652,070
Share Plan Allocation	88,962	-	88,962
Contributions – employer	-	392,863	(392,863)
Contributions – State	-	155,382	(155,382)
Contributions – employee	-	88,869	(88,869)
Net investment income	-	1,160,776	(1,160,776)
Benefit payments, including refunds	(222,096)	(222,096)	-
Administrative expenses	-	(44,645)	44,645
New changes	842,447	1,531,149	(688,702)
Ending Balance	$ 9,324,244	$ 9,949,850	$ (625,606)

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 7.50%, as well as what the City's net pension liability would be if it were calculated using a discount rate that is 1% lower (6.50%) or 1% higher (8.50%) than the current rate:

City's Net Pension Liability (Asset)	1% Decrease 6.50%	Current Discount Rate 7.50%	1% Increase 8.50%
General Employees Retirement Trust Fund	$ 6,267,419	$ 4,599,676	$ 3,177,287
Police Officers Retirement Trust Fund	5,177,547	3,458,042	2,732,045
Firefighters Retirement Trust Fund	530,806	(625,606)	(1,583,725)

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

	General Employees Retirement Trust Fund	Police Officers Retirement Trust Fund	Firefighters Retirement Trust Fund
Annual money-weighted rate of return	8.94%	10.40%	13.59%

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

Pension Expense and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended September 30, 2015, the City recognized pension expense of $294,936, $251,869, and $76,876 in the General Employees, Police Officers, and Firefighters pension plans, respectively.

At September 30, 2015, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	General Employees' Retirement Trust Fund		**Police Officers' Retirement Trust Fund**		**Firefighters' Retirement Trust Fund**	
	Deferred Outflows of Resources	**Deferred Inflows of Resources**	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**	**Deferred Outflows of Resources**	**Deferred Inflows of Resources**
Differences between expected and actual experience	$ -	$ -	$ -	$ -	$ -	$ -
Changes of assumptions	-	-	-	-	-	-
Net difference between projected and actual investment earnings	-	(590,135)	-	(332,841)	-	(536,345)
Contributions made subsequent to measurement date	709,276	-	-	-	-	-
	$ 709,276	$ (590,135)	$ -	$(332,841)	$ -	$ (526,345)

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended September 30:	General Employees	Police Officers	Firefighters
2016	$ (184,877)	$ (97,140)	$ (144,416)
2017	(184,877)	(97,139)	(144,416)
2018	(184,877)	(97,139)	(144,416)
2019	(35,503)	(41,423)	(103,097)

D. Employee Defined Contribution Retirement Pension Plans:

General Employees - The City adopted a defined contribution plan effective October 1, 1996. The plan is a money purchase plan administered for the City by the Salem Trust. Eligible employees are employees hired effective October 1, 1996, or thereafter that would otherwise qualify for the General Employees' Pension Plan. Employees hired prior to October 1, 1996, and not vested in the General Employees' Pension Plan may also elect, instead, to participate in the defined contribution plan. Employee participation is immediate upon hiring and are 100% vested after five years of employment. Employees direct the investment of funds contributed to the plan on their behalf. Employer contributions made during the year amounted to $572,648. The City Council has the authority to amend the Plan's provisions including amending contribution requirements.

E. Deferred Compensation Plans:

The City offers its employees a choice of two deferred compensation plans created in accordance with Internal Revenue Code Section 457; i.e., International City/County Management Association (ICMA). The plans are available to all City employees and permit employees to defer a portion of their salary until future years. Participation in either of the plans is optional. Deferred compensation withdrawals are not available to employees until termination, retirement, death, or an unforeseeable emergency. In accordance with current professional pronouncements, the City has not included such funds in its financial statements.

F. Joint Venture
Communications Interlocal Agency.

On January 11, 2002, the cities of New Smyrna Beach, Port Orange and Edgewater entered into an interlocal agreement to provide a consolidated dispatch communications and records system servicing law enforcement, fire, rescue and emergency communications for each of the cities. This entity, known as the Communications Interlocal Agency (CIA), was established pursuant to Florida Statutes, Section 163.01(7). The CI Agency operates as a public entity using the same fiscal year as the City of New Smyrna Beach, ending on September 30th.

The CI Agency is an instrumentality of the municipal parties and is entitled to sovereign immunity, except where waived by general law. It operates pursuant to direction from its governing board. The governing board is comprised of three mayors from the respective cities mentioned above. Operating guidelines, procedures, designations and restrictions are determined by this governing body.

Substantially all costs of the CI Agency are allocated to Port Orange, New Smyrna Beach, and Edgewater in the respective amounts of 44%, 33%, and 23%. The books and records are maintained using accounting principles generally accepted in the United States of America. The City of Port Orange, as agent, performs all cash and accounting transactions.

The financial statements of the joint venture can be obtained by contacting the Finance Director of the City of Port Orange, Florida, at the following address:

Tracey Riehm, Finance Director
City of Port Orange
1000 City Center Circle
Port Orange, FL 32129

Summarized audited information of the Communications Interlocal Agency for the year ended September 30, 2015 is as follows:

Operating revenues	$	-
Operating expenses		-
Non-operating revenues		1,549
Net income	$	1,549
Total assets	$	307,005
Total liabilities	$	-
Total net position	$	307,005

A summary of the changes in the City's investment in the Communications Interlocal Agency for the year ended September 30, 2015 is as follows:

September 30, 2014, balance	$	305,456
Fiscal year 2015 activity		1,549
September 30, 2015, balance	$	307,005

Effective September 30, 2011, the CIA was dissolved as the County of Volusia, Florida voted to go to a centralized dispatch service for the entire County. The CIA assets were distributed to the three entities on March 22, 2016.

G. Contingencies:

The City has been involved in miscellaneous collections, lot cleaning, stormwater, and other liens. In addition, the City has numerous pending/threatened claims against it. In the opinion of City management the loss if any, resulting from these actions will not have a material adverse effect on the financial condition of the City.

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

H. Restatement of Net Position:

In June 2012, the Government Accounting Standards Board (GASB) issued GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB 68 changes the treatment of defined benefit pension plan accounting by employers whereby the City is now required to record the net pension liability and related deferred outflows of resources and deferred inflows of resources for each of the City's three defined benefit pension plans on its financial statements.

The requirements of GASB 68 are effective for fiscal year 2015 and have been implemented as of and for the year ended September 30, 2015. The implementation of GASB 68 resulted in effectively recording of the net pension liability and deferred outflows of resources at September 30, 2014, and in the reduction of beginning unrestricted net position in the proprietary funds and government-wide statements of net position by the same amount.

Also, it was determined during the year ended September 30, 2015, that prior year items related to the City's fiscal year 2015 pension contributions for two of the City's defined benefit pension plans which had been recorded on an accrual basis no longer should be accrued, as the City is reporting all amounts relating to GASB 68 based on a measurement date of September 30, 2014, and the accrual of these contributions payable would result in a deferred outflow of resources for contributions. These items have also been reflected as a reduction in the corresponding liability at September 30, 2014, and increase to beginning net position.

The cumulative effect on beginning net position in the affected reporting units related to these adjustments is as follows:

	Governmental Activities	Water/Sewer Utility	Refuse Utility	Stormwater Utility	Business-type Activities
Net position, 9/30/2014	$ 43,899,814	$ 28,015,171	$ 1,572,606	$ 7,075,091	$ 36,662,868
Less: Net pension liability, 9/30/2014	(6,226,044)	(1,972,300)	(633,733)	(152,105)	(2,758,178)
Add: Deferred outflows for contributions, 9/30/2014	900,137	68,119	21,899	5,253	95,261
Less: net pension asset, 9/30/2014	(356,322)	-	-	-	-
Restated net position, 9/30/2014	$ 38,217,585	$ 26,110,990	$ 960,722	$ 6,928,239	$ 33,999,951

I. Subsequent Events:

The 2009 and 2012 water and sewer refunding bonds were refinanced and combined into one issue on February 29, 2016.

On March 15, 2016 voters approved the issuance of general obligation bonds for parks improvements in the amounts of $3.5 Million.

On November 13, 2014, a City contractor drilled through a City power line and the City received $205,300 in damages on February 29, 2016.

J. Recently Issued 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. 72, *Fair Value Measurement and Application*, in February 2015, which addresses accounting and financial reporting issues related to fair value measurements, specifically that the definition of fair value is the price that would be received to sell and asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. GASB 72 provides guidance for determining a fair value measurement for financial reporting purposes and for applying fair value to certain investment and disclosures related to all fair value measurements. The provisions in GASB 72 are effective for fiscal years beginning after June 15, 2015.

(b) GASB issued Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, in June 2015, which establishes standards for recognizing and measuring liabilities, deferred outflows or resources, deferred inflows of resources, and expense/expenditures. GASB 75 seeks to improve accounting and financial reporting by state and local governments for postemployment benefits other than pensions. The provisions in GASB 75 are effective for fiscal years beginning after June 15, 2017.

(c) GASB issued Statement No. 77, *Tax Abatement Disclosures*, in August 2015. GASB 77 requires governments that enter into tax abatement agreements to disclose the following information about the agreements: (1) brief descriptive information, such as the tax being abated, the authority under which tax abatements are provided, eligibility criteria, the mechanism by which taxes are abated, provisions for recapturing abated taxes, and the types of commitments made by tax abatement recipients; (2) the gross dollar amount of taxes abated during the period; and (3) commitments made by a government, other than to abate taxes, as part of a tax abatement agreement. The provisions in GASB 77 are effective for periods beginning after December 15, 2015.

James Moore
Certified Public Accountants and Consultants

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 Council, and City Manager,
City of Edgewater, Florida:

Report on the Financial Statements

We have audited the financial statements of City of Edgewater, Florida (the City), as of and for the fiscal year ended September 30, 2015, and have issued our report thereon dated March 29, 2016.

Auditors' Responsibility

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; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.550, Rules of the 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; Schedule of Findings and Questioned Costs; and Independent Accountant's 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 March 29, 2016, 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. Findings and recommendations made in the preceding annual financial audit and their status is summarized in the schedule of findings and questioned costs and below:

2014-01 Firetruck Prepaid Deposit: Corrective action taken.

2014-02 Stormwater Interfund Transfer: Corrective action taken.

All findings included in the first and second preceding fiscal year financial audit report under the same paragraph headings were corrected.

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Fax: 352/372-3741
gnv@jmco.com

2477 Tim Gamble Place, Suite 200
Tallahassee, FL 32308-4386
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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 official title and legal authority for the primary government are discussed in Note 1 to the financial statements. The City does not report any component units.

Financial Condition

Sections 10.554(1)(i)5.a. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and 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 condition(s) 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.

Annual Financial Report

Sections 10.554(1)(i)5.b. and 10.556(7), Rules of the Auditor General, require that we apply appropriate procedures and report the results of our determination as to whether the annual financial report for the City for the fiscal year ended September 30, 2015, 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, 2015. 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 have the following recommendations:

2015-001 Fully Insured and Workers Compensation Deficit Net Position – At September 30, 2015, the Fully Insured and Workers Compensation internal service funds had a deficit net position of $133,496 and $40,535, respectively. We recommend the City develop a plan to eliminate these deficits in net position

2015-002 City's General Pension Plan Discrepancies – During our audit procedures, we discovered two discrepancies with employee participants in the General Employees' Pension Plan (the Plan) who had retired from the Plan but were still employed with the City as of September 30, 2015. In the first instance, the City withheld wages from the employee since the year ended September 30, 2013 for employee contributions to the Plan, even though the employee had retired from the Plan during the year ended September 30, 2013. The total owed back to this employee as of September 30, 2015 was approximately $2,530. In this instance, the actuary for the Plan was aware of the error and properly excluded it from actuarial calculations, even though the City reported this employee on the census data provided to the Actuary on an annual basis.

In the second instance, the employee had retired and was receiving benefits from the Plan, but was still a City employee and accruing additional benefits from the Plan as of September 30, 2015. While the City was properly withholding retirement contributions and had been properly reporting this employee to the Actuary in the annual census data report, the Actuary had not properly captured this in the actuarial calculations. Thus, this employee's incremental benefit was not included in the actuarial calculation since

retirement from the Plan during the year ended September 30, 2008. The Actuary believes the incremental difference in the employee's projected benefit to be immaterial.

We recommend the City closely monitor the census data sent to the Actuary and compare it to Actuary reports to ensure all data sent to the Actuary is accurately captured and utilized in actuarial calculations. We also recommend the City closely monitor wages withheld from employees to ensure they are in accordance with appropriate authorizations.

2015-003 Pension Benefit Payments – As part of our testing over pension plan activity, we selected benefit payments for testing. We requested supporting documentation underlying pension benefit payments to certain participants. Documentation for the majority of participants selected for all three of the Pension Plans (General, Police, and Fire), could not be produced. We note the responsibility to administer and monitor the City's three pension plans is the respective pension boards, but the ultimate financial responsibility falls back to the City. As a result, we recommend a formal review process be implemented and performed by the City in collaboration with the pension plan administrators in effort to ensure all pension benefit payments are accurately paid.

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.

City of Edgewater, Florida's Response to Findings

City of Edgewater, Florida's response to the findings identified in our audit are described in the accompanying schedule of responses to findings. City of Edgewater, Florida'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 Letter

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

James Moore & Co., P.L.

Daytona Beach, Florida
March 29, 2016

James Moore
Certified Public Accountants and Consultants

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, City Council, and City Manager
City of Edgewater, Florida:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Edgewater, Florida (the City), as of and for the year ended September 30, 2015, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' 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 City'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 City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinions

In our opinion, the financial statements referred to 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, 2015, and the respective changes in financial position and, where applicable, cash flows thereof and the respective budgetary comparison for the general fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

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tlh@jmco.com

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Other Matters

Change in Accounting Principle

As discussed in Note V(H) to the financial statements, in 2015, the entity adopted Governmental Accounting Standards Board (GASB) *Statement No. 68, Accounting and Financial Reporting for Pensions*. See Note V(H) for the effect of GASB 68 on beginning net position. Our opinion is not modified with respect to this matter.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and other 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 basic financial statements. The introductory section, combining and individual nonmajor fund financial statements, budgetary comparison schedules, statistical section, and the schedule of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, introductory section and statistical section and are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements, budgetary comparison schedules, and the schedule of expenditures of federal awrards are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic 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.

The introductory section and statistical section have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2016, 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 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.

James Moore & Co., P.L.

Daytona Beach, Florida
March 29, 2016

City of
EDGEWATER
Inc. 1951

MEMO TO: The Honorable Mayor and City Council
The State Auditor General

THRU: Tracey T. Barlow, City Manager

FROM: Jonathan C. McKinney, Finance Director

DATE: March 31, 2016

SUBJECT: Reply to the Independent Auditor's Report on Internal Control and Management Letter Comments for Fiscal Year Ended September 30, 2015

FINANCIAL STATEMENT FINDINGS

Fully Insured and Workers Compensation Deficit Net Position

Management concurs with this comment and recommendation to develop plan to eliminate deficits at year-end.

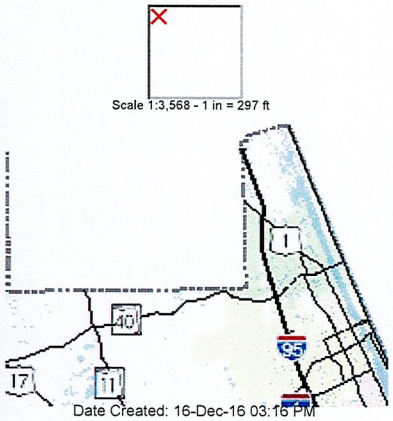
City's General Pension Plan Discrepancies

Management concurs with this comment and recommendation to develop a separation check list to ensure all changes are properly posted.

Pension Benefit Payments

Management concurs with this comment and recommendation to maintain pension benefit payment documentation.

Attachment 5: Proof of Ownership



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SOURCE: PARCEL DATA, VOLUSIA COUNTY PROPERTY APPRAISER

Volusia County FLORIDA

Volusia County Property Appraiser

Morgan B. Gilreath Jr.
M.A., C.F.A.

Home | Search | Downloads | Exemptions | Agriculture | Maps | Tangible | Links | Contact

Home > Search Choices > Search By Parcel Number > Property Information

Parcel Information: 8411-08-00-0150 2017 Working Tax Roll Last Updated: 12-11-2016

Owner Name and Address

Alternate Key	3970985	**Parcel Status**	Active Parcel (Real Estate)
Short Parcel ID	8411-08-00-0150	**Mill Group**	604 Edgewater
Full Parcel ID	11-18-34-08-00-0150	**2016 Final Mill Rate**	23.85230
Created Date	06 JAN 1982		
Property Class	89 Municipal (other than Parks, Recreational Areas, Colleges & Hospitals)		
Ownership Type	Municipal	**Ownership Percent**	100
Owner Name	CITY OF EDGEWATER		
Owner Name/Address 1			
Owner Address 2	PO BOX 100		
Owner Address 3	EDGEWATER FL		
Owner Zip/Postal Code	32132-0100		
Situs Address	651 ROBERTS RD EDGEWATER 32141		

Legal Description

LOT 15 EDGEWATER COUNTRY ESTS MB 11 PG 247 EXC 50 PC SUBSURFACE RIGHTS PER OR 2676 PG 1498

Sales History

Book	Page	Sale Date	Sale Instrument	Qualified Unqualified	Improved	Sale Price
2676	1498	04/1985	Warranty Deed	Qualified Sale	No	55,000

History of Values

Year	Land	Bldg(s)	Misc. Impr.	Just Value	School Assessed	Non-School Assessed	School Exemption	School Taxable	Non-School Exemption	Non-School Taxable
2016	234,081	120,565	29,886	384,532	384,532	384,532	384,532	0	0	0
2015	234,081	117,105	44,860	396,046	396,046	396,046	396,046	0	0	0

Display Value History

Land Data

Code	Land Use Type	Frontage	Depth	No. Units	Unit Type	Rate	Depth	Loc	Shp	Phy	Just Value
8900	MUNICIPAL	0.0	0.0	624215.00	SQUARE_FEET	1.25	100	100	30	100	234,081

Neighborhood	C7844 EDGE- MISC MXD COMM	**Total Land Classified**	0
		Total Land Just	234,081

STATE OF FLORIDA PUBLIC AGENCY LAND OWNERSHIP DATA FORM – 1986-87

SEE BACK OF FORM FOR IMPORTANT INFORMATION

5049
0000000

PARCEL IDENTIFICATION NUMBER	OWNER CODE	PARCEL LOCATION			
		COUNTY	SECTION	TOWNSHIP	RANGE
741118 34 08 00 0150		VOLUSIA	011	18S	34E

LAND DATA/PARCEL SIZE ACRES, SQUARE FEET OR LOT FRONT & DEPTH	TAX ROLL–SHORT LEGAL DESCRIPTION
14.33 ACRES	LOT 15 EDGEWATER COUNTRY
	ESTS MB 11 PG 247 EXC 50

TOTAL ASSESSED VALUE	LAND VALUE	EXPT. CODE	OFFICIAL RECORD			DOR USE CODE
			BOOK	PAGE	DATE	
$ 000042094	$ 000042094		2676	1498	198504	89
$	$					

OWNER/FIDUCIARY NAME AND ADDRESS

CITY OF EDGEWATER FLA
P O BOX 100
EDGEWATER FL
397098532032

ADDRESS CORRECTION Roberts Road (Rec.)

NAME:
ADDRESS NO. 1
ADDRESS NO. 2
CITY:
STATE:
ZIP:

STATE OF FLORIDA PUBLIC AGENCY LAND OWNERSHIP DATA FORM - 1988-89

SEE BACK OF FORM FOR INSTRUCTIONS

PARCEL IDENTIFICATION NUMBER	OWNER CODE	PARCEL LOCATION: COUNTY	SECTION	TOWNSHIP	RANGE
741118 34 08 00 0150	5740565	VOLUSIA	011	18S	34E

LAND DATA/PARCEL SIZE - ACRES, SQUARE FEET OR LOT FRONT + DEPTH	TAX ROLL-SHORT LEGAL DESCRIPTION
14.33 ACRES	LOT 15 EDGEWATER COUNTRY
	ESTS MB 11 PG 247 EXC 50

TOTAL ASSESSED VALUE	LAND VALUE	EXPT. CODES	OFFICIAL RECORD: BOOK	PAGE	DATE	DOR USE CODE
000077963	000042094		2676	1498	198504	89

		ADDRESS CORRECTION:
NAME:	CITY OF EDGEWATER FLA	
ADDRESS 1	P O BOX 100	Roberts Road
ADDRESS 2	EDGEWATER	Park area
CITY		
STATE	FL	
ZIP	397098532032	

26761498

Printed for Lawyers' Title Guaranty Fund, Orlando, Florida

BOOK PAGE
VOLUSIA COUNTY
FLORIDA

This instrument was prepared by:
Name JUDSON I. WOODS, JR.
1055 No. Dixie Freeway
Address Suite 1
New Smyrna Beach, FL 32069

Warranty Deed (STATUTORY FORM—SECTION 689.02 F.S.)

This Indenture, Made this 24th day of April 1985, **Between**

FRANCES J. DYER, formerly FRANCES J. STEEBE

of the County of Volusia, State of Florida, grantor*, and

CITY OF EDGEWATER, FLORIDA, a Florida municipal corporation

whose post office address is P.O. Box 100, Edgewater, FL 32032

of the County of Volusia, State of Florida, grantee*,

Witnesseth, That said grantor, for and in consideration of the sum of

--------TEN AND NO/100 ($10.00)---------- Dollars,

and other good and valuable considerations to said grantor in hand paid by said grantee, the receipt whereof is hereby acknowledged, has granted, bargained and sold to the said grantee, and grantee's heirs and assigns forever, the following described land, situate, lying and being in Volusia County, Florida, to-wit:

Tract 15, according to plat of Edgewater Country Estates, Unit No. 1, as recorded in Map Book 11, page 247, Public Records of Volusia County, Florida, being a subdivision of Lots 4, 5 and 6 West of U.S. No. 1 Highway of Squaretopville, as recorded in Map Book 1, page 160, and the Northeast 1/4 East of the Florida East Coast Railway, Section 11, Township 18 South, Range 34 East.

Subject to restrictions, reservations and easements of record.

THS SPOUSE WITH WHOM TITLE TO THIS PROPERTY WAS ACQUIRED WAS CONTINUOUSLY MARRIED TO THE NAMED GRANTOR IN THIS DEED FROM THE TIME OF ITS ACQUISITION THROUGH THE TIME OF SAID SPOUSE'S DEATH.

FILED FOR RECORD
RECORDED VERIFIED
CLERK OF CIRCUIT COURT
VOLUSIA COUNTY, FLORIDA
D.C.
APR 25 11 31 AM '85

and said grantor does hereby fully warrant the title to said land, and will defend the same against the lawful claims of all persons whomsoever.

* "Grantor" and "grantee" are used for singular or plural, as context requires.

In Witness Whereof, Grantor has hereunto set grantor's hand and seal the day and year first above written.

Signed, sealed and delivered in our presence:

David Garrett
Judson I. Woods, Jr.

Frances J. Dyer (Seal)

(Seal)

(Seal)

(Seal)

REC FEE $ 5.00 REC'D PAYMENT AS
DOC ST $ 247.50 INDICATED FOR CLASS
INT TAX $ "C" INTANGIBLE & DOC
SER CHG $ STAMP TAXES. SIGNED
REFUND $

Clerk Circuit Court Volusia Co. Florida V. G. Smith

STATE OF FLORIDA
COUNTY OF VOLUSIA

I HEREBY CERTIFY that on this day before me, an officer duly qualified to take acknowledgments, personally appeared

FRANCES J. DYER, formerly FRANCES J. STEEBE

Record & Return to:

JUDSON I. WOODS, JR., P.A.
ATTORNEY AT LAW
1055 NORTH DIXIE FREEWAY, SUITE 1
NEW SMYRNA BEACH, FLORIDA 32069

Doc stamps $247.50
Recording $5.00

038683

FERRARA ENGINEERING, INC.

PLANNERS • CONSULTING ENGINEERS • TESTING

P.O. BOX 2978 • DELAND, FLORIDA 32723-2978 • PHONE: (904) 734-8792

GERARD J. FERRARA, P.E.
PRESIDENT

July 31, 1985

Ms. Connie Martinez
Clerk/Administrator
P.O. Box 100
Edgewater, Florida 32032

RE: W.O. #805, Roberts Road Boundary Survey

Boundary Survey
as done by Daniel W. Corey----------$ 675.00

Thank you.

When paying bill please refer to W.O. #805.

Here attached you will find three (3) certified prints of the survey for the above-mentioned project.

TERMS: NET 10 DAYS - 1½% (18% PER ANNUM) WILL BE CHARGED ON ALL ACCOUNTS PAST 30 DAYS

(Same coverage as American Land Title Association Owner's Policy — Form A 1970 — Amended 10-17-70)

OWNER'S TITLE INSURANCE POLICY

Attorneys' Title Insurance Fund

ORLANDO, FLORIDA

SUBJECT TO THE EXCLUSIONS FROM COVERAGE, THE EXCEPTIONS CONTAINED IN SCHEDULE B AND THE PROVISIONS OF THE CONDITIONS AND STIPULATIONS HEREOF, ATTORNEYS' TITLE INSURANCE FUND, a business trust, herein called The Fund, insures, as of Effective Date of policy shown in Schedule A, against loss or damage, not exceeding the amount of insurance stated in Schedule A, and costs, attorneys' fees and expenses which The Fund may become obligated to pay hereunder, sustained or incurred by the insured by reason of:

1. Title to the estate or interest described in Schedule A being vested otherwise than as stated therein;
2. Any defect in or lien or encumbrance on such title; or
3. Lack of a right of access to and from the land.

In Witness Whereof, ATTORNEYS' TITLE INSURANCE FUND has caused this policy to be signed and sealed in its name by its President and Executive Secretary, by direction of its Board of Trustees, to become binding when countersigned by a member of The Fund.

Attorneys' Title Insurance Fund

By Paul B. Comstock

Paul B. Comstock
President and Executive Secretary

SERIAL

OP- 609253

EXCLUSIONS FROM COVERAGE

The following matters are expressly excluded from the coverage of this policy:

1. Any law, ordinance or governmental regulation (including but not limited to building and zoning ordinances) restricting or regulating or prohibiting the occupancy, use or enjoyment of the land, or regulating the character, dimensions or location of any improvement now or hereafter erected on the land, or prohibiting a separation in ownership or a reduction in the dimensions or area of the land, or the effect of any violation of any such law, ordinance or governmental regulation.

2. Rights of eminent domain or governmental rights of police power unless notice of the exercise of such rights appears in the public records at Effective Date of policy.

3. Defects, liens, encumbrances, adverse claims, or other matters (a) created, suffered, assumed or agreed to by the insured claimant; (b) not known to The Fund and not shown by the public records but known to the insured claimant either at Effective Date of policy or at the date such claimant acquired an estate or interest insured by this policy and not disclosed in writing by the insured claimant to The Fund prior to the date such insured claimant became an insured hereunder; (c) resulting in no loss or damage to the insured claimant; (d) attaching or created subsequent to Effective Date of policy; or (e) resulting in loss or damage which would not have been sustained if the insured claimant had paid value for the estate or interest insured by this policy.

4. The refusal of any person to purchase, lease or lend money on the estate or interest covered hereby in the land described in Schedule A.

FUND OWNER'S FORM

SCHEDULE A

Policy or Guarantee No.: OP-609253 Effective Date: April 25, 1985 at 11:21 A.M. Member's File Reference: 85-73

Amount of Insurance: $ 55,000.00

1. Name of Insured:

CITY OF EDGEWATER, FLORIDA, a Florida municipal corporation

2. The estate or interest in the land described herein and which is covered by this policy or guarantee is a fee simple (if other, specify same) and is at the effective date hereof vested in the named insured as shown by instrument recorded in Official Records Book 2676, Page 1498, of the Public Records of Volusia County, Florida.

3. The land referred to in this policy or guarantee is described as follows:

Tract 15, according to plat of Edgewater Country Estates, Unit No. 1, as recorded in Map Book 11, page 247, Public Records of Volusia County, Florida, being a subdivision of Lots 4, 5 and 6 West of U.S. No. 1 Highway of Squaretopville, as recorded in Map Book 1, page 160, and the Northeast 1/4 East of the Florida East Coast Railway, Section 11, Township 18 South, Range 34 East.

Subject to restrictions, reservations and easements of record.

ISSUED BY

JUDSON I. WOODS, JR.

(Attorney or Firm of Attorneys)

4803
MEMBER NO.

Judson I. Woods Jr.
ATTORNEY-MEMBER'S SIGNATURE

1055 No. Dixie Freeway, Suite 1 (Mailing Address) New Smyrna Beach (City), Florida, 32069 (Zip)

FUND OWNER'S FORM

SCHEDULE B

Policy or Guarantee No.: OP -609253

This policy or guarantee does not insure against loss or damage by reason of the following exceptions:

1. Taxes for the year of the effective date of this policy or guarantee and taxes or special assessments which are not shown as existing liens by the public records.

2. Rights or claims of parties in possession not shown by the public records.

3. Encroachments, overlaps, boundary line disputes, and any other matters which would be disclosed by an accurate survey and inspection of the premises.

4. Easements or claims of easements not shown by the public records.

5. Any lien, or right to a lien, for services, labor, or material heretofore or hereafter furnished, imposed by law and not shown by the public records.

6. Subject to Restrictions and Limitations as shown on map recorded in Map Book 11, Page 247, Public Records of Volusia County, Florida.

7. Subject to the Mineral Reservations of record as shown in Deeds recorded in Deed Book 311, Page 210 and Deed Book 312, Page 172, respectively, Public Records of Volusia County, Florida.

8. Subject to 1982 Tax Certificate to the County of Volusia No. 9231.

9. Subject to 1983 Tax Certificate to the County of Volusia No. 9425.

10. Subject to 1984 taxes now due and payable in the amount of $103.22 assessed to John L. Roy, et al. as to 50 PC Subsurface Rights to the subject property.

CONDITIONS AND STIPULATIONS

1. Definition of Terms

The following terms when used in this policy mean:

(a) "insured": the insured named in Schedule A, and, subject to any rights or defenses The Fund may have had against the named insured, those who succeed to the interest of such insured by operation of law as distinguished from purchase including, but not limited to, heirs, distributees, devisees, survivors, personal representatives, next of kin, or corporate or fiduciary successors.

(b) "insured claimant": an insured claiming loss or damage hereunder.

(c) "knowledge": actual knowledge, not constructive knowledge or notice which may be imputed to an insured by reason of any public records.

(d) "land": the land described, specifically or by reference in Schedule A, and improvements affixed thereto which by law constitute real property; provided, however, the term "land" does not include any property beyond the lines of the area specifically described or referred to in Schedule A, nor any right, title, interest, estate or easement in abutting streets, roads, avenues, alleys, lanes, ways or waterways, but nothing herein shall modify or limit the extent to which a right of access to and from the land is insured by this policy.

(e) "mortgage": mortgage, deed of trust, trust deed, or other security instrument.

(f) "public records": those records which by law impart constructive notice of matters relating to said land.

2. Continuation of Insurance after Conveyance of Title

The coverage of this policy shall continue in force as of Effective Date of policy in favor of an insured so long as such insured retains an estate or interest in the land, or holds an indebtedness secured by a purchase money mortgage given by a purchaser from such insured, or so long as such insured shall have liability by reason of covenants of warranty made by such insured in any transfer or conveyance of such estate or interest; provided, however, this policy shall not continue in force in favor of any purchaser from such insured of either said estate or interest or the indebtedness secured by a purchase money mortgage given to such insured.

3. Defense and Prosecution of Actions – Notice of Claim To Be Given by an Insured Claimant

(a) The Fund, at its own cost and without undue delay, shall provide for the defense of an insured in all litigation consisting of actions or proceedings commenced against such insured to the extent that such litigation is founded upon an alleged defect, lien, encumbrance, or other matter insured against by this policy.

(b) The insured shall notify The Fund promptly in writing (i) in case any action or proceeding is begun as set forth in (a) above, (ii) in case knowledge shall come to an insured hereunder of any claim of title or interest which is adverse to the title to the estate or interest as insured, and which might cause loss or damage for which The Fund may be liable by virtue of this policy. If such prompt notice shall not be given to The Fund, then as to such insured all liability of The Fund shall cease and terminate in regard to the matter or matters for which such prompt notice is required; provided, however, that failure to notify shall in no case prejudice the rights of any such insured under this policy unless The Fund shall be prejudiced by such failure and then only to the extent of such prejudice.

(c) The Fund shall have the right at its own cost to institute and without undue delay prosecute any action or proceeding or to do any other act which in its opinion may be necessary or desirable to establish the title to the estate or interest as insured, and The Fund may take any appropriate action under the terms of this policy, whether or not it shall be liable thereunder, and shall not thereby concede liability or waive any provision of this policy.

(d) Whenever The Fund shall have brought any action or interposed a defense as required or permitted by the provisions of this policy, The Fund may pursue any such litigation to final determination by a court of competent jurisdiction and expressly reserves the right in its sole discretion, to appeal from any adverse judgment or order.

(e) In all cases where this policy permits or requires The Fund to prosecute or provide for the defense of any action or proceeding, the insured hereunder shall secure to The Fund the right to so prosecute or provide defense in such action or proceeding, and all appeals therein, and permit The Fund to use, at its option, the name of such insured for such purpose. Whenever requested by The Fund, such insured shall give The Fund all reasonable aid in any such action or proceeding, in effecting settlement, securing evidence, obtaining witnesses, or prosecuting or defending such action or proceeding, and The Fund shall reimburse such insured for any expense so incurred.

4. Notice of Loss – Limitation of Action

In addition to the notices required under paragraph 3(b) of these Conditions and Stipulations, a statement in writing of any loss or damage for which it is claimed The Fund is liable under this policy shall be furnished to The Fund within 90 days after such loss or damage shall have been determined and no right of action shall accrue to an insured claimant until 30 days after such statement shall have been furnished. Failure to furnish such statement of loss or damage shall terminate any liability of The Fund under this policy as to such loss or damage.

5. Options To Pay or Otherwise Settle Claims

The Fund shall have the option to pay or otherwise settle for or in the name of an insured claimant any claim insured against or to terminate all liability and obligations of The Fund hereunder by paying or tendering payment of the amount of insurance under this policy together with any costs, attorneys' fees and expenses incurred up to the time of such payment or tender of payment, by the insured claimant and authorized by The Fund.

6. Determination and Payment of Loss

(a) The liability of The Fund under this policy shall in no case exceed the least of:

(i) the actual loss of the insured claimant; or
(ii) the amount of insurance stated in Schedule A.

(b) The Fund will pay, in addition to any loss insured against by this policy, all costs imposed upon an insured in litigation carried on by The Fund for such insured, and all costs, attorneys' fees and expenses in litigation carried on by such insured with the written authorization of The Fund.

(c) When liability has been definitely fixed in accordance with the conditions of this policy, the loss or damage shall be payable within 30 days thereafter.

7. Limitation of Liability

No claim shall arise or be maintainable under this policy (a) if The Fund, after having received notice of an alleged defect, lien or encumbrance insured against hereunder, by litigation or otherwise, removes such defect, lien or encumbrance or establishes the title, as insured, within a reasonable time after receipt of such notice; (b) in the event of litigation until there has been a final determination by a court of competent jurisdiction, and disposition of all appeals therefrom, adverse to the title, as insured, as provided in paragraph 3 hereof; or (c) for liability voluntarily assumed by an insured in settling any claim or suit without prior written consent of The Fund.

8. Reduction of Liability

All payments under this policy, except payments made for costs, attorneys' fees and expenses, shall reduce the amount of the insurance pro tanto. No payment shall be

CONDITIONS AND STIPULATIONS (continued on reverse side)

CONDITIONS AND STIPULATIONS (continued)

made without producing this policy for endorsement of such payment unless the policy be lost or destroyed, in which case proof of such loss or destruction shall be furnished to the satisfaction of The Fund.

9. Liability Noncumulative

It is expressly understood that the amount of insurance under this policy shall be reduced by any amount The Fund may pay under any policy insuring either (a) a mortgage shown or referred to in Schedule B hereof which is a lien on the estate or interest covered by this policy, or (b) a mortgage hereafter executed by an insured which is a charge or lien on the estate or interest described or referred to in Schedule A, and the amount so paid shall be deemed a payment under this policy. The Fund shall have the option to apply to the payment of any such mortgages any amount that otherwise would be payable hereunder to the insured owner of the estate or interest covered by this policy and the amount so paid shall be deemed a payment under this policy to said insured owner.

10. Apportionment

If the land described in Schedule A consists of two or more parcels which are not used as a single site, and a loss is established affecting one or more of said parcels but not all, the loss shall be computed and settled on a pro rata basis as if the amount of insurance under this policy was divided pro rata as to the value on Effective Date of policy of each separate parcel to the whole, exclusive of any improvements made subsequent to Effective Date of policy, unless a liability or value has otherwise been agreed upon as to each such parcel by The Fund and the insured at the time of the issuance of this policy and shown by an express statement herein or by an endorsement attached hereto.

11. Subrogation Upon Payment or Settlement

Whenever The Fund shall have settled a claim under this policy, all right of subrogation shall vest in The Fund unaffected by any act of the insured claimant. The Fund shall be subrogated to and be entitled to all rights and remedies which such insured claimant would have had against any person or property in respect to such claim had this policy not been issued, and if requested by The Fund, such insured claimant shall transfer to The Fund all rights and remedies against any person or property necessary in order to perfect such right of subrogation and shall permit The Fund to use the name of such insured claimant in any transaction or litigation involving such rights or remedies. If the payment does not cover the loss of such insured claimant, The Fund shall be subrogated to such rights and remedies in the proportion which said payment bears to the amount of said loss. If loss should result from any act of such insured claimant, such act shall not void this policy, but The Fund, in that event, shall be required to pay only that part of any losses insured against hereunder which shall exceed the amount, if any, lost to The Fund by reason of the impairment of the right of subrogation.

12. Liability Limited to This Policy

This instrument together with all endorsements and other instruments, if any, attached hereto by The Fund is the entire policy and contract between the insured and The Fund.

Any claim of loss or damage, whether or not based on negligence, and which arises out of the status of the title to the estate or interest covered hereby or any action asserting such claim, shall be restricted to the provisions and conditions and stipulations of this policy.

No amendment of or endorsement to this policy can be made except by writing endorsed hereon or attached hereto signed by either the President, a Vice President, or member of The Fund.

13. Notices, Where Sent

All notices required to be given The Fund and any statement in writing required to be furnished The Fund shall be addressed to its principal office at 32 West Gore Street, Post Office Box 2671, Orlando, Florida 32802.

About your policy . . .

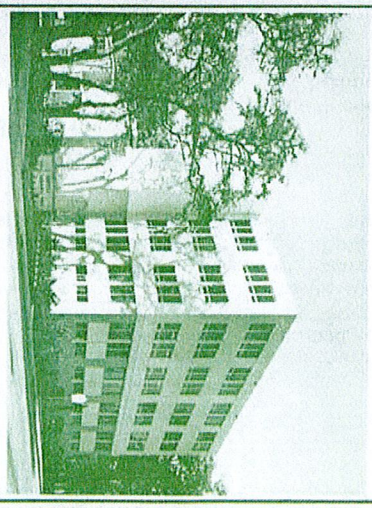
This policy provides valuable title protection. You should keep it in a safe place where it will be readily available for future reference. There is no recurring premium.

Your policy is underwritten by Attorneys' Title Insurance Fund, the nation's first bar-related™ title insurer. Founded in 1947 as a business trust under the insurance laws of the State of Florida, The Fund exists so that member attorneys can provide real estate consumers with the extended protection of title insurance in addition to their other legal services.

OWNER'S TITLE INSURANCE POLICY

Attorneys' Title Insurance Fund

ORLANDO, FLORIDA



OFFICES AT 32 W. GORE STREET

ORLANDO, FLORIDA

CONTRACT FOR SALE AND PURCHASE

PARTIES: ~~Mr. and~~ Mrs. ~~Hubert Dyer~~ Frances J. Steele Dyer, as "Seller",
of 2850 S. Ridgewood, Edgewater, FL (Phone), and
City of Edgewater (Phone), as "Buyer",
agree that the Seller shall sell and Buyer shall buy the following property upon the following terms and conditions WHICH INCLUDE the Standards For Real Estate Transactions on the reverse hereof or attached hereto, hereinafter referred to as "Standard(s)".

I. DESCRIPTION:

(a) Legal description of real estate ("Property") located in Volusia County, Florida:

Tract 15, Edgewater Country Estates, Unit #1, Map Book 11, page 247, Public Records of Volusia County, Florida

Closing date to be determined, not to exceed ~~45 days~~ 60 days

(b) Street address, if any, of the Property being conveyed is _____.

(c) Personal property included:

II. PURCHASE PRICE: ..... $ 55,000.00

PAYMENT:

(a) Deposit(s) to be held in escrow by _____ Payable at closing in the amount of ..... $ _____

(b) Subject to AND assumption of Mortgage in favor of _____ bearing interest at _____% per annum and payable as to principal and interest $ _____ per month, having an approximate present principal balance of ..... $ _____

(c) Purchase money mortgage and note bearing interest at _____% on terms set forth herein below, in the principal amount of ..... $ _____

(d) Other _____ $ _____

(e) Balance to close, (U.S. cash, certified or cashier's check) subject to adjustments and prorations ..... $ _____

TOTAL ..... $ _____

III. FINANCING: If the purchase price or any part thereof is to be financed by a third party loan, this Contract for Sale and Purchase, ("Contract"), is conditioned upon the Buyer obtaining a firm commitment for said loan within _____ days from date hereof, at an interest rate not to exceed _____%; term of _____ years; and in the principal amount of $ _____. Buyer agrees to make application for, and to use reasonable diligence to obtain said loan. Should Buyer fail to obtain same or to waive Buyer's rights hereunder within said time, either party may cancel Contract.

IV. TITLE EVIDENCE: Within _____ days from date of Contract, Seller shall, at his expense, deliver to Buyer or his attorney, in accordance with Standard A., either (CHECK) ☒ (1) or ☐ (2): (1) abstract, or (2) title insurance commitment with fee owner's title policy premium to be paid by Seller at closing.

V. TIME FOR ACCEPTANCE AND EFFECTIVE DATE: If this offer is not executed by both of the parties hereto on or before _____, the aforesaid deposit(s) shall be, at the option of Buyer, returned to him and this offer shall thereafter be null and void. The date of Contract ("Effective Date") shall be the date when the last one of the Seller and Buyer has signed this offer.

VI. CLOSING DATE: This transaction shall be closed and the deed and other closing papers delivered on the _____ day of _____, 19 _____, unless extended by other provisions of Contract.

VII. RESTRICTIONS, EASEMENTS, LIMITATIONS: The Buyer shall take title subject to: Zoning, restrictions, prohibitions and other requirements imposed by governmental authority; Restrictions and matters appearing on the plat or otherwise common to the subdivision; Public utility easements of record, (provided said easements are located contiguous throughout the property lines and are not more than 10 feet in width as to the rear or front lines and 7½ feet in width as to the side lines, unless otherwise specified herein); Taxes for year of closing and subsequent years, assumed mortgages and purchase money mortgages, if any; other: _____;

provided, however, that none of the foregoing shall prevent use of the Property for the purpose of _____.

VIII. OCCUPANCY: Seller represents that there are no parties in occupancy other than Seller, but if Property is intended to be rented or occupied beyond closing, the fact and terms thereof shall be stated herein, and the tenant(s) shall be disclosed pursuant to Standard G. Seller agrees to deliver occupancy of Property at time of closing unless otherwise specified below. If occupancy is to be delivered prior to closing, Buyer assumes all risk of loss to Property from date of occupancy, shall be responsible and liable for maintenance thereof from said date, and shall be deemed to have accepted the Property, real and personal, in its existing condition as of time of taking occupancy unless otherwise noted in writing.

IX. ASSIGNABILITY: (CHECK ONE) Buyer ☐ may assign ☐ may not assign, Contract.

X. TYPEWRITTEN OR HANDWRITTEN PROVISIONS: Typewritten or handwritten provisions inserted herein or attached hereto as Addenda shall control all printed provisions in conflict therewith.

XI. INSULATION RIDER: If Contract is used for the sale of a new residence, the Insulation Rider shall be attached hereto and made a part hereof.

XII. SPECIAL CLAUSES:

This Contract is subject to approval by the City Council of Edgewater

THIS IS INTENDED TO BE A LEGALLY BINDING CONTRACT.

IF NOT FULLY UNDERSTOOD, SEEK THE ADVICE OF AN ATTORNEY PRIOR TO SIGNING.

THIS FORM HAS BEEN APPROVED BY THE FLORIDA ASSOCIATION OF REALTORS AND THE FLORIDA BAR

Copyright 1981 by The Florida Bar and the Florida Association of REALTORS

Executed by Buyer on Dennis Dancott

WITNESSES: (Two recommended but NOT required)

Luna Susan Korey 2-6-85 — Recreation Director (SEAL) (Buyer)

Carolyn A Kinney 2/6/85 — (SEAL) (Buyer)

Executed by Seller on Frances J. Steele Dyer

WITNESSES: (Two recommended but NOT required)

STANDARDS FOR REAL ESTATE TRANSACTIONS

A. EVIDENCE OF TITLE: [1] An abstract of title prepared or brought current by a reputable and existing abstract firm (if not existing then certified as correct by an existing firm) purporting to be an accurate synopsis of the instruments affecting the title to subject Property recorded in the public records of the county wherein the Property is situated, through Effective Date. An abstract shall commence with the earliest public records, or such later date as may be customary in the county wherein the Property is situated. Seller shall convey a marketable title subject only to liens, encumbrances, exceptions or qualifications set forth in this Contract and those which shall be discharged by Seller at or before closing. Marketable title shall be determined in accordance with applicable Title Standards adopted by authority of The Florida Bar and in accordance with law. Upon closing of this transaction such abstract shall become the property of Buyer, subject to the right of retention thereof by first mortgagee until fully paid; or [2] a title insurance commitment issued by a qualified title insuror agreeing to issue to Buyer, upon recording of the deed to Buyer, an Owner's policy of title insurance in the amount of the purchase price, insuring title of the Buyer to the Property, subject only to liens, encumbrances, exceptions or qualifications set forth in this Contract and those which shall be discharged by Seller at or before closing. Buyer shall have 30 days, if abstract, or 5 days, if title commitment, from date of receiving evidence of title to examine same. If title is found defective, Buyer shall, within 3 days thereafter, notify Seller in writing specifying defect(s). If said defect(s) render title unmarketable, Seller shall have 120 days from receipt of notice within which to remove said defect(s), and if Seller is unsuccessful in removing them within said time, Buyer shall have the option of either (1) accepting the title as it then is, or (2) demanding a refund of all monies paid hereunder which shall forthwith be returned to Buyer and thereupon Buyer and Seller shall be released, as to one another, of all further obligations under the Contract; however, Seller agrees that he will, if title is found to be unmarketable, use diligent effort to correct the defect(s) in title within the time provided therefor, including the bringing of necessary suits.

B. EXISTING MORTGAGES: Seller shall furnish a statement from the mortgagee(s) setting forth principal balance, method of payment, interest rate and whether the mortgage(s) is in good standing. If a mortgage requires approval of the Buyer by the mortgagee in order to avoid default, or for assumption by the Buyer of said mortgage, and [1] the mortgagee does not approve the Buyer, the Buyer may rescind the Contract, or [2] requires an increase in the interest rate or charges a fee for any reason in excess of $100.00, the Buyer may rescind the Contract unless Seller elects to pay such increase or excess. Seller and Buyer shall each pay 50% of such fee. Buyer shall use reasonable diligence to obtain approval. The amount of any escrow deposits held by mortgagee shall be credited to Seller.

C. PURCHASE MONEY MORTGAGES: The purchase money note and mortgage, if any, shall provide for a 30 day grace period in the event of default if it is a first mortgage and a 15 day grace period if a second mortgage; shall provide for right of prepayment in whole or in part without penalty; shall not provide for acceleration or interest adjustment in event of resale of the Property; and shall be otherwise in form and content required by Seller's attorney; provided, however, Seller may only require clauses customarily found in mortgages and mortgage notes generally utilized by savings and loan institutions in the county wherein the Property is located. Said mortgage shall require the owner of the encumbered Property to keep all prior liens and encumbrances in good standing and forbid the owner of the Property from accepting modifications of or future advances under prior mortgage(s). All personal property being conveyed will, at option of Seller, be subject to the lien of the mortgage and evidenced by recorded Financing Statements.

D. SURVEY: The Buyer, within time allowed for delivery of evidence of title and examination thereof, may have the Property surveyed at his expense. If the survey, certified by a registered Florida surveyor, shows any encroachment of said Property or that improvements intended to be located on the Property in fact encroach on lands of others, or violate any of the Contract covenants, the same shall be treated as a title defect.

E. TERMITES: The Buyer, within time allowed for delivery of evidence of title and examination thereof, or no later than 10 days prior to closing, whichever date occurs last, may have the improvements inspected at Buyer's expense by a Certified Pest Control Operator to determine whether there is any visible active termite infestation or visible existing damage from termite infestation in the improvements. If Buyer is informed of either or both of the foregoing, Buyer will have 4 days from date of written notice thereof or 2 days after selection of a contractor, whichever occurs first, within which to have all damages, whether visible or not, inspected and estimated by a licensed building or general contractor. Seller shall pay valid costs of treatment and repair of all damage up to 1½% of Purchase Price. Should such costs exceed that amount, Buyer shall have the option of cancelling Contract within 5 days after receipt of contractor's repair estimate by giving written notice to Seller, or Buyer may elect to proceed with the transaction, in which event Buyer shall receive a credit at closing of an amount equal to 1½% of said Purchase Price. "Termites" shall be deemed to include all wood destroying organisms required to be reported under the Florida Pest Control Act.

F. INGRESS AND EGRESS: Seller warrants that there is ingress and egress to the Property sufficient for the intended use as described in Paragraph VII hereof the title to which is in accordance with Standard A.

G. LEASES: Seller shall, not less than 15 days prior to closing, furnish to Buyer copies of all written leases and estoppel letters from each tenant specifying the nature and duration of said tenant's occupancy, rental rates and advanced rent and security deposits paid by tenant. In the event Seller is unable to obtain such letter from each tenant, the same information shall be furnished by Seller to Buyer within said time period in the form of a Seller's affidavit, and Buyer may thereafter contact tenants to confirm such information. Seller shall deliver and assign all original leases to Buyer at closing.

H. LIENS: Seller shall, both as to the Property and personalty being sold hereunder, furnish to Buyer at time of closing an affidavit attesting to the absence, unless otherwise provided for herein, of any financing statements, claims of lien or potential lienors known to Seller and further attesting that there have been no improvements to the Property for 90 days immediately preceding date of closing. If the Property has been improved within said time, Seller shall deliver releases or waivers of all mechanic's liens, executed by general contractors, subcontractors, suppliers, and materialmen, in addition to Seller's lien affidavit setting forth the names of such general contractors, subcontractors, suppliers and materialmen and further reciting that in fact all bills for work to the Property which could serve as a basis for a mechanic's lien have been paid or will be paid at closing.

I. PLACE OF CLOSING: Closing shall be held in county wherein Property is located, at the office of attorney or other closing agent designated by Seller.

J. TIME: Time is of the essence of this Contract. Any reference herein to time periods of less than 6 days shall in the computation thereof exclude Saturdays, Sundays and legal holidays, and any time period provided for herein which shall end on a Saturday, Sunday or legal holiday shall extend to 5:00 p.m. of the next full business day.

K. DOCUMENTS FOR CLOSING: Seller shall furnish deed, mechanic's lien affidavit, assignments of leases, and any corrective instruments that may be required in connection with perfecting the title. Buyer shall furnish closing statement, mortgage, mortgage note, security agreement, and financing statements.

L. EXPENSES: State documentary stamps which are required to be affixed to the instrument of conveyance, intangible tax on and recording of purchase money mortgage to Seller, and cost of recording any corrective instruments shall be paid by Seller. Documentary stamps to be affixed to the note or notes secured by the purchase money mortgage, cost of recording the deed and financing statements shall be paid by Buyer.

M. PRORATION OF TAXES (REAL AND PERSONAL): Taxes shall be prorated based on the current year's tax with due allowance made for maximum allowable discount and homestead or other exemptions if allowed for said year. If closing occurs at a date when the current year's millage is not fixed, and current year's assessment is available, taxes will be prorated based upon such assessment, and the prior year's millage. If current year's assessment is not available, then taxes will be prorated on the prior year's tax; provided, however, if there are completed improvements on the Property by January 1st of year of closing, which improvements were not in existence on January 1st of the prior year, then taxes shall be prorated based upon the prior year's millage and at an equitable assessment to be agreed upon between the parties, failing which, request will be made to the County Property Appraiser for an informal assessment taking into consideration homestead exemption, if any. However, any tax proration based on an estimate may at request of either party to the transaction be subsequently readjusted upon receipt of tax bill on condition that a statement to that effect is set forth in the closing statement.

N. SPECIAL ASSESSMENT LIENS: Certified, confirmed and ratified special assessment liens as of date of closing (and not as of Effective Date) are to be paid by Seller. Pending liens as of date of closing shall be assumed by Buyer, provided, however, that where the improvement has been substantially completed as of the Effective Date, such pending lien shall be considered as certified, confirmed or ratified and Seller shall, at closing, be charged an amount equal to the last estimate by the public body, of the assessment for the improvement.

O. PERSONAL PROPERTY INSPECTION, REPAIR: Seller warrants that all major appliances, heating, cooling, electrical, plumbing systems, and machinery are in working condition as of 6 days prior to closing. Buyer may, at his expense, have inspections made of said items by licensed persons dealing in the repair and maintenance thereof, and shall report in writing to Seller such items as found not in working condition prior to taking of possession thereof, or 6 days prior to closing, whichever is first. Unless Buyer reports failures within said period, he shall be deemed to have waived Seller's warranty as to failures not reported. Valid reported failures shall be corrected at Seller's cost with funds therefor escrowed at closing. Seller agrees to provide access for inspection upon reasonable notice.

P. RISK OF LOSS: If the improvements are damaged by fire or other casualty prior to closing, and costs of restoring same does not exceed 3% of the Assessed Valuation of the improvements so damaged, cost of restoration shall be an obligation of the Seller and closing shall proceed pursuant to the terms of Contract with cost therefor escrowed at closing. In the event the cost of repair or restoration exceeds 3% of the assessed valuation of the improvements so damaged, Buyer shall have the option of either taking the Property as is, together with either the said 3% or any insurance proceeds payable by virtue of such loss or damage, or of cancelling Contract and receiving return of deposit(s) made hereunder.

Q. MAINTENANCE: Notwithstanding the provisions of Standard O., between Effective Date and closing date, personal property referred to in Standard O. and real property, including lawn, shrubbery and pool, if any, shall be maintained by Seller in the condition they existed as of Effective Date, ordinary wear and tear excepted, and Buyer or Buyer's designee will be permitted access for inspection prior to closing in order to confirm compliance with this Standard.

R. PROCEEDS OF SALE AND CLOSING PROCEDURE: The deed shall be recorded upon clearance of funds and evidence of title continued at Buyer's expense, to show title in Buyer, without any encumbrances or change which would render Seller's title unmarketable from the date of the last evidence, and the cash proceeds of sale shall be held in escrow by Seller's attorney or by such other escrow agent as may be mutually agreed upon for a period of not longer than 5 days from and after closing date. If Seller's title is rendered unmarketable, Buyer shall within said 5 day period, notify Seller in writing of the defect and Seller shall have 30 days from date of receipt of such notification to cure said defect. In the event Seller fails to timely cure said defect, all monies paid hereunder shall, upon written demand therefor and within 5 days thereafter, be returned to Buyer and, simultaneously with such repayment, Buyer shall vacate the Property and reconvey same to the Seller by special warranty deed. In the event Buyer fails to make timely demand for refund, he shall take title as is, waiving all rights against Seller as to such intervening defect except as may be available to Buyer by virtue of warranties, if any, contained in deed. In the event a portion of the purchase price is to be derived from institutional financing or refinancing, the requirements of the lending institution as to place, time of day and procedures for closing, and for disbursement of mortgage proceeds, shall control, anything in this Contract to the contrary notwithstanding. Provided, however, that the Seller shall have the right to require from such lending institution at closing a commitment that it will not withhold disbursement of mortgage proceeds as a result of any title defect attributable to Buyer-mortgagor. The escrow and closing procedure required by this Standard may be waived in the event the attorney, title agent or closing agent insures against adverse matters pursuant to Section 627.7841, F.S. as amended.

S. ESCROW: Any escrow agent receiving funds is authorized and agrees by acceptance thereof to promptly deposit and to hold same in escrow and to disburse same subject to clearance thereof in accordance with terms and conditions of Contract. Failure of clearance of funds shall not excuse performance by the Buyer. In the event of doubt as to his duties or liabilities under the provisions of this Contract, the escrow agent may in his sole discretion, continue to hold the monies which are the subject of this escrow until the parties mutually agree to the disbursement thereof, or until a judgment of a court of competent jurisdiction shall determine the rights of the parties thereto, or he may deposit all the monies then held pursuant to this Contract with the Clerk of the Circuit Court of the County having jurisdiction of the dispute, and upon notifying all parties concerned of such action, all liability on the part of the escrow agent shall fully terminate, except

Form DR-301
REV. 3/26/75

PRELIMINARY NOTICE AND REPORT

TO: ESTATE TAX BUREAU, DEPARTMENT OF REVENUE, TALLAHASSEE, FLORIDA, 32304

IN COMPLIANCE WITH THE PROVISIONS OF THE ESTATE TAX LAW OF THE STATE OF FLORIDA, CHAPTER 198, FLORIDA STATUTES, NOTICE IS HEREBY GIVEN OF THE DEATH OF

Decedent's first name and middle initial	Decedent's last name	Date of Death
Joseph F.	Steebe, Jr.	May 24, 1976
Residence (domicile) at time of death	**Florida Counties in which decedent owned real estate**	**Decedent's social security number**
620 Comet Drive Nashville, Tenn.	Volusia	408-10-7831

Name, Title, and address of executor, administrator, or person in possession of decedent's property

Frances J. Steebe, 620 Comet Drive, Nashville, Tenn., surviving spouse

Name and address of attorney for estate

None

If estate is being administered, give title and location of court and date of appointment as representative

N/A

The decedent left an Estate both within and without the State of Florida consisting of the following mentioned items of property, the amount set opposite each being the estimated value thereof (show gross rather than net value. Deductions for debts, mortgages, and liens, etc., will be reported only in a Federal Return in the event one is required to be filed.)

Real Estate in Florida (Give legal description of all real property in which decedent owned an interest.)

Tract 15, according to plat of Edgewater Country Estates, Unit No. 1, as recorded in Map Book 11, Page 247, Public Records of Volusia County, Florida, being a subdivision of Lots 4, 5 & 6 West of U.S. No. 1 Highway of Squaretopville as recorded in Map Book 1, Page 160, & the N.E. 1/4 E. of the Florida East Coast Railway, S. 11, T. 17 S., R. 34 E. — $ 60,000.00

(Continue on separate schedule if necessary)

Tangible personal property in Florida	None
All Other Property Wherever Situate:	
Real Estate not in Florida	None
Stock, bonds, Mortgages, notes, and cash	None
Insurance on decedent's life and Annuities	None
All other property including, but not limited to, jointly owned property (other than real estate) and Powers of Appointment	None
Transfers during decedent's life	None
TOTAL	$ 60,000.00

Is This Estate subject to Federal Estate Tax Return? No

FOR OFFICE USE ONLY

I, Frances J. Steebe hereby acknowledge
(must be signed by person qualifying under F.S. 198.01 (2))
under oath that I have read the foregoing report and that the statements therein contained are true and that the same correctly disclose all of the assets of the decedent named therein wherever located to the best of my knowledge and belief.

(Date) (Signature) Frances J. Steebe Dyer (Title) surviving spouse

State of Florida County of Volusia

Sworn to and subscribed before me this the 28 day of February, 1985 in the State and County aforesaid.

Kathleen H. Cornelius
Notary Public — ~~COMMISSION EX~~

Notary Public, State of Florida
My Commission Expires April 4, 1985
Bonded Thru Troy Fain - Insurance, Inc.

WARNING! Failure to complete all blank spaces in the above form will result in delaying the issuance of the proper certificate. If none show "NONE." FIVE DOLLAR ($5.00) fee required for the issuance of a Nontaxable Certificate.

MAIL TO: Estate Tax Bureau, Department of Revenue
Tallahassee, Florida 32304
with a fee of FIVE Dollars ($5.00)
to issue non-taxable certificate.

INSTRUCTIONS

THIS FORM TO BE FILED:

For All Resident Estates for the Purpose of Determining Estate Tax Liability.

For All Non-Resident Estates Owning Real Estate and Tangible Personal Property in Florida.

To Be Filed by Domicilliary Executors or Administrators and Verified by the Judge of the Circuit Court or Acknowledged Before a Notary Public.

If the Estate is Returnable to the Federal Government COPY OF FEDERAL RETURN, FORM 706 Should Be Filed with This Office on or Before Nine Months After Date of Death.

1. Any person required to file notice and who fails to do so is liable to a penalty of not exceeding $500.00, and one who knowingly makes any false statements in any notice is liable to a penalty of not exceeding $5,000.00 or imprisonment not exceeding one year, or both.

2. This notice should be made within two months after appointment of the executor or administrator of the estate of every resident and non-resident of Florida whose estate included real estate regardless of the value of the estate. If no executor or administrator is appointed the person in actual or constructive possession of the decedent's property should make this report within two months after the death of the decedent.

3. In case the estate of either a resident or non-resident within and without the State of Florida, is subject to a Federal Return the Executor or Administrator is required to make and file in addition to this notice a complete return which will describe the property of the decedent item by item and show various deductions for debts, etc.

4. Copy of Federal Return, Form 706, to be filed on or before NINE MONTHS AFTER DATE OF DEATH for decedents whose gross estate exceeds $60,000.00 in value.

5. In every case where this notice is required to be made, a receipt for the amount of the tax paid (if tax is found due the State of Florida) or a non-taxable certificate (if it is found no tax is due the State of Florida) is required to be filed with the Circuit Judge of the County in the State of Florida in which domicilliary or ancillary administration or probate proceedings is pending before he is authorized to grant a discharge in the estate, and may be filed for record in the office of the Clerk of the Circuit Court of any other county in Florida in which property of the estate is located.

6. A fee of $5.00 is charged for a non-taxable certificate.

7. In case decedent was a resident of Florida and left an estate not subject to Federal return and it is found necessary or desirable to show the estate not liable to Florida for estate tax, the executor or administrator may obtain a non-tax certificate by filing this notice and paying the fee of $5.00.

8. Every estate should secure non-tax certificate where there is real estate, to clear title, regardless of gross value of estate.

9. In the case of a resident of the State of Florida, the amount of the tax to be paid, if any, is the amount of credit allowed by the Federal Government on account of taxes paid to a State, or the balance of such credit amount which is not used in payment of constitutionally valid estate, inheritance legacy and succession taxes of another State on account of property of the decedent located there.

10. In case of a non-resident of Florida, the amount of tax to be paid, if any, is the proportion of the allowable credit from Federal Tax that the gross value of the Florida property bears to the entire gross estate whererever situate.

Gross estate, — The gross estate of decedents dying on or after July 1, 1964, as defined in section 2031 (a) of the Internal Revenue Code, comprises property of the decedent wherever situated. The gross estate includes—

1. Property in which the decedent at the time of his death had any beneficial interest.

2. Interest of surviving spouse, as dower, curtesy, or estate in lieu thereof.

3. Property transferred by the decedent during his life by trust or otherwise (other than by bona fide sale for an adequate and full consideration in money or money's worth) as follows: (1) Transfers made in contemplation of death if made within 3 years prior to death; (2) transfers intended to take effect in possession or enjoyment at or after the decedent's death; (3) transfers under which the decedent reserved or retained (in whole or in part) the use, possession, rents, or other income, or enjoyment of the transferred property, for his life, or for a period not ascertainable without reference to his death, or for a period of such duration as to evidence an intention that it should extend to his death; including also the reservation or retention of the use, possession, rents, or other income, the actual enjoyment of which was to await the termination of a transferred precedent interest or estate; (4) transfers under which the decedent retained the right either alone or in conjunction with another person or persons, to designate who should possess or enjoy the property or the income therefrom; and (5) transfers under which the enjoyment of the transferred property was subject at decedent's death to a change through the exercise, either by the decedent alone or in conjunction with another person or persons, of a power to alter, amend, revoke, or terminate, or where such a power was relinquished in contemplation of decedent's death.

4. Annuities received by any beneficiary by reason of surviving the decedent.

5. Property owned jointly or in tenancy by the entirety, with right of survivorship.

6. Property subject to a general power of appointment, including property with respect to which the decedent exercised or released the power during his lifetime.

7. Insurance upon the life of the decedent, including insurance receivable by beneficiaries other than the estate.

NON-RESIDENT ALIENS include only property having a tax situs in the United States.

Section 198.01(2) — Executor — means the executor, administrator or curator of the decedent or if there is no executor, administrator or curator appointed, qualified and acting, then any person who is in the actual or constructive possession of any property included in the gross estate of the decedent.

OWNERS AFFIDAVIT OF NO LIENS

STATE OF FLORIDA)
) SS
COUNTY OF VOLUSIA)

On this date personally appeared before me, the undersigned authority,

who is known to me, and who, being by me first duly sworn, on oath depose(s) and say(s):

1) That ~~they~~ she is (4D) are owners in fee simple of that certain real estate, situate, lying and being in Volusia County, State of Florida described as:

Tract 15 according to plat of Edgewater Country Estates, Unit No. 1, as recorded in Map Book 11, Page 247, Public Records of Volusia County, Florida, being a subdivision of Lots 4, 5 & 6 West of U.S. No. 1 Highway of Squaretopville as recorded in Map Book 1, Page 160, & the N.E. 1/4 E. of the Florida East Coast Railway, S. 11, T. 17 S., R. 34 E.

2) That the above described property is free and clear of all liens, taxes, encumbrances and claims of every kind, nature and description whatsoever except for mortgage or mortgages, if any, described in the deed given between the parties named herein, and except for real estate and personal property taxes for the year 1985

3) That there have been no improvements, alterations or repairs to the above described property for which the costs thereof remain unpaid, and that there are no claims for labor or material furnished for repairing or improving the same, which remain unpaid.

4) That there are no mechanic's, materialmen's, or laborer's liens against the above descriped property.

5) That there are no unpaid charges for sewer, water, gas or other utilities, on which a possible lien could be filed under provisions in Florida Statutes 159.17.

6) Affiants further say that they are in undisputed possession of the above described property and can deliver possession of same to purchaser.

7) Affiants further say that there are no liens, chattel mortgages or retain title contracts affecting any personal property which might have been sold together with the above described property.

8) That this affidavit is made for the purpose of inducing
City of Edgewater

to purchase said property, and that the purchasers relying upon this affidavit and upon the representations contained herein, and upon the assurance that no liens of the above nature exist, have paid all moneys and executed all instruments necessary to complete the purchase of said property.

9) That no judgment or decree has been entered in any court of this state or the United States against said affiant(s), and which remains unsatisfied.

10) Affiant(s) further state that they are each familiar with the nature of an oath; and with the penalties as provided by the laws of the State aforesaid for falsely swearing to statements made in an instrument of this nature. Affiant(s) further certify that they have read, or have heard read to them, the full facts of this affidavit, and understand its context.