

TOWN OF CINCO BAYOU
COUNCIL AS COMMITTEE MEETING
JANUARY 3, 1989

Mayor Laginess called the Council as Committee Meeting to order at 6:02 PM.

SILENT PRAYER

PLEDGE OF ALLEGIANCE TO THE FLAG

ROLL CALL

Present: Mayor Laginess
Councilwoman Buchanan
Councilman Davis
Councilwoman Dumka
Councilman Gage
Councilman Skelly

Also Present: Attorney McInnis Manager Borchik
Secretary Kelley Marjorie L. Cummins
Bart Hudson Jerry Schnitzius
Donald Olsen

REGULAR BUSINESS

1. Minutes - December 3 & December 13, 1988 - Councilman Skelly made a motion to approve the minutes of December 3 and December 13, 1988, and to place this item on the Consent Agenda, seconded by Councilman Gage. The motion was unanimously approved.

2. FYE 1988 Audit - Mrs. Cummins, Creel, Bryan and Gallagher. presented the draft of the FYE 1988 Audit report and explained the major changes in the audit and reports. There were no questions or comments concerning the audit. The final Audit report will be prepared and presented to the Council for approval at next week's meeting.

3. Solid Waste Recycling - This item will be discussed following agenda item #5.

4. Curb Cut Permit - F. Waters - Town Manager Borchik advised the Council that Mr. Waters has agreed to provide a landscaping plan, however, it is not ready at this time. Following a brief discussion, Councilman Davis made a motion for the Council to give Mr. Waters permission to remove the tree on the right-of-way with the condition that at least two (2) trees are planted to replace it, seconded by Councilman Gage. The motion was unanimously approved. Councilman Skelly made a motion to approve the curb cut as requested, seconded by Councilwoman Buchanan. The motion was unanimously approved.

5. Christmas Decorations - Councilwoman Dumka made a motion to purchase 12 lighted Christmas decorations and a wreath and to

place this item on the Consent Agenda, seconded by Councilwoman Buchanan. The motion was unanimously approved.

Solid Waste Recycling - Mr. Bart Hudson, Environmental Waste Systems, presented a briefing on the recycling program offered by Environmental Waste Systems. A recycling program must be in effect by July 1, 1989. Mr. Jerry Schnitzius, Environmental Waste Systems, advised the council that effective February 1, 1989, landfill tipping fees will be increased to \$3.00 per month per residential customer and commercial customers will be charged by weight.

COUNCILMEMBERS REPORTS/COMMENTS

1. Councilman Skelly reminded the Council that the "clock is ticking" on Cuco's.
2. Mayor Laginess stated that Mr. Howard had called him to ask him to canvass the Council with regard to his obtaining Laguna Park, either through a sale or trade. Mayor Laginess contacted Attorney McInnis, and was advised not to call the Councilmembers due to the Sunshine Law. Mr. Howard then asked Mayor Laginess if he should approach the Council. Mayor Laginess told him that would be his decision. Mr. Howard advised Mayor Laginess that Mr. Wyatt would be tearing down the building. There has been no word from Mr. Wyatt as of this time.

PUBLIC REQUESTS WILL BE HEARD AT THIS TIME - Mr. Donald Olsen was present to ask if any action could be taken about the sea gulls that are being fed in the K-Mart parking lot and in Kelly Avenue? Mr. Olsen believed that this practice is creating a health hazard and a public nuisance. After a discussion, the Town Council decided to have the Town Manager send a letter to Mr. Morgan asking him to refrain from feeding the birds in the parking lot and in Kelly Avenue and to talk with Mr. Cochran, K-Mart manager, asking him for his cooperation.

COMMITTEE REPORTS

1. Administrative Committee - No report.
2. Finance & Budget Committee - No report.
3. Comprehensive Plan Committee - No report.

CORRESPONDENCE

1. Letter, Board of County Commissioners - Fine Arts - No action.

TOWN MANAGER'S REPORT

1. Mr. Sullivan has inquired about the status of the curb repair by his property. The Council asked the Town Manager to request that the Town Engineer look at this problem and report to the Council with recommendations at next week's Council Meeting.
2. Mr. Tierce, new owner of Maison Square Apartments, has indicated that he would like the Council to consider installing a street light on his property at the Town's expense. The Council

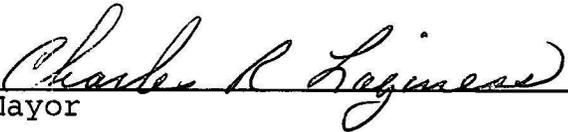
denied this request stating that there is a light presently on Kelly Avenue in front of the property. Any light to illuminate private property should be installed at the property owners expense.

3. Mr. Jernigan indicated that he would be prepared to present the finished plans during next week's meeting.

Councilman Skelly inquired on the status of the Howard property inspection. The Town Manager advised that the inspector has inspected the building and will provide a letter stating that the building is a "dangerous building" and action should be taken to clean and clear the immediate area as it is a fire hazard. The Town Attorney will take the necessary action upon receipt of the inspector's letter.

MAYOR'S ANNOUNCEMENTS - None

There being no further business, the meeting adjourned at 7:45 PM.



Mayor

Attest:



Town Manager/Clerk

NOTE: A mechanical recording has been made of the foregoing proceedings of which these minutes are a part and is on file in the Office of the Town Manager/Clerk.

FINANCIAL STATEMENTS AND AUDITORS' REPORT

TOWN OF CINCO BAYOU

SEPTEMBER 30, 1988

DRAFT
FOR DISCUSSION PURPOSES ONLY

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CB&G

CERTIFIED PUBLIC ACCOUNTANTS

CREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
MARK T. GOFF, C.P.A.
MARJORIE L. CUMMINS, C.P.A.
GENE G. BARKER, C.P.A.
FRED A. HURD, JR., C.P.A.

L.E. CREEL, C.P.A.
R. BRENTWOOD BRYAN, C.P.A.
WILLIAM P. GALLAGHER, C.P.A.
CONSULTANTS

The Honorable Mayor and Members of
the Town Council
Town of Cinco Bayou, Florida
35 Kelly Avenue
Fort Walton Beach, Florida 32548

AUDITORS' REPORT ON FINANCIAL STATEMENTS

We have examined the combined financial statements of the Town of Cinco Bayou, Florida, and its individual fund financial statements for the fiscal year ended September 30, 1988, as listed in the contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the combined financial statements referred to above present fairly the financial position of the Town of Cinco Bayou, Florida, as of September 30, 1988, and the results of its operations for the fiscal year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Also, in our opinion, the individual fund financial statements referred to above present fairly the results of operations of the individual funds of the Town of Cinco Bayou, Florida, for the fiscal year in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

CREEL, BRYAN & GALLAGHER
Certified Public Accountants

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FOR DISCUSSION PURPOSES ONLY

Fort Walton Beach, Florida
November 28, 1988

Town of Cinco Bayou
COMBINED BALANCE SHEET
ALL FUND TYPES AND ACCOUNT GROUPS
September 30, 1988

	Governmental	Account Groups	Totals (Memorandum Only)	
	Fund Types	General Fixed	1988	1987
	General	Assets		
ASSETS				
Cash	\$ 16,968.45	\$ 0.00	\$ 16,968.45	\$ 17,860.45
Investments, at cost (Note 1)	198,441.11	0.00	198,441.11	186,785.97
Receivables (net of allowance for uncollectibles)				
Taxes (Note 3)	1,054.01	0.00	1,054.01	802.63
Other	0.00	0.00	0.00	254.65
Due from other governments (Note 4)	1,842.47	0.00	1,842.47	1,832.00
Prepaid expenses	2,835.00	0.00	2,835.00	1,547.00
Fixed assets (Note 5)	0.00	367,404.38	367,404.38	344,878.89
Amounts to be provided for retirement of general long-term debt (Note 6)	0.00	0.00	0.00	4,600.00
Total assets	\$221,141.04	\$367,404.38	\$588,545.42	\$558,561.59
	=====	=====	=====	=====
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 3,313.68	\$ 0.00	\$ 3,313.68	\$ 1,469.22
Notes payable (Note 6)	0.00	0.00	0.00	4,600.00
Accrued salaries and wages payable	2,356.00	0.00	2,356.00	207.60
Accrued annual leave (Note 1)	1,398.00	0.00	1,398.00	883.00
Revenues collected in advance (Note 7)	5,420.00	0.00	5,420.00	5,595.00
Total liabilities	12,487.68	0.00	12,487.68	12,754.82
	-----	-----	-----	-----
FUND EQUITY				
Investments in general fixed assets (Note 5)	0.00	367,404.38	367,404.38	344,878.89
Fund balances				
Reserved for prepaid expenses	2,835.00	0.00	2,835.00	1,547.00
Unreserved	206,164.96	0.00	206,164.96	199,380.88
Total fund equity	208,999.96	367,404.38	576,404.34	545,806.77
	-----	-----	-----	-----
Total liabilities and fund equity	\$221,487.64	\$367,404.38	\$588,892.02	\$558,561.59
	=====	=====	=====	=====

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

D R A F T
FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 Fiscal Year Ended September 30, 1988

	Totals (Memorandum Only)		
	General	1988	1987
REVENUES			
Taxes	\$102,101.97	\$102,101.97	\$ 92,940.64
Licenses and permits	7,074.00	7,074.00	6,275.00
Intergovernmental	37,191.99	37,191.99	34,849.44
Fines and forfeits	3,063.00	3,063.00	5,077.65
Miscellaneous	13,785.02	13,785.02	11,640.35
Total revenues	163,215.98	163,215.98	150,783.08
EXPENDITURES			
Current			
General government	68,818.37	68,818.37	64,114.57
Public safety	38,679.28	38,679.28	36,966.77
Transportation	9,508.74	9,508.74	13,005.76
Culture/recreation	10,333.02	10,333.02	10,864.41
Capital outlay			
Improvements other than buildings	20,242.58	20,242.58	1,934.00
Machinery and equipment	2,961.91	2,961.91	8,189.00
Debt service			
Debt service - principal	4,600.00	4,600.00	3,600.00
Total expenditures	155,143.90	155,143.90	138,674.51
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	8,072.08	8,072.08	12,108.57
FUND BALANCE - OCTOBER 1	200,927.88	200,927.88	188,819.31
FUND BALANCE - SEPTEMBER 30	\$208,999.96	\$208,999.96	\$200,927.88
	=====	=====	=====

The accompanying notes are an integral part of these financial statements

D R A F T

FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL AND SPECIAL REVENUE FUND TYPES
 Fiscal Year Ended September 30, 1988

	General Fund		
	Budget	Actual	Variance Favorable (Unfavorable)
REVENUES			
Taxes	\$ 96,187.00	\$102,101.97	\$ 5,914.97
Licenses and permits	6,400.00	7,074.00	674.00
Intergovernmental	37,877.00	37,191.99	(685.01)
Fines and forfeits	3,000.00	3,063.00	63.00
Miscellaneous	1,000.00	13,785.02	12,785.02
Total revenues	144,464.00	163,215.98	18,751.98
EXPENDITURES			
General government	72,055.00	68,818.37	3,236.63
Public safety	43,185.00	38,679.28	4,505.72
Transportation	15,100.00	9,508.74	5,591.26
Culture/recreation	9,000.00	10,333.02	(1,333.02)
Capital outlay			
Improvements other than buildings	.00	20,242.58	(20,242.58)
Machinery and equipment	.00	2,961.91	(2,961.91)
Debt service			
Debt service - principal	4,600.00	4,600.00	.00
Total expenditures	143,940.00	155,143.90	(11,203.90)
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	524.00	8,072.08	7,548.08
UNFUND BALANCE - OCTOBER 1	.00	200,927.88	200,927.88
FUND BALANCE - SEPTEMBER 30	\$ 524.00	\$208,999.96	\$208,475.96

The accompanying notes are an integral part of these financial statements

D R A F T

FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 1988

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES

a. Background of Town

The Town of Cinco Bayou, Florida (hereinafter referred to as Town) was established under Charter 57-1577, Laws of the State of Florida, on July 3, 1950. The Town operates under a council form of government and provides the following services: public safety (law enforcement and fire control), transportation (road and street facilities), culture and recreation (parks and recreation), and general administrative services.

b. The Reporting Entity

In evaluating how to define the government, for financial statement purposes, management has considered all potential component units.

The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The following criterion for including a potential component unit within the reporting entity was used.

- Governing body's ability to exercise oversight responsibility including:
 - Financial interdependency
 - Selection of governing authority
 - Designation of management
 - Ability to significantly influence operations
 - Accountability for fiscal matters
- Scope of public service
- Existence of special financial relationships

Management determined that there were no other government units located within the geographic boundaries of the Town and, thus, no potential component units were evaluated.

c. Principles of Fund Accounting

The accounting policies of the Town conform to generally accepted accounting principles applicable to governmental units and the Uniform Accounting System mandated by Chapter 218.33 of the Florida Statutes. This uniform classification of accounts (utilized in the financial statements) is designed to standardize financial reporting among local units of government within the State of Florida. The accounts of the Town are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The funds are grouped in the financial statements in this report, into two generic fund types under one broad fund category as follows.

Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 1988

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

1. Governmental Funds

General Fund - The General Fund is the general operating fund of the Town. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Fixed Assets and Long-Term Liabilities

The accounting and reporting treatment applied to the fixed assets and long-term liabilities associated with a fund are determined by its measurement focus. All governmental funds are accounted for on a spending or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources." Governmental fund operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of "available spendable resources" during a period. Therefore, fixed assets are currently recorded as expenditures in the respective funds.

Fixed assets used in governmental fund type operations (general fixed assets) are accounted for in the general fixed assets account group, rather than in governmental funds. Public domain ("infrastructure") general fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems, are capitalized along with other general fixed assets. No depreciation has been provided on general fixed assets. All fixed assets are recorded at historical cost or estimated historical cost if actual historical cost is not available. Donated fixed assets are valued at their estimated fair value on the date donated.

Long-term liabilities expected to be financed from governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The two account groups are not "funds". They are concerned only with the measurement of financial position. They are not involved with measurement of results of operations.

Because of their spending measurement focus, expenditure recognition for governmental fund types is limited to exclude amounts represented by noncurrent liabilities. Since they do not affect net current assets, such long-term amounts are not recognized as governmental fund type expenditures or fund liabilities. They are instead reported as liabilities in the General Long-Term Debt Account Group.

Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 1988

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d. Basis of Accounting

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Therefore, it relates to the timing of the measurements made, regardless of the measurement focus applied.

The governmental funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Franchise fees, utility taxes and intergovernmental revenues are considered "measurable" and "available" within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred.

e. Budgets and Budgetary Accounting

The Town follows these procedures in establishing the annual operating budget.

1. Budget preparation begins in May when the Town Manager/Clerk prepares an initial operating budget indicating the detailed financial requirements according to their appropriate account classification. This budget proposal is presented to the Town Council during June.

2. During July, the county Property Appraiser provides the Certificate of Taxable values for the Town and using this information, a proposed ad valorem tax millage rate is prepared and is the basis for determining the ad valorem tax to be collected. Anticipated revenue from all sources is estimated and when added to the estimated ad valorem tax, becomes the total revenue to support the annual operating budget.

3. During July and August, the Town Council conducts workshops as required to make any necessary adjustments to balance the budget. In addition, capital improvements are added to the budget at this time. All workshops are open to the public.

4. Public hearings are conducted during August and September to present the proposed millage rate and budget to the public for their review, inputs, and comments. At a public hearing during late September, the final ad valorem tax millage rate is formally adopted by ordinance and the annual operating budget adopted by resolution.

5. The Town Manager monitors all expenditures for budgetary limitations, recommends required budget revisions to the Council, prepares a monthly listing of checks and their purpose for Council's review and approval, and prepares a quarterly report comparing budget to actual expenditures for each line item.

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Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 12988

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e. Budgets and Budgetary Accounting (Continued)

6. A purchasing policy adopted by the Town Council establishes a \$25.00 Petty Cash fund to be used for small general housekeeping, comfort and maintenance type purchases. This fund is replenished as required. The Town Manager/Clerk is authorized to purchase equipment, materials, maintenance and repair services valued at \$500.00 or less with the provision that such expenditures are within adopted budgeted funding for the specific item or service. Purchase of items or services over \$500.00 will be an agenda item for a Town Council Meeting.

7. Budgeted amounts are as originally adopted.

f. Encumbrances

All encumbrances lapse at fiscal year end and are, thus, not recorded in the fund's expenditures nor in the reserved fund equity section.

g. Investments

The Town follows a policy of investing its idle cash in certificates of deposit. These investments are stated at cost. Interest earned is recorded on the books of account when received from, or credited by, the depository.

h. Accumulated Annual and Sick Leave

The policy of the Town for annual and sick leave is based on length of employment with the Town. An employee with less than 18 months earns one and one-half hours of annual leave and one and one-half hours of sick leave biweekly; an employee with 18 months to 42 months earns three and one-third hours annual leave and three and one-third hours sick leave biweekly; an employee with over 42 months earns four and two-thirds hours annual leave and four and two-thirds hours sick leave biweekly. Upon termination, the employee will be paid for all accumulated annual leave, but all accumulated sick leave will be forfeited.

The total amount of accumulated annual and sick leave as of September 30, 1988 was \$1,398.00 and \$1,398.000, respectively. Sick leave is not recorded when accrued, but rather charged to salaries expense when paid.

i. Comparative Data

Comparative total data for the prior year have been presented in the accompanying financial statements in order to provide an understanding of changes in the Town's financial position and operations. However, comparative (i.e., presentation of prior year totals by fund type) data have not been presented in each of the statements since their inclusion would make the statements unduly complex and difficult to read.

Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 1988

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

j. Total Columns on Combined Statement - General Purpose Financial Statements

Total columns on the Combined Statements - General Purpose Financial Statements are captioned Memorandum Only to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

NOTE 2 - DEPOSITS AND INVESTMENTS

The Town is authorized to invest surplus public funds under Florida Statute 166.261. The Town maintains its deposits only with "Qualified Public Depositories" as defined in Chapter 280, Florida Statutes. All Qualified Public Depositories must place with the State Treasurer, securities which have a market value equal to 50% of all public funds on deposit at the end of each month in excess of any applicable deposit insurance. In the event of default by a qualified public depository, the state treasurer, will pay public depositors all losses. Losses in excess of insurance and collateral will be paid through assessments between all Qualified Public Depositories.

Under this method, all the Town's deposits including certificates of deposit are fully insured or collateralized with collateral held by the State Treasurer in the Town's name. This is the highest level of security as defined by Governmental Accounting Standards Board Statement Number 3.

NOTE 3 - AD VALOREM TAX

The Town's ad valorem taxes are assessed by the Okaloosa County Tax Assessor and collected by the Okaloosa County Tax Collector in accordance with the Laws of Florida. The Town council retains the right and duty to set the millage. No accrual has been made for 1988 because, though legally assessed as of January 1, 1988, they are not due and payable until after the close of the fiscal year ended September 30, 1988.

The balance of taxes receivable is comprised of the following.

1987 Tax warrants	\$ 140.68
September, 1988 utility taxes	913.33

	\$ 1,054.01
	=====

D R A M T

Town of Cinco Bayou
 NOTES TO FINANCIAL STATEMENTS
 September 30, 1988

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments are as follows.

General Fund	
Cigarette tax	\$ 135.31
Local government half-cent sales tax for the month of September 30, 1987	1,117.13
Local option gas tax	590.03

Total due from other governments	\$1,842.47
	=====

NOTE 5 - CHANGES IN GENERAL FIXED ASSETS

A summary of changes in general fixed assets follows.

	Balance October 1, 1987	Additions	Deletions	Balance September 30, 1988
	-----	-----	-----	-----
Land	\$ 45,334.00	-0-	-0-	\$ 45,334.00
Buildings	21,248.11	-0-	-0-	21,248.11
Improvements other than buildings				
Park	78,141.84	3,431.58	-0-	81,573.42
Streets	128,703.06	16,811.00	-0-	145,514.06
Storm sewer system	41,717.91	-0-	-0-	41,717.91
Town Hall paving	1,250.00	-0-	-0-	1,250.00
Equipment	28,483.97	2,961.91	679.00	30,766.88
	-----	-----	-----	-----
Totals	\$344,878.89	\$23,204.49	\$ 679.00	\$367,404.38
	=====	=====	=====	=====

Investments in General
Fixed Assets

From General Fund Revenues	\$311,456.89	\$23,204.49	\$ 679.00	\$333,982.38
From Federal Revenue Sharing Revenues	33,422.00	-0-	-0-	33,422.00
	-----	-----	-----	-----
	\$344,878.89	\$23,204.49	\$ 679.00	\$367,404.38
	=====	=====	=====	=====

D R A F T

Town of Cinco Bayou
NOTES TO FINANCIAL STATEMENTS
September 30, 1988

NOTE 6 - CHANGES IN LONG-TERM DEBT

The following is a summary of long-term debt transactions of the Town for the fiscal year ended September 30, 1988.

	Note Payable

Long-term debt payable at September 30, 1987	\$4,600.00
Retirement of long-term debt	4,600.00

Long-term debt payable at September 30, 1988	\$ -0-
	=====

NOTE 7 - REVENUES COLLECTED IN ADVANCE

During the current fiscal year, the Town collected, in advance, \$5,420.00 for 1988-89 occupational licenses.

NOTE 8 - DEFICIT OF EXPENDITURES OVER APPROPRIATIONS IN INDIVIDUAL FUNDS

	Actual Expenditures	Budgeted Appropriations	Deficit
	-----	-----	-----
General Fund	\$ 155,143.90	\$ 143,940.00	\$11,203.90

NOTE 9 - FIRE PROTECTION

By the terms of an agreement between Ocean City/Wright Fire District and the Town, Ocean City/Wright Fire District furnishes fire protection to the Town at the same millage rate levied against the fire district.

NOTE 10 - CONTINGENT LIABILITIES

In October, 1977, the Town elected to remain under the "reimbursement method" for payment of unemployment benefits paid by the Florida Unemployment Compensation Trust Fund and charged against the Town. Therefore, if the Bureau of Unemployment Compensation determines that benefits should be paid to former employees, which benefits are chargeable against the Town, then the Town would be liable for the repayment of those benefits to the Florida Unemployment Compensation Trust Fund when paid by the Fund.

D R A F T

FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND
 Fiscal Year Ended September 30, 1988

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1987

	1988		Variance Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem taxes (net of discounts less penalties)	\$ 46,537.00	\$ 46,954.99	\$ 417.99	\$ 45,867.32
Sales and use taxes				
Local Option Gas Tax	4,000.00	6,340.67	2,340.67	0.00
Local Alternative Fuel Decal User Fee	0.00	3.95	3.95	0.00
Franchise fees				
Electricity	17,000.00	16,353.16	(646.84)	15,388.56
Natural gas	1,250.00	1,931.62	681.62	1,249.00
Cable television	900.00	1,019.26	119.26	843.69
Utility services taxes				
Electricity	16,000.00	17,274.92	1,274.92	17,518.26
Telephone	4,000.00	5,201.13	1,201.13	5,762.20
Water	2,500.00	3,521.82	1,021.82	3,092.20
Natural gas	4,000.00	3,484.14	(515.86)	3,197.95
Propane gas	0.00	16.31	16.31	21.46
Total taxes	96,187.00	102,101.97	5,914.97	92,940.64
Licenses and permits				
Regulatory licenses	6,400.00	7,074.00	674.00	6,275.00
Intergovernmental revenues				
State shared revenues				
Cigarette tax	1,500.00	1,560.87	60.87	1,524.87
Revenue sharing proceeds	21,977.00	21,997.00	20.00	21,997.00
Mobile home licenses	200.00	200.27	0.27	145.75
Alcoholic beverage license	900.00	577.60	(322.40)	581.40
Local government half-cent sales tax	13,100.00	12,638.49	(461.51)	10,404.03
Other local units shared revenues				
Occupational licenses	200.00	217.76	17.76	196.39
Total intergovernmental revenues	\$ 37,877.00	\$ 37,191.99	\$ (685.01)	\$ 34,849.44
Fines and forfeits				
Court fines	\$ 3,000.00	\$ 2,905.50	\$ (94.50)	\$ 4,083.00
Other fines and/or forfeits	0.00	157.50	157.50	994.65
Total fines and forfeits	3,000.00	3,063.00	63.00	5,077.65
Miscellaneous revenues				
Interest earnings	0.00	13,665.00	13,665.00	11,070.10
Other miscellaneous revenue	1,000.00	120.02	(879.98)	559.20
Total miscellaneous revenues	1,000.00	13,785.02	12,785.02	11,629.30
Total revenues	144,464.00	163,215.98	18,751.98	150,772.03

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

D R A F T

Town of Cinco Bayou
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND
 Fiscal Year Ended September 30, 1988

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1987

	1988		Variance Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
EXPENDITURES				
General government services				
Financial and administrative				
Personal services				
Salaries and wages	35,660.00	35,459.95	200.05	31,844.16
Hospital tax	150.00	147.20	2.80	146.46
Workers' compensation	810.00	895.00	(85.00)	671.00
Unemployment Compensation	0.00	289.12	(289.12)	403.80
Total personal services	36,620.00	36,791.27	(171.27)	33,065.42
Operating expenditures				
Accounting and auditing	4,000.00	4,000.00	0.00	3,700.00
Total financial and administrative	40,620.00	40,791.27	(171.27)	36,765.42
Legal counsel				
Operating expenditures				
Professional services	\$ 6,000.00	\$ 4,028.55	\$ 1,971.45	\$ 5,202.10
Other general governmental services				
Operating expenditures				
Professional services	\$ 2,500.00	\$ 1,735.00	\$ 765.00	\$ 0.00
Other Contractural Services	180.00	220.00	(40.00)	165.00
Travel and per diem	8,200.00	7,286.74	913.26	6,570.82
Communications services	1,260.00	652.04	607.96	1,027.43
Transportation	450.00	293.56	156.44	459.62
Utility services	1,800.00	1,768.48	31.52	1,886.95
Insurance	2,875.00	2,280.00	595.00	2,409.00
Repairs and maintenance services	1,000.00	1,196.78	(196.78)	1,229.53
Other current charges and obligations	2,000.00	2,705.33	(705.33)	2,115.91
Office supplies	1,800.00	1,290.33	509.67	2,419.69
Operating supplies	2,000.00	3,271.29	(1,271.29)	2,585.56
Books, publications, subscriptions and memberships	970.00	949.00	21.00	954.54
Total operating expenditures	25,035.00	23,648.55	1,386.45	21,824.05
Grants and aids				
Aids to private organizations	400.00	350.00	50.00	323.00
Total other general governmental services	25,435.00	23,998.55	1,436.45	22,147.05
Total general government services	72,055.00	68,818.37	3,236.63	64,114.57
Public safety				
Law enforcement				
Operating expenditures				
Other contractual services	\$ 13,860.00	\$ 12,800.00	\$ 1,060.00	\$ 12,600.00
Fire control				
Operating expenditures				
Other contractual services	29,325.00	25,879.28	3,445.72	19,514.05
Total public safety	43,185.00	38,679.28	4,505.72	32,114.05

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

D R A F T

Town of Cinco Bayou
 STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
 BUDGET (GAAP BASIS) AND ACTUAL
 GENERAL FUND
 Fiscal Year Ended September 30, 1988

With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1987

	1988		Variance Favorable (Unfavorable)	1987 Actual
	Budget	Actual		
EXPENDITURES (Continued)				
Transportation				
Road and street facilities				
Personal services				
Salaries and wages	2,600.00	2,517.50	82.50	1,808.85
Operating expenditures				
Utility services	5,500.00	4,522.87	977.13	4,404.75
Repair and maintenance services	6,000.00	1,396.89	4,603.11	4,131.87
Operating supplies	500.00	291.16	208.84	509.30
Road materials and supplies	500.00	780.32	(280.32)	2,150.99
Total operating expenditures	12,500.00	6,991.24	5,508.76	11,196.91
Total transportation	\$ 15,100.00	\$ 9,508.74	\$ 5,591.26	\$ 13,005.76
Culture/recreation				
Parks and recreation				
Personal services				
Salaries and wages	\$ 6,500.00	\$ 5,027.50	\$ 1,472.50	\$ 5,361.45
Operating expenditures				
Other contractual services	0.00	2,475.00	(2,475.00)	0.00
Utilities	900.00	1,292.97	(392.97)	955.77
Repair and maintenance	500.00	375.37	124.63	705.85
Operating supplies	500.00	487.97	12.03	3,026.16
Total operating expenditures	1,900.00	4,631.31	(2,731.31)	4,687.78
Special events				
Operating expenditures				
Operating supplies	600.00	674.21	(74.21)	815.18
Total culture/recreation	9,000.00	10,333.02	(1,333.02)	10,864.41
Capital outlay				
Improvements other than buildings	0.00	20,242.58	(20,242.58)	1,934.00
Machinery and equipment	0.00	2,961.91	(2,961.91)	8,189.00
Total capital outlay	0.00	23,204.49	(23,204.49)	10,123.00
Debt service				
Debt service - principal	4,600.00	4,600.00	0.00	3,600.00
Total debt service	4,600.00	4,600.00	0.00	3,600.00
Total expenditures	\$143,940.00	\$155,143.90	\$ (11,203.90)	\$133,821.79
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	\$ 524.00	\$ 8,072.08	\$ 7,548.08	\$ 16,950.24
FUND BALANCE - OCTOBER 1	0.00	200,927.88	200,927.88	183,977.64
FUND BALANCE - SEPTEMBER 30	\$ 524.00	\$208,999.96	\$208,475.96	\$200,927.88

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

D R A F T

FOR DISCUSSION PURPOSES ONLY

CREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
MARK T. GOFF, C.P.A.
MARJORIE L. CUMMINS, C.P.A.
GENE G. BARKER, C.P.A.
FRED A. HURD, JR., C.P.A.

L.E. CREEL, C.P.A.
R. BRENTWOOD BRYAN, C.P.A.
WILLIAM P. GALLAGHER, C.P.A.
CONSULTANTS

The Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida
35 Kelly Avenue
Fort Walton Beach, Florida 32548

AUDITORS' REPORT ON INTERNAL ACCOUNTING CONTROLS

We have examined the financial statements of The Town of Cinco Bayou for the year ended September 30, 1988, and have issued our report thereon dated November 28, 1988.

Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the U.S. General Accounting Office Standards for Audit of Governmental Organizations, Programs, Activities, and Functions. Solely to assist us in planning and performing our examination, we made a study and evaluation of the internal accounting controls of The Town of Cinco Bayou. That study and evaluation was limited to a preliminary review of the system to obtain an understanding of the control environment and the flow of transactions through the accounting system. Because the size of the entity renders the development and implementation of fully effective internal accounting controls impracticable, our study and evaluation of the internal accounting controls did not extend beyond this preliminary review phase. Accordingly, we do not express an opinion on the system of internal accounting control taken as a whole. Also, our examination, made in accordance with the standards mentioned above, would not necessarily disclose material weaknesses in the system of internal accounting control. However, during our examination, we did not become aware of any conditions that we believe to be a material weakness.

This report is intended solely for the use of management and The Office of the Auditor General of the State of Florida, and should not be used for any other purpose.

CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 28, 1988

GREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
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R. BRENTWOOD BRYAN, C.P.A.
WILLIAM P. GALLAGHER, C.P.A.
CONSULTANTS

The Honorable Mayor and Members
of The Town Council
Town of Cinco Bayou, Florida
35 Kelly Avenue
Fort Walton Beach, Florida 32548

AUDITORS' REPORT ON COMPLIANCE

We have examined the general purpose financial statements of the Town of Cinco Bayou, Florida, for the year ended September 30, 1988, and have issued our report thereon dated November 28, 1988. Our examination was made in accordance with generally accepted auditing standards and the standards for financial and compliance audits contained in the Standards for Audit of Governmental Organizations, Programs, Activities, and Functions, issued by the U.S. General Accounting Office, and accordingly included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The management of the Town of Cinco Bayou, Florida, is responsible for the Town's compliance with laws and regulations. In connection with our examination referred to above, we selected and tested transactions and records to determine the Town's compliance with laws and regulations noncompliance with which could have a material effect on the general purpose financial statements of the Town.

The results of our tests indicate that for the items tested, the Town of Cinco Bayou, Florida, complied with those provisions of laws and regulations noncompliance with which could have a material effect on the general purpose financial statements. Nothing came to our attention that caused us to believe that for the items not tested the Town of Cinco Bayou, Florida, was not in compliance with laws or regulations noncompliance with which could have a material effect on the Town's general purpose financial statements.

CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 28, 1988

DRAFT
FOR DISCUSSION PURPOSES ONLY

GREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
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FRED A. HURD, JR., C.P.A.

L.E. CREEL, C.P.A.
R. BRENTWOOD BRYAN, C.P.A.
WILLIAM P. GALLAGHER, C.P.A.
CONSULTANTS

To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou
35 Kelly Avenue
Fort Walton Beach, Florida 32548

Ladies and Gentlemen:

AUDITOR'S COMMENTS REGARDING OTHER MATTERS

In conjunction with our examination of the financial statements of the funds and account groups of the Town of Cinco Bayou, Florida, for the fiscal year ended September 30, 1988, and in complying with the Rules of the Auditor General, Chapter 10.557(2)(c), concerning communication of the auditor's comments to the Auditor General, we offer the following.

The Annual Financial Report of Units of Local Government (1988) filed with the Department of Banking and Finance pursuant to Section 218.32, Florida Statutes, is in agreement with the annual financial audit report for the fiscal year ended September 30, 1988.

All recommendations made in the preceding annual financial audit report have been implemented.

If we can be of further assistance, please let us know.

Respectfully submitted,

CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 28, 1988

DRAFT
FOR DISCUSSION PURPOSES ONLY

12/27/88 MB

F. Waters, Inc.

December 19, 1988

Mr. Albert S. Borchik, Jr.
Town Manager
Town of Cinco Bayou
35 Kelly Avenue (Cinco Bayou)
Ft. Walton Beach, FL 32548-4412

RE: 95 Yacht Club Drive

Dear Mr. Borchik:

Attached you will find the "curb cut" application and the "asbuilt" survey for our home at 95 Yacht Club Drive. Please note that we are requesting a curb cut to fit a double car drive. Hopefully, this should not be a problem due to the fact that I've seen many on Yacht Club.

Also, you will notice the "asbuilt" survey which locates our home on the lot in its "as is" to this date form. You will see that we have complied with all setback restrictions of the City and County, including elevation. The driveway will be placed in the depicted manner as shown on the map.

Should you, the City or the City Attorney have any problems with this, please respond as soon as possible in order to not hold my Certificate of Occupancy any longer than absolutely necessary.

Please note that from your letter of December 8, 1988, I will be sending you the remaining items of concern, a) revised plans as being constructed, and b) landscaping plan.

Thank you.

F. WATERS, INC.



M. Ford Waters

cc: Forrest E. Waters, III
James Grimsley

1318 Alford Ave.
Suite 202
Birmingham, AL 35226

(205) 979-6850

MFW/db

APPLICATION FOR DRIVEWAY CURB CUT

THIS PERMIT IS REQUIRED FOR ALL DRIVEWAY CURB CUTS WITHIN THE TOWN OF CINCO BAYOU IN ACCORDANCE WITH THE PROVISIONS OF ORDINANCE NO. 124.

APPLICANT: Ford Waters

ADDRESS: Suite 202, 1318 Alford Ave.
Birmingham, Al. 35226

LOCATION OF WORK: 97 Yacht Club Drive

LOT & BLOCK: lot 2, Block 1

REASON FOR WORK: To install a curb cut to access a double driveway to the present home being constructed.

START DATE: January 3rd 1989 COMPLETION DATE: January 5th 1989

CONTRACTOR DOING THE WORK: Norm Kollowski 585-4525

CONTRACTOR LICENSE NO. state # R6002433 county # 06754

RESPONSIBLE INDIVIDUAL: Ford Waters

PHONE NUMBER: 205-979-6850 work

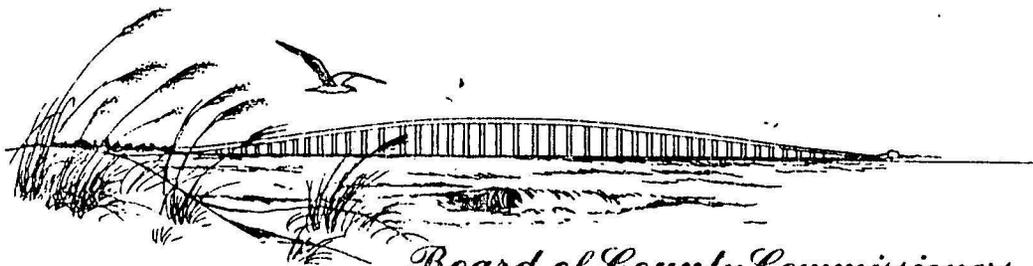
Ford Waters
APPLICANT 12-13-88
DATE

APPROVED: _____
TOWN MANAGER/CLERK DATE

REMARKS: CONTRACTOR WILL CONTACT TOWN MANAGER AT LEAST 24 HOURS PRIOR TO BEGINNING WORK.

ATTACH DRAWING WITH SPECIFICATIONS FOR DRIVEWAY/CURB CUT

* PLEASE NOTE: The curb will be placed according to the specs used to install the present "new" curbs. PLEASE SEND ME A JOB OF THIS IF POSSIBLE. (NY)



12/20/88

KB
CZ

Board of County Commissioners

County Seat
Crestview, Florida 32536
Tel. (904) 682 2711

Okaloosa County
Florida

Annex
Shalimar, Florida 32579
Tel. (904) 651 3710

December 15, 1988

Town of Cinco Bayou
Attn: Mayor Charles Laginess
35 Kelly Avenue
Cinco Bayou, Fl 32548

Dear Sir:

Pursuant to SB 1192, the Solid Waste Management Act of 1988, Okaloosa County will begin negotiations with franchised contractors on January 4, 1989, to provide a curbside recycling program within the confines of the unincorporated areas of the county.

Those municipalities desiring to participate jointly in this program with the county should provide written notification on or before January 15, 1989. Additionally, each city should provide the potential number of residences to be serviced within it's jurisdiction, and any other appropriate comments.

This program will not conflict with current garbage collection methods or services but will operate in conjunction with them.

Advantages of joint participation are reduced collection costs and the eligibility for state grant monies under the "no-match" provision of SB 1192.

We expect a curbside recycling program to cost less than \$2 per residence per month but will not be able to finalize cost until negotiations with the contractor and until a participation figure is reached. We envision the recycling program to be conducted as follows:

1. Municipalities that desire to collect curbside recyclables using their own forces may do so without jeopardizing the "no match" funding provided: (a) an accurate accounting of quantities by type and weight are maintained and reported to the county (b) an interlocal agreement is reached with the county specifying the conditions of grant fund distribution and all other conditions required in the annual report.

Please Address Reply To:

December 15, 1988

Page 2

2. Negotiations will begin in January with franchised contractors to structure a curbside collection program for glass, newspaper, plastics and metal; the program (collection) will be independent of regular garbage and trash collection and should have only a minor impact on existing municipal collection systems. The curbside program will be conducted in South Okaloosa County and in the city of Crestview. North Okaloosa County will be provided with "drop off" stations in several locations to enhance recycling in rural areas.

3. One container will be provided each household, apartment unit, trailer, and some condo units wherein the resident will dispose of glass, plastics and metal; a separate compartment on the container will store newspaper. The container will be set on the curbside as frequently as necessary for collection and sorting by the contractor. Municipalities desiring a different collection arrangement will have an option to do so with additional cost being passed to that municipality.

4. The contractor will keep an accurate accounting of (a) material by type and weight collected (b) revenue derived from material sale (c) a breakdown of municipal material and revenue. The contractor will return to the county revenue less expenses for material sale and that revenue will be distributed to municipalities.

5. Recycling of commercial dumpsters will occur within a facility as this program develops.

6. Efforts will be made to develop a Used Oil Collection Center in both North and South Okaloosa County.

7. A temporary storage location will be developed for used tires.

8. A compost operation will be investigated for recycling of yard trash; yard trash and construction debris are excluded from dumping in a lined landfill.

Negotiations are underway to continue using the Wright Landfill for C & D material as a part of closure operations.

All efforts will be made to commence the curbside program in the April/May time frame. Please respond with written notification by January 15 of your intent to join this program.

Sincerely,

BOARD OF COUNTY COMMISSIONERS
OKALOOSA COUNTY, FLORIDA



DON E. WARE
Chairman

DEW/jk

RECEIVED
12/21/88
MAY 2

- Florida Municipal Self-Insurers Fund (Workers' Compensation)
- Florida Municipal Liability Self-Insurers Program (Tort Liability)
- Florida Municipal Health Trust Fund
- Florida Municipal Pension Trust Fund
- Florida Municipal Property Self-Insurers Program
- First Municipal Loan Program



Florida League of Cities, Inc.
201 West Park Avenue
Post Office Box 1757
Tallahassee, FL 32302-1757
Telephone (904) 222-9684
Suncom 282-5010

Florida League of Cities, Inc.
Public Risk Services Division
174 West Cornstock Avenue
Post Office Box 2026
Winter Park, FL 32790-2026
Telephone (407) 740-0210
Suncom 348-6770

December 16, 1988

Mr. Albert Borchik, Jr.
Town Clerk
Town of Cinco Bayou
35 Kelly Avenue
Cinco Bayou, FL 32548

RE: Certificates

Dear Mr. Borchik, Jr.:

The Florida League of Cities wishes to congratulate your entity for obtaining an outstanding General Liability Loss Ratio for the policy period ending 9/30/88. It is our opinion, that luck has little to do with accomplishments such as you have demonstrated. Behind each success story there generally is a lot of hard work. For your efforts we salute you.

If you attribute your success to a formal Loss Control Program and/or specific persons involved, let me know this information so that I might send you a certificate congratulating the key persons behind your Safety efforts.

Again, congratulations and keep up the good work.

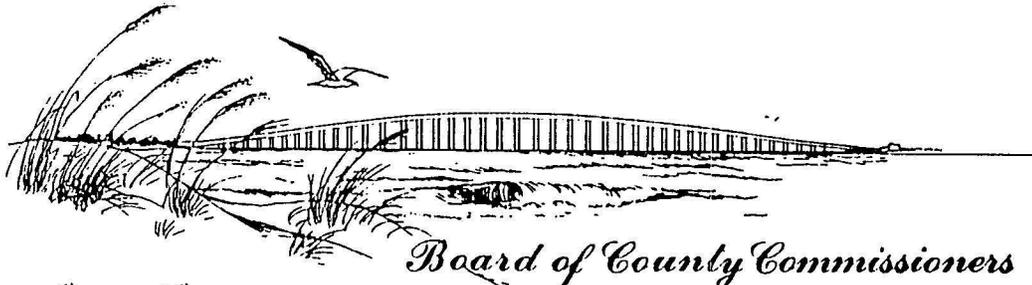
Sincerely,

Stephen McGinn

Stephen McGinn
Loss Control Manager

RECEIVED
12/27/88

ASD
c 2



Board of County Commissioners

County Seat
Gretna, Florida 32536
Tel. (904) 682 2711
Okaloosa County Planning Dept.
10 First Ave. (Ocean City)
Fort Walton Beach, FL 32548

Okaloosa County
Florida

Annex
Petaluma, Florida 32579
Tel. (904) 651-3710
Tel. (904) 863-5257
SUNCOM 699 1545

MEMORANDUM

TO: All Municipalities
County Commissioners
Bob McGuire, Finance Officer
John Brock, Barrett Daffin & Carlan, Inc.

FROM: D. Collier Houston, Director, Okaloosa County
Planning Department *Collier*

DATE: December 27, 1988

We are enclosing a copy of a letter from the Department of Community Affairs dated December 15, 1988, which states that the material submitted as work products for Contract Number 88-LP-08-01-56-01-235 includes the major components of the final work products specified in the contract.

Please Address Reply To:



STATE OF FLORIDA
DEPARTMENT OF COMMUNITY AFFAIRS

2740 CENTERVIEW DRIVE • TALLAHASSEE, FLORIDA 32399

BOB MARTINEZ
Governor

December 15, 1988 THOMAS G. PELHAM
Secretary

Mr. Bill W. Peebles
The Chairman, Okaloosa County
Board of Commissioners
Okaloosa County Courthouse
Crestview, Florida 32536

Re: Contract No. 88-LP-08-01-56-01-235

Dear Mayor:

Thank you for submitting your final work products pursuant to your Local Government Comprehensive Planning Assistance Program contract.

Please note that we have not conducted a substantive review relative to requirements of Chapter 163, F.S., and Rule 9J-5, F.A.C. Our review was limited to a determination that the material submitted includes the major components of the final work products specified in the contract. The staff of our Technical Assistance Section will review your contract work products in greater detail at a later date and will provide you with specific comments that will assist in developing your comprehensive plan.

Release of the final payment has been initiated and should be received within 30 days.

If you have any questions regarding your contract or the planning grant program, please contact Lenwood Herron at 904-487-4545.

Very truly yours,

A handwritten signature in cursive script, reading "Paul R. Bradshaw".

Paul R. Bradshaw, Director
Division of Resource Planning
and Management

PRB/dem

cc: Mike Cavanaugh
C. Collier Houston

- Florida Municipal Self Insurers Fund (Workers' Compensation)
- Florida Municipal Liability Self-Insurers Program (Tort Liability)
- Florida Municipal Health Trust Fund
- Florida Municipal Pension Trust Fund
- Florida Municipal Property Self Insurers Program
- First Municipal Loan Program



RECEIVED
1/3/89 ASB

Florida League of Cities, Inc.
201 West Park Avenue
Post Office Box 1757
Tallahassee, FL 32302-1757
Telephone (904) 222-9684
Suncom 282-5010

Florida League of Cities, Inc.
Public Risk Services Division
174 West Comstock Avenue
Post Office Box 2026
Winter Park, FL 32790-2026
Telephone (407) 740-0210
Suncom 348-6770

December 1988

M E M O R A N D U M

TO: Participating Members, Florida Municipal Liability Self-Insurers Program

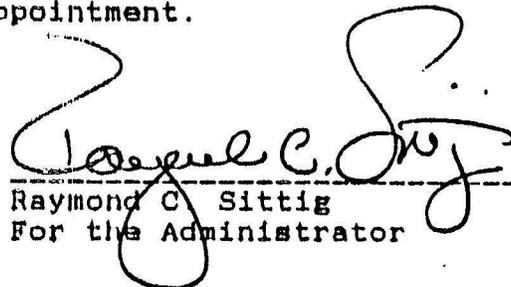
FROM: Administrator, Florida League of Cities, Inc.

RE: Nomination of Trustees

The Florida Municipal Liability Self-Insurers Program is soliciting nominations for three positions on the Board of Trustees in accordance with Article I, Section 2 of the By-Laws, as follows:

- 1) William R. Goddard, Commissioner, Bartow (expiring term)
- 2) M.O. "Mickey" Petty, Councilman, Eagle Lake (expiring term)
- 3) Vacancy created by resignation of Kent J. Richens, Commissioner, Cocoa Beach

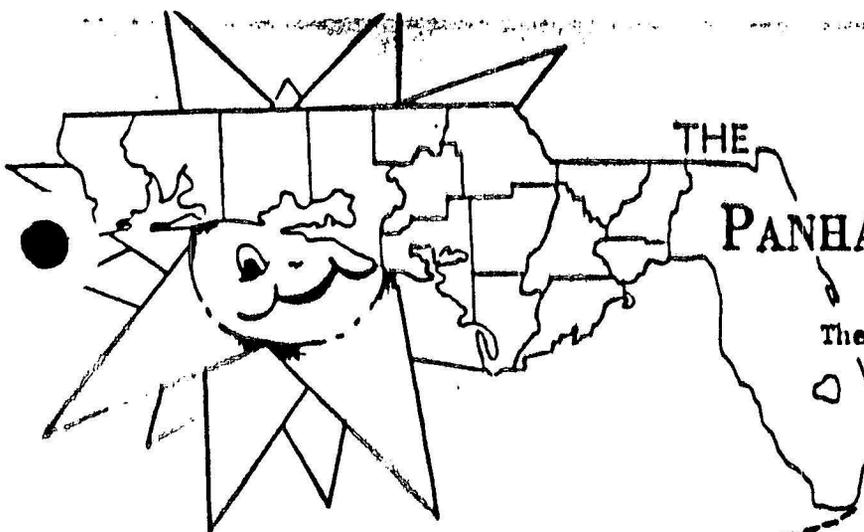
Trustees may be renominated or a nominee of your choice may be submitted for the Board of Trustees to consider. The Trustees selected to fill these positions will serve a three year term commencing with the date of appointment.



Raymond C. Sittig
For the Administrator

RCS/vs
Enclosures

NOTE: A NOMINATION FORM IS ENCLOSED AND MUST BE RETURNED TO THE FLC OFFICE NO LATER THAN TUESDAY, JANUARY 31, 1989.



RECEIVED
12/30/88
NAB

THE PANHANDLE LEAGUE OF CITIES

c/o The University of West Florida
The Center for State and Local Government
11000 University Parkway
Pensacola, Florida 32514-5751
Larry Walker, League Coordinator

NOTICE

Meeting of the Board of Directors
of the Panhandle League of Cities
January 12, 1989

WHO: Officers of the Panhandle League of Cities, and members who wish to attend. All officials of member cities are urged to attend.

WHAT: Meeting of the Board of Directors (Officers) of the League

WHEN: 6:00 p.m., Thursday, January 12, 1989

WHERE: Smokey Steak House, Hwy 331, DeFuniak Springs (0.4 miles north of I-10)

WHY: General business meeting and preparation of proposed 1989 Legislative Policy Statement of the Panhandle League

This will be a working dinner meeting, for the primary purpose of preparing a legislative policy statement. All city officials who are concerned with the content of the League's annual legislative policy should plan to attend this meeting.

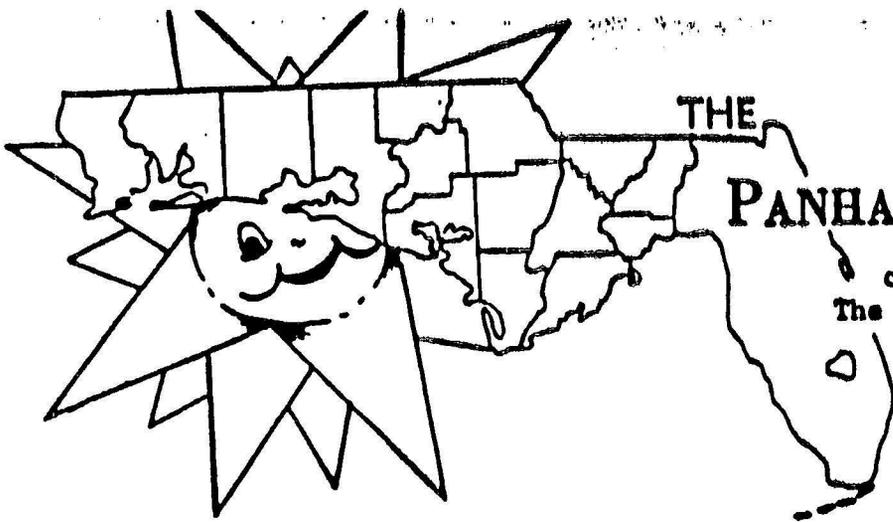
Spouses and other guests are welcome to attend, as always. Business will be conducted, but will not be lengthy.

COST: price of meal

FOR FURTHER INFORMATION: Call Larry Walker, league coordinator, or other staff at 474-2367 (Sun Com 880-2367)

NOTE: Prior notice of attendance at this meeting is not required.

- | | | | | |
|--------------------------|----------------------------------|--------------------------------------|----------------------------|------------------------------|
| Bob Barnard
President | John V. Lawson
Vice President | John Shortall, Jr.
Vice President | Roy Kingsmill
Treasurer | Al Swihart
Past President |
|--------------------------|----------------------------------|--------------------------------------|----------------------------|------------------------------|



THE PANHANDLE LEAGUE OF CITIES

c/o The University of West Florida
The Center for State and Local Government
11000 University Parkway
Pensacola, Florida 32514-5751
Larry Walker, League Coordinator

NOTICE OF SPECIAL DINNER MEETING JANUARY 27, 1989

WHO: Representatives of member cities of the Panhandle League of Cities, and their guests

WHAT: Special dinner meeting

WHEN: January 27, 1989. Reception at 6:00 p.m.; dinner at 7:00 p.m.

WHERE: Harbour House Restaurant at the Ramada Inn, 3001-A West 10th Street, Panama City

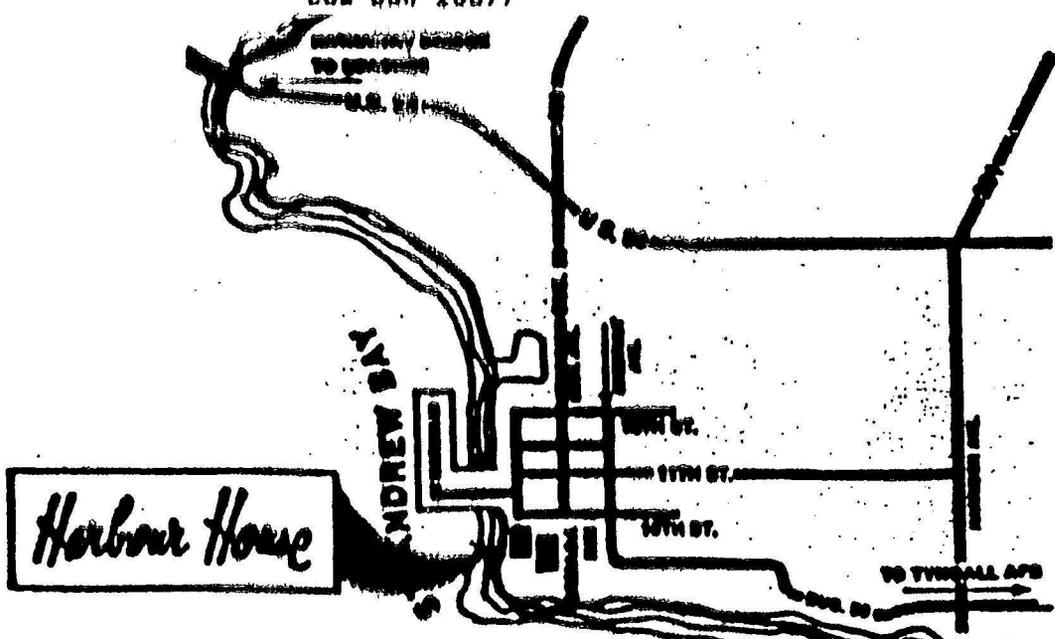
WHY: Reception for honored guests and adoption of 1989 Legislative Policy Statement

HONORED GUESTS: Senator Vince Bruner (invited)
Raul Martinez, President, Florida League of Cities
Ray Bittling, Executive Director, Florida League of Cities

COST: \$13.00 per person

TO ATTEND: Please return enclosed form or call (474-2367). We need to know the number attending and their names by **JANUARY 25**. **NOTE:** The City may be billed for no-shows.

FOR FURTHER INFORMATION: Call Larry Walker, league coordinator, or other staff at 474-2367 (Sun
Con 680-2367)



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