

TOWN OF CINCO BAYOU
TOWN COUNCIL MEETING
DECEMBER 4, 1990

Mayor Laginess called the Town Council Meeting to order at 6:05pm.

SILENT PRAYER

PLEDGE OF ALLEGIANCE TO THE FLAG

ROLL CALL Present: Mayor Laginess
Councilwoman Balsley
Councilman Gage
Councilman Kendrick
Councilman Skelly

Absent: Councilman Broxson

Also Present: Attorney McInnis Manager Borchik Karen Wolf
Engineer King Secretary Cherniga Tim Olsen
Jack Dorman John Wright Mike Kelley
Hazel Spain Bill Spain Sadie Robblee
Ruth Usrey Carolyn Leach Tom Leach
Marjorie Cummins Donna Olsen Bill Sullivan
Tom O'Malley Eli Skelly Larry Patrick
Joyce Dumka George Horvath

PUBLIC HEARING - Ordinance No. 143 - First reading of Ordinance No. 143, an Ordinance to be known as the Landscaping Ordinance. Attorney McInnis read Ordinance No. 143 by title only. Councilman Skelly made a motion accept the first reading of Ordinance No. 143, seconded by Councilwoman Balsley. Councilman Skelly explained that this ordinance, also known as the "Landscape Ordinance", was inadvertently omitted from the recent ordinance codification and although the original ordinance was not repealed by the adoption of the new Code of Ordinances, the Municipal Code Corporation editors suggested that the ordinance be renumbered and adopted again. Following a short discussion, the motion was unanimously approved.

PUBLIC HEARING - Ordinance No. 144 - First reading of Ordinance No. 144, an Ordinance adopting the Land Development Code. Mayor Laginess asked Mr. Dorman to explain the Land Development Code as presented. Following a short presentation by Mr. Dorman, Councilman Gage made a motion to move this item to the January agenda to allow the Council and residents to examine the document before taking any action, seconded by Councilman Kendrick. The motion was unanimously approved.

REGULAR BUSINESS

1. Minutes - November 1, 1990. Councilman Gage made a motion to accept the minutes for November 1, 1990 as presented, seconded by Councilman Balsley. The motion was unanimously approved.

9. Employee Christmas Bonus - Mayor Laginess asked the Council to consider a Christmas bonus for the employees. Councilman Skelly made a motion to grant the same bonus as that given last year, \$100, \$50 & \$50 and a ham or turkey, seconded by Councilman Gage. The motion was unanimously approved

COUNCILMEMBERS REPORTS/COMMENTS. Councilman Skelly asked for the status of the Code Enforcement Board as there has been no meeting since October. Mr. Wright, Chairman of the Board, stated that he was present to address the same matter. Mayor Laginess asked Mr. Wright, Attorney McInnis and the Town Manager to meet and resolve this problem.

PUBLIC REQUESTS WILL BE HEARD AT THIS TIME

COMMITTEE REPORTS

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

At this point, Donna Kelly, PAWS, asked the Mayor to return to item #4. She stated that she was of the opinion that she was to meet with Councilman Gage and Mr. McInnis concerning the PAWS contract for animal control in the Town. No meeting took place and she was here tonight to discuss a contract and PAWS services. Mayor Laginess indicated that the Town was not in any position to negotiate a contract at this time. Following a short discussion, Mrs Kelly agreed to continue animal control services for the Town until January.

Mrs Spain requested the Council grant a variance to the Landscape Ordinance to allow clearing of the underbrush from the Opp Boulevard lot. Mayor Laginess advised Mrs Spain that she needed to submit a letter requesting the variance. A meeting of the Planning and Zoning Board will be scheduled to act upon her request.

CORRESPONDENCE

1. Letter, Department of Community Affairs, LDR. This letter was addressed during the Public Hearing on Ordinance No. 144.
2. Letter, Okaloosa County Council on Aging, Weather Grant. Mayor Laginess asked the Council to notify him of anyone needing assistance and/or qualifying for assistance under this program.
3. Letter, Representative Harden, Legislative Public Hearings. Noted.
4. Letter, Florida LOC, Mandatory Social Security Coverage This will be the subject of a workshop in the future.

TOWN MANAGER'S REPORT - No Report

2. Financial Report - October & November, 1990. Councilman Kendrick questioned the format for the Financial Report and asked for a listing of individual expenditures. The Town Manager explained that a list of expenditures and receipts is normally prepared, however, it was not prepared this month. Following a short discussion, Councilwoman Balsley made a motion to hold this item until next month, seconded by Councilman Kendrick. The motion was unanimously approved.

3. FYE 1990 Audit - Mrs Cummins. Mrs Cummins, Creel, Bryan and Gallagher, explained the draft audit report to the Council. There were no questions concerning the FYE 1990 audit or the audit report. The final audit report will be prepared for the January meeting.

4. Animal Control for Cinco Bayou - Councilman Gage. Councilman Gage advised the Council that he had met with the Okaloosa League of Cities Executive Board concerning the matter of the PAWS contract and a uniform animal control ordinance for the county and the municipalities. Councilman Gage asked that discussion on this item be delayed until January - after the meeting with Okaloosa County and Paws.

5. Driveway Apron & Curb, Andalusia Street - Attorney McInnis. The Attorney advised the Council that a variance to allow Mr. Patrick access to Andalusia Street was not required. Councilman Skelly made a motion to accept the recommendation of the Town Engineer to finish the project on Andalusia Street with a four foot apron, seconded by Councilman Gage. The motion was unanimously approved.

6. Sign Ordinance, Banner Signs - Councilman Kendrick. Councilman Kendrick outlined the events leading up to the sign ordinance amendment recommendation and asked the Council to review the recommendation. Mayor Laginess asked that this item be placed on the January agenda and that the amendment be prepared and advertised for the first reading during the January meeting. Following a short discussion concerning banners for special events, Councilman Kendrick made a motion to allow the Town Manager to issue permits for banners for 30 days, seconded by Councilwoman Balsley. During the discussion, Councilman Skelly voiced his opposition to the use of Banner Signs and Mr. Leach read a statement (copy attached) indicating his opposition to Banner Signs. The motion was approved, 3 to 1 with Councilman Skelly voting "Nay".

7. Liability Insurance - Attorney McInnis. Not addressed.

8. January Town Council Meeting. Mayor called the Council's attention to the fact that the scheduled January Town Council Meeting falls on New Years Day! The Council agreed to cancel the meeting scheduled for Tuesday, January 1, 1991 and to reschedule the meeting for Thursday, January 3, 1991 at 6 PM.

MAYOR'S ANNOUNCEMENTS

1. Cinco Bayou is hosting the Okaloosa League of Cities Winter Dinner meeting at the Hurlburt AFB Officers on Thursday, December 13, 1990. The cash bar opens at 6:30 PM with the Seafood Buffet at 7:30 PM. Reservations are needed by noon, Monday, December 10, 1990.

2. The Town Christmas party will be on Tuesday, December 18, 1990 at 6:30 PM. Along with the food and gift exchange, this year everyone will help decorate the tree. A musical treat will be provided by a singing group. Everyone is invited to attend.

There being no further business, the meeting was 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.

ORDINANCE NO. 143

AN ORDINANCE OF THE TOWN OF CINCO BAYOU, FLORIDA, REGULATING LANDSCAPING IN THE TOWN; PROVIDING DEFINITIONS; SETTING THE STANDARDS FOR PUBLIC AND PRIVATE USE AREAS; ESTABLISHING LANDSCAPING REQUIREMENTS; ESTABLISHING REQUIREMENTS FOR LANDSCAPE PLANS AND PERMITS; ESTABLISHING STANDARDS FOR THE MAINTENANCE OF LANDSCAPE AND VEGETATION; DEFINING PROTECTED TREES; ESTABLISHING POLICIES REGARDING PROTECTED TREES; ESTABLISHING PROCEDURES FOR ENFORCEMENT; ESTABLISHING PENALTIES; PROVIDING FOR THE SEVERABILITY OF ANY PORTION DECLARED INVALID; REPEALING ALL ORDINANCES IN CONFLICT HERewith AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CINCO BAYOU, FLORIDA, that:

1. The landscaping requirements, procedures and actions described herein are adopted for the purpose of establishing protective regulations for trees and landscaped areas within the Town. Such areas preserve the ecological balance of the environment, control erosion, sedimentation and stormwater runoff, provide shade and reduce heat and glare, abate noise pollution, buffer incompatible land uses, and enhance the aesthetic value of the community.

2. The intent of this ordinance is to encourage preservation of existing trees and landscaped areas and to promote the planting of new vegetation within the Town in order to maintain and enhance the immediate and long-term health, safety and general welfare of the present and future citizens of the Town of Cinco Bayou.

SECTION 1 - Title

This Ordinance shall be known as the Landscaping Ordinance for the Town of Cinco Bayou.

SECTION 2 - Definitions

The following words and phrases, when used in this ordinance, shall have the meanings respectively ascribed to them.

Crown - means the main point of branching or foliage of a tree or the upper portion of a tree.

Developable area - means the total area of a lot or parcel, excluding public rights-of-way.

Dripline - means the circumference of the tree canopy extended vertically to the ground.

Ground cover - means low growing plants planted in such a manner as to form a continuous cover over ground, e.g., confederate jasmine; English ivy, or other similar plants.

Irrigation system - means the water supply system used to irrigate the landscaping consisting of underground watering systems, outlets for manual watering, or other appropriate technology.

Landscape material - means living material including but not limited to, trees, shrubs, vines, lawn grass, ground cover; landscape water feature; and nonliving durable material commonly used in landscaping, including, but not limited to polypropylene and jute mesh, brick pavers, earthen mounds, but excluding impervious surfaces for vehicular use. Fifty percent (50%) of all ground cover shall be living.

Parking lot - means a paved area or plot of land used for the storage and/or parking of vehicles.

Planting area - means any area designed for landscape material installation.

Protected tree - means native trees protected by this ordinance as identified by species and size in Appendix A of this ordinance.

Right-of-way - means a dedicated area identified on the plat of the Town, County or State wherein a street, highway, thoroughfare, parkway, road, avenue, alley, other vehicular use facility is constructed for public use.

Shade tree - means any species of tree identified in Appendix A and Appendix B of this Ordinance as a shade tree.

Tree - means any self-supporting woody plant which normally grows to any overall height of at least fifteen (15) feet.

Tree removal - means any act which causes a tree to die within a period of two (2) years; such acts including, but not limited to, cutting; inflicting damage upon a root system by machinery, storage of materials, or soil compaction; changing of the natural grade above or below a root system or around a trunk; inflicting damage on a tree; permitting infection or pest infestation; excessive pruning; or paving with concrete, asphalt or other impervious material so as to be harmful to a tree.

SECTION 3 - Applicability

The provisions of this Ordinance shall be applicable to all zoning districts of the Town of Cinco Bayou.

SECTION 4 - Landscaping Requirements

The following landscaping requirements apply in the Town of Cinco Bayou.

(1) Landscape area requirements - Unless otherwise specified in this ordinance, fifteen percent (15%) of the total developable site shall be devoted to landscaping.

(2) Off-street parking and vehicle use areas - Off-street parking facilities and other vehicular use areas shall meet the following requirements:

(a) Perimeter requirements. A ten-foot wide strip of privately owned land, located along the front property line adjacent to the public right-of-way shall be landscaped. A driveway entrance not exceeding twenty (20) feet wide may be placed in this area. In no case shall this strip be less than ten (10) feet wide. This perimeter landscape requirement shall be credited toward the percentage required for the total developable site in Section 4 (1) above.

1. Material requirements in perimeter area.

i. One tree for each fifty (50) feet of linear front footage along the right-of-way shall be preserved or planted. The remaining area within the perimeter strip shall be landscaped with other landscape materials.

ii. Trees and other landscaping required in the perimeter strip shall be maintained to assure unobstructed visibility between three (3) and nine (9) feet above the average grade of the adjacent street and the driveway intersections through the perimeter strip.

(b) Interior planting areas. Interior planting areas within parking lots shall be determined by subtracting the area set aside in the ten-foot perimeter strip from the total minimum area required to be landscaped (15%). This remaining percentage shall be allocated throughout the parking lot or in areas which are adjacent to the parking lot other than the perimeter strip. Interior planting areas shall be located to most effectively accommodate stormwater runoff, provide shade in large expanses of paving and contribute to the orderly circulation of vehicular and pedestrian traffic.

1. Size of interior planting areas.

i. A minimum of fifty (50) square feet of planting area shall be required for each new species Type A tree identified in Appendices A and B.

ii. A minimum of one hundred (100) square feet of planting area shall be required for each new species type B and type C tree identified in Appendices A and B.

iii. A minimum planting area of fifty (50) percent of the dripline area of the tree shall be required for all existing trees. If conditions warrant that an area greater than fifty (50) percent is needed to preserve the tree, additional areas may be negotiated between the applicant and the Town Council.

iv. In no case shall be minimum planting area be less than fifty (50) square feet.

(c) Vehicle overhang. Vehicles shall not be permitted an overhang into any interior planting area or perimeter strip.

(d) Where landscaping is installed in interior or perimeter strip planting areas, a continuous curb or other acceptable means of protection shall be provided to prevent injury to the vegetation. Such curb shall be designed to allow percolation of water to the root system of the landscape material. Where existing trees are preserved, tree wells, tree islands or a continuous curb shall be utilized to protect the trunk and root system from alterations to surrounding grade elevations and damage from automobiles. A drainage system sufficient enough to allow percolation into permeable soil shall be provided in the area defined by the dripline of the trees.

(3) Buffer yards between incompatible land uses.

(a) The following relationships between land uses shall be considered incompatible and require a buffer yard:

1. Public and institutional land uses adjacent to single-family or duplex land uses.

2. Townhouse and multiple family land uses adjacent to single-family or duplex land uses.

3. Commercial land uses adjacent to single-family, duplex, townhouse and multiple family land uses.

(b) Where such incompatible land uses abut, a ten (10) foot buffer strip shall be required. Said buffer strip shall extend the entire length of the common incompatible boundaries. The planting area within this required buffer yard shall not be allowed to be credited as part of the required minimum landscaped area specified in Section 4, 1.

(c) Buffer material requirements shall be as follows:

1. Within the buffer strip, one tree for each twenty-five (25) linear feet of required buffer strip, or

majority portion thereof shall be required, with a minimum of fifty (50) percent of said trees being shade trees. Trees must be spaced so as to allow mature growth of shade trees.

2. Grass or other ground cover shall be planted on all sides of the buffer strip required by this section which are not occupied by other landscape material.

3. A visual screen of vegetation or a solid fence (six (6) feet in height) running the length of all common boundaries shall be installed within the buffer strip, except at permitted driveways or access points. Where vegetation strips are used, such strips shall provide a minimum of seventy-five (75) percent opacity for that area between the finished grade level at the common boundary line and six (6) feet above said level and horizontally along the length of all common boundaries within three (3) years of planting. Appendix C lists species and size of vegetation that are recommended to meet this requirement.

4. For buffers between incompatible land uses, developments adjacent to a vacant parcel shall not be responsible for providing a buffer. The development creating the incompatible land use shall be responsible for providing the buffer strip and required landscaping.

5. If the Town Council determines that the construction of a landscape buffer area required by this Ordinance would create a hardship for the renovation of existing structures or vehicular use areas, the Council may approve a buffer area with a width of less than ten (10) feet, provided such buffer area meets the visual screening requirements of this Ordinance.

SECTION 5 - Landscape Plan

A landscape plan shall be required as a condition of obtaining any building permit for all single-family, townhouse, multifamily and commercial construction within the Town as outlined in Section 3. The landscape plan shall be submitted along with the plat, building construction plans and specifications for the Town Council's review and approval.

(1) The landscape plan shall include the following information:

(a) Location by species and size of all trees, shrubs, and landscape material to be retained or placed on the site.

(b) Location of proposed structures, driveways, parking areas and other improvements to be constructed or installed.

(c) Location of irrigation system to be provided, if any, or manual outlet for watering.

(d) Landscape and tree protection techniques proposed to prevent damage to vegetation during construction and after construction is completed.

(2) All landscape materials and trees depicted on the approved landscape plan shall be installed within one year of the date of the issuance of the building permit for the site.

(3) A certificate of occupancy shall not be issued until it has been determined that landscaping has been installed in accordance with the approved landscape plan. In the event it is impractical to meet the requirements of the landscaping plan at the time the building is ready for occupancy, a certificate of occupancy may be issued provided a performance bond or other

security in an amount equal to the cost of the required landscaping improvements is posted. In this event, a time period for completion of the landscaping will be specified.

SECTION 6 - Maintenance

The property owner, agent or lessee shall be responsible for the maintenance of all landscaped areas so as to present a healthy, neat and orderly appearance at all times. Maintenance shall include the replacement of all dead plant material. Dead plant material shall be replaced at a time appropriate to the growing season of the species in question, not to exceed one year.

SECTION 7. Protected Trees

(1) Where protected trees are identified on a site proposed for clearing within the applicable areas identified in Section 3, the number of said trees which shall be required to be preserved shall be based on a ratio of one tree for each three thousand six hundred (3,600) square feet of impervious surface area or fraction thereof. The perimeter and interior landscaped areas required in Section 4 shall be located on the site to incorporate the preservation of said trees, where possible.

(a) Tree credits. Any existing protected tree located on the subject private property with crown extending over the planned paved parking area, perimeter or interior landscaped areas shall be eligible for credit against the number of protected trees required to be preserved on the site. The following schedule may be applies for preserving existing trees on-site:

Diameter of Existing Crown Spread of Preserved Tree or	Diameter of Tree Trunk of Preserved	=	Number of Trees
90' or greater	36" or greater		7
60-89'	30-35"		6
50-59'	26-29"		5
40-49'	20-25"		4
30-30'	13-19"		3
20-29'	8-12"		2
16-19'	4-7"		1

Crown spread measurements shall be rounded to the nearest whole foot, and tree trunk diameter measurement shall be rounded off to the nearest whole inch. Diameter of a tree shall be measured at a height of four (4) feet above the natural grade.

The Town Council may allow a reduction in the number of required parking spaces for a particular type structure when the reduction would result in the preservation of a protected tree with a trunk of twelve (12) inches in diameter or greater. The following reduction schedule shall apply:

Number of Required Parking Spaces	Reduction of Required Parking Spaces Allowable
1-4	0
5-9	1
10-19	2
20 or above	10% of total number of spaces (total reduction regardless of number of trees preserved)

(b) Relocation, removal and replacement of protected trees. Where a proposed site plan cannot be designed to accommodate existing protected trees on the site, a permit shall be required to remove any such protected tree as specified in Section 8.

Where practical, when proposed improvements necessitate removal of protected trees, said trees shall be relocated on the site in the required perimeter or interior landscaped areas. If the relocation of said trees is impractical, the owner or his agent shall replace the removed protected tree with a protected tree species or a species identified on the "tree replant list" in Appendix B. The replacement tree shall measure a minimum of three (3) inches in diameter, four (4) feet above grade in order to comply with Section 7 (1) above. A replacement ratio of 1:1 shall be applied. Trees identified as diseased or dead shall not be required to be replaced.

(c) New planting of protected trees. On sites proposed for development where no existing protected trees are identified, the owner or his agent shall be required to plant one new tree species identified in the protected tree list (Appendix A) or the tree replant list (Appendix B), a minimum of three (3) inches in diameter measured four (4) feet above grade for each three thousand, six hundred (3,600) square feet of impervious surface area. New trees or replacement trees shall be planted within a time appropriate to the growing season of the species in question, not to exceed one year.

(2) For new residential single family dwellings, the property owner of each lot shall plant one tree in the front yard within ten (10) feet of the right-of-way, provided there is no existing tree in the front yard.

(a) Where a protected or replant tree species is required to be replanted, such tree shall be a minimum of three (3) inches in diameter, measuring four (4) feet above the grade.

(b) The location of an existing protected tree on the lot or the proposed location of a new protected or replant species, when required in Section 7 (2), shall be identified on the landscape plan and the plat submitted as part of the information required for the approval of a building permit.

(3) No person or agency shall cut, remove, trim or in any way damage any protected tree in any street right-of-way or create any condition injurious to any such tree without first obtaining a permit.

(a) An annual permit may be issued to public utility companies exempting them from the provisions of this subsection concerning tree preservation. In the event of flagrant or repeated disregard for the intent and purpose of the Ordinance, the permit may be revoked. The offender will be provided a written notice stating the reason for the revocation.

(b) In no case shall the utility company be permitted to prune more than thirty (30) percent of the existing tree canopy.

(4) All lands within ten (10) feet of the right-of-way of the following described roads are hereby declared to be canopy tree protection zones:

1. Opp Boulevard.
2. Troy Street - from Yacht Club Drive south to Kelly Avenue.
3. Yacht Club Drive - from Eglin Parkway east to the Town limits.

4. Kidd Street - from Lucile Street to Frances Park.

No person or agency shall cut, remove, trim or in any way damage any protected tree in any canopy tree protection zone or create any condition injurious to any such tree without first obtaining a permit, except as provided for in Section 8 of this Ordinance. The exemption for utility companies noted in Section 7(3)(a) of this Ordinance shall also apply to the canopy tree protection zone.

SECTION 8 - Tree Removal Permit

Unless exempt from the provisions of this Ordinance, no person shall cut, remove, trim, or in any way damage any protected tree within the applicable zones identified in Section 3, the road right-of-way, and canopy road tree protection zone identified in Section 7, without first obtaining a permit. In addition to the information required for the permit, a written statement shall be included noting the reason why tree removal is requested.

(1) The following information shall be provided to the Town Council before a tree removal permit shall be issued:

(a) Prior to commencing any residential or commercial development or activity, including removal of any vegetation for site preparation in any residential or commercial zone identified in Section 3 herein, the owner, developer or agent shall submit an accurately scaled drawing by a registered land surveyor, landscape architect, engineer, architect or landscaper that includes the following information:

1. Location of all protected trees noting species, general condition and size.

2. Location of proposed structures, driveways, parking areas, required perimeter and interior landscaped areas, and other improvements to be constructed or installed.

3. Identification of trees to be preserved, trees to be removed, including dead trees, and trees to be replanted.

4. Proposed grade changes which might adversely affect or endanger trees with specifications on how to maintain trees.

(a) Prior to cutting, removing, trimming or in any way damaging a protected tree in the canopy road tree protection zone or in the road right-of-way tree protection zone, an owner, developer or agent must submit a copy of an accurately scaled drawing prepared by a registered land surveyor, landscape architect, engineer, architect or landscaper that included the following information:

1. Location of the subject protected tree, noting species, size and general condition.

2. An annual permit may be issued to public utilities exempting them from this requirement as specified in Section 7.

3. Private property owners shall be exempt from this provision for normal pruning activities, with the condition that such pruning shall not remove more than thirty (30) percent of the existing tree material.

(2) Prior to the issuance of a tree removal permit, an on-site inspection must be conducted.

(3) A permit may be approved if one or more of the following conditions is present:

(a) Safety Hazard - Necessity to remove trees which pose a safety hazard to pedestrians or vehicular traffic or threaten to cause a disruption of public services; or which pose a safety hazard to persons or buildings.

(b) Diseased or weakened trees - Necessity to remove diseased trees, or trees weakened by age, storm, fire, or other injury.

(c) Good forestry practices - Necessity to observe good forestry practices.

(d) Necessity to remove trees in order to construct proposed improvements as a result of:

1. Need for access immediately around the proposed structure for construction equipment.

2. Need for access to the building site for construction equipment.

3. Essential grade changes.

4. Surface water drainage and utility installations.

5. Location of driveways, buildings or other permanent improvements.

(e) Necessity for compliance with other Town of Cinco Bayou codes, e.g., building, health provisions, zoning, etc.

(4) The Town Council shall have thirty (30) days after receipt of a completed application filed pursuant to this Ordinance in which to approve or deny the requested permit. In the event an application is denied, the reason shall be specified in writing. If no action with respect to a completed application is taken within the required thirty (30) days, the application shall be deemed to have been approved.

SECTION 9 - Enforcement

(1) Whenever it is determined that a violation of this Ordinance has occurred, the following actions shall be initiated:

(a) A written notice will be hand carried or sent by certified mail to the person violating the Ordinance. The notice will state the nature and location of the violation and specify the remedial steps necessary to bring the project into compliance. Such person shall immediately, conditions permitting, commence the recommended remedial actions and shall have ten (10) working days after receipt of said notice, or such longer time as may be allowed, to complete the remedial action set forth in such notice.

(b) If a subsequent violation occurs during the ten (10) working days referred to in (A)(1) above, or if remedial work specified in the notice of the violation is not completed within the time allowed, or if clearing and development of the land is occurring without a permit, then a stop work order shall be issued immediately. Said stop work order shall contain the grounds for its issuance, and shall set forth the nature of the violation. The stop work order shall be directed not only to the person owning the land on which the clearing and/or developing is occurring, but also a separate stop work order shall be directed to the person or firm actually performing the physical labors of the development activity or the persons responsible for

APPENDIX A

Protected Tree List

Species Type A--(Small, 4"--7"diameter trunk):

Dogwood (*Cornus florida*)
Redbud (*Cercis canadensis*)

Species Type B--(Medium, 8"--13" diameter trunk):

American holly (*Ilex opaca*)
Southern magnolia (*Magnolia grandiflora*)*
Eastern red cedar (*Juniperus virginiana*)*
Southern red cedar (*Juniperus silicicola*)*

Species Type C--(Large, 14" + diameter trunk):

Live oak (*Quercus virginiana*)*
Laurel oak (*Quercus laurifolia*)*
Sweet gum (*Liquidambar styraciflua*)*
Sycamore (*Platanus occidentalis*)*
Pecan (*Carya illinoensis*)*
Water oak (*Quercus nigra*)*
Red maple (*Acer rubrum*)*

*Shade trees.

APPENDIX B

Tree Replant List

In addition to the three (3) categories of trees identified in the "Protected Tree List," the following trees may be planted to meet the minimum tree replanting requirements in section 12-6-7(A)(2).

Species Type A (Small):

Dahoon holly (*Ilex cassine*)*
Fringe tree (*Chionanthus virginicus*)
Ashe's magnolia (*Magnolia ashei*)*
Red Bay (*Persea palustris*)*
Smooth red bay (*Persea borbonia*)*
Sassafras (*Sassafras variifolium*)
Yaupon (*Ilex vomitoria*)
Wild olive (*Osmanthus americana*)
Scrubby post oak (*Quercus margaretta*)
Wild crabapple (*Malus angustifolia*)
Hop hornbeam (*Ostrya virginiana*)
Wax myrtle (*Myrica cerifera*)*
Crape myrtle (*Lagerstroemia indica*)

Species Type B (Medium)

Cherry laurel (*Prunus caroliniana*)*
Large-leafed magnolia (*Magnolia macrophylla*)*
Hornbeam (*Carpinus caroliniana*)
River birch (*Betula nigra*)*
Florida maple (*Acer banbatum floridanum*)*
Sweetbay (*Magnolia virginiana*)*

Species Type C (Large):

Tulip tree (*Liriodendron tulipifera*)
Willow tree (*Quercus phellos*)
Sour gum (*Nyssa sylvatica*)
Southern red oak (*Quercus fulcata*)*
Shumard's red oak (*Quercus shumardii*)*
Hackberry (*Celtis laevigata*)
White oak (*Quercus alba*)*
Bald cypress (*Taxodium distichum*)*

*Shade Trees.

APPENDIX C

Recommended Vegetation List
for Buffer Yard Visual Screen

Ligustrum (Ligustrum japonicum)
Azalea (Rhododendron indicum, Rhododendron simsii, Rhododendron obtusum)
Red top (Photinia glabra and Photinia froseri)
Cleyera (Cleyera japonica)
Wax myrtle (Myrica cerifera)
Pampas grass (Cortaderia selloana)
Thorny elaeagnus (Elaeagnus pungens)
Silberberry (Elaeagnus macrophylla)
English holly (Ilex aquifolium)
Chinese holly (Ilex cornuta)
Japanese holly (Ilex crenata)
Yaupon holly (Ilex vomitoria)
Oleander (Nerium oleander)
Chinese juniper (Juniperus chinensis)
Savin juniper (Juniperus sabina)
Rocky Mountain juniper (Juniperus scopulorum)

Suggested planting sizes:

One-gallon plant--Approximately 15-24 inches in height.
Three-gallon plant--Approximately 24-36 inches in height.

the development activity, directing him forthwith to cease and desist all or any portion of the work upon all or any geographical portion of the project, except such remedial work as is deemed necessary to bring the project into compliance. If such person fails to complete the recommended action after the issuance of such stop work order, then a stop work order may be issued on all or any portion of the entire project.

(2) Penalties.

(a) The fine for removing a tree without a permit shall be based on the size of the tree removed and is established at fifty dollars (\$50.00) per diameter inch. The measurement to establish said fine shall be based on the remaining tree material left intact on the site. Each protected tree removed without a permit or in violation of a permit shall be considered a separate offense.

(b) Fines for violation of a stop work order will be in accordance with the fines stated in Section 1-8, General Penalty, of the Town's Code of Ordinances. Each day a violation of a stop work order continues shall constitute a separate offense.

SECTION 10 - Severability

If any word, sentence, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion or word shall be deemed a separate and independent provision and such holding shall not affect the validity of the remaining portions thereof.

SECTION 11 - REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS

All ordinances and resolutions of the governing body in conflict herewith are repealed.

SECTION 12 - EFFECTIVE DATE.

This ordinance shall become effective immediately upon its final passage and adoption.

Adopted this 8th day of January, 1991.

APPROVED:

Mayor

ATTEST:

Town Manager/Clerk

ORDINANCE NO. 144

AN ORDINANCE OF THE TOWN OF CINCO BAYOU, FLORIDA, PROVIDING FOR THE ADOPTION OF THE LAND DEVELOPMENT CODE AND THEREBY IMPLEMENTING THE TOWN'S COMPREHENSIVE PLAN 2000; PROVIDING FOR THE SEVERABILITY OF ANY PORTION DECLARED INVALID; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH AND PROVIDING FOR AN EFFECTIVE DATE HEREOF.

WHEREAS, the Florida Legislature has enacted the Local Government Comprehensive Planning and Land Development Regulation Act (Chapter 163, Part II, Florida Statutes 1989) which mandates the preparation of comprehensive plans and unified land development codes for all units of local government; and

WHEREAS, the Town Council of the Town of Cinco Bayou, Florida has determined that the Comprehensive Plan 2000, Ordinance No. 135, is compatible with and furthers the State Comprehensive Plan, the West Florida Comprehensive Regional Policy Plan and the Okaloosa County Comprehensive Pla,; and

WHEREAS, the adoption of a unified land development code is required to implement the Comprehensive Plan,; and

WHEREAS, Section 163.3194 (1)(b), F.S. 1989 requires that land development regulations be consistent with the Comprehensive Plan and Section 163.3202, F.S. 1989 details the minimum requirements for content of the Town's Land Development Code (LDC); and

WHEREAS, the Town Council of the Town of Cinco Bayou finds that the regulations contained within this LDC are necessary to protect the public safety, general welfare, natural environment and economic vitality of the Town.

NOW THEREFORE BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF CINCO BAYOU, FLORIDA, that Ordinance No. 144 is hereby adopted in conformance with the provisions of Chapter 163, F.S. 1989.

- SECTION 1. Title: This ordinance shall be known as the "CINCO BAYOU LAND DEVELOPMENT CODE".
- SECTION 2. Jurisdiction: The lands subject to this ordinance shall include all areas within the corporate limits of the Town of Cinco Bayou, Florida.
- SECTION 3. Intent: This ordinance provides public policy mechanisms and regulations for growth management (development and redevelopment) in order to serve the residents and property owners of Cinco Bayou and maintain and improve the quality of life for all citizens of the Town. This ordinance is intended to implement the Cinco Bayou Comprehensive Plan and, toward that end, is to be construed liberally in favor of the goals, objectives and policies of the plan.
- SECTION 4. Abrogation: This ordinance is not intended to repeal, abrogate or interfere with any existing easements, covenants or deed restrictions duly recorded in the public records of the Town or Okaloosa County.
- SECTION 5. SEVERABILITY. If any word, sentence, phrase, clause, section or portion of this ordinance shall be held invalid or unconstitutional by a court of competent jurisdiction, such portion of words shall be deemed a separate and independent provision and such holding shall not effect the validity of the remaining portion thereof.

SECTION 6. REPEAL OF CONFLICTING ORDINANCES AND RESOLUTIONS. All ordinances and resolutions of the governing body in conflict herewith are hereby repealed.

SECTION 4. EFFECTIVE DATE. This ordinance shall become effective immediately upon its final passage and adoption.

Adopted this ___th day of January, 1991.

Approved:

Mayor

Attest:

Town Manager/Clerk

PROPOSED ORDINANCE

Temporary Advertising Banners

Advertising Banners intended to promote or advertise on-site business or commercial activities of a transitory nature may be attached to a building or to the structure of detached sign or to ancillary equipment in any Business District, notwithstanding any contrary provisions of the zoning code. Upon application to the Building Department a permit for thirty (30) days shall be issued, subject to the following conditions:

1. A Banner Sign is defined as a sign made of fabric or any non-rigid material, strongly constructed and shall be securely attached to their supports.
2. Temporary banners shall be not larger than eighty square feet (80 S.F.) in area for each twenty linear feet (20 L.F.) of the main and/or entry frontage of the place of business.
3. There shall be no more than one (1) temporary banner on any building or property.
4. No temporary banner of combustible construction shall be allowed.
5. Temporary banners shall not be hung to cover either partially or completely any door, window or opening required for exit or ventilation.
6. Temporary banners shall be removed immediately if torn or damaged, or upon order of the authorities, if it is determined placement of such banner or its condition constitutes a health or safety hazard, or upon expiration of the permit.
7. Banners shall be heavy duty cloth or a vinyl material of thirteen ounce (13 oz.) minimum weight. The banner shall have reinforced three-eighths inch (3/8") hole diameter grommets placed in the center and at thirty-six inches (36") apart center-to-center. The banner shall have a least two (2) wind slits cut for every two and one half feet (2-1/2') of length.
8. No banner shall be erected on public right-of-ways or within required zoning set-back lines.
9. In no event shall more than one (1) permit be issued for any one building or site during any two (2) month period.
10. Liability insurance shall be maintained during time of permit.



RECEIVED
11-21-90

1785

STATE OF FLORIDA
DEPARTMENT OF COMMUNITY AFFAIRS

2740 CENTERVIEW DRIVE • TALLAHASSEE, FLORIDA 32399

BOB MARTINEZ
Governor

November 20, 1990

THOMAS G. PELHAM
Secretary

The Honorable Charles R. Laginess
Mayor of Cinco Bayou
#10 Yacht Club Drive
Ft. Walton Beach, Florida 32548-4436

Re: Contract No. 90-LP-22-01-56-02-024

Dear Mayor Laginess:

Thank you for resubmitting your work products pursuant to the Local Government Land Development Regulation Assistance Program contract referenced above. Our review indicates that contract requirements have been met.

Please note that we have not conducted a substantive review relative to requirements of Section 163.3202, Florida Statutes, and Rule 9J-24.003, Florida Administrative Code. Our review was limited to a determination that the material submitted includes the major components of the work products specified in the contract scope of services and conforms to the requirements of Rule Chapter 9J-29, Florida Administrative Code.

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 Dale Eacker or Steve Gavigan at 904-487-4545.

Sincerely,

Robert G. Nave

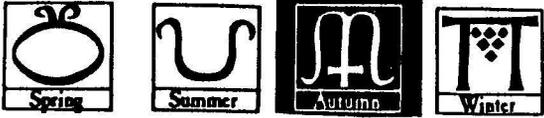
Robert G. Nave, Director
Division of Resource Planning
and Management

RGN/deb

cc: Al S. Borchik, Jr., Town Manager

RECEIVED
11-13-90
RMB
CJ

Okaloosa County Council On Aging



© 1987 Okaloosa County

Ruth R. Lovejoy
Executive Director

November 8, 1990

Mayor Charles Laginess
Town Hall
10 Yatch Club Drive
Fort Walton Beach, Florida 32548

Dear Mayor Laginess,

Okaloosa County Council on Aging has been awarded Department of Energy's Weather Grant for FY90/91. The grant period is from October 1, 1990, to September 30, 1991, and is for \$94268.00

The grant provides weatherproofing of homes for income qualified households to improve energy efficiency. Regulations allow caulking, weatherstripping, thresholds, insulation, window/door replacement, and minor repairs to stop the infiltration of air.

We need your help in identifying areas or homes that may benefit from this program. Dwellings may be owned or renter occupied, but must meet 125% of the poverty guidelines for total household income. This program is unique and focuses to a real need in the community.

If you need more information, or if I may be of further assistance, please do not hesitate to call. Either I or my inspector, Rhett Stuckey, would be happy to meet with you if you would like.

Thank you for your assistance.

Sincerely yours,

Kimberly A. Wesley
Executive Assistant

KAW:pej

Main Office:
Fort Walton Beach
105 Santa Rosa Blvd.
Florida 32548
(904) 243-6222

Crestview
198 S. Wilson
Florida 32536
(904) 682-4814

Valparaiso
268 Glenview Ave.
Florida 32580
(904) 678-6313



Florida House of Representatives

RECEIVED
11-3-90

11823

Robert T. Harden
Representative, 5th District

Committees
Insurance
Judiciary
Community Affairs

MEMORANDUM

TO: Okaloosa and South Walton County Elected Officials
FROM: State Representative Robert Harden
DATE: November 29, 1990
RE: 1991 Legislative Public Hearings

Dates for the 1991 Legislative Delegation Public Hearings have been set. On Monday, January 28, 1991, the delegation will meet at 7:00 p.m. in Courtroom "A" of the Okaloosa County Courthouse in Crestview. On Thursday, January 31, 1991, the delegation will meet at 7:00 p.m. in the County Commissioner's Board Room in the Shalimar Courthouse Annex.

The purpose of the public hearings is to give the public and governmental officials of Northwest Florida the opportunity to present their views on state issues as well as present proposed legislation affecting local government.

Representative Bolley "Bo" Johnson, House District 4; Representative Robert T. Harden, House District 5; Senator Vince Bruner, Senate District 3; and Senator Pat Thomas, Senate District 2 will be present.

Reply to:
 Executive Park, Suite D-3
11 Racetrack Road, NE
Fort Walton Beach, FL
32548
(904) 863-5566

316 House Office Building
Tallahassee, FL
32399-1300
(904) 488-4669

President.
A. C. Littleton, Jr.
Commissioner, Panama City

First Vice President
Sylvie Gibbs Martin
Commissioner, Plant City

Second Vice President
William A. Evers
Mayor, Bradenton



12-4-90

Florida League of Cities, Inc.
201 West Park Avenue
Post Office Box 1757
Tallahassee, FL 32302-1757
Telephone (904) 222-9684
Suncom 278-5331

TO: Selected Cities

FROM: Raymond C. Sittig, Executive Director *RCS*

DATE: December 3, 1990

RE: Mandatory Social Security Coverage by Local Governments and Employees

Our records indicate that your city does not currently participate in the federal Social Security program. This notice is to advise you that President Bush has signed the new federal tax and deficit-reduction budget plan which, among other things, requires Social Security and Medicare tax payments by municipalities and their employees, only if those employees are not actively covered by a public retirement system, effective July 1, 1991. Social Security coverage requires a 6.2% federal tax contribution on all salary and wages from the local government employer and another 6.2% from the employee. Mandatory Medicare taxes must also be paid if the employee is required to participate in the new mandatory Social Security provision. Medicare taxes require a 1.45% federal tax contribution from the local government employer and another 1.45% from the employee. This measure is also effective July 1, 1991. Total costs to the city and employees will be 15.3 percent of payroll.

An employee is considered actively covered by a public retirement system when he or she is a participating member of the system. The language is intended to apply to municipal employees who are not eligible for any retirement plan, but also mandates coverage for an employee if the participation in a public retirement system is elective, and the employee elects not to participate.

The Secretary of the Treasury and the Social Security Administration are authorized to provide guidance regarding what types of retirement plans are covered. The NLC is urging the Social Security Administration to establish guidelines as soon as possible, to assist employers in making the decision to cover employees under Social Security and Medicare or under a pension plan.

A retirement system is defined as a pension, annuity, retirement.

At-Large: Alexander Penelas, Commissioner, Metro-Dade County • Gerald F. Thompson, Commissioner, Broward County • Barbara Sheen Todd, Commissioner, Pinellas County • *Congressional Districts:* Robert F. Bernard, Commissioner, Panama City • Dorothy Inman-Crews, Commissioner, Tallahassee • Glenn Edwards, Commissioner, Atlantic Beach • George E. Musson, Mayor, New Smyrna Beach • John H. Land, Mayor, Apopka • William Copeland, Councilman, Archer • Lee Duncan, Council Chairman, Tampa • Holland G. Mangum, Mayor, Seminole • William C. Meriwether, Mayor Pro Tem, Plant City • Don Olmstead, Mayor, Palmetto • Larry L. Schultz, Councilman, Rockledge • Clarence Anthony, Mayor, South Bay • George Smith, Councilman, Arcadia • Charles Helm, Councilman, Palm Springs • Ilene Lieberman, Mayor, Lauderhill • John M. Bertino, Commissioner, Dania • Shelly Gassner, Councilperson, North Miami • Dr. Louis Haas, Vice Mayor, Bay Harbor Islands • Roy S. Shiver, Commissioner, Florida City • *10 Largest Cities:* E. Denise Lee, Councilperson, Jacksonville • J. L. Plummer, Jr., Commissioner, Miami • Sandy W. Freedman, Mayor, Tampa • Robert Ulrich, Mayor, St. Petersburg • Evello Medina, Councilman, Hialeah • Jim Naugle, Vice Mayor, Fort Lauderdale • Mary Johnson, Commissioner, Orlando • Salvatore Oliveri, Mayor, Hollywood • Marty Shapiro, Commissioner, Miami Beach • Rita J. Garvey, Mayor, Clearwater • *Past Presidents:* Glenda E. Hood, Commissioner, Orlando • Eric B. Smith, Council President, Jacksonville • *FCCMA:* Howard D. Tipton, City Manager, Daytona Beach • *Tallahassee Office:* Raymond C. Sittig, Executive Director • Harry Morrison, Jr., General Counsel

or similar fund or system established by a state or by a political subdivision thereof. This is the same definition contained in the Social Security Act, 42 U.S.C. sec. 418(b)(4).

The new law also mandates Medicare taxes on all local governments and employees, unless those employees are covered by a public retirement system. Currently, only employees hired after March 31, 1986 and their employers must pay the tax.

If your city currently does not pay Social Security taxes for employees and your employees are not eligible for coverage under a city pension plan, there are several alternatives which are available:

- Provide for deduction of taxes for Social Security and Medicare coverage, which will require a payment by the city equal to 7.65% of employee payroll, and payroll deductions of 7.65% from employees' wages.

- Provide for a pension plan administered by the city or a private company for employees, which may be structured in a variety of ways. A defined benefit plan is one type of plan which provides for benefits based upon salary and number of years service; a defined contribution plan provides for benefits based upon annual contributions by employer and/or employee; or a specially structured annuity plan may also be designed to provide retirement benefits.

- Provide for a pension plan for employees through the FLC Municipal Pension Trust Fund, which offers defined benefit and defined contribution plans for public employees. Plans are tailored to fit the specific needs of each city and are centrally administered through the FLC. For example, the level of contribution can be set by the city at a greater or lesser amount than Social Security.

- Enroll in the Florida Retirement System (FRS), which is a state-administered system funded entirely by the employer. Contribution rates are 15.91% of payroll beginning January 1, 1991 for general employees. The system requires coverages for state, school and county employees, and participation is optional for cities and special districts. However, once the election to join the FRS is made, the decision is irrevocable. In recent years many cities currently in the FRS have supported legislation to allow a one-time option to withdraw from the FRS, because of increasing contribution rates required to fund the system deficits.

Should you desire to seek additional information relative to participating in the centrally administered pension plan sponsored by the Florida League of Cities, please contact Joyce Case at the League Office.

FINANCIAL STATEMENTS AND AUDITORS' REPORT

TOWN OF CINCO BAYOU, FLORIDA

SEPTEMBER 30, 1990

DRAFT
FOR DISCUSSION PURPOSES ONLY

Town Of Cinco Bayou, Florida
FINANCIAL STATEMENTS AND AUDITORS' REPORT
September 30, 1990

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DRAFT
FOR DISCUSSION PURPOSES ONLY

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.
MARJORIE L. CUMMINS, C.P.A.
GENE G. BARKER, C.P.A.

R. BRENTWOOD BRYAN, C.P.A.
CONSULTANT

To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida

INDEPENDENT AUDITORS' REPORT

We have audited the accompanying general purpose financial statements and the individual fund financial statement of The Town of Cinco Bayou, Florida, as of September 30, 1990 and for the fiscal year then ended, as listed in the table of contents. These financial statements are the responsibility of The Town of Cinco Bayou, Florida management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of The Town of Cinco Bayou, Florida, as of September 30, 1990, and the results of its operations for the fiscal year then ended in conformity with generally accepted accounting principles. Also, in our opinion, the individual fund financial statements referred to above present fairly, in all material respects, the results of operations of the individual fund of the Town of Cinco Bayou, Florida, for the fiscal year ended September 30, 1990 in conformity with generally accepted accounting principles.

DRAFT

FOR DISCUSSION PURPOSES ONLY

CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 16, 1990

Town Cinco Bayou, Florida
 COMBINED BALANCE SHEET
 ALL FUND TYPES AND ACCOUNT GROUPS
 September 30, 1990

Exhibit I

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	Governmental Fund Types	Account Group	Totals (Memorandum Only)	
	General	General Fixed Assets	1990	1989
ASSETS				
Cash (Note 2)	\$ 13,181.34	\$ 0.00	\$ 13,181.34	\$ 26,199.27
Investments, at cost (Note 1 and 2)	48,323.97	0.00	48,323.97	25,522.82
Receivables (net of allowance for uncollectibles)				
Taxes (Note 3)	3,263.24	0.00	3,263.24	2,961.03
Other	2,314.52	0.00	2,314.52	1,783.33
Due from other governments (Note 4)	2,098.16	0.00	2,098.16	4,118.35
Prepaid expenses	15,356.68	0.00	15,356.68	3,183.00
Fixed assets (Note 5)	0.00	503,122.61	503,122.61	560,678.45
Total assets	<u>\$ 84,537.91</u>	<u>\$ 503,122.61</u>	<u>\$ 587,660.52</u>	<u>\$ 624,446.25</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES				
Accounts payable	\$ 1,331.52	\$ 0.00	\$ 1,331.52	\$ 740.96
Contracts payable	1,100.00	0.00	1,100.00	21,628.90
Accrued salaries and wages payable	2,895.00	0.00	2,895.00	2,626.00
Accrued annual leave (Note 1)	2,059.00	0.00	2,059.00	1,623.20
Revenues collected in advance (Note 6)	4,645.00	0.00	4,645.00	5,520.00
Total liabilities	<u>12,030.52</u>	<u>0.00</u>	<u>12,030.52</u>	<u>32,139.06</u>
FUND EQUITY				
Investments in general fixed assets (Note 5)	0.00	503,122.61	503,122.61	560,678.45
Fund balances				
Reserved for prepaid expenses	15,356.68	0.00	15,356.68	3,183.00
Unreserved	57,150.71	0.00	57,150.71	28,445.74
Total fund equity	<u>72,507.39</u>	<u>503,122.61</u>	<u>575,630.00</u>	<u>592,307.19</u>
Total liabilities and fund equity	<u>\$ 84,537.91</u>	<u>\$ 503,122.61</u>	<u>\$ 587,660.52</u>	<u>\$ 624,446.25</u>

DRAFT

FOR DISCUSSION PURPOSES ONLY

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

Town Cinco Bayou, Florida
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 ALL GOVERNMENTAL FUND TYPES
 Fiscal Year Ended September 30, 1990

Exhibit II

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	<u>General 1990</u>	<u>General 1989</u>
REVENUES		
Taxes		
Licenses and permits	\$ 90,141.15	\$ 105,369.07
Intergovernmental	6,983.05	6,494.50
Other general government	37,814.25	37,187.09
Fines and forfeits	115.34	0.00
Miscellaneous	3,081.20	2,136.00
Total revenues	<u>1,328.48</u>	<u>12,012.44</u>
EXPENDITURES		
Current		
General government	100,786.25	80,808.71
Public safety	13,390.00	39,864.24
Physical environment	4,197.32	0.00
Transportation	16,752.49	15,096.11
Culture/recreation	11,933.67	11,527.19
Capital outlay		
Buildings	0.00	178,017.72
Improvements other than buildings	0.00	11,410.17
Machinery and equipment	<u>3,655.09</u>	<u>3,846.18</u>
Total expenditures	<u>150,714.82</u>	<u>340,570.32</u>
OTHER FINANCING SOURCES (USES)		
Proceeds from sale of assets	<u>52,130.00</u>	<u>0.00</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	40,878.65	(177,371.22)
FUND BALANCE - OCTOBER 1	<u>31,628.74</u>	<u>208,999.96</u>
FUND BALANCE - SEPTEMBER 30	<u>\$ 72,507.39</u>	<u>\$ 31,628.74</u>

DRAFT

FOR DISCUSSION PURPOSES ONLY

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

Town Cinco Bayou, Florida
 COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
 BUDGET AND ACTUAL
 GENERAL FUND TYPE
 Fiscal Year Ended September 30, 1990

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Taxes	\$ 82,246.45	\$ 90,141.15	\$ 7,894.70	\$ 105,369.07
Licenses and permits	7,100.00	6,983.05	(116.95)	6,494.50
Intergovernmental	36,827.00	37,814.25	987.25	37,187.09
Other general government	0.00	115.34	115.34	0.00
Fines and forfeits	1,500.00	3,081.20	1,581.20	2,136.00
Miscellaneous	1,500.00	1,328.48	(171.52)	12,012.44
Total revenues	<u>129,173.45</u>	<u>139,463.47</u>	<u>10,290.02</u>	<u>163,199.10</u>
EXPENDITURES				
Current				
General government	88,634.00	100,786.25	(12,152.25)	80,808.71
Public safety	13,390.00	13,390.00	0.00	39,864.24
Physical environment	4,375.00	4,197.32	177.68	0.00
Transportation	20,826.00	16,752.49	4,073.51	15,096.11
Culture/recreation	10,120.00	11,933.67	(1,813.67)	11,527.19
Capital outlay				
Buildings	0.00	0.00	0.00	178,017.72
Improvements other than buildings	1,200.00	0.00	1,200.00	11,410.17
Machinery and equipment	4,000.00	3,655.09	344.91	3,846.18
Total expenditures	<u>142,545.00</u>	<u>150,714.82</u>	<u>(8,169.82)</u>	<u>340,570.32</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of assets	0.00	52,130.00	52,130.00	0.00
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,371.55)	40,878.65	54,250.20	(177,371.22)
FUND BALANCE - OCTOBER 1	<u>13,371.55</u>	<u>31,628.74</u>	<u>18,257.19</u>	<u>208,999.96</u>
FUND BALANCE - SEPTEMBER 30	\$ <u>0.00</u>	\$ <u>72,507.39</u>	\$ <u>72,507.39</u>	\$ <u>31,628.74</u>

DRAFT
 FOR DISCUSSION PURPOSES ONLY

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

Town of Cinco Bayou, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 1990

NOTE 1 - SUMMARY OF 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), physical environment (waste recycling), transportation (road and street facilities), culture and recreation (parks and recreation), and general government services.

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, Florida Statutes.

b. The Reporting Entity

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

In accordance with NCGA Statement 3, Defining the Governmental Reporting Entity, and NCGA Statement 7, Financial Reporting for Component Units Within the Governmental Reporting Entity, the following criteria was used in determining whether to include or exclude the financial statements of those separately administered organizations in the combined general purpose financial statements of the Town.

-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. Fund Accounting

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 Town has only one generic fund type under one broad fund category as follows.

DRAFT
FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 1990

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 of the Town.

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. As of September 30, 1990, the Town did not have any long-term debt.

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.

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FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 1990

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.

Town of Cinco Bayou, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 1990

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 were amended by the Council on May 1, 1990.

f. Encumbrances

All appropriations lapse at fiscal year end, even if encumbered. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrance accounting, under which purchase orders, contracts and other commitments for the expenditure of resources are recorded in order to reserve that portion of the applicable appropriation, is employed in the general fund. Encumbrances at fiscal year end do not constitute expenditures since the commitments will be honored during the subsequent year. The Town did not have any encumbrances outstanding as of September 30, 1990.

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g. Investments

The Town follows a policy of investing its idle cash in certificates of deposit and money market accounts. 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, 1990 was \$2,059.00. Sick leave is not recorded when accrued, but rather charged to salaries expense when paid.

Town of Cinco Bayou, Florida
NOTES TO FINANCIAL STATEMENTS
September 30, 1990

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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

At fiscal year end, the carrying amount of the Town's deposits was \$61,505.31 and the bank balance was \$63,356.15. These deposits were secured as described in the following paragraphs.

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 - RECEIVABLES - TAXES

The Town's taxes receivable is composed of ad valorem taxes and utility taxes.

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FOR DISCUSSION PURPOSES ONLY

Town of Cinco Bayou, Florida
 NOTES TO FINANCIAL STATEMENTS
 September 30, 1990

NOTE 3 - RECEIVABLES - TAXES (CONTINUED)

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 1990 because, though legally assessed as of January 1, 1990, they are not due and payable until after the close of the fiscal year ended September 30, 1990.

The balance of taxes receivable is comprised of the following.

1990 Tax warrants	\$ 139.74
September, 1990 utility taxes	3,123.50

	\$3,263.24
	=====

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments as of September 30, 1990 are as follows.

General Fund	
Cigarette tax	\$ 140.58
Alcohol beverage license	26.60
Local government half-cent sales tax for September, 1990	1,212.81
Local option gas tax	549.97
Court fines	168.20

Total due from other governments	\$2,098.16
	=====

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NOTE 5 - FIXED ASSETS

A summary of changes in general fixed assets follows.

	Balance October 1, 1989	Additions	Deletions	Balance September 30, 1990
	-----	-----	-----	-----
Land	\$ 45,334.00	\$ 0.00	\$30,604.00	\$ 14,730.00
Buildings	199,265.83	0.00	18,965.41	180,300.42
Improvements other than buildings				
Park	86,545.59	0.00	8,720.02	77,825.57
Streets	153,202.06	0.00	1,250.00	151,952.06
Storm sewer system	41,717.91	0.00	0.00	41,717.91
Equipment	34,613.06	3,655.09	1,671.50	36,596.65
	-----	-----	-----	-----
Totals	\$560,678.45	\$ 3,655.09	\$61,210.93	\$503,122.61
	=====	=====	=====	=====

Town of Cinco Bayou, Florida
 NOTES TO FINANCIAL STATEMENTS
 September 30, 1990

NOTE 5 - FIXED ASSETS (CONTINUED)

	Balance October 1, 1989	Additions	Deletions	Balance September 30, 1990
	-----	-----	-----	-----
Investments in General Fixed Assets				
From General Fund Revenues	\$527,256.45	\$ 3,655.09	\$61,210.93	\$469,700.61
From Federal Revenue Sharing Revenues	33,422.00	0.00	0.00	33,422.00
	-----	-----	-----	-----
	\$560,678.45	\$ 3,655.09	\$61,210.93	\$503,122.61
	=====	=====	=====	=====

NOTE 6 - REVENUES COLLECTED IN ADVANCE

During the current fiscal year, the Town collected, in advance, \$4,645.00 for 1990-91 occupational licenses.

NOTE 7 - DEFICIT OF EXPENDITURES OVER APPROPRIATIONS

	Actual Expendi- tures	Budgeted Appropri- ations	Deficit
	-----	-----	-----
General Fund	\$150,714.82	\$142,545.00	\$ 8,169.82
	=====	=====	=====

The majority of the overexpenditure of \$8,169.82 resulted from the establishment of the Code Enforcement Board. No amendment was made to the budget for this additional activity.

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 FOR DISCUSSION PURPOSES ONLY

Town Cinco Bayou, Florida
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Fiscal Year Ended September 30, 1990

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
REVENUES				
Taxes				
Ad valorem taxes (net of discounts less penalties)	\$ 26,520.00	\$ 26,661.70	\$ 141.70	\$ 48,272.54
Sales and use taxes				
Local Option Gas Tax	7,000.00	6,871.64	(128.36)	7,234.40
Local Alternative Fuel Decal User Fee	0.00	0.00	0.00	2.97
Franchise fees				
Electricity	17,000.00	19,561.17	2,561.17	17,124.23
Natural gas	1,797.45	1,797.45	0.00	1,901.32
Cable television	1,200.00	1,594.43	394.43	1,145.26
Utility services taxes				
Electricity	18,165.00	20,767.93	2,602.93	17,802.90
Telephone	4,500.00	6,148.28	1,648.28	5,534.47
Water	3,000.00	3,450.06	450.06	3,338.72
Natural gas	3,064.00	3,272.27	208.27	2,996.51
Propane gas	0.00	16.22	16.22	15.75
Total taxes	<u>82,246.45</u>	<u>90,141.15</u>	<u>7,894.70</u>	<u>105,369.07</u>
Licenses and permits				
Regulatory licenses	7,100.00	6,983.05	(116.95)	6,494.50
Intergovernmental revenues				
State shared revenues				
Cigarette tax	1,400.00	1,349.44	(50.56)	1,418.73
Revenue sharing proceeds	21,977.00	21,997.00	20.00	21,997.00
Mobile home licenses	150.00	87.05	(62.95)	132.25
Alcoholic beverage license	900.00	942.40	42.40	1,007.00
Local government half-cent sales tax	12,000.00	13,041.72	1,041.72	12,256.92
Other local units shared revenues				
Occupational licenses	400.00	396.64	(3.36)	375.19
Total intergovernmental revenues	<u>36,827.00</u>	<u>37,814.25</u>	<u>987.25</u>	<u>37,187.09</u>
Other general government				
Physical environment				
Recycle receipts	0.00	115.34	115.34	0.00
Fines and forfeits				
Court fines	1,500.00	2,441.20	941.20	1,815.00
Other fines and/or forfeits	0.00	640.00	640.00	321.00
Total fines and forfeits	<u>1,500.00</u>	<u>3,081.20</u>	<u>1,581.20</u>	<u>2,136.00</u>
Miscellaneous revenues				
Interest earnings	1,000.00	1,315.28	315.28	11,832.84
Other miscellaneous revenue	500.00	13.20	(486.80)	179.60
Total miscellaneous revenues	<u>1,500.00</u>	<u>1,328.48</u>	<u>(171.52)</u>	<u>12,012.44</u>
Total revenues	<u>129,173.45</u>	<u>139,463.47</u>	<u>10,290.02</u>	<u>163,199.10</u>

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FOR DISCUSSION PURPOSES ONLY

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

Town Cinco Bayou, Florida
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Fiscal Year Ended September 30, 1990

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
EXPENDITURES				
Current				
General government services				
Financial and administrative				
Personal services				
Salaries and wages	42,772.00	43,396.80	(624.80)	39,462.70
Hospital tax	4,425.00	2,771.48	1,653.52	298.10
Workers' compensation	1,000.00	915.00	85.00	868.00
Unemployment Compensation	0.00	0.00	0.00	144.44
Total personal services	<u>48,197.00</u>	<u>47,083.28</u>	<u>1,113.72</u>	<u>40,773.24</u>
Operating expenditures				
Accounting and auditing	4,500.00	4,500.00	0.00	4,500.00
Total financial and administrative	<u>52,697.00</u>	<u>51,583.28</u>	<u>1,113.72</u>	<u>45,273.24</u>
Legal counsel				
Operating expenditures				
Professional services	6,000.00	7,965.70	(1,965.70)	5,728.25
Comprehensive planning				
Operating expenditures	1,000.00	1,693.57	(693.57)	0.00
Other general governmental services				
Operating expenditures				
Professional services	3,400.00	3,045.00	355.00	3,550.50
Other Contractual Services	440.00	275.00	165.00	220.00
Travel and per diem	10,100.00	11,892.68	(1,792.68)	9,251.34
Communications services	1,000.00	926.76	73.24	738.89
Transportation	450.00	574.85	(124.85)	496.10
Utility services	3,300.00	4,023.42	(723.42)	2,587.86
Insurance	3,802.00	3,882.00	(80.00)	2,779.00
Repairs and maintenance services	1,000.00	2,241.45	(1,241.45)	294.86
Other current charges and obligations	1,550.00	4,088.08	(2,538.08)	2,857.95
Office supplies	1,000.00	2,871.69	(1,871.69)	932.26
Operating supplies	1,800.00	4,217.27	(2,417.27)	4,649.81
Books, publications, subscriptions and memberships	695.00	1,079.50	(384.50)	1,093.65
Total operating expenditures	<u>28,537.00</u>	<u>39,117.70</u>	<u>(10,580.70)</u>	<u>29,452.22</u>
Grants and aids				
Aids to private organizations	400.00	426.00	(26.00)	355.00
Total other general governmental services	<u>28,937.00</u>	<u>39,543.70</u>	<u>(10,606.70)</u>	<u>29,807.22</u>
Total general government services	<u>88,634.00</u>	<u>100,786.25</u>	<u>(12,152.25)</u>	<u>80,808.71</u>
Public safety				
Law enforcement				
Operating expenditures				
Other contractual services	13,390.00	13,390.00	0.00	12,900.00
Fire control				
Operating expenditures				
Other contractual services	0.00	0.00	0.00	26,964.24
Total public safety	<u>13,390.00</u>	<u>13,390.00</u>	<u>0.00</u>	<u>39,864.24</u>

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FOR DISCUSSION PURPOSES ONLY

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

Town Cinco Bayou, Florida
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET AND ACTUAL - GENERAL FUND
Fiscal Year Ended September 30, 1990

(With Comparative Actual Amounts for the Fiscal Year Ended September 30, 1989)

	1990		Variance Favorable (Unfavorable)	1989 Actual
	Budget	Actual		
EXPENDITURES (Continued)				
Current (Continued)				
Physical environment				
Operating expenditures				
Utility services	<u>4,375.00</u>	<u>4,197.32</u>	<u>177.68</u>	<u>0.00</u>
Transportation				
Road and street facilities				
Personal services				
Salaries and wages	<u>7,801.00</u>	<u>7,215.75</u>	<u>585.25</u>	<u>5,122.00</u>
Operating expenditures				
Professional service	1,600.00	387.00	1,213.00	0.00
Utility services	5,150.00	5,171.09	(21.09)	4,751.40
Repair and maintenance services	4,275.00	3,276.13	998.87	5,215.56
Operating supplies	500.00	0.00	500.00	0.00
Road materials and supplies	<u>1,500.00</u>	<u>702.52</u>	<u>797.48</u>	<u>7.15</u>
Total operating expenditures	<u>13,025.00</u>	<u>9,536.74</u>	<u>3,488.26</u>	<u>9,974.11</u>
Total transportation	<u>20,826.00</u>	<u>16,752.49</u>	<u>4,073.51</u>	<u>15,096.11</u>
Culture/recreation				
Parks and recreation				
Personal services				
Salaries and wages	<u>3,120.00</u>	<u>3,716.85</u>	<u>(596.85)</u>	<u>2,666.50</u>
Operating expenditures				
Other contractual services	4,800.00	4,725.00	75.00	5,510.00
Utilities	900.00	1,039.71	(139.71)	1,144.28
Repair and maintenance	500.00	666.35	(166.35)	823.33
Operating supplies	<u>200.00</u>	<u>1,074.57</u>	<u>(874.57)</u>	<u>79.26</u>
Total operating expenditures	<u>6,400.00</u>	<u>7,505.63</u>	<u>(1,105.63)</u>	<u>10,223.37</u>
Special events				
Operating expenditures				
Operating supplies	<u>600.00</u>	<u>711.19</u>	<u>(111.19)</u>	<u>1,303.82</u>
Total culture/recreation	<u>10,120.00</u>	<u>11,933.67</u>	<u>(1,813.67)</u>	<u>11,527.19</u>
Capital outlay				
Buildings	0.00	0.00	0.00	178,017.72
Improvements other than buildings	1,200.00	0.00	1,200.00	11,410.17
Machinery and equipment	<u>4,000.00</u>	<u>3,655.09</u>	<u>344.91</u>	<u>3,846.18</u>
Total capital outlay	<u>5,200.00</u>	<u>3,655.09</u>	<u>1,544.91</u>	<u>193,274.07</u>
Total expenditures	<u>142,545.00</u>	<u>150,714.82</u>	<u>(8,169.82)</u>	<u>340,570.32</u>
OTHER FINANCING SOURCES (USES)				
Sale of surplus land	0.00	25,000.00	25,000.00	0.00
Sale of surplus buildings	0.00	27,000.00	27,000.00	0.00
Sale of surplus equipment and fixtures	<u>0.00</u>	<u>130.00</u>	<u>130.00</u>	<u>0.00</u>
Total other financing sources (uses)	<u>0.00</u>	<u>52,130.00</u>	<u>52,130.00</u>	<u>0.00</u>
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(13,371.55)	40,878.65	54,250.20	(177,371.22)
FUND BALANCE - OCTOBER 1	<u>13,371.55</u>	<u>31,628.74</u>	<u>18,257.19</u>	<u>208,999.96</u>
FUND BALANCE - SEPTEMBER 30	<u>\$ 0.00</u>	<u>\$ 72,507.39</u>	<u>\$ 72,507.39</u>	<u>\$ 31,628.74</u>

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FOR DISCUSSION PURPOSES ONLY

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

GREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
MARJORIE L. CUMMINS, C.P.A.
GENE G. BARKER, C.P.A.

R. BRENTWOOD BRYAN, C.P.A.
CONSULTANT

To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida

REPORT ON THE INTERNAL CONTROL STRUCTURE IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of The Town of Cinco Bayou, Florida, as of and for the fiscal year ended September 30, 1990, and have issued our report thereon dated November 16, 1990.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

In planning and performing our audit of the general purpose financial statements of the Town of Cinco Bayou, Florida, for the fiscal year ended September 30, 1990, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control structure.

The management of the Town of Cinco Bayou, Florida, is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use of disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors, or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure of future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

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To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida
Page 2

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories.

Treasury
Revenue
Disbursements
External Financial Reporting

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the specific internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

This report is intended for the information of the audit committee, management and applicable state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

DRAFT
FOR DISCUSSION PURPOSES ONLY
CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 16, 1990

GREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
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CONSULTANT

To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida

COMPLIANCE REPORT BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general purpose financial statements of The Town of Cinco Bayou, Florida, as of and for the fiscal year ended September 30, 1990, and have issued our report thereon dated November 16, 1990.

We conducted our audit in accordance with generally accepted auditing standards and 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 general purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts and grants applicable to The Town of Cinco Bayou, Florida, is the responsibility of the Town of Cinco Bayou, Florida, management. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we performed tests of the Town's compliance with certain provisions of laws, regulations, contracts, and grants. However, our objective was not to provide an opinion on overall compliance with such provisions.

The results of our tests indicate that, with respect to the items tested, the Town of Cinco Bayou, Florida, complied, in all material respects, with the provisions referred to in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that the Town had not complied, in all material respects, with those provisions.

This report is intended for the information of the audit committee, management, and applicable state agencies. This restriction is not intended to limit the distribution of this report, which is a matter of public record.

DRAFT
FOR DISCUSSION PURPOSES ONLY
CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 16, 1990

GREEL, BRYAN & GALLAGHER

J. STEVE JAY, C.P.A.
JOHN R. HAYNES, C.P.A.
JIMMY D. MESSICK, C.P.A.
MARJORIE L. CUMMINS, C.P.A.
GENE G. BARKER, C.P.A.

R. BRENTWOOD BRYAN, C.P.A.
CONSULTANT

To the Honorable Mayor and Members
of the Town Council
Town of Cinco Bayou, Florida

AUDITOR'S COMMENTS REGARDING OTHER MATTERS

In conjunction with our audit of the general purpose financial statements of the Town of Cinco Bayou, Florida, for the fiscal year ended September 30, 1990 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 (1990) 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, 1990.

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,
DRAFT
FOR DISCUSSION PURPOSES ONLY
CREEL, BRYAN & GALLAGHER
Certified Public Accountants

Fort Walton Beach, Florida
November 16, 1990

My name is Tom Leach and I live at 254 Kidd St. ,Cinco Bayou. I am about the read a statement I felt was important enought to prepare and come here tonight to present. In addition I feel I am bound also to identify myself as a Code Enforcement Board member for the town of Cinco Bayou. I feel my statement in no way conflicts with my being on that board. However if either the people of Cinco Bayou or the Town Council feel my position on this issue affects my judgement to act fairly in the future, I will gladly resign.

12/4/90 Cinco Bayou Town Council Meeting

People often talk about quality of life issues but all too many times do little to contribute. I, as a citizen of Cinco Bayou, and each of you on the town council tonight are participating in the exercising^{ing} the basic freedom to assemble and debate issues which affect us all. I put the emphasis on "affects us all". That doesn't mean ^{us} special interest groups be they merchants or
br builders, business renters or business owners. It means each person who lives and makes their home in Cinco Bayou.

We are really a very pleasant oasis. We are surrounded by a much larger community and it is my fondest hope for 1991 that we act in cooperation with that larger community and the other smaller communities in our area. But we also have a chance to be a lead community. Towns over America are being polluted with chemical toxins, noise and visual garbage that does nothing for their quality of life. There are many ways you can destroy that quality for others. By disregarding laws or sometime just disregarding others personal rights. In contrast there are an untold number of ways you can contribute to their lives. Many town and State leaders have had the courage to put their feet down and say enough

is enough. We can't go on raping the sky and the land and trashing everything in sight. Cinco Bayou has a chance to shine. We have a chance to keep what we have beautiful and say don't build towering apartments, don't hang banners on every corner, don't cut down every tree in sight. *we are a special community & we should act special.*

Business and the people can and do live in harmony all over the world without destroying everything sacred around them. I am not anti-business. I shop at Kellys because I like the store and I don't need banners to tell me to come in. I buy pizza on the corner because its good, but I neither like their banners or their attitude about banners. Thats my corner too. Thats every citizen of Cinco Bayou's corner. We support you and ask for consideration in return. Good service and good products will bring me back. Banners are often unsightly, ill-kept and are a visual irritant that will drive me and many others away from your stores.

In closing, I ask that each member of the Council ask themselves the question--what am I doing tonight to add to the quality of life for the people of Cinco Bayou?