



5. Employee Christmas Bonus - Following a short discussion, Councilman Gage made a motion to present each employee with a turkey or a ham of their choice plus a bonus of \$150.00 each, seconded by. The motion was unanimously approved.

COUNCILMEMBERS REPORTS/COMMENTS

Councilman Kendrick - Expressed concern for the graffiti on the old Church's Chicken building and the general condition of the building. The Town Manager advised the Council that a letter had been written to the property owner concerning the condition and requesting correction. To date there has been no reply. Recently a sign showing Brooks Realty as the leasing agent has appeared on the property and they will be contacted concerning this matter. Councilman Kendrick suggested that the nuisance ordinance be amended to cover closings, property maintenance, etc.

Councilman Gage - Reminded everyone of the Okaloosa County League of Cities dinner on December 16. Also expressed concern for the empty buildings on Irwin Avenue and at the corner of Troy Street and Kelly Avenue. Present condition attracts vagrants, etc and in general, an unsightly problem. The Town Manager will contact the owner and request the buildings be secured and also future plans for their use.

PUBLIC REQUESTS WILL BE HEARD AT THIS TIME - None

COMMITTEE REPORTS

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

CORRESPONDENCE

1. Letter, Mary Esther - Okaloosa League Dinner Meeting- Mayor Laginess reminded the Council to get their reservations to the Town Secretary no later than noon on Monday. December 13, 1993.
2. Letter, Senator Harden - FWB Bridge Authority - No Action.
3. Letter, Mr. Cochrane, Kmart - No Action.
4. Invitation, Okaloosa County Council on Aging - No Action.

TOWN MANAGER'S REPORT

1. There has been no contact with the Cinco Baptist Church on the proposed parking area along Kidd Street. During October, I advised Mr. Earlie that detailed plans were required for the engineers review and approval before any work could commence. A permit package was prepared, however, it has not been picked up as of this date.

2. In response to my request, Gulf Power has moved the support for the power pole at the corner of Troy Street and Garnett Avenue allowing the size of the street island to be reduced. I will work with the Town Engineer on the proposal to close Opp Boulevard at the Troy intersection. Gulf Power has begun to place additional street lights in several "dark" areas around Town. Nine new street lights will be added and this project should be complete by January 1.
3. I am in the process of examining the Town for drainage problems and identifying areas where standard curbing and catch basins could be installed to resolve the problems. I will work with the Town Engineer on this matter.
4. To date, have not heard anything from the Developer on the Lucile Street Townhome project. Have worked with their engineer on the requirements and should hear from them soon.
5. All serviceable Christmas decorations have been installed.

MAYOR'S ANNOUNCEMENTS - Mayor Laginess invited everyone to the Town Christmas Tree Decorating Party and Christmas Buffet on Tuesday, December 14, 1993 at 6:30 PM. A flyer will be prepared and distributed since this is a change from the normal third Tuesday schedule.

There being no further business, the meeting was adjourned at 6:25 PM.

  
Mayor

ATTEST:

  
Town Manager/Clerk

NOTE: A mechanical recording has been made of the foregoing proceedings and is on file in the office of the Town Manager/Clerk.

TOWN OF CINCO BAYOU, FLORIDA  
FINANCIAL STATEMENTS AND AUDITORS' REPORT  
SEPTEMBER 30, 1993

**DRAFT**  
FOR DISCUSSION PURPOSES ONLY

Town Of Cinco Bayou, Florida  
FINANCIAL STATEMENTS AND AUDITORS' REPORT  
September 30, 1993

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# CREEL BRYAN & GALLAGHER

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL ASSOCIATION

# DRAFT

J. STEVE JAY, CPA  
JIMMY D. MESSICK, CPA  
MARJORIE L. CUMMINS, CPA  
GENE G. BARKER, CPA  
JOSEPH W. HENDERSON, CPA

R. BRENTWOOD BRYAN, CPA  
CONSULTANT

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

FOR DISCUSSION PURPOSES ONLY

## INDEPENDENT AUDITORS' REPORT

We have audited the accompanying general purpose financial statements of the Town of Cinco Bayou, Florida, as of September 30, 1993, and for the year then ended. These general purpose 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose 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, 1993, and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements of the Town of Cinco Bayou, Florida. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

**CREEL, BRYAN & GALLAGHER**  
Certified Public Accountants

November 19, 1993

Town of Cinco Bayou  
 COMBINED BALANCE SHEET  
 ALL FUND TYPES AND ACCOUNT GROUPS  
 September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	Governmental	Account Group	Totals (Memorandum Only)	
	Fund Types	-----	-----	-----
	General	General Fixed Assets	1993	1992
	-----	-----	-----	-----
<b>ASSETS</b>				
Cash	\$ 17,746.64	\$ 0.00	\$ 17,746.64	\$ 19,295.08
Investments, at cost	98,253.81	0.00	98,253.81	94,819.92
Receivables (net of allowance for uncollectibles)				
Taxes	3,449.19	0.00	3,449.19	2,949.18
Other	2,469.73	0.00	2,469.73	2,057.73
Due from other governments	2,485.24	0.00	2,485.24	1,535.72
Prepaid expenses	226.39	0.00	226.39	943.66
Fixed assets	0.00	525,263.93	525,263.93	506,757.76
	-----	-----	-----	-----
<b>Total assets</b>	<b>\$ 124,631.00</b>	<b>\$ 525,263.93</b>	<b>\$ 649,894.93</b>	<b>\$ 628,359.05</b>
	=====	=====	=====	=====
<b>LIABILITIES AND FUND EQUITY</b>				
<b>LIABILITIES</b>				
Accounts payable	\$ 427.13	\$ 0.00	\$ 427.13	\$ 2,788.89
Accrued salaries and wages payable	3,421.60	0.00	3,421.60	3,156.00
Accrued annual leave	1,569.00	0.00	1,569.00	1,500.00
Revenues collected in advance	4,817.85	0.00	4,817.85	5,398.00
	-----	-----	-----	-----
<b>Total liabilities</b>	<b>10,235.58</b>	<b>0.00</b>	<b>10,235.58</b>	<b>12,842.89</b>
	-----	-----	-----	-----
<b>FUND EQUITY</b>				
Investments in general fixed assets	0.00	525,263.93	525,263.93	506,757.76
Fund balances				
Reserved for prepaid expenses	226.39	0.00	226.39	943.66
Unreserved	114,169.03	0.00	114,169.03	107,814.74
	-----	-----	-----	-----
<b>Total fund equity</b>	<b>114,395.42</b>	<b>525,263.93</b>	<b>639,659.35</b>	<b>615,516.16</b>
	-----	-----	-----	-----
<b>Total liabilities and fund equity</b>	<b>\$ 124,631.00</b>	<b>\$ 525,263.93</b>	<b>\$ 649,894.93</b>	<b>\$ 628,359.05</b>
	=====	=====	=====	=====

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FOR DISCUSSION PURPOSES ONLY

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

Town of Cinco Bayou  
**COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
 ALL GOVERNMENTAL FUND TYPES  
 Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	General 1993	General 1992
<b>REVENUES</b>		
Taxes	\$ 112,394.74	\$ 108,264.75
Licenses and permits	7,328.75	7,331.50
Intergovernmental	42,362.73	35,993.86
Fines and forfeits	718.74	3,036.62
Miscellaneous	3,865.31	4,481.04
	-----	-----
Total revenues	166,670.27	159,107.77
	-----	-----
<b>EXPENDITURES</b>		
<b>Current</b>		
General government	95,378.24	88,128.29
Public safety	15,600.00	15,260.00
Physical environment	3,107.51	4,686.60
Transportation	14,518.21	13,656.96
Human services	800.00	800.00
Culture/recreation	13,123.12	11,477.81
<b>Capital outlay</b>		
Machinery and equipment	5,437.17	0.00
Street improvements	4,940.00	0.00
Park improvements	8,129.00	0.00
	-----	-----
Total expenditures	161,033.25	134,009.66
	-----	-----
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	5,637.02	25,098.11
<b>FUND BALANCE - OCTOBER 1</b>	108,758.40	83,660.29
	-----	-----
<b>FUND BALANCE - SEPTEMBER 30</b>	\$ 114,395.42	\$ 108,758.40
	-----	-----

DRAFT

FOR DISCUSSION PURPOSES ONLY

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

Town of Cinco Bayou  
 COMBINED STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
 BUDGET AND ACTUAL  
 GENERAL FUND TYPE *e*  
 Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
<b>REVENUES</b>				
Taxes	\$ 109,184.00	\$ 112,394.74	\$ 3,210.74	\$ 108,264.75
Licenses and permits	6,900.00	7,328.75	428.75	7,331.50
Intergovernmental	34,947.00	42,362.73	7,415.73	35,993.86
Fines and forfeits	2,000.00	718.74	(1,281.26)	3,036.62
Miscellaneous	4,500.00	3,865.31	(634.69)	4,481.04
<b>Total revenues</b>	<b>157,531.00</b>	<b>166,670.27</b>	<b>9,139.27</b>	<b>159,107.77</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	93,051.00	95,378.24	(2,327.24)	88,128.29
Public safety	15,600.00	15,600.00	0.00	15,260.00
Physical environment	3,453.00	3,107.51	345.49	4,686.60
Transportation	25,280.00	14,518.21	10,761.79	13,656.96
Human services	800.00	800.00	0.00	800.00
Culture/recreation	12,362.00	13,123.12	(761.12)	11,477.81
<b>Capital outlay</b>				
Machinery and equipment	4,300.00	5,437.17	(1,137.17)	0.00
Street improvements	1,000.00	4,940.00	(3,940.00)	0.00
Park improvements	8,500.00	8,129.00	371.00	0.00
<b>Total expenditures</b>	<b>164,346.00</b>	<b>161,033.25</b>	<b>3,312.75</b>	<b>134,009.66</b>
<b>EXCESS OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(6,815.00)</b>	<b>5,637.02</b>	<b>12,452.02</b>	<b>25,098.11</b>
<b>FUND BALANCE - OCTOBER 1</b>	<b>0.00</b>	<b>108,758.40</b>	<b>108,758.40</b>	<b>83,660.29</b>
<b>FUND BALANCE - SEPTEMBER 30</b>	<b>\$ (6,815.00)</b>	<b>\$ 114,395.42</b>	<b>\$ 121,210.42</b>	<b>\$ 108,758.40</b>

D R A F T

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, 1993

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.

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FOR DISCUSSION PURPOSES ONLY



FOR DISCUSSION PURPOSES ONLY

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

c. Fund Accounting

The Town uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. An account group, on the other hand, is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

Funds are classified into three categories: governmental, proprietary and fiduciary. Each category, in turn, is divided into separate "fund types."

Governmental funds are used to account for all or most of a government's general activities, including the collection and disbursement of earmarked monies (special revenue funds), the acquisition or construction of general fixed assets (capital projects funds), and the servicing of general long-term debt (debt service funds). The general fund is used to account for all activities of the general government not accounted for in some other fund.

Account groups are used to record fixed assets and long-term liabilities which are not accounted for in the governmental fund types. They reflect only measurement of financial position and not results of operations.

The general fixed assets account group is used to maintain control and cost information on Town-owned property, plant, equipment and construction in progress acquired with general government resources. Fixed assets of proprietary fund types are accounted for in those funds.

The general long term debt account group is used to account for all long-term debt which is either backed by the full faith and credit of the Town or is secured by specific revenues of governmental funds. Debt of proprietary fund types is accounted for in those funds.

d. Basis of Accounting

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a current financial resources measurement focus. With this measurement focus, only current assets and current liabilities generally are included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

**D R A F T**

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) **FOR DISCUSSION PURPOSES ONLY**

**d. Basis of Accounting (Continued)**

The modified accrual basis of accounting is used by all governmental fund types and agency funds. Under the modified accrual basis of accounting, revenues are recognized when susceptible to accrual (i.e., when they become both measurable and available). "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. The Town considers property taxes as available if they are collected within 60 days after year end. A one-year availability period is used for revenue recognition for all other governmental fund revenues. Expenditures are recorded when the related fund liability is incurred.

Those revenues susceptible to accrual are franchise taxes, licenses, and interest revenue. Current year property taxes uncollected at the end of the fiscal year are generally immaterial in amount and highly susceptible to uncollectibility and are not recorded as a receivable on the balance sheet.

Sales tax, gasoline taxes and other intergovernmental revenues collected and held by the state at year end on behalf of the Town are also recognized as revenue.

The Town reports deferred revenue on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the "measurable" and "available" criteria for recognition in the current period. Deferred revenues also arise when resources are received by the government before it has a legal claim to them. In subsequent periods, when both revenue recognition criteria are met, or when the government has a legal claim to the resources, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized.

**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.

**NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**e. Budgets and Budgetary Accounting (Continued)**

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.
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. During the fiscal year ended September 30, 1993, the Town Council amended the budget by presenting the proposed budget amendment before the Council and obtaining approval.

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NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) FOR DISCUSSION PURPOSES ONLY

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, 1993.

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 amounts of accumulated annual and sick leave as of September 30, 1993 were both \$1,569.00. Sick leave is not recorded when accrued, but rather charged to salaries expense when paid.

i. Comparative Data

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

DRAFT

NOTE 1 - SIGNIFICANT ACCOUNTING POLICIES (CONTINUED) FOR DISCUSSION PURPOSES ONLY

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.

k. Fixed Assets

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the General Fixed Assets Account Group. All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost where no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are capitalized in the General Fixed Assets Account Group.

Assets in the General Fixed Assets Account Group are not depreciated. Depreciation of buildings, equipment and vehicles in the proprietary fund types is computed using the straight-line method.

NOTE 2 - DEPOSITS AND INVESTMENTS

At fiscal year end, the carrying amount of the Town's deposits was \$116,000.45. 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.

Town of Cinco Bayou, Florida  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 1993

**DRAFT**

NOTE 2 - DEPOSITS AND INVESTMENTS (CONTINUED)

FOR DISCUSSION PURPOSES ONLY

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.

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 1993 because, though legally assessed as of January 1, 1993, they are not due and payable until after the close of the fiscal year ended September 30, 1993.

The following is the current property tax calendar.

Lien Date	January 1, 1993
Levy Date	November 1, 1993
Due Date	November 1, 1993
Delinquent Date	April 1, 1994

Discounts of 1% for each month taxes are paid prior to March 1, 1994, are granted.

The balance of taxes receivables is comprised of the following.

September, 1993 utility taxes	\$ 3,449.19 =====
-------------------------------	----------------------

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments as of September 30, 1993 are as follows.

General Fund	
Local government half-cent sales tax for September, 1993	\$ 1,636.77
Cigarette tax	123.58
Court fines	101.52
Local option gas tax	623.37 -----
Total due from other governments	\$ 2,485.24 =====

Town of Cinco Bayou, Florida  
 NOTES TO FINANCIAL STATEMENTS  
 September 30, 1993

NOTE 5 - FIXED ASSETS

A summary of changes in general fixed assets follows.

	Balance October 1, 1992	Additions	Deletions	Balance September 30, 1993
Land	\$ 14,730.00	\$ 0.00	\$ 0.00	\$ 14,730.00
Buildings	180,300.42	0.00	0.00	180,300.42
Improvements other than buildings				
Park	77,825.57	8,129.00	0.00	85,954.57
Streets	151,952.06	4,940.00	0.00	156,892.06
Storm sewer system	41,717.91	0.00	0.00	41,717.91
Equipment	40,231.80	5,437.17	0.00	45,668.97
<b>Totals</b>	<b>\$506,757.76</b>	<b>\$ 18,506.17</b>	<b>\$ 0.00</b>	<b>\$525,263.93</b>
<b>Investments in General Fixed Assets</b>				
From General Fund Revenues	\$473,335.76	\$ 18,506.17	\$ 0.00	\$491,841.93
From Federal Revenue Sharing Revenues	33,422.00	0.00	0.00	33,422.00
	<b>\$506,757.76</b>	<b>\$ 18,506.17</b>	<b>\$ 0.00</b>	<b>\$525,263.93</b>

NOTE 6 - REVENUES COLLECTED IN ADVANCE

During the current fiscal year, the Town collected, in advance, \$4,817.85 for 1993-94 occupational licenses.

DRAFT  
 FOR DISCUSSION PURPOSES ONLY

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Town of Cinco Bayou  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

FOR DISCUSSION PURPOSES ONLY

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
<b>REVENUES</b>				
<b>Taxes</b>				
Ad valorem taxes (net of discounts less penalties)	\$ 46,599.00	\$ 47,962.13	\$ 1,363.13	\$ 45,115.99
Sales and use taxes				
Local Option Gas Tax	10,000.00	7,838.41	(2,161.59)	7,364.83
Local Alternative Fuel Decal User Fee	0.00	4.13	4.13	0.00
Franchise fees				
Franchise fees - electricity	17,000.00	18,144.12	1,144.12	17,645.11
Franchise fees - natural gas	2,185.00	2,185.59	0.59	2,011.09
Franchise fees - cable television	1,400.00	1,725.90	325.90	1,928.79
Utility services taxes				
Utility service tax - electricity	17,500.00	19,501.06	2,001.06	19,179.39
Utility service tax - telephone	8,000.00	8,722.03	722.03	8,232.35
Utility service tax - water	3,000.00	3,326.30	326.30	3,442.02
Utility service tax - natural gas	3,500.00	2,985.07	(514.93)	3,345.18
<b>Total taxes</b>	<b>109,184.00</b>	<b>112,394.74</b>	<b>3,210.74</b>	<b>108,264.75</b>
Licenses and permits				
Regulatory licenses	6,900.00	7,328.75	428.75	7,331.50
Intergovernmental revenues				
State shared revenues				
Cigarette tax	1,000.00	1,305.54	305.54	1,119.82
Revenue sharing proceeds	21,997.00	21,997.00	0.00	21,997.00
Mobile home licenses	150.00	52.75	(97.25)	168.43
Alcoholic beverage license	900.00	774.97	(125.03)	915.80
Local government half-cent sales tax	10,500.00	17,808.13	7,308.13	11,682.65
Other local units shared revenues				
Occupational licenses - County	400.00	424.34	24.34	110.16
<b>Total intergovernmental revenues</b>	<b>34,947.00</b>	<b>42,362.73</b>	<b>7,415.73</b>	<b>35,993.86</b>
Other general government				
Physical environment				
Recycle receipts	0.00	0.00	0.00	0.00
Fines and forfeits				
Court fines	2,000.00	432.24	(1,567.76)	2,880.97
Other fines and/or forfeits	0.00	286.50	286.50	155.65
<b>Total fines and forfeits</b>	<b>2,000.00</b>	<b>718.74</b>	<b>(1,281.26)</b>	<b>3,036.62</b>
Miscellaneous revenues				
Interest earnings	4,000.00	3,444.81	(555.19)	4,147.16
Other miscellaneous revenue	500.00	420.50	(79.50)	333.88
<b>Total miscellaneous revenues</b>	<b>4,500.00</b>	<b>3,865.31</b>	<b>(634.69)</b>	<b>4,481.04</b>
<b>Total revenues</b>	<b>157,531.00</b>	<b>166,670.27</b>	<b>9,139.27</b>	<b>159,107.77</b>

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

Town of Cinco Bayou  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

**DRAFT**

FOR DISCUSSION PURPOSES ONLY

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
<b>EXPENDITURES</b>				
<b>Current</b>				
General government services				
Financial and administrative				
Personal services				
Salaries and wages	44,810.00	47,315.90	(2,505.90)	43,800.88
FICA taxes	3,410.00	3,405.57	4.43	3,205.97
Hospital tax	9,741.00	9,130.71	610.29	5,722.12
Workers' compensation	1,150.00	1,149.00	1.00	1,212.00
<b>Total personal services</b>	<b>59,111.00</b>	<b>61,001.18</b>	<b>(1,890.18)</b>	<b>53,940.97</b>
Operating expenditures				
Accounting and auditing	4,200.00	4,200.00	0.00	4,800.00
<b>Total financial and administrative</b>	<b>63,311.00</b>	<b>65,201.18</b>	<b>(1,890.18)</b>	<b>58,740.97</b>
Legal counsel				
Operating expenditures				
Professional services	6,560.00	3,776.00	2,784.00	4,217.30
Other general governmental services				
Operating expenditures				
Professional services	1,500.00	1,075.00	425.00	3,096.88
Other Contractual Services	240.00	240.00	0.00	220.00
Travel and per diem	5,000.00	4,825.20	174.80	5,054.06
Communications services	700.00	706.87	(6.87)	824.92
Transportation	450.00	467.67	(17.67)	437.04
Utility services	3,200.00	3,086.64	113.36	2,987.31
Insurance	3,165.00	3,221.61	(56.61)	1,462.00
Repairs and maintenance services	3,000.00	3,750.02	(750.02)	2,190.02
Other current charges and obligations	1,100.00	2,254.25	(1,154.25)	1,827.49
Office supplies	1,200.00	1,216.32	(16.32)	1,177.70
Operating supplies	1,940.00	3,736.53	(1,796.53)	1,990.38
Books, publications, subscriptions and memberships	1,260.00	1,324.95	(64.95)	2,867.49
<b>Total operating expenditures</b>	<b>22,755.00</b>	<b>25,905.06</b>	<b>(3,150.06)</b>	<b>24,135.29</b>
Grants and aids				
Aids to private organizations	425.00	496.00	(71.00)	1,034.73
<b>Total other general governmental services</b>	<b>23,180.00</b>	<b>26,401.06</b>	<b>(3,221.06)</b>	<b>25,170.02</b>
<b>Total general government services</b>	<b>93,051.00</b>	<b>95,378.24</b>	<b>(2,327.24)</b>	<b>88,128.29</b>

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

Town of Cinco Bayou  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

**DRAFT**  
FOR DISCUSSION PURPOSES ONLY

	1993		Variance Favorable (Unfavorable)	1992 Actual
	Budget	Actual		
<b>EXPENDITURES (CONTINUED)</b>				
Current (Continued)				
Public safety				
Law enforcement				
Operating expenditures				
Other contractual services	15,600.00	15,600.00	0.00	15,260.00
Fire control				
Operating expenditures				
Other contractual services	0.00	0.00	0.00	0.00
<b>Total public safety</b>	<b>15,600.00</b>	<b>15,600.00</b>	<b>0.00</b>	<b>15,260.00</b>
Physical environment				
Operating expenditures-utility services	3,453.00	3,107.51	345.49	4,686.60
Transportation				
Road and street facilities				
Personal services				
Salaries and wages	7,280.00	4,880.00	2,400.00	5,790.00
Operating expenditures				
Professional service	1,600.00	175.00	1,425.00	70.00
Utility services	5,500.00	6,055.98	(555.98)	5,275.13
Repair and maintenance services	8,400.00	723.11	7,676.89	1,664.25
Operating supplies	1,000.00	989.49	10.51	806.70
Road materials and supplies	1,500.00	1,694.63	(194.63)	50.88
<b>Total operating expenditures</b>	<b>18,000.00</b>	<b>9,638.21</b>	<b>8,361.79</b>	<b>7,866.96</b>
<b>Total transportation</b>	<b>25,280.00</b>	<b>14,518.21</b>	<b>10,761.79</b>	<b>13,656.96</b>
Human services				
Health - animal control				
Operating expenditures				
Other contractual services	800.00	800.00	0.00	800.00
Culture/recreation				
Parks and recreation				
Personal services-salaries and wages	2,912.00	2,720.00	192.00	2,682.00
Operating expenditures				
Other contractual services	6,600.00	6,600.00	0.00	6,600.00
Utilities	1,000.00	1,011.53	(11.53)	890.93
Repair and maintenance	1,000.00	1,428.13	(428.13)	635.00
Operating supplies	200.00	451.94	(251.94)	207.53
<b>Total operating expenditures</b>	<b>8,800.00</b>	<b>9,491.60</b>	<b>(691.60)</b>	<b>11,015.46</b>
Special events				
Operating expenditures-supplies	650.00	911.52	(261.52)	462.35
<b>Total culture/recreation</b>	<b>12,362.00</b>	<b>13,123.12</b>	<b>(761.12)</b>	<b>11,477.81</b>
Capital outlay				
Machinery and equipment				
Street improvements	4,300.00	5,437.17	(1,137.17)	0.00
Park improvements	1,000.00	4,940.00	(3,940.00)	0.00
Park improvements	8,500.00	8,129.00	371.00	0.00
<b>Total capital outlay</b>	<b>13,800.00</b>	<b>18,506.17</b>	<b>(4,706.17)</b>	<b>0.00</b>
<b>Total expenditures</b>	<b>164,346.00</b>	<b>161,033.25</b>	<b>3,312.75</b>	<b>134,009.66</b>

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

Town of Cinco Bayou  
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE  
BUDGET AND ACTUAL - GENERAL FUND  
Fiscal Year Ended September 30, 1993

(With Comparative Totals for the Fiscal Year Ended September 30, 1992)

	1993			1992 Actual
	Budget	Actual	Variance Favorable (Unfavorable)	
EXCESS OF REVENUES OVER (UNDER) EXPENDITURES	(6,815.00)	5,637.02	12,452.02	25,098.11
FUND BALANCE - OCTOBER 1	0.00	108,758.40	108,758.40	83,660.29
FUND BALANCE - SEPTEMBER 30	\$ (6,815.00)	\$ 114,395.42	\$ 121,210.42	\$ 108,758.40

**DRAFT**

FOR DISCUSSION PURPOSES ONLY

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



# CREEL BRYAN & GALLAGHER

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL ASSOCIATION

J. STEVE JAY, CPA  
JIMMY D. MESSICK, CPA  
MARJORIE L. CUMMINS, CPA  
GENE G. BARKER, CPA  
JOSEPH W. HENDERSON, CPA

R. BRENTWOOD BRYAN, CPA  
CONSULTANT

# DRAFT

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

FOR DISCUSSION PURPOSES ONLY

## INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL STRUCTURE RELATED MATTERS NOTED IN A FINANCIAL STATEMENT AUDIT CONDUCTED 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 year ended September 30, 1993, and have issued our report thereon dated November 19, 1993.

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 year ended September 30, 1993, 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 or 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 to 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.

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

**DRAFT**

FOR DISCUSSION PURPOSES ONLY

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

Treasury/Financing  
Revenue/Receipts  
Purchases/Disbursements  
External Financial Reporting

For all of the control 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.

However, we noted certain matters involving the internal control structure and its operation that we have reported to management of the Town of Cinco Bayou, Florida, in a separate communication dated November 19, 1993.

This report is intended for the information of the Town Council, management and applicable state agencies. However, this report is a matter of public record and its distribution is not limited.

**CREEL, BRYAN & GALLAGHER**  
Certified Public Accountants

November 19, 1993



# CREEL BRYAN & GALLAGHER

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL ASSOCIATION

# DRAFT

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R. BRENTWOOD BRYAN, CPA  
CONSULTANT

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

FOR DISCUSSION PURPOSES ONLY

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH LAWS AND REGULATIONS  
BASED ON AN AUDIT OF THE 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 year ended September 30, 1993, and have issued our report thereon dated November 19, 1993.

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, the objective of our audit of the financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

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 Town Council, management, and applicable state agencies. However, this report is a matter of public record and its distribution is not limited.

CREEL, BRYAN & GALLAGHER  
Certified Public Accountants

November 19, 1993



# CREEL BRYAN & GALLAGHER

CERTIFIED PUBLIC ACCOUNTANTS • A PROFESSIONAL ASSOCIATION

# DRAFT

FOR DISCUSSION PURPOSES ONLY

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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, 1993 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 State of Florida Annual Local Government Financial Report for the fiscal year ended September 30, 1993 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, 1993.

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

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

Respectfully submitted,

CREEL, BRYAN & GALLAGHER  
Certified Public Accountants

November 19, 1993

RECEIVED  
11/3/93  
WCH

# SEASON'S GREETINGS



OKALOOSA COUNTY COUNCIL ON AGING

*cordially invites you to  
celebrate this Joyous Season  
by sharing the festivities at our*

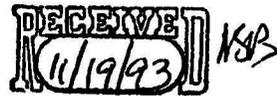
**20TH ANNUAL COUNTY WIDE SENIORS CHRISTMAS PARTY**

*on  
Wednesday, December 15th, 1993  
10:00 a.m.*

*Elks Lodge, 1335 E. Hwy. 98, Fort Walton Beach, Fl.*

**R.S.V.P.  
December 1st**

**833-9165**



Kmart Corporation  
International Headquarters  
3100 West Big Beaver Road  
Troy MI 48084-3163

November 10, 1993

Dear Human Resource Director:

Now is the time to consider AMERICA'S BONUS GIFT CERTIFICATES for your motivational programs. Certificates are especially appropriate for safety awards, sales, productivity or recognition awards. Thinking about business gifts, certificates are ideal for Birthdays, Anniversaries, Christmas or special occasions. The recipients choose their own gift. Bonus Gift certificates make excellent spontaneous incentive awards.

Best of all, AMERICA'S BONUS GIFT CERTIFICATES are not only easily redeemed at more than 2,200 Kmart stores nationwide but also at all our subsidiaries: Borders Incorporated, Builders Square, OfficeMax, The Sports Authority, Waldenbooks, PACE, Pay Less Drug Stores. Award recipients may choose from more than 80,000 items, many National Name Brands. Our services and products are backed by our pledge of "Satisfaction Always".

The best part of using our Gift Certificates is that WE DO THE WORK FOR YOU. WE HANDLE THE INVENTORY, THE ORDERS AND THE SHIPPING. You can choose from preprinted Kmart gift certificates in denominations of \$10, \$25, \$50 or \$100 available at your local Kmart or personalized AMERICA'S BONUS CERTIFICATES can be issued in the exact amount you specify from \$5 up to \$250. These are available at corporate headquarters, call toll free 1-800-345-2497.

Your cost of certificates is dollar for dollar and can be picked up locally or delivered by insured mail from our corporate headquarters. Our normal payment system is to receive the check at the time of order.

All certificates are valid for one year from date of issue. Expired certificates may be re-issued at no cost upon receipt of expired certificate. Any unused certificates can be returned for a refund. There is a twenty cent charge for each returned certificate.

Please call to get your certificate program started or for any additional information. I will be happy to meet with you regarding this program.

Sincerely,

*Lay Cochran*  
3223 Kmart s  
200 IRWIN NE.  
FORT WALTON BEACH, FL 32547

RECEIVED  
11/19/93  
KJB



## THE FLORIDA SENATE

Tallahassee, Florida 32399-1100

**COMMITTEES:**  
Governmental Operations,  
*Vice Chairman*  
Corrections, Probation and Parole  
Criminal Justice  
Personnel, Retirement and Collective Bargaining

**SENATOR ROBERT T. HARDEN**

7th District

November 1, 1993

Mr. Charles Laginess, Mayor  
Town of Cinco Bayou  
10 Yacht Club Drive  
Fort Walton Beach, FL 32548

Dear Mayor Laginess:

I wanted to update you on the Fort Walton Beach Area Bridge Authority prior to the December 13, 1993 Okaloosa County Public Hearings. I have received numerous letters and calls on this issue. The general consensus is that the Authority has performed its duties and it is no longer needed. So, I have decided that I will sponsor legislation in the Senate to abolish the Fort Walton Beach Area Bridge Authority.

If I can be of any assistance, please do not hesitate to let me know.

Sincerely,

A handwritten signature in cursive script that reads "Robert T. Harden".

ROBERT T. HARDEN  
State Senator

RH:NF

**REPLY TO:**

- Executive Park, Suite D-3, 11 Racetrack Road, N.E., Fort Walton Beach, Florida 32547-1868 (904) 833-9155
- 328 Senate Office Building, Tallahassee, Florida 32399-1100 (904) 487-5009

**PAT THOMAS**  
President

**ANDER CRENSHAW**  
President Pro Tempore

**JOE BROWN**  
Secretary

**WAYNE W. TODD, JR.**  
Sergeant at Arms



11/16/93 1185

POST OFFICE BOX 505  
FORT WALTON BEACH, FLORIDA 32549

November 1993

## Project Cheer

Dear Friends,

For most of us, the holiday season is a time of family and friends getting together, of being remembered by others, of opportunities to give and receive. However, it is a particularly desolate time for many patients in our state and local mental health facilities. Some are sadly neglected by families and friends. Many have no contact with the world they used to be a part of...they are deeply depressed, and because of this, their recovery is slowed. That's why the Mental Health Association conducts Project Cheer-Christmas every year.

Project Cheer provides parties and personal gifts for people from our area who are receiving mental health treatment at Florida State Hospital in Chattahoochee or in local facilities. The Christmas party at Florida State Hospital will be held on Saturday, December 18th. Ice cream, cake, cookies, fresh fruit, individual gifts and gifts for the wards or homes, love and care will all be a part of Project Cheer.

Many of you have generously helped in the past. Please, will you do so again this year? Your kindness will brighten the holidays for many lonely patients who would otherwise not be remembered. Any contributions that you or your group can make will be greatly appreciated. A list is attached to give you an idea of what is needed.

Please drop us a note or call 244-1040 to say you will be a part of Project Cheer-Christmas.

Sincerely,

*Carol J. Westphal*

Carol J. Westphal  
Chairman, Project Cheer



# Mental Health Association

# Project Cheer

## GIFT IDEAS

(new and unwrapped, please)



### FOR THE CHRISTMAS PARTIES

Home-baked cakes and cookies; candy and fresh fruit  
Punch, juice, soft drinks; paper cups, plates, napkins

### GIFTS FOR MEN

Caps; grooming items (in plastic bottles); slippers, socks, T-shirts  
Pajamas, robes, sweatshirts, belts, wallets, books, stationery

### GIFTS FOR WOMEN

Jewelry; make-up, powder, perfume (in plastic bottles); purses  
Gloves, caps, slippers, nightgowns, slippers, robes, panties, blouses  
Sweaters; books, stationery and stamps

### FOR THE WARDS AND RESIDENTIAL HOMES (items do not have to be new)

Exercycles; bicycle; indoor and outdoor games; holiday decorations  
Weights (for exercise); small suitcases; puzzles, twin-size comforters  
Twin bedspreads, artificial flower arrangements; kitchen utensils  
Coffee maker, ice cream maker; radios, TV sets, video games, records  
Dress materials, patterns; assorted arts and craft materials

\*\*\*\* DEADLINE: Wednesday, December 15th \*\*\*\*

Donations may be brought to the MHA office in the United Way building, 107B Tupelo, Fort Walton Beach.

For pick-up or more information call:

Jane Strickland at the MHA office, 244-1040  
or home, 862-7695

Mary Wilson, 651-5994  
Carol Westphal, 243-6736

### CASH DONATIONS ARE ALSO WELCOME

If you are unable to buy gifts, our volunteers will shop for you. Please designate your check for PROJECT CHEER and make it payable to MHA/OC, P. O. Box 505, Fort Walton Beach, 32549.

Whatever you can do will be greatly appreciated.

THANK YOU!



RECEIVED  
11/22/93  
MS



Mayor WILLARD CLARK  
Councilmember DAVID ARROWSMITH  
Councilmember ELIZABETH ARCEMONT  
Councilmember BILL LAMB  
Councilmember MARK MILLS  
Councilmember MARY SMITH  
City Manager CHARLES DUBYAK  
City Clerk CORNELIA TAYLOR

November 19, 1993

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

Dear Mayor Laginess:

The City of Mary Esther is pleased to host the Christmas meeting of the Okaloosa County League of Cities, scheduled for December 16, 1993.

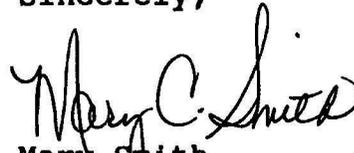
The dinner meeting will be held at the Sheraton Inn on Highway 98, Okaloosa Island beginning at 6:30 p.m. There will be a cash bar from 6:30 p.m. to 7:30 p.m. with dinner at 7:30 p.m. The dinner will be buffet style with Crab Stuffed Flounder, Roast Turkey w/stuffing and Gravy, Chef Carved Inside Round of Beef w/Bearnaise Sauce, Corn O'Brien, Broccoli w/Shallot Butter, Parslied New Potatoes, Waldroff Salad, Tossed Garden Salad and Chocolate Cheesecake for desert. The cost per person is \$19.95.

Following the dinner will be guest humorous Don Anchors followed by the Community Chorus.

Please advise the City Clerk, Cornelia Taylor, (243-3566) of the number of representatives from your municipality who will be attending the meeting of the League by no later than noon December 13, 1993.

We look forward to seeing you on December 16, 1993.

Sincerely,

  
Mary Smith  
Mayor Pro Tem

CITY OF MARY ESTHER

195 CHRISTOBAL ROAD N. • MARY ESTHER, FLORIDA 32569 • (904) 243-3566