

AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
July 16, 2019 @ 6:30 PM

I. Call to Order

- 1. Prayer**
- 2. Pledge of Allegiance**

II. Agenda Order Approval

III. Announcements

- 1. Farmers Market May-September (2nd Saturday Monthly) 8:00 am until 12:00 pm at George Martin City Park.**
- 2. Gautier Senior Center Membership Drive, July 17th 10:00 AM until 1:00 PM at Gautier Senior Center Building**
- 3. Gautier's 3rd Annual Music on the Lawn, July 20th 5:00 PM until 8:00 PM at Gautier City Hall**
- 4. Gautier Youth Basketball Camp, July 24th & 25th 9:00 AM until 12:00 PM at Gautier Middle School Gymnasium**
- 5. Gautier Youth Football Camp, July 26th 8:30 AM until 11:00 AM at GHS Football Field**

IV. Presentation Agenda

- 1. 2019-2020 Gautier Mayor's Youth Council Swearing In**

V. Business Agenda

1. Approval of Docket of Claims

☐	STAFF PRESENTATION	☐	PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)	☐	MOTION COUNCIL DISCUSSION/QUESTIONS	☐	VOTE
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VI. Consent Agenda (All items approved in one motion)

- 1. Approval of Delta Computer Systems, Inc. Computer Software Support Agreement Addendum**
- 2. Approval of minutes from Regular Council Meeting held July 2, 2019.**
- 3. Approval is requested for Gautier First United Methodist to hold a Fireworks show on July 18, 2019 at its own expense for the benefit of the public within the Gautier City Limits**
- 4. Authorization to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Center Development Project**
- 5. Approval of \$1.75 million in matching funds in the event that the application to the Mississippi Development Authority for up to \$7 million in funding from the Gulf Coast Restoration Fund is granted**
- 6. Receive June 2019 Privilege License Report**
- 7. Authorization to hire an appraiser for the Singing River Mall property**
- 8. Resolution requesting the Jackson County Board of Supervisors assistance in asphaltting the parking area and driveway at George Martin City Park Fitness Trail project.**

VII. STUDY AGENDA

- 1. Discuss Citizen Comments**
- 2. Discuss Council Comments**

3. Discuss City Manager Comments
4. Discuss City Clerk Comments
5. Discuss City Attorney Comments

Adjourn until August 6, 2019 at 6:30 PM
www.gautier-ms.gov

**CITY OF GAUTIER, MISSISSIPPI
ANNOUNCEMENT AGENDA
July 16, 2019**

ITEM DESCRIPTION:

ANNOUNCEMENTS

1. Farmers Market May-September (2nd Saturday Monthly) 8:00 am until 12:00 pm at George Martin City Park.
2. Gautier Senior Center Membership Drive, July 17th 10:00 AM until 1:00 PM at Gautier Senior Center Building
3. Gautier's 3rd Annual Music on the Lawn, July 20th 5:00 PM until 8:00 PM at Gautier City Hall
4. Gautier Youth Basketball Camp, July 24th & 25th 9:00 AM until 12:00 PM at Gautier Middle School Gymnasium
5. Gautier Youth Football Camp, July 26th 8:30 AM until 11:00 AM at GHS Football Field

NOTES:



Nature's Playground

2nd Saturday

Farmers MARKET



MAY — SEPTEMBER
2ND SATURDAY MONTHLY
8:00 A.M. UNTIL 12:00 P.M.
GEORGE MARTIN CITY PARK
902 DE LA POINTE DR.

FOR MORE INFORMATION OR TO BECOME A
VENDOR CONTACT RACHEL HONEA AT 228-219-3259



Gautier Senior Center



FREE FREE FREE!

Live in Gautier and interested in becoming a member of the Gautier Senior Center? Come join the City of Gautier's Senior Center for our Annual Fish Fry, Music, Games!



Senior Center Membership is free.



JULY 17TH

10:00 A.M. - 1:00 P.M.

914 DE LA POINTE DR.

FEATURING THE CATDADDYZ

GAUTIER
MISSISSIPPI



Nature's Playground

CITY OF GAUTIER'S

*Hot.
Summer.
Nights.*

MUSIC
ON THE LAWN!

Wayward Jones Party of Two

Morgan Tyler Dustin Steen Eric Welford

Gautier City Hall

July 20, 2019

Bring
your own
lawn chair



5:00 p.m. - 8:00 p.m.

Music. Food. Fun.



Nature's Playground

CITY OF GAUTIER BASKETBALL CAMP



DATE: JULY 24th & 25th

TIME: 9 a.m.- 12:00 p.m.

WHERE: Gautier Middle School Gymnasium

AGE: Boys and Girls ages 7-14

COST: 5 non-perishable canned goods to donate to local food pantry.

Dribbling. Passing. Shooting. Rebounding

Whether you have played before or not come out and have a good time. All skill levels are welcomed!

Registration Deadline July 18th

To register, please visit:

Gautier City Hall

3330 Hwy 90

or contact Chassity or Rachel at 228-497-8000 ext. 317

cbilbo@gautier-ms.gov or rhonea@gautier-ms.gov

GAUTIER YOUTH FOOTBALL CAMP



WHEN:

July 26, 2019

8:30 am - 11:00 am

WHERE:

GHS Football field

“ THE SWAMP ”

4307 Gautier-Vancleave Rd.

Gautier, MS 39553

Mail completed form to: City of Gautier
P.O. Box 670, Gautier, MS 39553, drop off at Gautier City Hall
3330 Hwy 90

Participant's Name: _____

Participant's DOB/Grade/Age: _____

Address/City/State/ZIP: _____

Parent/Guardian Phone: _____

Parent/Guardian Email: _____

Parental/Guardian Consent/Insurance Waiver

Parent/Guardian's Name: _____

Relationship to child: _____

Allergic reactions/medical conditions (medicine, food, asthma, etc.) ☐ Yes ☐ No

If Yes, please list: _____

All participants are responsible for their own medical/accident coverage. The city is not responsible for participants' injuries. Participants will not be allowed to play unless the following information is submitted and the form signed by the parent or guardian of the participant.

Participant's Insurance Company: _____

Insurance Co. Address: _____

Policy Holder: _____

Policy #: _____

I/We the undersigned hereby certify that I/We am (are) the parent(s) or legal guardian(s) of the camp participant. I/We hereby give permission for the camp staff to seek appropriate medical attention for the camp participant and for the camp participant to receive medical attention in the event of accident, injury or illness. I/We will be responsible for any and all costs of medical attention and treatment. I/We, the undersigned for ourselves, our heirs, executors and administrators waive, release and forever discharge the City of Gautier and Gautier High School and its staff, officers, agents, employees, representatives, successors, and assigns of and from all rights and claims for damages, injury or loss to person or property which may be sustained or occur during participating in camp activities or while at camp; whether or not damages, injury or loss is due to negligence. I/We hereby acknowledge that our child is physically fit and mentally capable of participating in camp activities.

Parent/Guardian Signature: _____

Date: _____



AGES

5-12 YRS

REGISTRATION

FREE TO ALL
PARTICIPANTS

And Free Football
Camp T-Shirts
(MAXIMUM 200)

SPONSORS

City of Gautier

GHS Football

Coaching Staff

INFORMATION

City of Gautier

3330 Hwy 90

Gautier, MS 39553

C: 228-219-3259

C: 228-219-7644

E: rhonea@gautier-ms.gov



**CITY OF GAUTIER, MISSISSIPPI
PRESENTATION AGENDA
July 16, 2019**

ITEM DESCRIPTION:

PRESENTATION AGENDA

1. 2019-2020 Gautier Mayor's Youth Council Swearing In

NOTES:

City of Gautier Mayor's Youth Council 2019-2020

Yamilka Berrios

Gautier High School

Austin Busby

Gautier High School

Kacha Coleman

Resurrection High School

Olivia Dickerson

Gautier High School

A'myia Frazier

Gautier High School

Summer Likkel

Gautier High School

Kathryn McArthur

Gautier High School

Alexander McNair

Gautier High School

Hayden Mitchell

Gautier High School

Ronald Myers

Resurrection High School

Drewnae Pickens

Resurrection High School

Michelle Stitt

Gautier High School

Sugelis Valenzuela

Gautier High School



**CITY OF GAUTIER
Business Agenda Item #1
Fact Sheet**

Council Meeting:
Title:

**July 16, 2019
Approval of Docket of Claims**

Introduced by:
Contact Person/Telephone

Teresa Montgomery 497-8000

Summary Explanation: Approval of the Docket of Claims.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Second Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, Miss. Code Ann. 21-39-9 requires governing authority to review all unpaid claims and determine if there is an obligation. An obligation exists if the related materials and supplies were properly contracted for and received by the municipality; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Docket of Claims is hereby approved, provided that all entries thereon are true, correct, properly entered and not fraudulent.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **BLANK** seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019.

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	DIRECTV LLC	192431	07/16/2019	06/25/2019			150.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	WEST STN: 022727663 (AUG)		07132019	07/14/2019			150.00
001	SECURE NETWORKS LLC	192520	07/16/2019	07/01/2019			2,280.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	AUG 2019 NETWORK SERVICES		3838	06/14/2019			2,280.00
001	BELL AUTO PARTS INC	192522	07/16/2019	07/01/2019			757.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-570	BRAKE PAD (2): CROWN VIC		43170	06/04/2019			75.76
	001-100-570	BRAKE ROTOR (2): CROWN VIC		43171	06/06/2019			93.00
	001-100-570	BRAKE ROTOR (2): CROWN VIC		43172	06/10/2019			93.00
	001-100-570	BRAKE ROTOR (2): CROWN VIC		43173	06/11/2019			93.00
	001-100-570	BRAKE PAD: CROWN VIC		43174	06/11/2019			37.88
	001-161-638	WELDING ROD (6), CON KIT: B34		43179	06/13/2019			123.05
	001-170-639	PLUG (2), OIL & AIR FILTER (2)		D057566	06/18/2019			57.73
	001-170-639	FUEL FILTER, SEAFOAM: EXMARK		D057566	06/18/2019			11.95
	001-170-559	SPRAY GREASE (2)		D057566	06/18/2019			22.73
	001-170-639	PLUG (2), AIR FILTER (2): EXMARK		D057571	06/24/2019			46.73
	001-170-639	IDLER PULLEY: POLARIS		D057573	06/24/2019			43.13
	001-100-570	TIRE GLUE (2), TIRE STRING (2)		43201	06/26/2019			40.90
	001-161-635	BELT: CFD BAY DOOR		43200	06/27/2019			19.12
001	O'REILLY AUTO PARTS	192525	07/16/2019	07/02/2019			2,583.41	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	18OZ EZ CHILL, 1QT OIL (2)		1978133137	06/02/2019			51.97
	001-161-638	FUEL PUMP, FUEL TANK: R33		1978133224	06/03/2019			1,879.65
	001-100-570	CTRL ARM ASY: U #14406		1978133384	06/04/2019			70.66
	001-100-570	CTRL ARM ASY: U # 14406		1978133385	06/04/2019			70.66
	001-205-559	ABSORBENT (4)		1978133507	06/05/2019			37.96
	001-205-570	VEH PARTS: 2005 FORD ESCAPE		1978134202	06/12/2019			81.89
	001-161-638	TAILGATE HANDLE: R39		1978134664	06/17/2019			38.19
	001-161-638	LOCK, BALL MOUNT		1978134842	06/18/2019			74.98
	001-161-638	1GAL MOTOR OIL		1978135292	06/22/2019			19.99
	001-161-638	1GAL ANTIFREZ: CMD33		1978135429	06/24/2019			18.99
	001-161-638	VEH PARTS: R39		1978135450	06/24/2019			51.54
	001-100-570	1QT TRANS FLD: U #19414		1978135563	06/25/2019			95.88
	001-100-570	COOLANT HOSE: U #12416		1978135753	06/27/2019			27.13
	001-100-570	1QT TRANS FLD: U #19414		1978135841	06/27/2019			63.92
001	MALLETTE BROTHERS CONSTRUCTION INC	192527	07/16/2019	07/03/2019			1,201.30	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-576	6.04 RIP RAP TN		20643	06/30/2019			332.20
	001-201-576	16.02 RAP TN		20643	06/30/2019			480.60
	001-201-576	5.18 ASPHALT TN		20643	06/30/2019			388.50

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	DELTA SANITATION OF MS LLC	192529	07/16/2019	07/03/2019			35.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	FRAZIER PORT O LET		0001030263	06/30/2019			35.00
001	TEC	192531	07/16/2019	07/08/2019			109.93	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY LONG DISTANCE		968281	07/01/2019			109.93
001	CABLE ONE INC	192532	07/16/2019	07/08/2019			84.62	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-698	JUL 2019: SR BLDG #120793682		06212019	07/01/2019			84.62
001	AT&T GLOBAL NETWORK SERVS LLC	192533	07/16/2019	07/08/2019			229.64	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	NCIC EQUIPMENT CHARGES		GG03279	07/01/2019			229.64
001	DPS CRIME LAB	192535	07/16/2019	07/08/2019			660.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	ANALYTICAL FEES		90081575	07/01/2019			660.00
001	LOWES HOME CENTERS INC	192536	07/16/2019	07/08/2019			1,373.12	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-634	2X8X10 TREATED LUMBER		902406	05/29/2019			10.62
	001-161-559	63IN CURTAIN PANEL (3)		902503	05/30/2019			45.54
	001-161-559	63IN CURTAIN PANEL (3)		901214	05/30/2019			45.54
	001-170-559	24PK TERRY TOWELS		914485	06/03/2019			10.91
	001-170-559	100CT GLOVES, KNIFE, KEY (2)		909572	06/05/2019			38.02
	001-170-559	BLANK KEY MASTER PADLOCK (4)		909135	06/08/2019			9.04
	001-205-559	CONVERTIBLE HAND DOLLY		902578	06/10/2019			51.29
	001-161-638	SS U-BOLT: B34		901654	06/11/2019			7.56
	001-170-639	SUPPLIES: MOVIE SCREEN BOX		901817	06/12/2019			91.72
	001-170-634	15CT SCREWS, 10CT LOCK NUT		901725	06/12/2019			4.34
	001-170-559	NYLON STRING,DW TORX BIT SET		901934	06/13/2019			14.21
	001-170-559	BLANK KEY MASTER PADLOCK (5)		901934	06/13/2019			11.30
	001-170-559	BLANK KEY (6)		901934	06/12/2019			11.30
	001-161-559	32CT NIAGARA WATER (23)		901928	06/13/2019			93.03
	001-170-635	LQD PLUMR, EXP FAUCET LINE (2)		902305	06/18/2019			20.84
	001-170-635	COMP TURN ANGLE VALVE		902305	06/18/2019			14.23
	001-205-559	CX MATTE SPRAY PAINT		902305	06/18/2019			3.97
	001-100-559	50CT RIVET, FLAT WSHR, SAFE HASP		902260	06/18/2019			27.51
	001-100-559	KEYED MASTER PADLOCK (4)		902260	06/18/2019			26.52
	001-092-639	4-IN FLAT PAINT BRUSH		901135	06/18/2019			16.14
	001-092-639	6PC WIRE BRUSH, HD SCRAPER		901133	06/19/2019			35.11
	001-092-639	4-IN FLAT PAINT BRUSH		901133	06/19/2019			16.13
	001-092-639	620-FL OZ STORMCOAT EXT LATEX		901133	06/19/2019			94.04
	001-170-635	ROLLER SPONGE MOP, FAUCET LINE		909794	06/20/2019			20.20
	001-170-635	SS FAUCET LINE		909794	06/20/2019			5.97
	001-170-635	CDT RTN: EXP FAUCET LINE (2)		918516	06/20/2019			-15.16
	001-170-559	32CT NIAGARA WATER (4)		901215	06/20/2019			15.12
	001-170-635	3/8IN COMP CAP FITTING		909908	06/21/2019			2.55

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	LOWES HOME CENTERS INC	192536	07/16/2019	07/08/2019			1,373.12	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-635	GE 10000-BTU AC: BACOT CONCESS	909843	06/21/2019			331.55	
	001-161-799	3/4X4X8 TREATED PLYWOOD (9)	901033	06/24/2019			278.46	
	001-161-799	BOX EXT 1LB & EXT FLAT SCREWS	901033	06/24/2019			16.35	
	001-161-799	1X4X16 SY PINE BOARD	901033	06/24/2019			8.39	
	001-161-799	2X4X12 TREATED LUMBER	901033	06/24/2019			10.78	
001	ACE DATA STORAGE INC	192537	07/16/2019	07/08/2019			105.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-699	JUN 2019 SHREDDING SERVICE	66201	07/01/2019			105.00	
001	MS DEPT OF FINANCE & ADMIN	192538	07/16/2019	07/08/2019			25,654.50	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-000-300	JUN 2019 COURT ASSESSMENTS	06302019	07/01/2019			25,654.50	
001	MS DEPT OF PUBLIC SAFETY	192539	07/16/2019	07/08/2019			1,581.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-000-300	JUN 2019 SPECIAL ASSESSMENTS	06302019	07/01/2019			1,581.00	
001	MS DEPT OF PUBLIC SAFETY	192540	07/16/2019	07/08/2019			70.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-000-300	JUN 2019 INTERLOCK FEES	06302019	07/01/2019			70.00	
001	JACKSON COUNTY ADULT DETENTION CENTER	192541	07/16/2019	07/08/2019			8,540.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-010-696	JUN 2019 ADC CHGS	06302019	07/03/2019			8,540.00	
001	SINGING RIVER ELECTRIC COOPERATIVE	192543	07/16/2019	07/08/2019			1,051.22	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-631	SOUTH FD 76008001	06202019	06/26/2019			300.46	
	001-170-631	BACOT PARK 10137	06202019	06/26/2019			602.42	
	001-201-629	SIGNAL LIGHTS 10138	06202019	06/26/2019			124.74	
	001-170-631	BACOT SPLASHPAD 103751001	06202019	06/26/2019			23.60	
001	SPORTS CONDUCTOR LLC DBA JARVIS	192547	07/16/2019	07/08/2019			71.10	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-502	2019 FOOTBALL (12)	4636	07/01/2019			47.40	
	001-170-502	2019 CHEER (6)	4636	07/01/2019			23.70	
001	DELTA COMPUTER SYSTEMS INC	192548	07/16/2019	07/08/2019			300.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-092-698	2018 ACA FILE SUBMITTAL	XT135072	03/27/2019			300.00	
001	BORDIS & DANOS PLLC	192550	07/16/2019	07/08/2019			10,000.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-060-602	JUL 2019 RETAINER	70	07/01/2019			10,000.00	
001	CENTERPOINT ENERGY	192551	07/16/2019	07/08/2019			29.90	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-630	CENTRAL FIRE STN:5/24-6/25/19	11000885-1	07/02/2019			16.46	
	001-161-630	SOUTH FIRE STN:5/24-6/26/19	11000999-1	07/02/2019			13.44	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	CABLE ONE INC	192552	07/16/2019	07/08/2019			130.07	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	JUL 2019: #107571481		06242019	07/01/2019			130.07
001	DUSTIN ALEXANDER	192553	07/16/2019	07/08/2019			179.26	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL (FM CARD MALFUNCTN)		06232019	07/01/2019			36.72
	001-090-681	PER DIEM REIMB: 6/23-6/27/19		06272019	07/01/2019			142.54
001	AT&T INTERSTATE DED PRIVATE LINE SERVS	192556	07/16/2019	07/08/2019			214.35	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	ACCUNET T1.5 DIGITAL SERV		3110450792	07/01/2019			214.35
001	JEREMY BROWN	192558	07/16/2019	07/08/2019			18.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-681	REIMB PER DIEM: FIRE INV		06192019	06/28/2019			18.00
001	AIRGAS USA LLC	192561	07/16/2019	07/08/2019			210.19	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-205-588	CYLINDER RENTAL		9963045187	06/30/2019			210.19
001	CREDIT CARD CENTER	192572	07/16/2019	07/08/2019			35.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	ANNUAL FEE: YANCEY, PAULA		4015	06/27/2019			35.00
001	CREDIT CARD CENTER	192579	07/16/2019	07/08/2019			35.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	ANNUAL FEE: BAXTER, CASEY		4023	06/27/2019			35.00
001	MSC 7511	192581	07/16/2019	07/08/2019			181.05	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	FNK100-01 RENTAL FEE		INV3129914	06/19/2019			152.15
	001-100-699	MPC2504EX USAGE:B/W		INV3129914	06/19/2019			9.49
	001-100-699	MPC2504EX USAGE:COLOR		INV3129914	06/19/2019			19.41
001	CREDIT CARD CENTER	192582	07/16/2019	07/08/2019			3,140.49	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	ANNUAL FEE		1906	05/28/2019			35.00
	001-170-512	IMPRINTED TUMBLERS: CRUISIN		05312019	06/03/2019			1,438.89
	001-170-511	SUPPLIES: SR CENTER WREATHS		06042019	06/05/2019			55.89
	001-094-535	UNIFORM TOPS (12)		06052019	06/06/2019			176.63
	001-092-698	CMS WEBSITE HOSTING (1 YR)		06062019	06/07/2019			192.00
	001-092-698	CITY WEBSITE MGT (1YR)		06062019	06/07/2019			420.00
	001-021-559	GODADDY DOMAIN: ILOVEGAUTIER		06072019	06/10/2019			18.17
	001-001-681	TRAVEL INS: CXLD DC TRIP		06102019	06/10/2019			83.97
	001-001-681	HOTEL CXL FEE: CXLD DC TRIP		06062019	06/10/2019			358.00
	001-001-559	CMO GRADUATION PKT: TORJUSEN		06122019	06/13/2019			35.00
	001-001-509	MML YOUTH TRACK 2019		06132019	06/14/2019			60.00
	001-170-635	GH ENTRY DOOR REINFORCER (5)		06182019	06/19/2019			104.22
	001-001-509	GMYC T-SHIRTS (16)		06202019	06/21/2019			103.84

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001	CREDIT CARD CENTER	192582	07/16/2019	07/08/2019			3,140.49	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-511	SUPPLIES: SR MEMBER DRIVE		06212019	06/24/2019			58.88
001	GOVERNMENT BRANDS SHARED SERVICES	192585	07/16/2019	07/08/2019			1,475.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-698	JUL 2019 COURT SUPPORT		1-45068	07/01/2019			1,475.00
001	FUELMAN	192586	07/16/2019	07/09/2019			3,424.91	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP56383761	07/01/2019			90.62
	001-092-525	UNL FUEL		NP56383761	07/01/2019			51.35
	001-100-525	UNL FUEL		NP56383761	07/01/2019			2,582.79
	001-161-525	UNL & DSL FUEL		NP56383761	07/01/2019			623.56
	001-170-525	UNL FUEL		NP56383761	07/01/2019			46.49
	001-205-525	UNL FUEL		NP56383761	07/01/2019			30.10
001	FUELMAN	192588	07/16/2019	07/09/2019			2,675.42	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-525	UNL FUEL		NP56506175	07/08/2019			2,068.85
	001-161-525	UNL & DSL FUEL		NP56506175	07/08/2019			431.86
	001-170-525	UNL & DSL FUEL		NP56506175	07/08/2019			174.71
001	AUTO TRUCK AND TRAILER PARTS INC	192594	07/16/2019	07/09/2019			2,447.56	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-638	COMP FIT (6), UNION (3), VALVE		275678	06/04/2019			45.85
	001-161-638	PIPE TEE, 3/8 NIPPLE, BUSHING		275678	06/04/2019			9.34
	001-205-559	OIL: SHOP LIFT		275687	06/04/2019			35.00
	001-170-639	BULB (4), LENS: TRAILER		275710	06/05/2019			5.80
	001-100-570	PRESSURE SWITCH: U #12416		275812	06/11/2019			46.08
	001-161-638	SS PIPE FITTING: B34		275813	06/11/2019			24.66
	001-161-638	1" HYD HOSE W/ADAPTER: B34		275825	06/11/2019			142.00
	001-161-638	RADIATOR HOSE, SS BUSHING: B34		275835	06/12/2019			84.29
	001-100-570	LIGHT (4), (4) BEZEL: PD COMM UNIT		275863	06/13/2019			833.28
	001-161-638	HOSE SWIVEL: B34		275925	06/17/2019			175.00
	001-161-638	WIRE CONNECTORS (2): B34		275946	06/17/2019			9.80
	001-100-570	WIPER (4): PD VEH		275957	06/18/2019			30.00
	001-100-570	ANTIFREZ (2): PD VEH		275967	06/18/2019			23.90
	001-100-570	FILTER (12): PD DEPT		275982	06/19/2019			76.32
	001-100-570	BUTT SPLICE (2): PD COMM UNIT		276015	06/20/2019			28.23
	001-170-559	PLIERS, POST CLNR, TAPE, TESTER		276001	06/20/2019			24.35
	001-170-639	DIESEL CLEAN: KUBOTA MOWER		276001	06/20/2019			15.75
	001-170-638	20V GREASE GUN		276138	06/25/2019			315.50
	001-100-570	TRANS KIT: U #19414		276136	06/25/2019			20.72
	001-100-570	ADHESIVE, CORD: PD COMM UNIT		276131	06/25/2019			182.97
	001-170-559	GREASE GUN		276118	06/25/2019			43.72
	001-100-570	HOSE, ANTIFREZ (5): U #12416		276186	06/27/2019			80.00
	001-100-570	RADIATOR: U #12416		276173	06/27/2019			195.00
001	C SPIRE WIRELESS	192596	07/16/2019	07/09/2019			1,157.25	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-021-605	CITY MGR CELL PHONE		0030759348	06/30/2019			50.85
	001-022-605	HR CELL PHONE		0030759348	06/30/2019			50.85

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001	C SPIRE WIRELESS	192596	07/16/2019	07/09/2019			1,157.25	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-040-605	ADMIN CELL PHONES	0030759348	06/30/2019			135.89	
	001-090-605	BLDG-PLNG CELL PHONES	0030759348	06/30/2019			203.40	
	001-090-698	IPAD SERVICE (3)	0030759348	06/30/2019			102.57	
	001-090-559	PHONE UPGRADE	0030759348	06/30/2019			149.00	
	001-094-605	GRANT-PROJ CELL PHONES	0030759348	06/30/2019			102.75	
	001-161-605	FIRE DEPT CELL PHONES	0030759348	06/30/2019			158.54	
	001-170-605	RECREATION CELL PHONES	0030759348	06/30/2019			152.55	
	001-205-605	MAINT CELL PHONE	0030759348	06/30/2019			50.85	
001	MAGNOLIA AD STUDIO LLC	192598	07/16/2019	07/09/2019			750.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-021-615	JUL 2019 ADVERTISING PKG	1117	06/05/2019			750.00	
001	CITY OF GAUTIER 7M BOND ACCT	192609	07/16/2019	07/10/2019			420,534.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-900-969	TR 7M GO BOND P&I	08012019	08/01/2019			420,534.00	
001	MPI GO BOND S2019 CONSTRUCTION FUND	192610	07/16/2019	07/10/2019			50,000.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-900-969	TR JCBS FUNDS: BACOT FUND 307	06302019	06/30/2019			50,000.00	
001	ALABAMA MEDIA GROUP	192616	07/16/2019	07/10/2019			96.80	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-040-615	AD:DISASTER RCVY CONSULT SERVS	0009175991	06/02/2019	190838		96.80	
001	CAN'T MISS EMBROIDERY	192617	07/16/2019	07/10/2019			77.94	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	K469-DRI MESH POLO (3)	22846	07/18/2019	190919		77.94	
001	REYNOLDS WHOLESALE CO	192618	07/16/2019	07/10/2019			762.27	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-559	CS 12/8" BROWN TOWEL (3)	63781	07/10/2019	190995		71.85	
	001-170-559	CS 4/1GAL ODO BAN (3)	63781	07/10/2019	190995		155.88	
	001-170-559	CS 4/1GL NABC CLEANER	63781	07/10/2019	190995		46.00	
	001-170-559	CS 12/9" JUMBO JR TISSUE (4)	63781	07/10/2019	190995		102.00	
	001-170-559	CS 100/38X58 BLK CAN LINER (4)	63781	07/10/2019	190995		131.80	
	001-170-559	CS 6/1GAL VB BLEACH (4)	63781	07/10/2019	190995		55.80	
	001-170-559	CS 30/ROLL VB PAPER TOWELS	63781	07/10/2019	190995		25.90	
	001-170-559	BOX 100/PF LATEX GLOVE XL (2)	63781	07/10/2019	190995		13.90	
	001-170-559	LOBBY DUST PAN	63781	07/10/2019	190995		16.95	
	001-170-559	TRIGGER SPRAY BOTTLES (6)	63781	07/10/2019	190995		8.94	
	001-170-559	BOX SANITARY NAPKIN BAGS	63781	07/10/2019	190995		20.75	
	001-170-559	CS 32/2.5GAL POWDER GATORADE	63781	07/10/2019	190995		112.50	
001	ACTION PRINTING CENTER INC	192619	07/16/2019	07/10/2019			272.16	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-045-500	#9 WINDOW SECURITY ENV (2500)	97252	07/08/2019	190878		272.16	

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001	MID SOUTH UNIFORM & SUPPLY INC	192620	07/16/2019	07/10/2019			1,046.69	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	SS NAVY SHIRT (3)	593158	06/26/2019	190909		139.29	
	001-100-535	LS NAVY SHIRT (2)	593158	06/26/2019	190909		98.86	
	001-100-535	NAVY PANT W/BLUE STRIPE (6)	593158	06/26/2019	190909		272.16	
	001-100-535	SEW ON PATCH (10)	593158	06/26/2019	190909		10.00	
	001-100-535	NAVY BRAID (6)	593158	06/26/2019	190909		25.50	
	001-100-535	BRAID LT BLUE (6)	593158	06/26/2019	190909		28.50	
	001-100-535	SS TEX TROP WHITE SHIRT (3)	593159	06/26/2019	190931		158.01	
	001-100-535	SEW ON PATCH (6)	593159	06/26/2019	190931		6.00	
	001-100-535	SS NAVY SHIRT (3)	593258	06/28/2019	190942		139.29	
	001-100-535	NAVY PANT W/GOLD STRIPE (3)	593258	06/28/2019	190942		136.08	
	001-100-535	SEW ON PATCH (6)	593258	06/28/2019	190942		6.00	
	001-100-535	NAVY BRAID (3)	593258	06/28/2019	190942		12.75	
	001-100-535	BRAID GOLD (3)	593258	06/28/2019	190942		14.25	
001	MS FIRE ACADEMY	192621	07/16/2019	07/10/2019			50.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-681	FIRE INSTR RETEST:GRAHAM, A	27279	06/27/2019	190762		50.00	
001	CUSTOM PRODUCTS CORPORATION	192622	07/16/2019	07/10/2019			310.50	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-559	36X36 MOWERS AHEAD SIGN (2)	321908	07/02/2019	190890		196.82	
	001-201-559	SIGN STAND (2)	321908	07/02/2019	190890		48.68	
	001-201-559	FREIGHT	321908	07/02/2019	190890		65.00	
001	A-1 AUTO PARTS	192623	07/16/2019	07/10/2019			222.45	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-638	REPAIR AC: R39	15887	06/21/2019	190933		222.45	
001	SOUTHERN PIPE & SUPPLY	192624	07/16/2019	07/10/2019			28.47	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-635	T200 DRAIN CLEANER	3170023-00	06/19/2019	190920		28.47	
001	GOODYEAR AUTO CENTER	192626	07/16/2019	07/10/2019			1,082.24	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-638	P225/60R18 EAG RS-A: U #16223	210783	06/12/2019	190901		547.12	
	001-100-638	P225/60R18 EAG RS-A: U #19686	211158	06/27/2019	190941		535.12	
001	SUN HERALD	192628	07/16/2019	07/10/2019			135.22	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-040-615	BID NOTICE: ELEV WATER TANK	0001728399	06/30/2019	190903		135.22	
001	SECURE NETWORKS LLC	192630	07/16/2019	07/10/2019			589.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-799	FUJITSU IX500 DOCUMENT SCANNER	3835	06/28/2019	190886		564.00	
	001-100-799	SHIPPING: DISPATCH 2	3835	06/28/2019	190886		25.00	

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001	STAPLES BUSINESS ADVANTAGE DEPT ATL	192631	07/16/2019	07/10/2019			723.90	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-022-500	50/PK FELLOWES EXEC COVER (2)	3417735315	06/28/2019	190945		51.02	
	001-022-500	HP 951XL CYAN INK (2)	3417735315	06/28/2019	190945		52.70	
	001-022-500	HP 951XL MAGENTA INK (2)	3417735315	06/28/2019	190945		52.70	
	001-022-500	HP 951XL YELLOW INK (2)	3417735315	06/28/2019	190945		52.70	
	001-045-500	HP 950XL BLACK INK	3417735315	06/28/2019	190945		35.87	
	001-045-500	HP 951XL MAGENTA INK	3417735315	06/28/2019	190945		26.35	
	001-045-500	DAB N SEAL MOISTENER 4/PK	3417735315	06/28/2019	190945		5.97	
	001-021-500	BIC GRIP ROLLER PEN BLUE 12/PK	3417735315	06/28/2019	190945		10.55	
	001-021-500	BIC ROLLER GLIDE BLACK 12/PK	3417735315	06/28/2019	190945		13.24	
	001-021-500	PILOT G2 BLUE PEN 12/PK	3417735315	06/28/2019	190945		10.99	
	001-021-500	PILOT G-2 BLACK PEN 12/PK	3417735315	06/28/2019	190945		10.99	
	001-021-500	MECHANICAL PENCIL 12/PK	3417735315	06/28/2019	190945		1.58	
	001-040-500	MECHANICAL PENCIL 12/PK (2)	3417735315	06/28/2019	190945		3.16	
	001-040-500	BROTHER TN-221 YEL TONER	3417735315	06/28/2019	190945		55.45	
	001-040-500	BROTHER TN221BK BLACK TONER	3417735315	06/28/2019	190945		70.95	
	001-040-500	STICKIES 3X3 YELLOW 12/PK	3417735315	06/28/2019	190945		3.98	
	001-040-500	2 PART RECEIPT BOOK (3)	3417735315	06/28/2019	190945		19.44	
	001-040-500	MANILA FILE FOLDER LTR 100/BX	3417735315	06/28/2019	190945		9.77	
	001-040-500	LEXMARK 501H BLACK TONER	3417735315	06/28/2019	190945		149.61	
	001-040-500	10X13 EXP ENVELOPE 100/BX	3417735315	06/28/2019	190945		86.88	
001	BARNEYS POLICE AND HUNTING SUPPLIES	192633	07/16/2019	07/10/2019			611.73	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	SENTRY PANT HIDN CARGO PKT (3)	00123324-0	05/31/2019	190802		150.39	
	001-100-535	PROPPER LTW PANT (3)	00123324-0	05/31/2019	190802		109.56	
	001-100-535	ALTERATION (3)	00123324-0	05/31/2019	190802		9.00	
	001-100-535	SHIPPING	00123324-0	05/31/2019	190802		24.00	
	001-100-535	SENTRY PANT HIDN CARGO PKT (6)	00123324-1	06/27/2019	190802		300.78	
	001-100-535	ALTERATION (6)	00123324-1	06/27/2019	190802		18.00	
001	BYRDS AUTOMOTIVE INC	192634	07/16/2019	07/10/2019			7,120.75	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-638	HP FUEL CONTAMINATION SYS KIT	8709	06/03/2019	190793		5,012.31	
	001-161-638	LABOR REMOVE & REPLACE	8709	06/03/2019	190793		1,898.44	
	001-161-638	FUEL & TOWING: CMD 33	8709	06/03/2019	190793		210.00	
001	AFFORDABLE PAINT & BODY	192636	07/16/2019	07/10/2019			250.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-638	INSTALL DECALS: U #19684	623	07/01/2019	190924		250.00	
001	CHEMPRO SERVICES INC	192641	07/16/2019	07/10/2019			4,950.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-698	HERBICIDE PREP: SR MALL	10047	05/31/2019	190712		4,950.00	
001	OCCUPATIONAL HEALTH CENTER INC	192644	07/16/2019	07/10/2019			6,586.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-022-604	PRE-EMP PHYSICAL: DUREN, N	180523	07/02/2019	190928		65.00	
	001-022-604	PRE-EMP DRUG SCREEN: DUREN, N	180523	07/02/2019	190928		30.00	

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001	OCCUPATIONAL HEALTH CENTER INC	192644	07/16/2019	07/10/2019			6,586.00	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-604	PRE-EMP PHYSICAL: FRENCH, A	180523	07/02/2019	190936		65.00	
	001-100-604	PRE-EMP DRUG SCREEN:FRENCH, A	180523	07/02/2019	190936		30.00	
	001-100-604	PRE-EMP PHYSICAL:CLIFTON,K	180523	07/02/2019	190936		65.00	
	001-100-604	PRE-EMP DRUG SCREEN:CLIFTON,K	180523	07/02/2019	190936		30.00	
	001-161-604	BASIC ANNUAL PHYS: ANSEMAN, B	178603	07/02/2019	190764		24.00	
	001-161-604	BASIC ANNUAL PHYS: HILL, J	178603	07/02/2019	190764		24.00	
	001-161-604	BASIC ANNUAL PHYS: HILL, M	178603	07/02/2019	190764		24.00	
	001-161-604	BASIC ANNUAL PHYS: JAY, D	178603	07/02/2019	190764		39.00	
	001-161-604	BASIC ANNUAL PHYS: KILLEN, A	178603	07/02/2019	190764		39.00	
	001-161-604	FULL ANNUAL PHYS: PUZZ, G	178603	07/02/2019	190764		15.00	
	001-161-604	BASIC ANNUAL PHYS: BROWN, J	178603	07/02/2019	190764		364.00	
	001-161-604	BASIC ANNUAL PHYS: CARLSON,C	178603	07/02/2019	190764		812.00	
	001-161-604	BASIC ANNUAL PHYS: FINN, K	178603	07/02/2019	190764		379.00	
	001-161-604	BASIC ANNUAL PHYS:FOUNTAIN,K	178603	07/02/2019	190764		379.00	
	001-161-604	BASIC ANNUAL PHYS:FOUNTAIN,S	178603	07/02/2019	190764		364.00	
	001-161-604	FULL ANNUAL PHYS: GILLESPIE,J	178603	07/02/2019	190764		797.00	
	001-161-604	FULL ANNUAL PHYS:HANCOCK, M	178603	07/02/2019	190764		812.00	
	001-161-604	BASIC ANNUAL PHYS:KOZLOWSKI,B	178603	07/02/2019	190764		379.00	
	001-161-604	BASIC ANNUAL PHYS:MCCLURE, M	178603	07/02/2019	190764		379.00	
	001-161-604	BASIC ANNUAL PHYS:MCGARVEY, R	178603	07/02/2019	190764		364.00	
	001-161-604	BASIC ANNUAL PHYS: ROS, M	178603	07/02/2019	190764		364.00	
	001-161-604	BASIC ANNUAL PHYS:SHERMAN, J	178603	07/02/2019	190764		364.00	
	001-161-604	BASIC ANNUAL PHYS: FREMIN, J	178603	07/02/2019	190764		379.00	
001	ECONOMY BOOTS SALES & SERVICE	192645	07/16/2019	07/10/2019			5,501.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-535	CHIPPEWA BOOT (15)	18041	06/25/2019	190795		2,745.00	
	001-161-535	TERRA BOOT (9)	18041	06/25/2019	190795		1,260.00	
	001-161-535	KEEN DETROIT BOOT (7)	18041	06/25/2019	190795		896.00	
	001-161-535	KEEN SEATTLE ROMEO BOOT (5)	18041	06/25/2019	190795		600.00	
001	PERKINS TIRE & POLARIS	192646	07/16/2019	07/10/2019			79.99	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-639	SWITCH KEY: POLARIS	29099	06/25/2019	190937		79.99	
001	AUDIOWAVE INC	192647	07/16/2019	07/10/2019			1,500.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-638	INSTALL EQUIPMENT: U #19685	A50488	07/03/2019	190876		700.00	
	001-100-638	INSTALL EQUIPMENT: U #19687	A50488	07/03/2019	190876		700.00	
	001-100-638	SHOP SUPPLIES	A50488	07/03/2019	190876		100.00	
001	CABLE ONE INC	192650	07/16/2019	07/10/2019			130.07	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-092-698	JUL 2019: #107571481	06242019	07/01/2019			130.07	
FUND TOTAL	1 Claims	to	Checks	60 Total	575,602.45 Manual	Held	Total	575,602.45

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
171	ADVANCED CONSTRUCTION & DEVELOPMENT LLC	192651	07/16/2019	07/11/2019			59,364.23	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	171-300-720		CITY PARK NATURE TRAIL	1	07/10/2019			59,364.23
FUND TOTAL 171 Claims	to	Checks	1 Total	59,364.23	Manual	Held	Total	59,364.23

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	LOWES HOME CENTERS INC	192542	07/16/2019	07/08/2019			116.43	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-586	GRINDER PUMP PARTS: SHEP MOB		901818	05/28/2019			87.94
	176-170-559	MULTIMETER TESTER KIT		901072	05/29/2019			28.49
176	SINGING RIVER ELECTRIC COOPERATIVE	192544	07/16/2019	07/08/2019			2,161.40	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-631	PARK FACILITIES 76854002		06202019	06/26/2019			2,113.24
	176-170-631	HOUSE 76855002		06202019	06/26/2019			48.16
176	CREDIT CARD CENTER	192583	07/16/2019	07/08/2019			357.61	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-535	UNIFORM TOPS (21)		06032019	06/04/2019			357.61
176	FUELMAN	192589	07/16/2019	07/09/2019			48.52	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-525	UNL FUEL		NP56506175	07/08/2019			48.52
176	AUTO TRUCK AND TRAILER PARTS INC	192595	07/16/2019	07/09/2019			24.05	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-639	2" BALL, 2" RECEIVER, PIN (3)		275698	06/05/2019			24.05
176	C SPIRE WIRELESS	192597	07/16/2019	07/09/2019			50.85	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-605	CELL PHONE		0030759348	06/30/2019			50.85
176	MORRELL MANUFACTURING, INC	192637	07/16/2019	07/10/2019			1,000.87	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-519	OUTDOOR RANGE TARGET (13)		194542	06/28/2019	190944		1,000.87
176	J H WRIGHT & ASSOCIATES INC	192648	07/16/2019	07/10/2019			2,053.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-720	KHHG2-2301 GRINDER PUMP		416365	06/28/2019	190752		1,478.00
	176-170-720	KEEN SIMPLEX CONTROL PANEL		416365	06/28/2019	190752		470.00
	176-170-720	ANCHOR CONTROL FLOAT		416365	06/28/2019	190752		105.00
FUND TOTAL 176 Claims	to	Checks	8 Total	5,812.73	Manual	Held	Total	5,812.73

Docket of Claims
Release date from 07/16/2019 thru 07/16/2019

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
305	CITY OF GAUTIER	192602	07/16/2019	07/11/2019			25,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	305-900-950	TR FUNDS: SPORTS COMPLEX PURC		05212019	06/30/2019			25,000.00
305	CITY OF GAUTIER	192603	07/16/2019	07/11/2019			30,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	305-900-950	TR FUNDS: SSP BATHHOUSE PROJ		06302019	06/30/2019			30,000.00
FUND TOTAL 305 Claims	to	Checks	2 Total	55,000.00	Manual	Held	Total	55,000.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
353	SEYMOUR ENGINEERING PLLC Account Number 353-722-603	192600	07/16/2019	07/09/2019			7,915.01	
		Description		Invoice #	Date	P.O.	Amount	
		PRELIM & DESIGN ENGINEERING		7101	07/05/2019			7,915.01
353	SEYMOUR ENGINEERING PLLC Account Number 353-726-603	192601	07/16/2019	07/09/2019			15,337.22	
		Description		Invoice #	Date	P.O.	Amount	
		PRELIM & DESIGN ENGINEERING		7102	07/05/2019			15,337.22
FUND TOTAL 353 Claims	to	Checks	2 Total	23,252.23	Manual		Held	Total 23,252.23

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	JACKSON COUNTY UTILITY AUTHORITY	192526	07/16/2019	07/02/2019			180,418.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-668	JUL 2019 TREATMENT CHGS		442	07/01/2019			181,416.00
	400-651-668	FY 2018 ACTUAL FLOW ADJ		442	07/01/2019			-998.00
400	MALLETTE BROTHERS CONSTRUCTION INC	192528	07/16/2019	07/03/2019			468.30	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-585	15.61 RAP TN		20643	06/30/2019			468.30
400	CLEARWATER SOLUTIONS LLC	192534	07/16/2019	07/08/2019			170,690.75	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-672	JUN 2019 OPERATION FEE		GAUTIER079	07/01/2019			170,690.75
400	LOWES HOME CENTERS INC	192545	07/16/2019	07/08/2019			453.06	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	1/4X2-1/2 SS HX LAG SCREW (20)		901741	06/12/2019			22.40
	400-651-584	SCADA SYSTEM MAINT SUPPLIES		901775	06/12/2019			430.66
400	SINGING RIVER ELECTRIC COOPERATIVE	192546	07/16/2019	07/08/2019			3,266.62	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS 17875		06202019	06/26/2019			218.82
	400-651-631	LIFT STNS 17883		06202019	06/26/2019			1,647.49
	400-651-631	LIFT STNS 17884		06202019	06/26/2019			1,400.31
400	WASTE MANAGEMENT OF MS-GLF COAST INC	192554	07/16/2019	07/08/2019			672.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	ROLL - OFF TIMBERLANE		6925444768	07/01/2019			672.98
400	CREDIT CARD CENTER	192584	07/16/2019	07/08/2019			109.44	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-559	CANON POWERSHOT ELPH180 CAMERA		06272019	06/27/2019			117.69
	400-650-535	RETURN CREDIT: POLO SHIRT		06042019	06/05/2019			-8.25
400	FUELMAN	192587	07/16/2019	07/09/2019			174.79	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP56383761	07/01/2019			174.79
400	FUELMAN	192590	07/16/2019	07/09/2019			70.77	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-525	UNL FUEL		NP56506175	07/08/2019			70.77
400	CITY OF GAUTIER	192591	07/16/2019	07/09/2019			124,410.67	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-000-104	JUN 2019 GARBAGE PMTS		06302019	06/30/2019			124,410.67
400	COGENT STRATEGIES LLC	192592	07/16/2019	07/09/2019			7,531.35	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-601	PROFESSIONAL FEES		1571	07/08/2019			7,500.00
	400-650-601	TAXI CABS/UBERS-LOCAL		1571	07/08/2019			31.35

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	SOUTHERN LINC	192593	07/16/2019	07/09/2019			84.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	JUL 2019 SERV CHGS		10600738	07/01/2019			80.00
	400-650-698	TAXES/FEES		10600738	07/01/2019			9.24
	400-650-698	CREDIT ADJ		10600738	07/01/2019			-4.64
400	MISSION COMMUNICATIONS LLC	192599	07/16/2019	07/09/2019			1,737.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	RENEWAL: CORMORANT PS		1030990	07/03/2019			347.40
	400-651-698	RENEWAL: WESTGATE #1 PS		1030990	07/03/2019			347.40
	400-651-698	RENEWAL: ROLLING MEADOWS PS		1030990	07/03/2019			347.40
	400-651-698	RENEWAL: SOUTHHAVEN PS		1030990	07/03/2019			347.40
	400-651-698	RENEWAL: PERKINGSTON PS		1030990	07/03/2019			347.40
400	SOUTHERN PIPE & SUPPLY	192625	07/16/2019	07/10/2019			4,197.78	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	1" CTS X CURB W/LOCK WING (24)		3165706-00	06/28/2019	190913		2,472.00
	400-651-581	1" CTS PJ X 3/4 CTS WYE (12)		3165706-00	06/28/2019	190913		408.00
	400-651-581	1X3/4X3/4 CTS PJ TEE (12)		3165706-00	06/28/2019	190913		576.00
	400-651-581	10X1 CC BRASS SADDLE STRAP (3)		3165706-00	06/28/2019	190913		591.15
	400-651-581	1" CCXPJ CORP STOP (3)		3165706-00	06/28/2019	190913		150.63
400	CENTRAL PIPE SUPPLY-JACKSON	192627	07/16/2019	07/10/2019			339.90	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	RECTORSEAL PVC CEMENT 1QT (12)		179747.001	05/15/2019	190800		180.00
	400-651-581	PVC S/40 90 ELL (18)		179747.001	05/15/2019	190800		19.26
	400-651-581	PVC S/W SDR35 45 ELL (8)		179747.001	05/15/2019	190800		46.88
	400-651-581	PVC S/W SDR35 22 1/2 ELL (12)		179747.001	05/15/2019	190800		70.32
	400-651-581	PVC S/W SDR35 45 ELL (4)		179747.002	06/08/2019	190800		23.44
400	SOUTHERN WATERWORKS SUPPLY INC	192629	07/16/2019	07/10/2019			1,474.59	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	8" C900 DR-18 (20)		80131	05/29/2019	190828		155.28
	400-651-583	4" SDR 35 SEWER PIPE (14)		80131	05/29/2019	190828		30.88
	400-651-581	8" HYMAX 2 FLIP GASKET (2)		80131	05/29/2019	190828		520.01
	400-651-581	4" SDR 35 WYE (6)		80131	05/29/2019	190828		28.43
	400-651-581	6" SDR 35 LONG TURN 90 (6)		80131	05/29/2019	190828		102.96
	400-651-581	2" SCH 40 STREET 45 (12)		80131	05/29/2019	190828		24.00
	400-651-581	2" SCH 40 90 (12)		80131	05/29/2019	190828		21.50
	400-651-581	2" BRASS BALL VALVE (3)		80131	05/29/2019	190828		92.63
	400-651-581	3/4X6 FULL CIRCLE CLAMP (6)		80131	05/29/2019	190828		157.72
	400-651-581	3/4X3 FULL CIRCLE CLAMP (6)		80131	05/29/2019	190828		79.33
	400-651-581	6" SDR 35 STREET 90 (6)		80593	06/26/2019	190828		240.25
	400-651-581	2" SCH 40 45 (12)		80593	06/26/2019	190828		21.60
400	STAPLES BUSINESS ADVANTAGE DEPT ATL	192632	07/16/2019	07/10/2019			249.77	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-500	HP 952XL INK 4/PK		3417735316	06/28/2019	190946		108.96
	400-650-500	HP 950XL/951 CMY INK 4/PK		3417735316	06/28/2019	190946		106.01
	400-650-500	SORTKWIK FINGERTIP 3/PK		3417735316	06/28/2019	190946		4.19

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	STAPLES BUSINESS ADVANTAGE DEPT ATL	192632	07/16/2019	07/10/2019			249.77	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-500	50/BX LETTER FILE FOLDER (2)	3417735316	06/28/2019	190946		21.30	
	400-650-500	EXPANDING FILE POCKET 10/BX	3417735316	06/28/2019	190946		9.31	
400	U S WATER SERVICES INC	192635	07/16/2019	07/10/2019			158.96	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-582	COMBO AIR VALVE	INV454201	06/20/2019	190808		150.00	
	400-651-582	FREIGHT: TREATMENT PLANT	INV454201	06/20/2019	190808		8.96	
400	JIM'S TIRE CO INC	192638	07/16/2019	07/10/2019			50.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-638	REPR FLAT: MR TRUCK	67909	06/27/2019	190940		25.00	
	400-650-638	REPR FLAT: MR TRUCK #2	67945	07/01/2019	190956		25.00	
400	CORE & MAIN LP	192639	07/16/2019	07/10/2019			1,041.40	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-583	GREEN MARKING FLAG (900)	K754965	06/25/2019	190926		99.00	
	400-651-581	BLUE MARKING FLAG (1700)	K754965	06/25/2019	190926		187.00	
	400-651-581	BLUE MARKING PAINT (144)	K754965	06/25/2019	190926		403.20	
	400-651-583	GREEN MARKING PAINT (120)	K754965	06/25/2019	190926		336.00	
	400-651-581	1XCL BRASS NIPPLE NO LEAD (6)	K754965	06/25/2019	190926		16.20	
400	MUSCO-GULFPORT 1227	192640	07/16/2019	07/10/2019			1,400.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-709	2" METER DI NYL MTR SSR (2)	0639602	06/13/2019	190889		1,400.00	
400	ONE TEN CONTRACTING	192642	07/16/2019	07/10/2019			10,881.56	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-721	REPR BLDG: 3305 G-V RD	386	06/27/2019	190754		10,881.56	
400	KEEN SOLUTIONS LLC	192643	07/16/2019	07/10/2019			865.46	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-582	DIFF PRESSURE SWITCH MOD 357	K7237	06/25/2019	190888		734.00	
	400-651-582	BLUE WHITE FLEXPLO TUBE	K7237	06/25/2019	190888		117.00	
	400-651-582	SHIPPING: TREATMENT PLANT	K7237	06/25/2019	190888		14.46	
400	J H WRIGHT & ASSOCIATES INC	192649	07/16/2019	07/10/2019			3,415.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-584	MISSION MAIN BOARD: LS SPARE	416388	06/28/2019	190717		275.00	
	400-651-584	ROTO FLOAT 40FT CORD (10)	416428	06/28/2019	190907		650.00	
	400-651-584	ANCHOR CONTROL FLOAT (10)	416428	06/28/2019	190907		350.00	
	400-651-584	ROTO FLOAT 40FT CORD (10)	416427	06/28/2019	190912		650.00	
	400-651-584	ANCHOR CONTROL FLOAT (10)	416427	06/28/2019	190912		350.00	
	400-651-584	ANCHOR CONTROL FLOAT (10)	414978	05/01/2019	190699		350.00	
	400-651-584	ROTO FLOAT 40FT CORD (10)	416391	06/28/2019	190699		650.00	
	400-651-583	PUMPMASER CONTROL FLOAT (2)	416389	06/28/2019	190766		140.00	
FUND TOTAL 400 Claims		to	Checks	24 Total	514,162.75 Manual	Held	Total	514,162.75

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
404	DELTA SANITATION OF MS LLC	192530	07/16/2019	07/08/2019			105,103.35	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	404-677-693	JUN 2019 RES GARBAGE (6245)		0001030187	06/30/2019			105,103.35
FUND TOTAL 404 Claims	to	Checks	1 Total	105,103.35	Manual	Held	Total	105,103.35

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	60 Total	575,602.45 Manual	Held	Total	575,602.45
FUND 130 Claims	to	Checks	1 Total	420,534.38 Manual	Held	Total	420,534.38
FUND 171 Claims	to	Checks	1 Total	59,364.23 Manual	Held	Total	59,364.23
FUND 176 Claims	to	Checks	8 Total	5,812.73 Manual	Held	Total	5,812.73
FUND 305 Claims	to	Checks	2 Total	55,000.00 Manual	Held	Total	55,000.00
FUND 353 Claims	to	Checks	2 Total	23,252.23 Manual	Held	Total	23,252.23
FUND 400 Claims	to	Checks	24 Total	514,162.75 Manual	Held	Total	514,162.75
FUND 404 Claims	to	Checks	1 Total	105,103.35 Manual	Held	Total	105,103.35
Total for all Funds			99 Total	1,758,832.12 Manual	Held	Total	1,758,832.12

CITY OF GAUTIER
Consent Agenda Item #1
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Approval for an addendum to Delta Computer Systems Software Support Agreement for fiscal year 2019-2020

Introduced by:
Contact Person/Telephone

Cynthia Russell 497-8000 ext. 302

Summary Explanation: Approval is requested for an addendum to the Delta Computer Systems, Inc. Computer Software Support Agreement. The addendum includes an increase of \$25.00 each month. The total monthly charge of \$510.00 is for the accounting software maintenance, voter registration software maintenance and privilege license system support for the upcoming fiscal year 2019-2020.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☒
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:

Torjusen ☐ **Martin** ☐ **George** ☐ **Jackson** ☐ **Vaughan** ☐ **Anderson** ☐ **Colledge** ☐

Second Made by:

Torjusen ☐ **Martin** ☐ **George** ☐ **Jackson** ☐ **Vaughan** ☐ **Anderson** ☐ **Colledge** ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, the City of Gautier has previously entered a contract with Delta Computer Systems, Inc. for computer software customer support; and

WHEREAS, annual renewal is required for continued services under this agreement; and

WHEREAS, the renewal and addendum require an increase in the monthly rate by \$25.00, for a total monthly charge of \$510.00; and

WHEREAS, the City Council hereby finds that contract renewal and approval of the addendum are in the best interests of the City.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the addendum to the Computer Software Support Agreement with Delta Computer Systems, Inc. that includes a \$25.00 monthly increase for the upcoming fiscal year 2019-2020 is hereby approved. The new total monthly charge is \$510.00.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK** seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Sherry Farabee, Purchasing Agent
Date: 7/2/2019
Subject: Approval of Delta Computer Systems, Inc. Computer Software Support Agreement Addendum

REQUEST:

City Council approval is requested for an addendum to the Delta Computer Systems, Inc. Computer Software Support Agreement Addendum. The addendum includes an increase of \$25.00. The monthly charge of \$510.00 for the Accounting Software Maintenance, Voter Registration Software Maintenance and Privilege License System Support for the upcoming fiscal year 2019-2020.

BACKGROUND:

Delta will analyze new regulations and prepare modifications of the software to ensure the system conforms. The annual renewal is required to continue services and support.

DISCUSSION:

None

RECOMMENDATION:

City Clerk recommends the renewal of the Delta Computer Systems Software Agreement addendum.

ATTACHMENTS:

1. Consent Agenda Item 1 - Delta Computer Systems Software Support Agreement Addendum
2. Delta Computer Systems Computer Software Support Agreement 2019



Delta Computer Systems, Inc.

A Harris Local Government Company

1085 Tommy Munro Drive
Biloxi, MS 39532
Phone : (228) 388-7688
Fax: (228) 388-7689

Computer Software Support Agreement ADDENDUM

For: CITY OF GAUTIER-CITY CLERK

MSC301

Below is a current list of maintenance/support/web hosting charges for the upcoming fiscal year 10/ 1/2019 These charges will be billed on 9/15/2019 due for payment 10/ 1/2019.

Delta Contract Number	Description	Date of Last Increase	Current Rate	New Rate	Rate Type
169	Accounting Software Maintenance	09/2018	335.00	350.00	
170	Voter Registration Software Maintenance	01/1991	20.00	20.00	
2495	Privilege License System Support	09/2018	130.00	140.00	
IVMCBP03(1)		TOTAL:	485.00	510.00	MONTHLY

Agreed this _____ day of _____, 2019.

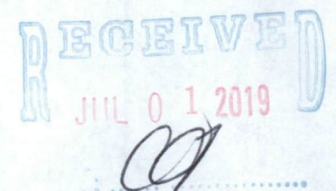
CITY OF GAUTIER
County/Office Name

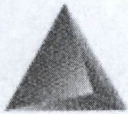
Accepted: Delta Computer Systems, Inc.

Client Signature

Printed Name

TO: CITY OF GAUTIER
ACCOUNTS PAYABLE DEPT.
P.O.BOX 670
GAUTIER MS 39553





Delta Computer Systems, Inc.

A Harris Local Government Company

1085 Tommy Munro Drive
Biloxi, MS 39532
Phone : (228) 388-7688
Fax: (228) 388-7688

Computer Software Support Agreement

Purpose

The purpose of this agreement is to assure you that all software provided by Delta Computer Systems, Inc. (Delta) as listed on the addendum(s) to this agreement is in compliance with applicable laws, rules and regulations as they pertain to the software. As the laws change, Delta will provide updated programs to meet the demands of the legislation.

Delta's Obligations

Delta will analyze new regulations and prepare modifications of the software to ensure the system conforms. The modifications shall be limited to existing licensed software which you have purchased and shall not include new systems. New programs required to meet new, additional requirements shall not be provided under this agreement. For example, if you licensed the magnetic payroll tax reporting system and IRS initiates a change to the method of reporting, the changes will be provided under this agreement. However, if you had not purchased the magnetic reporting software initially, there would be an additional charge for the program.

Problem resolution is handled on a first come first serve basis within a priority group. Priority groups are determined by user need and externally defined deadlines. Completely down systems have priority over operational systems. Externally defined deadlines (IRS, State, Federal, etc.) have priority over non-deadline items. Average response for critical items is two hours or less depending upon the complexity of the request.

All software updates will be delivered to you electronically or by mail depending upon the size and urgency of the update. Delta shall provide installation instructions and/or telephone assistance for loading updates as appropriate. Delta shall not be responsible for maintaining any of your modifications. Corrections of difficulties or defects traceable to your errors or system changes will be billed at triple the standard rate.

Client's Obligations

Client shall inform Delta as soon as reasonably possible as to the nature and impact of upcoming legislative changes that affect the software system. Client shall provide copies of all pertinent documentation and shall assist Delta in understanding the new requirements and developing a method of meeting the requirements. During the term of the software support agreement, Client shall at Client's expense, provide Delta with secure telnet and ftp internet access to Client's server from Delta's server for the purpose of diagnosing problems and to facilitate software updates.

General Terms

This contract shall commence on the first day of delivery of the software or upon acceptance of the addendum(s) by both parties and shall remain in effect for one year. Fees for software support shall be payable monthly or annually in advance. A penalty of 1.5 percent per month of the outstanding balance will be assessed to accounts that remain past due more than 60 days. Delta reserves the right to withhold services for any account which is past due more than 60 days.

Client shall be responsible for all incidental costs such as mail, telephone, travel and subsistence in connection with support services.

Client shall use Delta's prescribed reporting procedures to outline software problems.

Either party may terminate this agreement after a 90 day written notice and payment of all outstanding amounts due.

This agreement shall automatically renew at each annual period. Delta reserves the right to modify its fees by providing notice of such 60 days prior to the renewal period.

Services provided by Delta that are above and beyond the scope of this agreement shall be billable at Delta's current rate at the time such services are rendered.

This agreement is binding on, the parties hereto and their successors, and to Seller's assigns, sub-lessees and transferees.

Agreed this _____ day of _____,

CITY OF GAUTIER
Client Name

Client Signature

Printed Name

Accepted: Delta Computer Systems, Inc.
1085 Tommy Munro Drive
Biloxi, MS 39532

CITY OF GAUTIER
Consent Agenda Item #2
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Approval of minutes from Regular Council Meeting
held July 2, 2019.

Introduced by:
Contact Person/Telephone

Cynthia Russell 497-8000 Ext. 302

Summary Explanation: Approval of minutes from Regular Council Meeting held July 2, 2019.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☒
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:

Approval

Motion Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
								Anderson	☐
									Colledge
									☐

Second Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
								Anderson	☐
									Colledge
									☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, Miss. Code Ann. 21-15-33 requires that the minutes be adopted and approved by a majority of the members of the governing body at the next regular meeting or within thirty (30) days of the meeting they represent, whichever occurs first. Upon such approval, the minutes are valid from and after the date of the meeting; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the minutes from Regular Council Meeting held July 2, 2019 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK** seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019.

**Tuesday
July 2, 2019
Gautier, Mississippi**

BE IT REMEMBERED THAT A REGULAR MEETING of the Mayor and Members of the Council of the City of Gautier, Mississippi was held July 2, 2019 at 6:30 PM in the City Hall Municipal Building, 3330 Highway 90, Gautier, Mississippi.

Those present were Mayor Phil Torjusen, Council Members Mary Martin, Cameron George, Richard Jackson, Casey Vaughan, Rusty Anderson, and Adam Colledge. Also present were Paula Yancey, City Manager; Cynthia Russell, City Clerk; Josh Danos, City Attorney and other concerned citizens.

**AGENDA
CITY OF GAUTIER,
MISSISSIPPI CITY HALL
COUNCIL CHAMBERS
July 2, 2019 @ 6:30 PM**

- I. Call to Order**
 - 1. Prayer**
 - 2. Pledge of Allegiance**
- II. Agenda Order Approval**
- III. Announcements**
 - 1. Farmer's Market May-September (2nd Saturday Monthly) 8:00 am until 12:00 pm at George Martin City Park.**
 - 2. City Offices will be closed Thursday, July 4th and Friday, July 5th in observance of Independence Day.**
 - 3. Gautier Senior Center Membership Drive, July 17th 10:00 am until 1:00 pm at Gautier Senior Center Building**
 - 4. Gautier's 3rd Annual Music on the Lawn, July 20th 5:00 pm until 8:00 pm at Gautier City Hall**
 - 5. Gautier Youth Basketball Camp, July 24th and 25th 9:00 am until 12:00 pm at Gautier Middle School Gymnasium**

6. **Gautier Youth Football Camp, July 26th 8:30 am until 11:00 am at Gautier High School Football Field**

IV. Presentation Agenda

1. **Martin Bluff Road Widening Project Update by Michael Baker International**

I. Business Agenda

1. **Receive and Accept Audited Financial Statements for the year ended September 30, 2018, and authorization to publish a synopsis of same**

	STAFF PRESENTATION		PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)		MOTION COUNCIL DISCUSSION/QUESTIONS		VOTE
--	-----------------------	--	--	--	---	--	------

2. **Authorization to accept bids and authorize the award and execution of a contract with J E Borries, Inc. for the 2018 Emergency Watershed Protection Program drainage project.**

	STAFF PRESENTATION		PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)		MOTION COUNCIL DISCUSSION/QUESTIONS		VOTE
--	-----------------------	--	--	--	---	--	------

3. **Approval of Docket of Claims**

	STAFF PRESENTATION		PUBLIC QUESTIONS/COMMENTS (3 MINUTES PER PERSON)		MOTION COUNCIL DISCUSSION/QUESTIONS		VOTE
--	-----------------------	--	--	--	---	--	------

II. Consent Agenda (All items approved in one motion)

1. **Authorization to enter into a Memorandum of Agreement (MOA) with the Mississippi Bureau of Narcotics and Mississippi Gulf Coast High Intensity Drug Trafficking Area**
2. **Approval of a Third-party claims administration (TPCA) agreement with Fox Everett Inc.**
3. **Receive May 2019 Finance Report**
4. **Approval to purchase bottled water/liquids for employees in the Recreation Dept. due to their job duties in the extreme temperature**
5. **Authorization to remove broken equipment from the Planning Department inventory and declare surplus.**

6. **Approval of minutes from Recessed Council Meetings held June 18, 2019.**

III. STUDY AGENDA

1. **Discuss Citizen Comments**
2. **Discuss Council Comments**
3. **Discuss City Manager Comments**
4. **Discuss City Clerk Comments**
5. **Discuss City Attorney Comments**

Recess until July 16, 2019 at 6:30 PM
www.gautier-ms.gov

Meeting was called to Order by Mayor Torjusen at 6:30 pm

Councilman Colledge made the motion to approve the agenda order with the following revisions:

1. Add to Presentation- Jean Lafitte Marine, LLC
2. Add Contract to Business Agenda Item 2 – Authorization to accept bids and authorize the award and execution of a contract with J E Borries, Inc. for the 2018 Emergency Watershed Protection Program drainage project
3. Add Consent Agenda Item 7 – Authorization to sponsor a Mario Edwards, Jr. back-to-school event at Bacot Park on July 13, 2019.
4. Add Consent Agenda Item 8 – Authorization to approve Culpepper and Associates to act as an authorized agent on behalf of the City related to the Town Commons Park project.

Councilwoman Martin seconded the motion. The vote was carried unanimously.

ANNOUNCEMENTS

1. Farmer's Market May-September (2nd Saturday Monthly) 8:00 am until 12:00 pm at George Martin City Park.

2. City Offices will be closed Thursday, July 4th and Friday, July 5th in observance of Independence Day.
 3. Gautier Senior Center Membership Drive, July 17th 10:00 am until 1:00 pm at Gautier Senior Center Building
 4. Gautier's 3rd Annual Music on the Lawn, July 20th 5:00 pm until 8:00 pm at Gautier City Hall
 5. Gautier Youth Basketball Camp, July 24th and 25th 9:00 am until 12:00 pm at Gautier Middle School Gymnasium
 6. Gautier Youth Football Camp, July 26th 8:30 am until 11:00 am at Gautier High School Football Field
-

PRESENTATION

1. Mississippi Community Transportation Awareness Day Proclamation
-



Nature's Playground

2nd Saturday



Farmers MARKET



MAY — SEPTEMBER
2ND SATURDAY MONTHLY
8:00 A.M. UNTIL 12:00 P.M.
GEORGE MARTIN CITY PARK
902 DE LA POINTE DR.

FOR MORE INFORMATION OR TO BECOME A
VENDOR CONTACT RACHEL HONEA AT 228-219-3259



STATE OF MISSISSIPPI

Office of the Governor



A PROCLAMATION

BY THE

GOVERNOR

WHEREAS, under the provisions of Miss. Code Ann. Section 3-3-7, Independence Day, the fourth day of July, is declared a legal holiday in the State of Mississippi; and

WHEREAS, during the Fourth of July holiday, many state employees will spend time with their families in Mississippi and in other states:

NOW, THEREFORE, I, Phil Bryant, Governor of the State of Mississippi, pursuant to the authority vested in me under the Constitution of the State of Mississippi and applicable statutes of the State of Mississippi, do hereby authorize the closing of all offices of the State of Mississippi on Thursday, July 4, 2019, in observance of Independence Day.

IN ADDITION, I hereby authorize the executive officers of all state agencies, in their discretion after considering the interests of the people of the State of Mississippi and the staffing needs of their respective agencies, to close all offices of the State of Mississippi on Friday, July 5, 2019, in further observance of Independence Day.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Mississippi to be affixed.

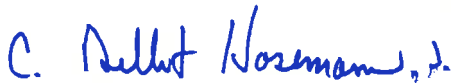


DONE in the City of Jackson, on the 22nd day of May in the year of our Lord, two thousand and nineteen, and of the Independence of the United States of America, the two hundred and forty-third.



PHIL BRYANT
GOVERNOR

BY THE GOVERNOR



C. DELBERT HOSEMAN, JR.
SECRETARY OF STATE

Gautier Senior Center



FREE FREE FREE!

Live in Gautier and interested in becoming a member of the Gautier Senior Center? Come join the City of Gautier's Senior Center for our Annual Fish Fry, Music, Games!



Senior Center Membership is free.



JULY 17TH

10:00 A.M. - 1:00 P.M.

914 DE LA POINTE DR.

FEATURING THE CATDADDYZ

GAUTIER
MISSISSIPPI



Nature's Playground

CITY OF GAUTIER'S

*Hot.
Summer.
Nights.*

MUSIC
ON THE LAWN!

Wayward Jones Party of Two

Morgan Tyler Dustin Steen Eric Welford

Gautier City Hall

July 20, 2019

Bring
your own
lawn chair



5:00 p.m. - 8:00 p.m.

Music. Food. Fun.



Nature's Playground

CITY OF GAUTIER BASKETBALL CAMP



DATE: JULY 24th & 25th

TIME: 9 a.m.- 12:00 p.m.

WHERE: Gautier Middle School Gymnasium

AGE: Boys and Girls ages 7-14

COST: 5 non-perishable canned goods to donate to local food pantry.

Dribbling. Passing. Shooting. Rebounding

Whether you have played before or not come out and have a good time. All skill levels are welcomed!

Registration Deadline July 18th

To register, please visit:

Gautier City Hall

3330 Hwy 90

or contact Chassity or Rachel at 228-497-8000 ext. 317

cbilbo@gautier-ms.gov or rhonea@gautier-ms.gov

GAUTIER YOUTH FOOTBALL CAMP



WHEN:

July 26, 2019

8:30 am - 11:00 am

WHERE:

GHS Football field

“ THE SWAMP ”

4307 Gautier-Vancleave Rd.

Gautier, MS 39553

Mail completed form to: City of Gautier
P.O. Box 670, Gautier, MS 39553, drop off at Gautier City Hall
3330 Hwy 90

Participant's Name: _

Participant's DOB/Grade/Age: _

Address/City/State/ZIP: _

Parent/Guardian Phone: _

Parent/Guardian Email: _

Parental/Guardian Consent/Insurance Waiver

Parent/Guardian's Name: _

Relationship to child: _

Allergic reactions/medical conditions (medicine, food, asthma, etc.) _ Yes No

If Yes, please list: _

All participants are responsible for their own medical/accident coverage. The city is not responsible for participants' injuries. Participants will not be allowed to play unless the following information is submitted and the form signed by the parent or guardian of the participant.

Participant's Insurance Company: _

Insurance Co. Address: _

Policy Holder: _

Policy #: _

I/We the undersigned hereby certify that I/We am (are) the parent(s) or legal guardian(s) of the camp participant. I/We hereby give permission for the camp staff to seek appropriate medical attention for the camp participant and for the camp participant to receive medical attention in the event of accident, injury or illness. I/We will be responsible for any and all costs of medical attention and treatment. I/We, the undersigned for ourselves, our heirs, executors and administrators waive, release and forever discharge the City of Gautier and Gautier High School and its staff, officers, agents, employees, representatives, successors, and assigns of and from all rights and claims for damages, injury or loss to person or property which may be sustained or occur during participating in camp activities or while at camp; whether or not damages, injury or loss is due to negligence. I/We hereby acknowledge that our child is physically fit and mentally capable of participating in camp activities.

Parent/Guardian Signature: _

Date: _



AGES

5-12 YRS

REGISTRATION

FREE TO ALL
PARTICIPANTS

And Free Football
Camp T-Shirts
(MAXIMUM 200)

SPONSORS

City of Gautier

GHS Football

Coaching Staff

INFORMATION

City of Gautier

3330 Hwy 90

Gautier, MS 39553

C: 228-219-3259

C: 228-219-7644

E: rhonea@gautier-ms.gov



Councilman Colledge made the motion to receive and accept Audited Financial Statements for the year ended September 30, 2018, as presented, and authorization to publish a synopsis of same. Councilman Vaughan seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi the following:

ORDER NUMBER 135-2019

WHEREAS, pursuant to Miss. Code Ann Section 21-35-31, the City is required to have its municipal books audited annually;

WHEREAS, the City has retained a firm to perform such an audit, and these services are complete;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Audited Financial Statements and Special Reports for the year ended September 30, 2018 is hereby received and accepted.

IT IS FURTHER ORDERED that a synopsis of the audit be published in accordance with state law.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Vaughan**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

CITY OF GAUTIER, MISSISSIPPI

Audited Financial Statements and Special Reports

For the Year Ended September 30, 2018

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INTRODUCTORY SECTION



**Phil Torjusen
Mayor**



**Mary Martin
Councilwoman At-Large**



**Cameron B. George
Councilman, Ward 1**



**Richard "DJ" Jackson
Councilman, Ward 2**



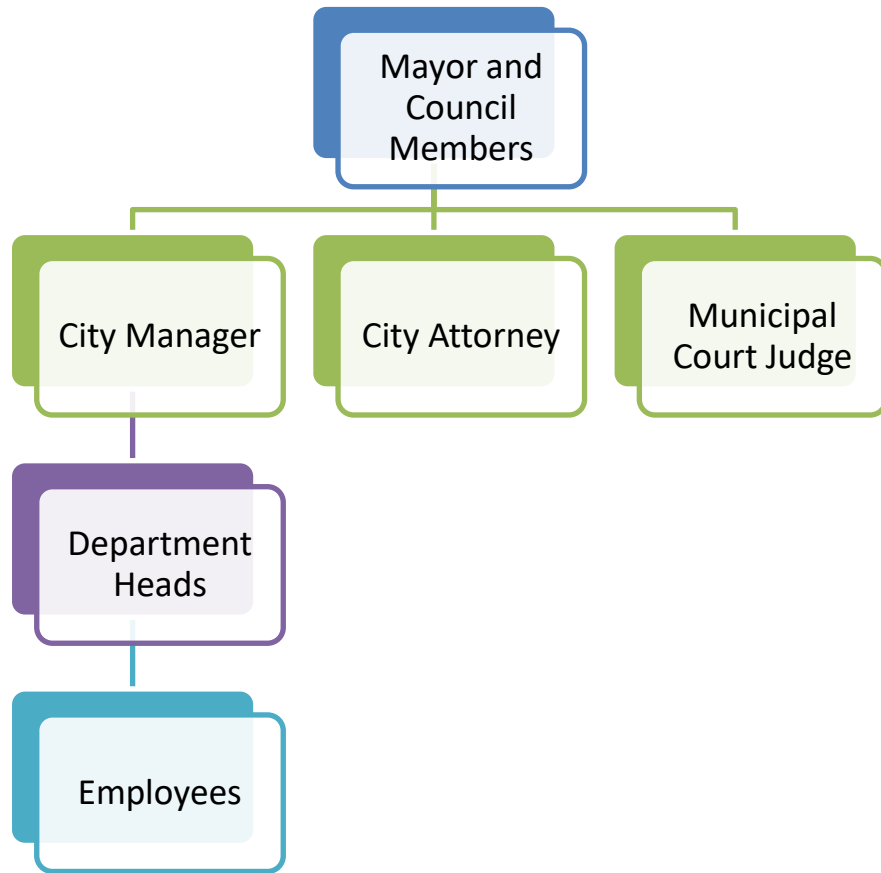
**Casey Vaughan
Councilman, Ward 3**



**Charles "Rusty" Anderson
Councilman, Ward 4**



**Adam Colledge
Councilman, Ward 5**



FINANCIAL SECTION

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

Certified Public Accountants

HANCOCK BANK BUILDING

2510 - 14TH STREET

P.O. BOX 129

GULFPORT, MISSISSIPPI 39502

MICHAEL E. GUEL, CPA, CVA, PFS, CFP®, CFE
SANDE W. HENTGES, CPA, CFE

CHRIS TAYLOR, CPA
CHARLENE KERKOW, CPA

MEMBERS

AMERICAN INSTITUTE OF CPAS
MISSISSIPPI SOCIETY OF CPAS

TELEPHONE (228) 863-6501 FAX
NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCPCOM

INDEPENDENT AUDITOR'S REPORT

June 25, 2019

Honorable Mayor and
City Council of
City of Gautier, Mississippi

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gautier, Mississippi, as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of City of Gautier, Mississippi, as of September 30, 2018, and the respective changes in financial position, thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule and corresponding notes, the Schedule of the City's Proportionate Share of the Net Pension Liability, and the Schedule of the City's Contributions, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Gautier, Mississippi's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

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

The Schedule of Surety Bonds for City Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 25, 2019, on our consideration of City of Gautier, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Gautier, Mississippi's internal control over financial reporting and compliance.

Other Reporting Required by *State of Mississippi*

In accordance with the State of Mississippi, we have also issued our report dated June 25, 2019, on our consideration of the City of Gautier's compliance with state laws and regulations. The purpose of that report is to describe the scope of our testing of internal controls over compliance with state laws and regulations and the result of that testing, and not to provide an opinion on internal controls or compliance. That report is an integral part of an audit performed in accordance with state guidelines in considering the City of Gautier's internal control over financial reporting and compliance.

Walter Wadsworth # 1

MANAGEMENT DISCUSSION AND ANALYSIS



MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Gautier, Mississippi's (the City) Annual Financial Report presents a narrative overview and comparative analysis of the financial activities of the City for the fiscal year ended September 30, 2018 and 2017. Readers are encouraged to consider the information presented here in conjunction with the basic financial statements that immediately follow.

City of Gautier is located on the Mississippi Gulf Coast. According to the United States Census Bureau, the estimated population of City of Gautier as of July 1, 2018, is 18,566. The median household income is \$49,784 with over 87.9% of persons 25 years or older holding a high school degree or higher.

Government-wide Financial Highlights

- Total net position increased \$3,884,279 or 10% from 2017 which increased \$4,031,681.
- General revenues amounted to \$8,722,384 or 38% of total revenues. This amount increased \$60,150 from 2017. Program revenues amounted to \$13,946,262 or 62% of total revenues, which decreased \$202,992 from 2017. This decrease was mostly due to the less federal revenues received for capital projects.
- Capital assets, net of accumulated depreciation, increased by \$2,233,411 in the governmental activities and decreased \$1,157,177 in the business-type activities during 2018. The increase in governmental capital assets is primarily as a result of a prior period adjusting entry of \$1,453,512 for capital assets not capitalized in previous years. The decrease in business-type activities stems from annual depreciation.
- Long-term debt decreased by \$771,187 in the governmental activities primarily due to principal payments. This amount also includes a \$10,873 increase in compensated absences which represents amounts that would be due to an employee from the City upon termination of employment. Long-term debt increased by \$1,884,032 in the business-type activities. The city issued Series 2018 Revenue Bonds in the amount of \$4,000,000 in the current year. The City's total debt outstanding at September 30, 2018 is \$21,570,286 which the liability for compensated absences is \$389,798.

Fund Highlights

- *General Fund* – This fund is used for the general operations of the City. The General Fund had \$9,228,474 in revenues, which shows an increase of \$543,227 from 2017 and \$8,673,118 in expenditures, a decrease of \$50,799 from 2017, in the current year. The General Fund's fund balance increased \$145,140.

Using this Annual Financial Report

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the City of Gautier as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

Reporting the City of Gautier as a Whole

Statement of Net Position and the Statement of Activities

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2018?" The Statement of Net Position and the Statement of Activities answer this question.

These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by the private sector companies. These bases of accounting take into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

These two statements report the City's net position and the changes in those assets. This change in assets is important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the City's activities are reported as governmental and business-type activities, which include all of the City's services including general government, police, fire, public works, culture and recreations, community services, water and sewer and solid waste. The City of Gautier has no component units.

Table 1 and Table 2 provide a summary of the City's net position and changes in net position for 2018 compared to 2017.

TABLE 1
Condensed Statement of Net Position
September 30, 2018 and 2017

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current assets	\$ 11,027,367	9,611,401	10,398,825	5,382,490	21,426,192	14,993,891
Capital assets	22,414,242	20,180,831	40,564,768	41,721,945	62,979,010	61,902,776
Total Assets	<u>33,441,609</u>	<u>29,792,232</u>	<u>50,963,593</u>	<u>47,104,435</u>	<u>84,405,202</u>	<u>76,896,667</u>
Deferred Outflows	<u>441,997</u>	<u>903,965</u>	<u>334</u>	<u>-</u>	<u>442,331</u>	<u>903,965</u>
Liabilities						
Current liabilities	865,295	689,112	803,346	1,017,858	1,668,641	1,706,970
Non-current liabilities	18,400,686	19,173,667	14,812,682	12,920,150	33,213,368	32,093,817
Total Liabilities	<u>19,265,981</u>	<u>19,862,779</u>	<u>15,616,028</u>	<u>13,938,008</u>	<u>34,882,009</u>	<u>33,800,787</u>
Deferred Inflows	<u>5,073,267</u>	<u>4,452,006</u>	<u>6,627</u>	<u>-</u>	<u>5,079,894</u>	<u>4,452,006</u>
Net Position						
Investment in capital assets, net of related debt	16,025,094	13,009,623	27,163,428	31,578,702	43,188,522	44,588,325
Restricted net assets	660,457	701,952	5,499,313	832,535	6,159,770	1,534,487
Unrestricted	(7,141,193)	(7,330,163)	2,678,531	755,190	(4,462,662)	(6,574,973)
Total Net Position	<u>\$ 9,544,358</u>	<u>6,381,412</u>	<u>35,341,272</u>	<u>33,166,427</u>	<u>44,885,630</u>	<u>39,547,839</u>

TABLE 2
Condensed Statement of Activities
September 30, 2018 and 2017

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues	\$ 3,119,078	3,975,910	10,827,184	10,173,344	13,946,262	14,149,254
General revenues	8,424,998	8,103,245	297,386	558,989	8,722,384	8,662,234
Total revenues	<u>11,544,076</u>	<u>12,079,155</u>	<u>11,124,570</u>	<u>10,732,333</u>	<u>22,668,646</u>	<u>22,811,488</u>
Expenses:						
General government	2,500,601	2,594,421	-	-	2,500,601	2,594,421
Public safety	6,641,484	6,663,535	-	-	6,641,484	6,663,535
Public works	318,592	814,529	-	-	318,592	814,529
Culture and recreation	782,759	615,884	-	-	782,759	615,884
Interest on long-term debt	231,206	243,273	-	-	231,206	243,273
Water and sewer	-	-	7,218,544	6,931,569	7,218,544	6,931,569
Solid waste	-	-	1,091,181	916,596	1,091,181	916,596
Total expenses	<u>10,474,642</u>	<u>10,931,642</u>	<u>8,309,725</u>	<u>7,848,165</u>	<u>18,784,367</u>	<u>18,779,807</u>
Transfers	<u>640,000</u>	<u>516,500</u>	<u>(640,000)</u>	<u>(516,500)</u>	<u>-</u>	<u>-</u>
Increase (Decrease) in net assets	1,709,434	1,664,013	2,174,845	2,367,668	3,884,279	4,031,681
Net Position - beginning, restated	7,834,924	4,717,399	33,166,427	30,798,759	41,001,351	35,516,158
Net Position - ending	<u>\$ 9,544,358</u>	<u>6,381,412</u>	<u>35,341,272</u>	<u>33,166,427</u>	<u>44,885,630</u>	<u>39,547,839</u>

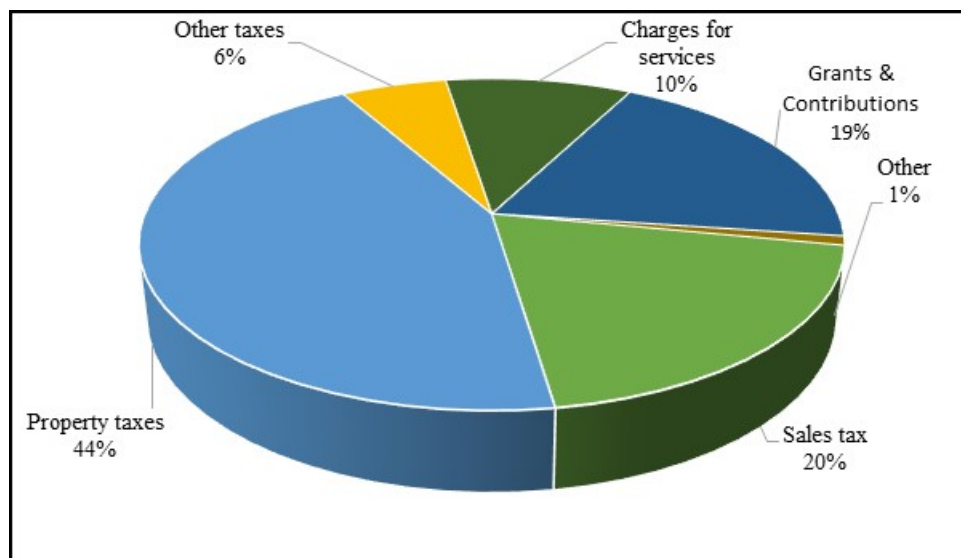
Governmental Activities

Total net position increased \$1,709,434 as a result primarily due to an increase in general revenues and a decrease in expenditures.

Under the accrual basis of accounting, general revenues amounted to of \$8,424,998 or 73% of total revenues. This amount increased \$321,753 from 2017. Program revenues amounted to \$3,119,078 or 27% of total revenues, which decreased \$856,832 from 2017.

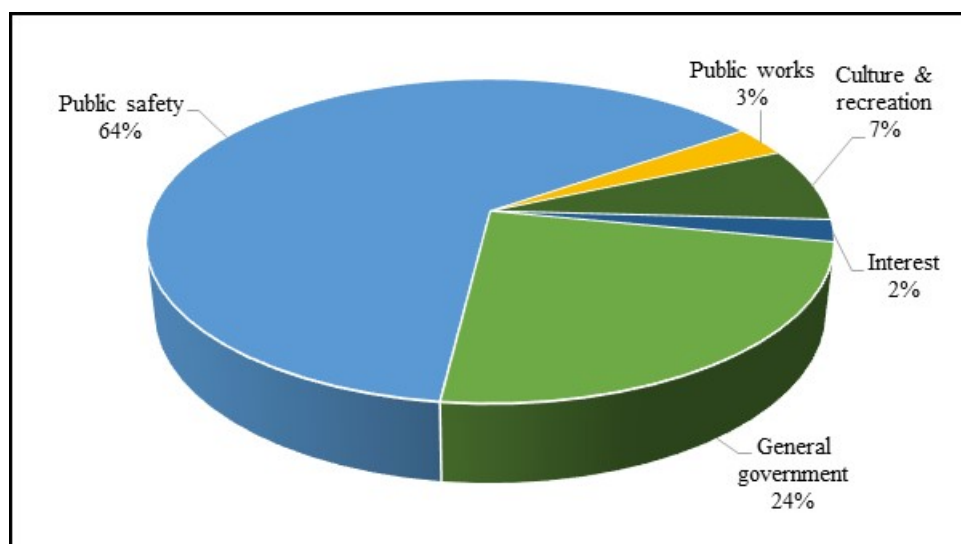
Several revenue sources fund our governmental activities. The following chart shows the City's total general revenues and program income that is used to offset governmental expenses.

Chart 1 – Governmental Revenue Sources



Major governmental expense activities are shown in the following chart.

Chart 2 – Governmental Activities



Business-type activities

Net position for the business-type activities was \$35,341,272, an increase of \$2,174,845. Charges for services increased approximately \$653,840 due primarily to an increase in collections.

Restricted net position increased significantly during 2018 primarily due to cash requirements, debt service and legally required bond reserves in association with the new \$4,000,000 revenue bond.

Reporting the City of Gautier's Most Significant Funds

Fund Financial Statements

Fund financial reports provide detailed information about the City's major funds. Based on restrictions on the use of monies, the City has established many funds, which account for the multitude of services provided to the City's residents. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Gautier, the City's major fund is the General fund.

Governmental Funds

The City's governmental funds focus on how money flows into and out of those funds and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to the City's residents. The relationship (or differences) between governmental activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

Proprietary Funds

The City's proprietary funds focus on business-type activities conducted by the City. These funds are reported using the accrual method of account, which uses an "economic resources" measurement focus. Under the accrual basis of accounting revenues are recognized in the period in which they are earned regardless of when cash flows occur. Expenses are recorded when the recognized service is performed or the goods are received regardless of when the invoice is paid. Proprietary Fund information helps you to determine whether business-type activities are self-maintaining or if they are being subsidized by general government revenues. The proprietary funds show operating revenues and expenses that support the primary operations of the fund.

Fiduciary Funds

Fiduciary Funds show amounts held by the City for the benefit of others and clearing accounts used by the city to track payroll expenditures and property tax receipts and disbursements.

The City's Funds

The focus of the City's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable and nonspendable resources. Such information may be useful in assessing the City's financing requirements. In particular, the unassigned fund balance may serve as a useful measure of a government's net resources available for discretionary use at the end of the fiscal year. These funds are accounted for by using the modified accrual basis of accounting. Types of governmental funds reported by the City include the General Fund, Special Revenue Funds, Debt Service Funds, and Capital Project Funds.

General Fund Budgeting Highlights

The City's budget is prepared according to Mississippi law and is based on accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. Governmental auditing standard require that cities present budgetary comparison schedules as required supplementary information to the financial statements. The most significant budgeted fund is the General Fund.

During the course of 2018, the City amended its general fund budget. All recommendations for a budget change come from the City Manager to the City Council for approval. State law does not allow budget changes that modify functional levels of budget amounts within a department without board approval. With the General Fund supporting many of our major activities, such as our police and fire departments, as well as most legislative and executive activities, the General Fund is monitored closely looking for possible revenue shortfalls or over spending by individual departments.

Capital Assets

Table 3 shows the Changes in Capital Assets for the years ended September 30, 2018 and 2017.

TABLE 3
Schedule of Capital Assets (Net of Accumulated Depreciation)
September 30, 2018 and 2017

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	\$ 6,128,137	4,768,936	1,215,870	1,190,870	7,344,007	5,959,806
Construction in progress	581,158	1,045,701	66,500	-	647,658	1,045,701
Buildings & improvements	2,364,045	2,329,301	-	-	2,364,045	2,329,301
Infrastructure	12,330,867	11,079,013	35,916,146	37,020,037	48,247,013	48,099,050
Machinery & equipment	456,731	291,778	442,665	512,212	899,396	803,990
Equipment under capital leases	553,304	666,102	2,923,587	2,998,826	3,476,891	3,664,928
Total	<u>\$ 22,414,242</u>	<u>20,180,831</u>	<u>40,564,768</u>	<u>41,721,945</u>	<u>62,979,010</u>	<u>61,902,776</u>

The primary increase in capital assets occurred due to land purchases and construction in progress. In addition a prior period adjustment was made to capital assets for an increase of \$1,039,933 in land, a net increase of \$93,590 in buildings and a net increase of \$319,989 in infrastructure for capital assets that were not capitalized in prior years.

General Long-term Obligations

At September 30, 2018, the City had \$21,570,286 outstanding debt obligations, which included \$389,798 of compensated absences payable.

TABLE 4
Schedule of Long-term Debt
September 30, 2018 and 2017

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	\$ 5,280,000	5,860,000	-	-	5,280,000	5,860,000
Revenue Bonds	-	-	4,000,000	-	4,000,000	-
Revenue Refunding Bonds	-	-	1,390,000	2,745,000	1,390,000	2,745,000
Special Obligation Bonds	-	-	2,815,000	2,955,000	2,815,000	2,955,000
Capital Improvement Loans	699,757	731,738	-	-	699,757	731,738
Revolving Loans	-	-	3,938,510	4,360,970	3,938,510	4,360,970
Capital Leases	409,391	579,470	2,631,876	2,827,273	3,041,267	3,406,743
Add: Bond Premium*	-	-	15,954	31,907	15,954	31,907
Compensated Absences	376,956	366,083	12,842	-	389,798	366,083
Total	<u>\$ 6,766,104</u>	<u>7,537,291</u>	<u>14,804,182</u>	<u>12,920,150</u>	<u>21,570,286</u>	<u>20,457,441</u>

The compensated absences liability identified above refers to the current balance of what has been earned as a termination benefit that will be paid over-time as people leave or retire. This liability refers to vacation pay for employees of the city. See Note 1 for more details.

Contact the City's Financial Management

Questions about this report or requests for additional financial information may be addressed to:

Paula Yancy, City Manager
City of Gautier, Mississippi
3330 Highway 90
Gautier, MS 39553
(228) 497-8000

FINANCIAL STATEMENTS

	Governmental	Business-Type	Total
Assets			
Current assets			
Cash	\$ 4,066,286	6,204,725	10,271,011
Taxes receivables	5,303,196	-	5,303,196
Customer accounts receivable (net of allowance)	-	1,624,395	1,624,395
Intergovernmental receivables	689,189	-	689,189
Fines receivable (net of allowance)	593,919	-	593,919
Premium receivable	218,201	-	218,201
Interfund	24,680	(24,680)	-
Due from fiduciary funds	127,053	-	127,053
Restricted current assets - cash	4,843	2,594,385	2,599,228
Total Current Assets	11,027,367	10,398,825	21,426,192
Capital assets			
Land and construction in progress	6,709,295	1,282,370	7,991,665
Other capital assets (net of accumulated depreciation):			
Buildings	2,364,045	-	2,364,045
Infrastructure	12,330,867	35,916,146	48,247,013
Machinery and equipment	456,731	442,665	899,396
Equipment under capital leases	553,304	2,923,587	3,476,891
Total Capital Assets	22,414,242	40,564,768	62,979,010
Total Assets	33,441,609	50,963,593	84,405,202
Deferred Outflow of Resources			
Deferred amounts on pension	441,997	334	442,331
Total Deferred Outflow of Resources	441,997	334	442,331
Liabilities			
Current liabilities:			
Claims and wages payable	697,898	74,776	772,674
Accrued interest payable	34,902	60,081	94,983
Claims and judgements payable	132,495	-	132,495
Payable from restricted assets			
Customer deposits	-	668,489	668,489
Noncurrent Liabilities:			
Net pension liability	11,634,582	8,500	11,643,082
Due within one year			
Capital debt	789,691	930,246	1,719,937
Noncapital debt	25,259	1,395,136	1,420,395
Due in more than one year			
Capital debt	5,599,457	12,471,094	18,070,551
Noncapital debt	351,697	7,706	359,403
Total Liabilities	19,265,981	15,616,028	34,882,009
Deferred Inflows of Resources			
Property tax for future reporting period	4,734,240	-	4,734,240
Deferred amount on pension	339,027	6,627	345,654
Total Deferred Inflows of Resources	5,073,267	6,627	5,079,894
Net Position			
Investment in capital assets, net of related debt	16,025,094	27,163,428	43,188,522
Restricted Net Position:			
Non-expendable	4,843	-	4,843
Expendable:			
Restricted for debt service	-	1,984,455	1,984,455
Restricted for grant/bond purposes	-	3,514,858	3,514,858
Restricted for public safety	655,614	-	655,614
Unrestricted	(7,141,193)	2,678,531	(4,462,662)
Total Net Position	\$ 9,544,358	35,341,272	44,885,630

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total
Governmental Activities:					\$		
General government	\$ 2,500,601	127,758	28,129	-	(2,344,714)		(2,344,714)
Public safety	6,641,484	919,741	44,674	102,909	(5,574,160)		(5,574,160)
Public works	318,592	-	-	1,452,734	1,134,142		1,134,142
Culture, recreation and community services	782,759	130,227	-	312,906	(339,626)		(339,626)
Interest on long-term debt	231,206	-	-	-	(231,206)		(231,206)
Total governmental activities	<u>10,474,642</u>	<u>1,177,726</u>	<u>72,803</u>	<u>1,868,549</u>	<u>(7,355,564)</u>		<u>(7,355,564)</u>
Business-type activities:							
Water and sewer	7,218,544	9,358,059	-	-		2,139,515	2,139,515
Solid waste	1,091,181	1,469,125	-	-		377,944	377,944
Total business-type activities	<u>8,309,725</u>	<u>10,827,184</u>	<u>-</u>	<u>-</u>	<u>2,517,459</u>	<u>2,517,459</u>	<u>2,517,459</u>
Total government	<u>\$ 18,784,367</u>	<u>12,004,910</u>	<u>72,803</u>	<u>1,868,549</u>	<u>2,517,459</u>	<u>2,517,459</u>	<u>(4,838,105)</u>

General Revenues:

Taxes:

Property taxes, general	3,693,227	-	3,693,227
Property taxes, debt service	927,607	-	927,607
Property taxes, community support	109,425	-	109,425
Property taxes in lieu - federal government	361,809	-	361,809
General sales taxes	2,256,994	-	2,256,994
Road and bridge privilege taxes	516,697	-	516,697
Franchise taxes	148,658	-	148,658
Grants and contributions not restricted to a special purpose	307,028	-	307,028
Unrestricted investment earnings	6,668	18,569	25,237
Miscellaneous	96,885	278,817	375,702
Total general revenues	<u>8,424,998</u>	<u>297,386</u>	<u>8,722,384</u>
Transfers	640,000	(640,000)	-
Total general revenues and transfers	<u>9,064,998</u>	<u>(342,614)</u>	<u>8,722,384</u>
Changes in net position	<u>1,709,434</u>	<u>2,174,845</u>	<u>3,884,279</u>
Net position - beginning, as previously stated	6,381,412	33,166,427	39,547,839
Prior period adjustment	1,453,512	-	1,453,512
Net position - beginning, as restated	<u>7,834,924</u>	<u>33,166,427</u>	<u>41,001,351</u>
Net position - ending	<u>\$ 9,544,358</u>	<u>35,341,272</u>	<u>44,885,630</u>

	Major Fund General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS			
Cash	\$ 2,189,249	1,877,037	4,066,286
Receivables:			
Property tax	4,683,409	111,631	4,795,040
Sales tax	365,659	-	365,659
Franchise taxes	142,497	-	142,497
Intergovernmental	34,879	654,310	689,189
Court fines & fees	593,919	-	593,919
Due from other funds	259,104	-	259,104
Restricted assets - cash	4,843	-	4,843
Total Assets	<u>8,273,559</u>	<u>2,642,978</u>	<u>10,916,537</u>
LIABILITIES			
Liabilities:			
Claims payable	187,834	245,928	433,762
Wages payable	264,136	-	264,136
Due to other funds	-	84,538	84,538
Total Liabilities	<u>451,970</u>	<u>330,466</u>	<u>782,436</u>
DEFERRED INFLOWS OF RESOURCES			
Property taxes for future reporting period	4,624,141	110,099	4,734,240
Unavailable revenue - fines	593,919	-	593,919
Total Deferred Inflows of Resources	<u>5,218,060</u>	<u>110,099</u>	<u>5,328,159</u>
FUND BALANCES			
Non-spendable			
Unemployment compensation	4,843	-	4,843
Restricted:			
Grant/bond purposes	-	985,938	985,938
Public safety	-	655,614	655,614
Committed:			
Capital projects	-	601,835	601,835
Assigned:			
Emergency travel fund	1,144	-	1,144
Unassigned	2,597,542	(40,974)	2,556,568
Total Fund Balances	<u>2,603,529</u>	<u>2,202,413</u>	<u>4,805,942</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ <u>8,273,559</u>	<u>2,642,978</u>	<u>10,916,537</u>

Total governmental funds balance**\$ 4,805,942**

Amounts reported for governmental activities in the statement of net position are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Governmental capital assets	\$ 26,376,861	
Less: accumulated depreciation	<u>(3,962,619)</u>	22,414,242

Long-term liabilities are not due and payable in the current period expenditures and therefore are not reported in the governmental funds.

Bonds payable	\$ (5,280,000)	
Notes payable	(699,757)	
Capital leases payable	(409,391)	
Compensated absences	<u>(376,956)</u>	(6,766,104)

Other long term assets are not available to pay or current period expenditures and therefore are deferred in the funds.

Court fines receivable	<u>\$ 593,919</u>	593,919
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Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds.

Net pension liability		(11,634,582)
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Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.

Deferred outflows of resources related to pensions	\$ 441,997	
Deferred inflows of resources related to pensions	<u>(339,027)</u>	102,970

Internal Service Funds are used by management to charge the costs of various internal operations to individual funds. The assets and liabilities of Internal Service Funds are included in governmental activities in the Statement of Net Position as follows:

Current assets	\$ 218,201	
Amounts owed to other funds	(22,833)	
Estimated claims payable	<u>(132,495)</u>	62,873

Accrued interest not due and payable in the current period expenditures and, therefore, not reported in the funds.

(34,902)

Net position of governmental activities

\$ 9,544,358

	Major Fund General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	\$ 4,982,643	109,425	5,092,068
General sales taxes	2,256,994	-	2,256,994
Franchise fees	148,658	-	148,658
Licenses and permit fees	131,764	-	131,764
Intergovernmental	992,792	1,704,570	2,697,362
Charges for services	40,897	103,626	144,523
Fines and forfeitures	552,575	-	552,575
Investment earnings	3,367	2,125	5,492
Miscellaneous	118,784	296,031	414,815
Total Revenues	<u>9,228,474</u>	<u>2,215,777</u>	<u>11,444,251</u>
Expenditures:			
General government	2,317,092	29,793	2,346,885
Public safety	5,414,707	777,510	6,192,217
Public works	448,337	381,872	830,209
Culture & recreation	429,007	484,917	913,924
Debt service:			
Principal	60,175	721,885	782,060
Interest and other fiscal charges	3,800	230,087	233,887
Total Expenditures	<u>8,673,118</u>	<u>2,626,064</u>	<u>11,299,182</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>555,356</u>	<u>(410,287)</u>	<u>145,069</u>
Other Financing Sources (Uses):			
Transfers in	650,000	800,216	1,450,216
Transfers out	(1,060,216)	-	(1,060,216)
Total Other Financing Sources (Uses)	<u>(410,216)</u>	<u>800,216</u>	<u>390,000</u>
Net change in fund balances	145,140	389,929	535,069
Fund balances - beginning	<u>2,458,389</u>	<u>1,812,484</u>	<u>4,270,873</u>
Fund balances - ending	<u>\$ 2,603,529</u>	<u>2,202,413</u>	<u>4,805,942</u>

Net Change in Fund Balances - total governmental funds	\$ 535,069
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Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.

Capital outlay	\$ 1,353,584	
Depreciation	<u>(568,301)</u>	785,283

In the Statement of Activities, only gains and losses from the sale of capital assets are reported, whereas in the Governmental Funds, proceeds from the sale of capital assets increase financial resources. Thus, the change in net position differs from the change in fund balances by the amount of the net loss of \$5,384.

(5,384)

Debt proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces

Debt retirement		782,060
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Fine revenue recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the Statement of Activities using the full accrual basis of accounting.

98,649

Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Pension expense and contributions made after measurement date	(478,303)
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Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.

Accrued interest payable	2,681
Compensated absences	(32,985)

Internal service funds are used by management to charge the cost of certain activities, such as insurance costs and risk management, to individual funds.

22,364

Change in net position of governmental activities	<u>\$ 1,709,434</u>
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	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Assets				
Current assets				
Cash	\$ 6,139,295	65,430	6,204,725	-
Customer accounts receivable (net of uncollectible of \$2,053,524)	1,299,149	325,246	1,624,395	-
Premiums receivable	-	-	-	218,201
Due from other fund	-	91,718	91,718	-
Restricted current assets				
Cash	2,594,385	-	2,594,385	-
Total Current Assets	10,032,829	482,394	10,515,223	218,201
Capital assets, net				
Land	1,215,870	-	1,215,870	-
Construction in progress	66,500	-	66,500	-
Infrastructure	35,916,146	-	35,916,146	-
Mobile equipment	436,781	5,884	442,665	-
Equipment under capital leases	2,923,587	-	2,923,587	-
Total Capital Assets	40,558,884	5,884	40,564,768	-
Total Assets	50,591,713	488,278	51,079,991	218,201
Deferred Outflow of Resources				
Deferred amounts on pensions	324	10	334	-
Total Deferred Outflow of Resources	324	10	334	-
Liabilities				
Current liabilities:				
Claims and wages payable	74,776	-	74,776	-
Accrued interest payable	60,081	-	60,081	-
Due to other fund	116,398	-	116,398	22,833
Claims and judgements payable	-	-	-	132,495
Payable from restricted assets				
Customer deposits	668,489	-	668,489	-
Noncurrent Liabilities:				
Net pension liability	8,244	256	8,500	-
Due within one year				
Capital debt	930,246	-	930,246	-
Noncapital debt	1,395,136	-	1,395,136	-
Due in more than one year				
Capital debt	12,471,094	-	12,471,094	-
Noncapital debt	7,706	-	7,706	-
Total Liabilities	15,732,170	256	15,732,426	155,328
Deferred Inflow of Resources				
Deferred amounts on pensions	6,429	198	6,627	-
Total Deferred Inflow of Resources	6,429	198	6,627	-
Net Position				
Net investment in capital assets	27,157,544	5,884	27,163,428	-
Restricted Net Position				
Restricted for debt service	1,984,455	-	1,984,455	-
Restricted for grant/bond purposes	3,514,858	-	3,514,858	-
Unrestricted	2,196,581	481,950	2,678,531	62,873
Total Net Position	\$ 34,853,438	487,834	35,341,272	62,873

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Revenues:				
Charges for services	\$ 9,358,059	1,469,125	10,827,184	-
Employer contributions	-	-	-	250,000
Employee contributions	-	-	-	1,122,908
Insurance claim reimbursements	-	-	-	257,084
Miscellaneous operating revenues	278,817	-	278,817	-
Total Operating Revenues	<u>9,636,876</u>	<u>1,469,125</u>	<u>11,106,001</u>	<u>1,629,992</u>
Operating Expenses:				
Personnel services	258,679	5,959	264,638	-
Wastewater treatment	2,088,384	-	2,088,384	-
Privatization costs	2,201,793	-	2,201,793	-
Waste collection and disposal	-	1,081,896	1,081,896	-
Supplies	228,802	-	228,802	-
Maintenance and repairs	108,015	-	108,015	-
Other contractual services and charges	816,977	-	816,977	968
Claims and estimate changes	-	-	-	1,857,836
Depreciation	1,245,351	3,326	1,248,677	-
Total Operating Expenses	<u>6,948,001</u>	<u>1,091,181</u>	<u>8,039,182</u>	<u>1,858,804</u>
Operating income (loss)	<u>2,688,875</u>	<u>377,944</u>	<u>3,066,819</u>	<u>(228,812)</u>
Non-Operating Revenues (Expenses)				
Interest and investment revenue	18,569	-	18,569	1,176
Interest Expense	(270,543)	-	(270,543)	-
Transfers in	10,000	-	10,000	250,000
Transfers out	(500,000)	(150,000)	(650,000)	-
Total Non-Operating Revenues (Expenses)	<u>(741,974)</u>	<u>(150,000)</u>	<u>(891,974)</u>	<u>251,176</u>
Change in net position	1,946,901	227,944	2,174,845	22,364
Total net position - beginning	<u>32,906,537</u>	<u>259,890</u>	<u>33,166,427</u>	<u>40,509</u>
Total net position - ending	<u>\$ 34,853,438</u>	<u>487,834</u>	<u>35,341,272</u>	<u>62,873</u>

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Cash Flows From Operating Activities				
Cash received from customers	\$ 9,214,033	1,277,903	10,491,936	-
Cash received for premiums	-	-	-	1,488,314
Other operating receipts	278,817	-	278,817	-
Cash paid to employees	(231,488)	(5,515)	(237,003)	-
Cash paid to suppliers	(228,802)	-	(228,802)	-
Cash paid to contractors	(5,168,988)	(1,081,896)	(6,250,884)	-
Cash paid for judgements and claims	-	-	-	(1,944,564)
Cash paid for administrative services	-	-	-	(968)
Net cash provided by (used in) operating activities	3,863,572	190,492	4,054,064	(457,218)
Cash Flows From Non-Capital Financing Activities				
Advances from (to) other funds	(490,000)	(125,062)	(615,062)	272,833
Net cash flows provided by (used in) non-capital financing activities	(490,000)	(125,062)	(615,062)	272,833
Cash Flows From Capital and Related Financing Activities				
Purchase of capital assets	(91,500)	-	(91,500)	-
Proceeds from bond issuance	4,000,000	-	4,000,000	-
Repayment of debt	(2,112,857)	-	(2,112,857)	-
Interest and amortization on debt	(538,328)	-	(538,328)	-
Net cash provided by (used in) capital and related financing activities	1,257,315	-	1,257,315	-
Cash Flows From Investing Activities				
Interest received	18,569	-	18,569	1,176
Net cash flows provided by (used in) investing activities	18,569	-	18,569	1,176
Net increase (decrease) in cash	4,649,456	65,430	4,714,886	(183,209)
Cash - October 1	4,084,224	-	4,084,224	183,209
Cash - September 30	\$ 8,733,680	65,430	8,799,110	-

	Business-type Activities			Governmental Activities
	Water and Sewer Fund	Solid Waste Fund	Total Business-type Activities	Self Insurance Fund
Reconciliation of Operating Income (Loss) to Net Cash				
Provided by (Used In) Operating Activities:				
Operating income (loss)	\$ 2,688,875	377,944	3,066,819	(228,812)
Adjustments to reconcile operating income to net cash provided by operating activities:				
Depreciation	1,245,351	3,326	1,248,677	-
(Increase) decrease in assets:				
Accounts receivable	(134,907)	(191,222)	(326,129)	(141,678)
Customer deposits	(9,119)	-	(9,119)	-
Increase (decrease) in liabilities:				
Claims and wages payable	46,181	-	46,181	-
Compensated absences	12,842		12,842	
Pension liabilities and deferrals	14,349	444	14,793	
Claims and judgements payable	-	-	-	(86,728)
Net cash provided by (used in) operating activities	\$ 3,863,572	190,492	4,054,064	(457,218)

		Payroll Clearing Account
Assets	\$	
Cash		385,531
Total Assets		<u>385,531</u>
Liabilities		
Due to other intra-entity government agencies		127,053
Accrued liabilities		<u>258,478</u>
Total Liabilities		<u>385,531</u>
Net Position		
Held in trust for benefits and other purposes	\$	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

The City of Gautier, Mississippi, (the "City") was incorporated June 17, 1986 under the laws of the State of Mississippi. The City operates under a Council-Manager form of government, which provides for an elected mayor and a six-member council. The following services are authorized by the City's charter: Public Safety (Police, Fire, Civil Defense and Protection Inspection), Street Maintenance, Garbage Collection, Water and Sewer, Culture, Recreation and Community Services, Public Improvements, Planning and Zoning, and General Administrative Services. The accounting and reporting policies of the City relating to the funds and accounts groups included in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the City are described below.

A. Financial Reporting Entity

For financial reporting purposes, the reporting entity includes all funds that are covered by the oversight responsibility of the City's governing board. As defined by accounting principles generally accepted in the United States of America, the City is considered a "primary government." The City is governed by a six member council in which five members were elected by the citizens of each defined ward and one member elected at-large.

In evaluating how to define the City for financial reporting purposes, management has considered all potential component units. The decision to include or exclude a potential component unit in the reporting entity was made by applying the criteria set forth in Accounting Principles Generally Accepted in the United States of America. The basic, but not the only, criterion for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of governing authority, the designation of management, the ability to significantly influence operations, and accountability for fiscal matters.

The other criterion used to evaluate potential component units for inclusion or exclusion from the reporting entity is the existence of special financing relationships, regardless of whether the City is able to exercise oversight responsibilities. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the government's reporting entity. Based upon the application of these criteria, the City has no component units.

Jackson County Utility Authority

This potential component unit was established by State Code and its governing board is appointed jointly by the area governments' governing bodies. This is an independent unit that selects management staff, sets user charges, establishes budgets and controls all aspects of its daily activities. The District has been determined to be a joint venture of the participating agencies. See Note 12 for details.

B. Basis of Presentation.

The City's basic financial statement consist of government-wide statements, including a statement of net position and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Note 1 - Summary of Significant Accounting Policies (continued)

Government-wide Financial Statements:

The Statement of Net Position and Statement of Activities display information about the City as a whole. The statements include all non-fiduciary activities of the primary government. For the most part, the effect of inter-fund activity has been removed from these statements.

Governmental activities generally are financed through taxes, intergovernmental revenues and other non-exchange revenues and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

The Statement of Net Position presents the financial condition of the governmental activities and business-type activities of the City at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the City's governmental activities. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program and grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues, not classified as program revenues, are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental function is self-financing or draws from the general revenues of the City.

Fund Financial Statements:

Fund financial statements of the City are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Non-major funds are aggregated and presented in a single column as Other Governmental Funds.

C. Measurement Focus and Basis of Accounting.

The Government-wide, Proprietary Funds and Fiduciary Funds (excluding agency funds) financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Shared revenues are recognized when the provider recognizes the liability to the City. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied. Agency funds have no measurement focus, but use the accrual basis of accounting.

The City's proprietary funds apply all applicable GASB pronouncements and only the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements: FASB Statements and Interpretations, Accounting Principle Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure.

The revenues and expenses of the proprietary funds are classified as operating and non-operating. Operating revenues and expenses generally result from providing services in connection with a proprietary fund's primary operations. All other revenue and expenses are reported as non-operating.

Note 1 - Summary of Significant Accounting Policies (continued)

Governmental financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized in the accounting period when they are both measurable and available to finance operations during the year. Available means collected in the current period or within 60 days after year end to liquidate liabilities existing at the end of the year. Measurable means knowing or being able to reasonably estimate the amount. Expenditures are recognized only when payment is due. Property taxes, state appropriations and federal awards are all considered susceptible to accrual and have been recognized as revenues of the current fiscal period.

The City reports the following major Governmental Funds:

General Fund - This is the City's primary operating fund. It is used to account for all activities of the general government for which a separate fund has not been established.

Additionally, the City reports the following fund types:

GOVERNMENTAL FUND TYPES

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt Service Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest.

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including acquisition or construction of capital facilities and other assets.

PROPRIETARY FUNDS

Enterprise Funds - These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the City has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability.

It is the intent of the City Council that the costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges and that periodic determination of revenues earned, expenses incurred, and net income be identified for capital maintenance, public policy, management control, account ability, or other purposes.

Internal Service Funds - These funds are used to account for those operations that provide services to other departments or agencies of the government, or to other governments, on a cost-reimbursement basis. The City's internal service funds report on self-insurance for employee medical benefits and risk management for City's legal contingencies.

Note 1 - Summary of Significant Accounting Policies (continued)

FIDUCIARY FUNDS

Agency Funds - These funds account for various taxes, deposits and other monies collected or held by the City, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries.

D. Account Classifications

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing and Financial Reporting* as issued in 2012 by the Government Finance Officers' Association.

E. Deposits and Investments

State law authorizes the City to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U.S. Treasury, State of Mississippi, or any City, municipality or school district of this state. Further, the City may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, and all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the City had an investment that included governmental bonds during the fiscal year.

F. Receivables

All trade receivables are shown net of an allowance for uncollectibles. Miss. Code Ann. (1972) does not allow for write-off of debt owed to municipalities. The amount represented on the financial statements is conclusive of all bad debts owed by customers of the water and sewer department since the City started providing these services to citizens. The allowances are based on trade receivables in excess of 120 days outstanding.

G. Inter-Fund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as "due to/from other funds." Noncurrent portions of inter-fund receivables and payables are reported as "advances to/from other funds." Advances between funds, as reported in the fund financial statements, are offset by a non-spendable fund balance account in the General Fund, if applicable, to indicate that they are not available for appropriation and are not expendable available financial resources. However, this is not applicable to advances reported in other governmental funds, which are reported, by definition, as restricted, committed, or assigned.

Inter-fund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances." Any outstanding balances between fiduciary funds and the government-wide activities of the government are reported as Intra-entity balances and included in intergovernmental receivables on the Statement of Net Position.

Note 1 - Summary of Significant Accounting Policies (continued)

H. Intragovernmental Transactions and Balances

Transactions between governmental agencies (agency funds) of the City are considered as transactions with external parties and are reported as revenues and expenditures/expenses in both the fund statements and the government-wide statements. However, associated receivables and payables are displayed as intragovernmental balances on the Statement of Net Position.

I. Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Capital assets include significant amounts of infrastructure which have been valued at estimated historical cost. The estimated historical cost was based on replacement cost multiplied by the consumer price index implicit price deflator for the year of acquisition. The extent to which capital assets, other than infrastructure, costs have been estimated and the methods of estimation are not readily available. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized; however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Governmental accounting and financial reporting standards allowed governments meeting certain criteria to elect not to report major general infrastructure assets retroactively. The City meets these criteria and has so elected. Therefore, the major general infrastructure assets acquired prior to October 1, 2002, are not reported in the government-wide financial statements. However, as of September 30, 2018, the City has not systematically reported capital assets in accordance with generally accepted accounting principles.

Capital assets acquired or constructed for Proprietary Fund operations are capitalized at cost in the respective funds in which they are utilized. No interest is capitalized on self-constructed assets because non-capitalization of interest does not have a material effect on the City's financial statements. Donated capital assets are recorded at their fair value at the time of donation.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government-wide statements. Depreciation is calculated on the straight-line basis for all assets, except land. A full year's depreciation expense is taken for all purchases and sales of capital assets during the year.

The following schedule details those thresholds, estimated useful lives and salvage value percentage of cost:

	Capitalization Threshold	Estimated Useful Life	Salvage Value (% of Cost)
Land	\$ -	N/A	N/A
Infrastructure	-	20 years	30%
Buildings	50,000	40 years	20%
Improvements	25,000	20 years	20%
Heavy machinery & equipment	5,000	10 years	10%
Machinery & equipment	5,000	5 years	10%
Property under capital leases	*	*	*

* Leased property capitalization policy and estimated useful life will correspond with the amounts for the asset classification, as listed above.

Note 1 - Summary of Significant Accounting Policies (continued)

J. Deferred Outflows/Inflows of Resources

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

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

Deferred amounts on pensions – Deferred outflows and inflows of resources should be reported when to show the City's proportionate share of amounts of the effects of actuarial differences and changes in assumptions to economic or demographic factors and differences between actual and projected earnings of multi-employer pension plan. In addition, a deferred inflow should be reported for employer contributions to the pension plan made subsequent to the measurement date.

Property tax for future reporting period/unavailable revenue – property taxes – Deferred inflows of resources should be reported when resources associated with imposed non-exchange revenue transactions are received or reported as a receivable before the period for which property taxes are levied.

Unavailable revenue – fines – When an asset is recorded in the governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

K. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System of Mississippi (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

L. Long-term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances, but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements and the Proprietary Fund financial information, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities or business activities Statement of Net Position.

Note 1 - Summary of Significant Accounting Policies (continued)

M. Compensated Absences

The City has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured.

An employee may accumulate unused vacation leave hours without limitation, however, cash payments upon employee termination or retirement are limited to a maximum of 240 hours of an accumulated leave of pay. Employees have no claim for accumulated sick leave at termination, for retirement, lay-off, or cause. As such, no provision for unused sick leave has been provided in the financial statements. Unused vacation and sick leave balances may be credited to the Public Employee's Retirement System (PERS) as time worked.

N. Fund Balance Policies

In the fund financial statements, governmental funds report fund balance into classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purpose for which amount in those funds can be spent. The classifications of fund balance are Non-spendable, Restricted, Committed, Assigned, and Unassigned. The following are descriptions of fund classifications used by the City:

Non-spendable fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

Committed fund balance includes amounts that can be used only for specific purposes pursuant to constraints imposed by a formal action of the City Council, the City's highest level of decision-making authority. This formal action is an order of the City Council as approved in the board minutes.

Assigned fund balance includes amounts that are constrained by the City's intent to be used for a specific purpose, but are neither restricted nor committed. For governmental funds, other than the general fund, this is the residual amount within the fund that is not classified as non-spendable and is neither restricted nor committed. Assignments of fund balance are created by management pursuant to authorization established by the Board of Alderman.

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental funds if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

Note 1 - Summary of Significant Accounting Policies (continued)

When both restricted and unrestricted resources are available for specified expenditures, restricted resources are considered spent before unrestricted resources. Within unrestricted resources, committed would be considered spent first (if available), followed by assigned (if available), and then unassigned amounts.

O. Net Position

The government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as net investment in capital assets, restricted, and unrestricted.

Net investment in Capital Assets - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets.

Restricted net position - Consists of net position with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments; or law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position not meeting the definition of "restricted" or "invested in capital assets, net of related debt."

P. Intergovernmental Revenues in Governmental Funds

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

Q. Property Tax Revenues

Numerous statutes exist under which the City Council may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the City. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The City Council, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

Note 1 - Summary of Significant Accounting Policies (continued)

R. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

S. Change in Accounting Standard

The City implemented the following standards issued by the Governmental Accounting Standards Board (GASB) in the current fiscal year as required: GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*. The provisions of this standard have been incorporated into the financial statements and notes.

Note 2 – Cash

The carrying amount of the city's total deposits with financial institutions at September 30, 2018, was \$13,255,770 and the bank balance was \$13,247,597. Of this amount \$2,599,228 is restricted for workman's compensation trust, utility customers' deposits and debt service reserve deposits. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

A summary of cash at September 30, 2018 is as follows:

	Deposits with Financial Institutions		Cash on Hand	Total
	Unrestricted	Restricted		
Governmental-type activities				
General Fund	\$ 2,187,699	4,843	1,550	2,194,092
Other governmental fund	1,877,017	-	20	1,877,037
Total governmental activities	4,064,716	4,843	1,570	4,071,129
Business-type activities				
Water & Sewer Fund	6,138,695	2,594,385	600	8,733,680
Solid Waste Fund	65,430	-	-	65,430
Self-Insurance Fund	-	-	-	-
Total business-type activities	6,204,125	2,594,385	600	8,799,110
Agency Fund	385,531	-	-	385,531
Total cash	\$ 10,654,372	2,599,228	2,170	13,255,770

Note 2 – Cash (continued)

Custodial Credit Risk - Deposits. Custodial credit risk is the risk that in the event of the failure of a financial institution, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. The City does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the City. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the City.

Note 3 – Receivables

A. Governmental Activities

Receivables in the governmental activities at September 30, 2018, consisted of the following:

Taxes receivable:	
Property taxes	
Current	\$ 60,800
For future reporting period	4,734,240
Total taxes receivable	<u>4,795,040</u>
Intergovernmental receivable:	
Sales taxes	365,659
Franchise taxes	142,497
County road taxes	34,879
State grants	654,310
Total intergovernmental	<u>1,197,345</u>
Court fines receivable	11,878,378
Less: allowance for doubtful accounts	<u>(11,284,459)</u>
Total court fines receivable, net	<u>593,919</u>
Total receivable - governmental activities	<u>\$ 6,586,304</u>

B. Business-type Activities

Receivable in the business-type activities at September 30, 2018, consisted of the following:

Customer accounts receivable:	
Customer utility charges (billed)	3,117,553
Customer accounts, earned but unbilled	560,366
Less: allowance for doubtful accounts	<u>(2,053,524)</u>
Total customer accounts receivable, net	<u>1,624,395</u>
Total receivable - business-type activities	<u>\$ 1,624,395</u>

All trade receivables are shown net of an allowance for bad debt. An allowance in the amount of \$1,923,207 at September 30, 2018 has been provided in the Water and Sewer Enterprise Fund and \$130,317 has been provided in the Solid Waste Enterprise Fund for estimated uncollectible utility charges for a total of \$2,053,524.

Note 4 – Interfund Transactions and Balances

Government-wide Financial Statements

A. Internal Balances

At September 30, 2018, the City had the following transfers:

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
Governmental Activities	Business-type Activities	<u>\$ 640,000</u>

These amounts represent monies transferred from the governmental-type activities to the business-type activities for construction of water wells.

B. Intra-entity Balances

At September 30, 2018 the City had the following intra entity balances:

<u>Due from other Government Agencies</u>	<u>Due to other Government Agencies</u>	<u>Amount</u>
Governmental Activities	Fiduciary Agency Funds	<u>127,053</u>
		<u>\$ 127,053</u>

These amounts represent excess cash transfers to the agency clearing funds that are owed back to the City Depository.

Fund Financial Statements

A. Due From/To Other Funds:

During the course of the year, certain expenditures were paid on a reimbursement basis requiring the City to borrow monies at year-end from the general fund in order to prevent a deficit cash balance in certain funds. Allocation percentages of federal reimbursement for construction projects caused expenditures to be paid from the wrong fund requiring many “due to/due from” transactions requiring cash transfer after year end.

<u>Receivable</u>	<u>Payable</u>	<u>Amount</u>
General Fund	Fiduciary Funds	\$ 127,053
General Fund	Other Governmental Funds	84,538
General Fund	Water & Sewer Fund	47,513
Solid Waste Fund	Water & Sewer Fund	68,885
Solid Waste Fund	Self Insurance Fund	22,833
		<u>\$ 350,822</u>

Note 4 – Interfund Transactions and Balances (continued)

B. Transfers In/Out:

Transfers were made in the course of the year for loans to various funds. Other transfers were made to reimburse the various funds for expenditures made on the behalf of other fund purposes.

Transfers In	Transfers Out	Amount
General Fund	Water & Sewer Fund	\$ 500,000
General Fund	Solid Waste Fund	150,000
Other Governmental Funds	General Fund	800,216
Self Insurance Fund	General Fund	250,000
Water & Sewer Fund	General Fund	10,000
		<u>\$ 1,710,216</u>

Note 5 – Capital assets

A. Governmental Activities

The following is a summary of governmental capital assets activity for the year ended September 30, 2018:

	Balance 9/30/2017	Additions	Adjustments/ Sales	Balance 9/30/2018
Capital assets not being Depreciated:				
Land	\$ 4,768,936	319,268	1,039,933	6,128,137
Construction in Progress	1,045,701	801,459	(1,266,002)	581,158
Total capital assets not being depreciated	<u>5,814,637</u>	<u>1,120,727</u>	<u>(226,069)</u>	<u>6,709,295</u>
Capital assets being depreciated:				
Buildings & Improvements	2,822,319	-	119,988	2,942,307
Infrastructure	12,753,798	1,266,022	391,516	14,411,336
Machinery & Equipment	1,229,683	232,837	-	1,462,520
Equipment under Capital Leases	905,253	-	(53,850)	851,403
Total capital assets being depreciated	<u>17,711,053</u>	<u>1,498,859</u>	<u>457,654</u>	<u>19,667,566</u>
Less accumulated depreciation for:				
Buildings & improvements	493,018	58,846	26,398	578,262
Infrastructure	1,674,785	334,157	71,527	2,080,469
Machinery & Equipment	937,905	67,884	-	1,005,789
Equipment under Capital Leases	239,151	107,414	(48,466)	298,099
Total accumulated depreciation	<u>3,344,859</u>	<u>568,301</u>	<u>49,459</u>	<u>3,962,619</u>
Total Capital assets being depreciated, net	<u>14,366,194</u>	<u>930,558</u>	<u>408,195</u>	<u>15,704,947</u>
Total governmental activities capital assets, net	<u>\$ 20,180,831</u>	<u>2,051,285</u>	<u>182,126</u>	<u>22,414,242</u>

Note 5 – Capital assets (continued)

Depreciation expense was charged to the following governmental functions:

General Government	\$ 49,522
Public Safety	108,367
Public Works	371,493
Culture & Recreation	38,919
	<u>\$ 568,301</u>

B. Business-type Activities

The following is a summary of business-type capital assets activity for the year ended September 30, 2018:

	Balance 10/1/2017	Additions	Adjustments/ Sales	Balance 9/30/2018
Capital assets not being Depreciated:				
Land	\$ 1,190,870	25,000	-	1,215,870
Construction in Progress	-	66,500	-	66,500
Total capital assets not being depreciated	<u>1,190,870</u>	<u>91,500</u>	<u>-</u>	<u>1,282,370</u>
Capital assets being depreciated:				
Infrastructure	47,309,607	-	-	47,309,607
Machinery & Equipment	1,658,584	-	-	1,658,584
Equipment under Capital Leases	3,224,544	-	-	3,224,544
Total capital assets being depreciated	<u>52,192,735</u>	<u>-</u>	<u>-</u>	<u>52,192,735</u>
Less accumulated depreciation for:				
Infrastructure	10,289,570	1,103,891	-	11,393,461
Machinery & Equipment	1,146,372	69,547	-	1,215,919
Equipment under Capital Leases	225,718	75,239	-	300,957
Total accumulated depreciation	<u>11,661,660</u>	<u>1,248,677</u>	<u>-</u>	<u>12,910,337</u>
Total Capital assets being depreciated, net	<u>40,531,075</u>	<u>(1,248,677)</u>	<u>-</u>	<u>39,282,398</u>
Total business-type activities capital assets, net	<u>\$ 41,721,945</u>	<u>(1,157,177)</u>	<u>-</u>	<u>40,564,768</u>

Depreciation expense was charged to the following governmental functions:

Water and Sewer Fund	\$ 1,245,351
Solid Waste Fund	3,326
Total depreciation - business-type activities	<u>\$ 1,248,677</u>

Note 6 – Court Fines Receivable/Deferred Inflows of Resources

Court fines receivables are recorded as deferred inflow of sources in the fund financial statements due to the funds using modified accrual basis. However, revenues received during the year are recorded in the government-wide financial statements on the full-accrual basis of accounting. Miss. Code Ann. (1972) does not allow for write-off of debt owed to municipalities. The amount represented on the financial statements is conclusive of all bad debts owed by citizens to the municipal courts since the City started providing court services. Court fines receivable at September 30, 2018, were \$11,878,378, of which an allowance of \$11,284,459 has been determined as uncollectible with \$593,919 deemed collectible.

Note 7 – Claims and Judgments

Risk Financing

The City finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool.

The City pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2018, to January 1, 2019. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

The City is exposed to risk of loss relating to employee health, accident and dental coverage. Pursuant to Section 25-15-101, Miss. Code Ann. (1972), the City established a risk management fund (included as an Internal Service Fund) to account for and finance its uninsured risk of loss. Under the plan, amounts payable to the risk management fund are based on actuarial estimates. Each employee pays a portion of his/her premium through a payroll deduction. The City pays the remaining portion of the premium on a single coverage policy for its respective employees. Employees desiring additional and/or dependent coverage pay the additional premium through a payroll deduction. Premium payments to the risk management fund are determined on an actuarial basis. The City has minimum uninsured risk retention to the extent that actual claims submitted exceed the predetermined premium. The City has implemented the following plans to minimize this potential loss:

The City has purchased coinsurance which functions on specific stop loss coverage. This coverage is purchased from an outside commercial carrier. For the current fiscal year, the specific coverage begins when an individual participant's claim exceeds \$65,000.

Note 7 – Claims and Judgments (continued)

Claims expenditures and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNRs). At September 30, 2018, the amount of this liability was \$132,495.

	<u>Amount</u>
Liability at beginning of year	\$ 219,223
Claims and changes of estimates	1,771,108
Claims payments	<u>(1,857,836)</u>
Liability at end of year	<u>\$ 132,495</u>

Note 8 – Retirement Plan

The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature.

Plan Description and Provisions

Substantially all of the City's full-time employees participate in PERS, a multi-employer, cost-sharing, defined benefit public employee pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public cities. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring.

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007).

Note 8 – Retirement Plan (continued)

PERS also provides certain death and disability benefits. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Contributions

PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate as of September 30, 2018, was 15.75% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature.

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

At September 30, 2018, the City reported a liability of \$11,634,582 in the governmental activities and \$8,500 in the business-type activities for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the PERS net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2018, the City's proportion was .070%. For the year ended September 30, 2018, the City recognized PERS pension expense for governmental activities of \$1,165,561 and for the business-type activities of \$40,248.

At September 30, 2018, the City reported deferred outflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Differences between expected and actual experience	\$ 51,002	41	51,043
Changes of assumptions	6,864	6	6,870
Changes in proportion and differences between City contributions and proportionate share on contributions	217,694	154	217,848
City's contributions subsequent to the measurement date	166,437	133	166,570
Total deferred outflows related to pensions	<u>\$ 441,997</u>	<u>334</u>	<u>442,331</u>

Note 8 – Retirement Plan (continued)

At September 30, 2018, the City reported deferred inflows of resources related to pensions from the following sources:

	Deferred Inflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Differences between expected and actual experience	\$ 49,043	\$ 39	\$ 49,082
Net difference between projected and actual earnings on pension plan investments	6,425	5	6,430
Changes of assumptions	231,264	185	231,449
Changes in proportion and differences between City contributions and proportionate share on contributions	52,295	6,398	58,693
Total	<u>\$ 339,027</u>	<u>\$ 6,627</u>	<u>\$ 345,654</u>

Within the deferred outflows, a net amount of \$166,570 of deferred outflows of resources is related to pensions resulting from the City's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ended September 30, 2018.

The remaining amounts reported as deferred outflows of resources related to pensions of \$275,761 and deferred inflows of resources related to pensions of \$345,654 netting to (\$69,893) will be recognized in pension expense as follows:

Year Ending September 30,	
2019	\$ 266,645
2020	12,093
2021	(296,273)
2022	(52,358)
	<u>\$ (69,893)</u>

Actuarial assumptions

The total pension liabilities in the June 30, 2018, actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00 percent
Salary increases	3.25 percent to 18.50 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

The table for post-retirement mortality rates used in evaluating allowances to be paid was the RP-2014 Healthy Annuitant Blue Collar Table projected with Scale BB to 2018 with male rates set forward one year. The RP-Disabled Retiree Table set forward five years for males and four years for females, was used for the period after disability retirement.

Note 8 – Retirement Plan (continued)

The actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the four year period ending June 30, 2016. The experience report is dated April 18, 2017.

The long-term expected rate of return on the investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of the plans' investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rate of return by the target asset allocation percentage and by adding expected inflation.

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
US Broad	27.00 %	4.60
International Equity	18.00	4.50
Emerging Markets Equity	4.00	4.75
Global	12.00	4.75
Fixed Income	18.00	0.75
Real Assets	10.00	3.50
Private Equity	8.00	5.10
Emerging Debt	2.00	2.25
Cash	1.00	0.00
Total	100.00 %	

Discount rate

The discount rate used to measure the total pension liability was 7.75 percent, which was based on the future long-term expected rate of return of 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions for PERS will be made at rates set in the Board's Funding Policy. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return investments was applied to all periods of projected benefit payments to determine the plan's total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate

The following table presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75 percent) or one percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1 % Increase (8.75%)
City's Proportionate share of PERS	\$ 15,330,595	\$ 11,643,082	\$ 8,578,268

Note 8 – Retirement Plan (continued)

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report which can be obtained at www.pers.ms.gov.

Three-year Trend Information

The following table provides the employer contribution to PERS for the last three fiscal years:

Fiscal Years Ending	Employer Contributions
2018	\$ 722,163
2017	713,359
2016	681,575

Note 9 – Long-term Debt

A. Governmental Activities

Transactions for the year ended September 30, 2018 are summarized as follows:

	Balance 10/1/2017	Additions	Retirements	Balance 9/30/2018	Due Within one Year
General Obligation Bonds	\$ 5,860,000	-	(580,000)	5,280,000	600,000
Capital Improvement Loan	731,738	-	(31,981)	699,757	32,627
Capital Leases	579,470	-	(170,079)	409,391	157,064
Compensated Absences	366,083	10,873	-	376,956	25,259
	<u>\$ 7,537,291</u>	<u>10,873</u>	<u>(782,060)</u>	<u>6,766,104</u>	<u>814,950</u>

General Obligation Bonds, Series 2010 – In 2010, the City issued \$7,000,000 in general obligation bonds to be used for public improvements in the City. The bond is to be repaid over 20 years, maturing in August 2030 and carries a variable interest rate of 2.875% - 4.0%. Payment on this bond will be made from general ad valorem tax collections.

General Obligation – Katrina Loan Refunding Bond, Series 2010 – In 2010, the City issued \$2,360,000 in general obligation refunding bonds to be used to cover the costs associated with Hurricane Katrina for public improvements and repairs in the City. The bond is to be repaid over 10 years, maturing in 2020, and carries a fixed interest rate of 3.45%. Payment on this bond will be made from general ad valorem tax collections.

Note 9 – Long-term Debt (continued)

A. Governmental Activities

Annual debt service requirements to maturity for these bonds payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	600,000	185,371	785,371
2020	630,000	161,262	791,262
2021	370,000	145,868	515,868
2022	385,000	134,769	519,769
2023	405,000	122,256	527,256
2024-2028	2,030,000	403,944	2,433,944
2029-2033	860,000	51,800	911,800
	<u>\$ 5,280,000</u>	<u>1,205,270</u>	<u>6,485,270</u>

Capital Improvement Loan – In February 2017, the City received a \$763,087 capital improvement loan from the Mississippi Development Authority to be used to cover the costs associated with Allen Road. The bond is to be repaid over 18 years, maturing in 2036, and carries a fixed interest rate of 2.0%. Payment on this loan will be made from general ad valorem tax collections.

Annual debt service requirements to maturity for these bonds payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 32,627	13,697	46,324
2020	33,285	13,039	46,324
2021	33,957	12,367	46,324
2022	34,643	11,681	46,324
2023	35,342	10,982	46,324
2024-2028	187,702	43,918	231,620
2029-2033	207,425	24,194	231,619
2034-2036	134,776	4,196	138,972
	<u>\$ 699,757</u>	<u>134,074</u>	<u>833,831</u>

Capital Lease Obligations-Governmental Activities

The City is obligated for the following capital assets acquired through capital leases as of September 30, 2018:

<u>Classes of Property</u>	<u>Governmental Activities</u>
Mobile equipment	\$ 402,804
Pumper truck	448,599
Less: accumulated depreciation	(298,099)
Leased property under capital leases	<u>\$ 553,304</u>

Note 9 – Long-term Debt (continued)

A. Governmental Activities

The following is a schedule by years of the total payments due as of September 30, 2018:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 157,064	9,136	166,200
2020	151,833	5,645	157,478
2021	100,494	2,261	102,755
	<u>\$ 409,391</u>	<u>17,042</u>	<u>426,433</u>

B. Business-type Activities

Transactions for the year ended September 30, 2018 are summarized as follows:

	<u>Balance</u>			<u>Balance</u>	<u>Due</u>
	<u>10/1/2017</u>	<u>Additions</u>	<u>Retirements</u>	<u>9/30/2018</u>	<u>Within</u>
					<u>one Year</u>
Revenue Refunding Bonds	\$ -	4,000,000	-	4,000,000	135,000
Revenue Bonds	2,745,000	-	(1,355,000)	1,390,000	1,390,000
Special Obligation Bonds	2,955,000	-	(140,000)	2,815,000	145,000
Revolving Loans	4,360,970	-	(422,460)	3,938,510	432,368
Capital Leases	2,827,273		(195,397)	2,631,876	201,924
Compensated Absences	-	12,842	-	12,842	5,136
Subtotal	12,888,243	4,012,842	(2,112,857)	14,788,228	2,309,428
Add: Bond Premium*	31,907	-	(15,953)	15,954	15,954
Total business-type activities	<u>\$ 12,920,150</u>	<u>4,012,842</u>	<u>(2,128,810)</u>	<u>14,804,182</u>	<u>2,325,382</u>

Water & Sewer Revenue Bonds, Series 2018 – In 2018, the City issued \$4,000,000 in revenue bonds. The bond is to be repaid over 20 years, maturing in 2038, and carries an average interest rate of 3.73%. Payments on this bond will be made from the net revenues of the Water and Sewer system operations.

Annual debt service requirements to maturity for this bond payable is as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 135,000	213,354	348,354
2020	140,000	143,719	283,719
2021	145,000	137,575	282,575
2022	150,000	131,306	281,306
2023	160,000	124,719	284,719
2024-2028	885,000	518,838	1,403,838
2029-2033	1,080,000	344,434	1,424,434
2034-2038	1,305,000	132,038	1,437,038
	<u>\$ 4,000,000</u>	<u>1,745,983</u>	<u>5,745,983</u>

Note 9 – Long-term Debt (continued)

B. Business-type Activities

Water & Sewer Revenue Refunding Bonds, Series 2012 – In 2012, the City issued \$9,185,000 in refunding bonds. These bonds were issued to refund the Revenue Bonds, Series 2001 in an effort to reduce total debt payments. The refunding decreased the City's total debt service payments by approximately \$864,418. The transaction resulted in an economic loss (difference between the present value of the debt service on the old and the new bonds) of approximately \$866,494. The bond is to be repaid over 7 years, maturing in 2019, and carries a fixed interest rate of 2%. Payment on this bond will be made from the net revenues from the Water and Sewer system operations.

Annual debt service requirements to maturity for this bond payable is as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	1,390,000	13,900	1,403,900
	<u>\$ 1,390,000</u>	<u>13,900</u>	<u>1,403,900</u>

Special Obligation Bonds, Series 2013 – In 2013, the City issued \$3,500,000 in special obligation bonds to be used to cover the costs associated with Hurricane Katrina for public improvements and repairs in the City. The bond is to be repaid over 20 years, maturing in 2033, and carries a variable interest rate of 2.0% - 5.0%. Payment on this bond will be made from the net revenues from the Water and Sewer system operations.

Annual debt service requirements to maturity for this bond payable is as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 145,000	122,056	267,056
2020	145,000	117,706	262,706
2021	150,000	113,356	263,356
2022	155,000	108,856	263,856
2023	155,000	103,431	258,431
2024-2028	915,000	413,526	1,328,526
2029-2033	1,150,000	176,975	1,326,975
	<u>\$ 2,815,000</u>	<u>1,155,906</u>	<u>3,970,906</u>

Revolving Loans - The City's utility enterprise fund finances extensions and improvements to its system through note obligations, which are subordinate to the revenue bonds.

The utility currently has six state revolving loans, which enabled the City to provide sewer services in needed areas. The City executed these loan agreements with the State of Mississippi Environmental Quality for the purpose of improving the water distribution and sewer collection systems. The City entered into an agreement with the Mississippi State Tax Commission, allowing the Tax Commission to withhold \$43,424 from monthly sales tax revenues as payment for principal and interest on bonds beginning in fiscal year 2006.

Note 9 – Long-term Debt (continued)

B. Business-type Activities

Annual debt service requirements to maturity for these loans payable are as follows:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 432,368	88,759	521,127
2020	442,532	78,594	521,126
2021	452,956	68,171	521,127
2022	463,646	52,079	515,725
2023	474,614	46,522	521,136
2024-2028	1,539,618	89,009	1,628,627
2029-2030	132,776	1,541	134,317
	<u>\$ 3,938,510</u>	<u>424,675</u>	<u>4,363,185</u>

Capital Lease Obligations-Business-type Activities

The City is obligated for the following capital assets acquired through capital leases as of September 30, 2018:

<u>Classes of Property</u>	<u>Business-type Activities</u>
Water meter project	\$ 3,224,544
Less: accumulated depreciation	(300,957)
Leased property under capital leases	<u>\$ 2,923,587</u>

The following is a schedule by years of the total payments due as of September 30, 2018:

<u>September 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2019	\$ 201,924	85,526	287,450
2020	208,668	78,781	287,449
2021	215,638	71,811	287,449
2022	222,840	64,609	287,449
2023	230,284	57,166	287,450
2024-2028	1,272,060	165,189	1,437,249
2029-2031	280,462	6,987	287,449
	<u>\$ 2,631,876</u>	<u>530,069</u>	<u>3,161,945</u>

C. Legal Debt Margin

The amount of debt, excluding specific exempted debt that can be incurred by the City is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the City, according to the last completed assessment for taxation. However, the limitation is increased to 20% whenever a City issues bonds to repair or replace washed out or collapsed bridges on the public roads of the City. As of September 30, 2018, the amount of outstanding debt was equal to 4.8% of the latest property assessments.

Note 9 – Long-term Debt (continued)

D. Compensated Absences

Compensated absences will be paid from the funds from which the employees' salaries were paid which are generally the General Fund.

Note 10 – Property and Sales Tax Revenue

A. Property Tax Revenues

The City levies a tax on real and personal property based on the assessed value of property as compiled by the information extracted from the City assessment tax rolls. The taxes on real property attach as an enforceable lien on the property as of January 1. Taxes on real and personal property are levied by the City Council at the first regular meeting in September.

In accordance with the Mississippi Code of 1972, as amended, the City Council may levy taxes in any amount for general revenue purposes and general improvements. However, taxes collected for the current year are limited to an increase of not more than 10% over receipts for any one of the preceding ten years or a minimum of 20 mills. For purposes of the computation, taxes collected in the current year resulting from property added to the tax assessment roll are excluded from the computation.

The rates are expressed in terms of mills (i.e., ten mills equal one cent). The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt but exclusive of school bond and interest for the year ended September 30, 2018 was 37.70 mills or \$37.70 per \$1,000 of assessed valuation.

Property taxes at the fund level are recorded as receivables and deferred inflow of resources at the time the taxes are levied. Revenues are recognized as the related ad valorem taxes are collected including those collected 60 days after year-end. Additional amounts estimated to be collectible in time to be a resource for payment of obligations incurred during the fiscal year and therefore susceptible to accrual in accordance with GAAP have been recognized as revenue.

B. General Sales Tax Revenues

The State levies a 7% sales tax on retail sales and remits 18.5% of the amount collected (within the corporate boundaries of the City of Gautier) back to the City monthly. General sales tax revenue reported in the General Fund was \$2,256,994.

Note 11 – Commitments and Contingencies

A. Risk Management

Claims and Judgments - The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Note 11 – Commitments and Contingencies (continued)

Federal Grants - The city has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the City. No provision for any liability that may result has been recognized in the City's financial statements.

Litigation - The City is potentially a party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the City with respect to the potential proceedings. However, the City's legal counsel believes that any ultimate liability resulting from these lawsuits, if any, will not have a material adverse effect on the financial condition of the City.

B. Commitments

Contract for Operations of Water and Wastewater Systems – The City renewed a contract with Clearwater Solutions, LLC for operation and maintenance of the City's water and sewer systems and utility billing of water and sewer systems. The fee under the contract is \$203,358/month for the year ended September 30, 2018. Annually, the amount shall be adjusted by the consumer price index by the U.S. Department of Labor Statistics. During the fiscal year ended September 30, 2018 the City paid a total of \$2,201,793 to Clearwater Solutions, LLC under this contract.

Contract for Operations of Solid Waste Collections – The City renewed a contract with Delta Sanitation of MS, LLC for the operations of solid waste collections. The fee under the contract is approximately \$80,700/month for the year ended September 30, 2018. This amount includes commercial and residential garbage collection and approximately \$2,262/month for cart rentals. During the fiscal year ended September 30, 2018 the City paid a total of \$980,095 to Delta Sanitation of MS, LLC under this contract.

Note 12 – Joint Ventures

Joint Venture - The City of Gautier contracts with the Jackson County Utility Authority (the "Authority"), whereby the Authority picks up and disposes the City's solid waste and treats and disposes of the City's wastewater in compliance with water quality standards established by the Mississippi Air and Water Pollution Control law and the Federal Water Pollution Control Act.

The Authority provides for the operation and maintenance of the sewer treatment plants on a cost reimbursement basis. Pursuant to the terms of the agreement, the City is required to pay monthly costs of operations and maintenance directly associated with the treatment facilities and to share in the construction costs of the treatment facilities. The costs associated with this contract totaled \$2,088,384 for the year.

Note 12 – Joint Ventures (continued)

As of the date of this report, the financial statements of the Jackson County Utility Authority had not been published; therefore, the following is a synopsis of the Authority's financial statements as of and for the year ended September 30, 2017:

CONDENSED STATEMENT OF NET POSITION

<u>ASSETS</u>	
Current assets	\$ 3,664,069
Restricted assets	17,595,349
Capital assets, net	160,064,680
Total assets	<u>181,324,098</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>	<u>1,391,731</u>
<u>LIABILITIES</u>	
Current liabilities	6,998,562
Long-term liabilities	61,520,917
Total liabilities	<u>68,519,479</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>	<u>254,047</u>
<u>NET POSITION</u>	<u>\$ 113,942,303</u>

**CONDENSED STATEMENT OF REVENUES AND EXPENDITURES AND
CHANGES IN NET POSITION**

Operating revenue	\$ 15,876,081
Operating expenses	(20,328,779)
Nonoperating revenues	65,450
Nonoperating expenditures	(1,451,549)
Capital grants and contributions	3,972,915
Change in net position	<u>\$ (1,865,882)</u>

The City's obligation to pay operational costs of the Authority is joint and several with the obligations of all other public agencies similarly contracting with the Authority. Whenever any public City shall default in the payment to the Authority of its respective payment, the Authority may adjust the contract sums of the remaining public agencies, which are not in default so as to increase their contract sums by a proportional amount.

A complete copy of the 2018 financial statements should be soon on file at the administrative offices of the Authority which are located at 11100 Highway 57, Vancleave, Mississippi 39565, or may be obtained by calling (228) 762-0119.

Note 13 – Jointly Governed Organizations

Jointly Governed Organization - On November 2, 1970, the City entered into an agreement with the Board of Trustees of the Jackson George Regional Library System, the City of Moss Point, City of Pascagoula, City of Ocean Springs, City of Lucedale, and the Board of Supervisors of Jackson County to mutually cooperate in securing a more economical public library system through combined resources, interests, materials and facilities to be known as the Jackson George Regional Library System. There are no specific monetary terms in the agreement and the City of Gautier has no equity interest in the organization. However, a budget is approved every year by the County Library Board, which stipulates the amount of funds needed from the participating municipalities and various other funding sources. The City contributed \$109,578 to the Library for the year ended September 30, 2018.

Note 14– Subsequent Events

Events that occur after the Statement of Net position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net position date require disclosure in the accompanying notes. Management of the City evaluated the activity of the City through June 25, 2019, (the date the financial statements were available to be issued), and determined that no subsequent events have occurred requiring disclosure in the notes to the financial statement.

Note 15 – Prior Period Adjustment

During 2018, an inventory of capital assets was performed and it was found that approximately \$1,551,437 of capital assets had not been capitalized in prior years. Accumulated depreciation on these assets would have been booked in the amount of \$97,925. As a result the following prior period adjustment to net position was made:

	<u>Amount</u>
Governmental activities	
Land	\$ 1,039,933
Building and Improvements	119,988
Infrastructure	391,516
Accumulated depreciation	<u>(97,925)</u>
Total adjustment to net position	<u>\$ 1,453,512</u>

REQUIRED SUPPLEMENTARY INFORMATION

	Budgeted Amounts		Actual	Variances	
	Original	Final	Budgetary Basis	Favorable (Unfavorable)	
				Original to Final	Final to Actual
Revenues:					
Property taxes	4,842,273	4,842,273	4,978,082	-	135,809
General sales tax	2,235,000	2,235,000	2,248,935	-	13,935
Fines and forfeitures	474,000	474,000	579,723	-	105,723
Licenses and permits	104,000	104,000	131,764	-	27,764
Intergovernmental	871,960	919,765	972,072	47,805	52,307
Charges for services	-	-	40,897	-	40,897
Franchise fees	155,000	155,000	148,817	-	(6,183)
Investment earnings	-	-	3,367	-	3,367
Miscellaneous	110,255	160,992	118,784	50,737	(42,208)
Total Revenues	8,792,488	8,891,030	9,222,441	98,542	331,411
Expenditures:					
General government:					
Personnel services	1,400,351	1,353,171	2,142,936	47,180	(789,765)
Supplies	55,750	68,266	57,281	(12,516)	10,985
Other services and charges	970,980	953,014	906,857	17,966	46,157
Capital outlay	19,800	19,299	44,136	501	(24,837)
Total general government	2,446,881	2,393,750	3,151,210	53,131	(757,460)
Public safety:					
Personnel services	4,994,235	4,903,235	4,008,892	91,000	894,343
Supplies	266,367	287,845	242,634	(21,478)	45,211
Other services and charges	265,150	265,150	213,001	-	52,149
Capital outlay	19,792	48,826	81,509	(29,034)	(32,683)
Total public safety	5,545,544	5,505,056	4,546,036	40,488	959,020
Public works:					
Personnel services	208,480	208,480	206,992	-	1,488
Supplies	89,900	89,900	59,682	-	30,218
Other services and charges	169,150	155,050	133,078	14,100	21,972
Capital outlay	45,000	46,100	46,060	(1,100)	40
Total public works	512,530	499,530	445,812	13,000	53,718
Culture and recreation					
Personnel services	311,184	311,184	304,199	-	6,985
Supplies	44,500	70,522	62,172	(26,022)	8,350
Other services and charges	97,250	93,250	83,135	4,000	10,115
Capital outlay	-	18,904	8,291	(18,904)	10,613
Total culture and recreation	452,934	493,860	457,797	(40,926)	36,063
Debt service	63,976	63,976	63,976	-	-
Total Expenditures	9,021,865	8,956,172	8,664,831	65,693	291,341
Excess (Deficiency) of Revenues					
Over Expenditures	(229,377)	(65,142)	557,610	164,235	622,752

	Budgeted Amounts		Actual Budgetary Basis	Variances Favorable (Unfavorable)	
	Original	Final		Original to Final	Final to Actual
Other Financing Sources (Uses):					
Transfers in	800,000	650,000	650,000	(150,000)	-
Transfers out	(1,045,982)	(1,060,216)	(1,060,216)	(14,234)	-
Total Other Financing Sources (Uses)	(245,982)	(410,216)	(410,216)	(164,234)	-
Net Change in Fund Balance - Budget	(475,359)	(475,358)	147,394	1	622,752

Net Change in fund balance - Budget-Cash Basis \$ 147,394

Revenues per Cash-basis Budget 9,222,441
Additional accrued revenues 6,033
Revenues per Fund Financial Statements 9,228,474

Expenditures per Cash-basis Budget 8,664,831
Additional accrued expenses 8,287
Expenditures per Fund Financial Statement 8,673,118

Net Change in fund balance - Fund Financials \$ 145,140

A. Budgetary Information.

State statutes authorize the State Auditor to regulate the municipal budget process. Expenditures must be defined to the minimum level prescribed by the State Auditor. The State Auditor has set this level at the purpose level. Municipalities are prohibited from spending in excess of the lowest level adopted in the budget except for capital outlay, election expense and emergency warrants.

B. Basis of Presentation.

The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund. The Budgetary Comparison Schedule - Budget and Actual (Non-GAAP Basis) is a part of required supplemental information.

C. Budget/GAAP Reconciliation.

The major differences between the budgetary basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP).
2. Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP).

D. Budgetary Data

The procedures used by the City in establishing budget are mandated by Mississippi State law. A brief summary of the City's policies for recording budgetary data in the financial statements are as follows:

1. Prior to August 1, the City Manager submits to the City Council a proposed operating budget for the fiscal year beginning October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Public hearings are conducted to obtain taxpayer comments.
3. No later than September 15, the budget is legally enacted through passage of a resolution.
4. Formal budgetary integration is employed as a management control device during the year for all governmental and proprietary funds.
5. Budgets for the governmental and proprietary funds are adopted on a cash basis except for expenditures which include those paid within 30 days of the fiscal year end as required by state statute.

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the net pension liability (asset)	0.070%	0.070%	0.067%	0.067%	0.069%
City's proportionate share of the net pension liability (asset)	\$ 11,643,082	11,636,376	11,967,873	10,356,879	8,132,573
City's covered payroll	\$ 4,516,635	4,502,222	4,269,283	4,199,035	4,182,032
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	257.78%	258.46%	280.33%	246.65%	194.46%
Plan fiduciary net position as a percentage of the total pension liability	62.54%	61.49%	57.47%	61.70%	67.21%

* The amounts presented for each fiscal year were determined as of the measurement date of June 30 prior to the fiscal year presented. This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until a full 10 year trend is compiled, the City has only presented information for the years in which information is available.

	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 722,163	713,359	681,575	658,899	658,605
Contributions in relation to the contractually required contribution	<u>722,163</u>	<u>713,359</u>	<u>681,575</u>	<u>658,899</u>	<u>658,605</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 4,585,162	4,529,263	4,327,460	4,183,486	4,181,619
Contributions as a percentage of covered payroll	15.75%	15.75%	15.75%	15.75%	15.75%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until, a full 10 year trend is compiled, the City has only presented information for the years in which information is available.

Pension Schedules

- 2017
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
 - The wage inflation assumption was reduced from 3.75% to 3.25%.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.
- 2016
 - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.
- 2015
 - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
 - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
 - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
 - Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
 - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Changes in benefit provisions

- 2016
 - Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

Methods and assumptions used in calculations of actuarially determined contributions

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2016 valuation for the June 30, 2018 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	36.6 years
Asset valuation method	5-year smoothed market
Price inflation	3.00 percent
Salary increase	3.75 percent to 19.00 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

SUPPLEMENTAL INFORMATION

Federal Grantor/ Passed-through Grantor/ Program Title or Cluster	Federal CFDA Number	Grant No. / Pass-Through Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through the Natural Resources Conservation Service			
Emergency Watershed Protection	10.923	68-4423-17-222	<u>237,878</u>
Total U.S. Department of Agriculture			<u>237,878</u>
U.S. Fish and Wildlife Service			
Passed through MS Department of Marine Resources			
Sport Fish Access Program - Boat Launch Improvements	15.605	MS-F-F16AF00484	<u>32,672</u>
Total U.S. Fish and Wildlife Service			<u>32,672</u>
U.S. Department of Justice			
Passed through Mississippi Department of Public Safety			
High Intensity Drug Trafficking Areas Program	16.592	G17GC003A	12,585
FBI Safe Streets	16.592	18GCP540Z	16,293
DNA Backlog Reduction Program	16.741	2017-AK-BX-0132	1,182
Equitable Sharing Program	16.922		<u>108,623</u>
Total U.S. Department of Justice			<u>138,683</u>
U.S. Department of Transportation			
Passed through the MS Department of Transportation			
Transportation Improvement - Martin Bluff Road	20.205	STP-9194	<u>324,278</u>
Total U.S. Department of Transportation			<u>324,278</u>
U.S. Department of Homeland Security			
Passed through the Mississippi Emergency Management Agency			
Disaster Grants - Public Assistance (Presidentially Declared			
Disasters)	97.036	FEMA-4350-DR-MS	<u>78,493</u>
			<u>78,493</u>
Total Expenditures of Federal Awards			\$ <u>812,004</u>

Note 1 – General

The accompanying schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the City of Gautier, Mississippi (the “City”). All federal awards received directly from federal agencies as well as federal awards passed through other government agencies to the City are included in the accompanying SEFA.

Note 2 – Basis of Accounting

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the City and is presented on the modified-accrual basis of accounting. Differences between the granting-agency basis of accounting and the basis of accounting used by the City in preparing its financial fund statements may occur.

Note 3 – Federal Loans

The City has the following federal loans outstanding as of September 30, 2018:

Program Title	CFDA Number	Current Year Expenditures	Unpaid Loan Balance	Original Loan Amount
Environmental Protection Agency Passed-through the Mississippi Department of Environmental Quality				
DWI-H280114-02	66.458	-	221,780	422,610
DWI-H280114-01-02	66.458	-	440,984	470,475
SRF-C280879-02-2	66.458	-	1,085,615	1,760,448
SRF-C280879-01-3	66.458	-	587,405	1,288,485
DWI-H280092-01-3	66.458	-	699,123	1,344,987
SRF-C280754-01-3	66.458	-	903,603	1,865,320
Total federal loans		\$ -	\$ 3,938,510	\$ 7,152,325

Position	Name	Amount
Mayor	Philip Torjusen	\$ 100,000
Councilman	Adam Colledge	100,000
Councilman	Mary Martin	100,000
Councilman	Cameron George	100,000
Councilman	Richard Jackson	100,000
Councilman	Casey Vaughan	100,000
Councilman	Charles Anderson	100,000
City Manager	Paula Yancey	50,000
Police Chief	Dante Elbin	50,000
City Clerk	Cynthia Russell	50,000
Deputy City Clerk	Tricia Thigpen	50,000
Comptroller	Teresa Montgomery	50,000
Asst Comptroller	Tara Tapper	50,000
Executive Asst	Emily Cumbest	50,000
Administrative Clerk	Cora Floyd	50,000
Administrative Clerk	Rachel Honea	50,000
Administrative Clerk	Addie Bang	50,000
Administrative Clerk	Ramona Morgan	50,000
Administrative Clerk	Brenda Greco	50,000
Purchasing Clerk	Sherry Farabee	50,000
Acctg/Personnel Clerk	Lekeisha Hill	50,000
Acctg/Personnel Clerk	Leoquetta Reddix	50,000
Court Clerk	Cynthia McKaig	50,000
Deputy Court Clerk	Michael Steward	50,000
Records Clerk	Tina Hansen	50,000
Police	Daniel Selover	25,000
Dispatcher	Jennifer Gutherz	50,000
Dispatcher	Cameron Thigpen	50,000
Dispatcher	Susan Powell	50,000
Dispatcher	Jameika Henderson	50,000
Dispatcher	Ashtin Langdon	50,000
Dispatcher	Timothy Werner	50,000
Dispatcher	Brittany Worth	50,000
Dispatcher	Chasity Jonston	50,000
Dispatcher	Traci Webb	50,000
Park Attendant	Laquita Harris	50,000
Park Attendant	Sarah Marie Aberl	50,000
Park Attendant	Joan Craswell	50,000

SPECIAL REPORTS

WRIGHT, WARD, HATTEN & GUEL

PROFESSIONAL LIMITED LIABILITY COMPANY

(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)

Certified Public Accountants

HANCOCK BANK BUILDING

2510 - 14TH STREET

P.O. BOX 129

GULFPORT, MISSISSIPPI 39502

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MEMBERS

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NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCOPA.COM

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

June 25, 2019

Honorable Mayor and
City Council of
City of Gautier, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Gautier, Mississippi (the "City") as and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 25, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

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

Compliance and Other Matters

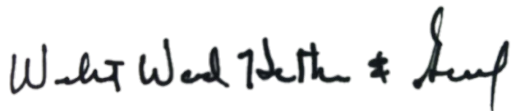
As part of obtaining reasonable assurance about whether the City of Gautier's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the findings and questioned cost as item 2018-001.

City of Gautier, Mississippi's Response to Findings

City of Gautier Mississippi's response to the finding identified in our audit is described in the Auditee's Corrective Action Plan. City of Gautier, Mississippi's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited.



WRIGHT, WARD, HATTEN & GUEL

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**LIMITED INTERNAL CONTROL AND
COMPLIANCE REVIEW MANAGEMENT REPORT**

June 25, 2019

Honorable Mayor and
City Council of
City of Gautier, Mississippi

In planning and performing our audit of the financial statements of the City of Gautier, Mississippi for the year ended September 30, 2018, we considered the City's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to the City of Gautier, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated June 25, 2019, on the financial statements of the City of Gautier, Mississippi.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

The results of our procedures performed to test compliance with certain state laws and regulations and our audit of the financial statements did not result in any material instances of noncompliance with state laws and regulations.

This report is intended for the information of the City's management and the Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Wright Ward Hatten & Guel

WRIGHT, WARD, HATTEN & GUEL

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**INDEPENDENT AUDITOR'S REPORT
ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

June 25, 2019

Honorable Mayor and
City Council of
City of Gautier, Mississippi

Report on Compliance for Each Major Federal Program

We have audited City of Gautier, Mississippi's (the "City") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have direct and material effect on the City's major federal program for the year ended September 30, 2018. The City's major federal program is identified in the summary of Auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the City's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each of the Other Major Federal Programs

In our opinion, the City complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2018.

Report on Internal Control over Compliance

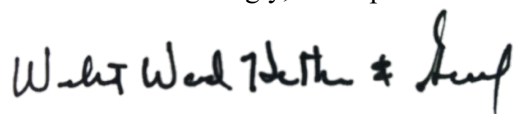
Management of the City is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of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

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

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

Purpose of this Report

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

A handwritten signature in black ink, appearing to read "Walter Wadsworth" followed by a stylized flourish.

SECTION 1 – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

- | | | |
|----|--|------------|
| 1. | Type of auditor's report issued on the financial statements: | |
| | Governmental activities | Unmodified |
| | Business-type activities | Unmodified |
| | General and other major funds | Unmodified |
| | Aggregate remaining fund information | Unmodified |
| 2. | Internal control over financial reporting: | |
| | a. Material weaknesses identified? | No |
| | b. Significant deficiencies identified? | No |
| 3. | Noncompliance material to the financial statements noted? | No |

Federal Awards:

- | | | | | | | | | |
|-----------------------|---|-----------------------|---|--------|---|--------|---|--|
| 4. | Type of auditor's report issued on compliance for major programs: | Unmodified | | | | | | |
| 5. | Internal control over major programs: | | | | | | | |
| | a. Material weaknesses identified? | No | | | | | | |
| | b. Significant deficiencies identified? | None Reported | | | | | | |
| 6. | Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | None | | | | | | |
| 7. | Federal programs identified as major: | | | | | | | |
| | <table border="0" style="margin-left: 40px;"> <tr> <td style="text-align: center;"><u>CFDA Number(s)</u></td> <td style="text-align: center;"><u>Name of Federal Program or Cluster</u></td> </tr> <tr> <td style="text-align: center;">10.923</td> <td>U. S. Department of Agriculture -
Emergency Watershed Protection</td> </tr> <tr> <td style="text-align: center;">16.922</td> <td>U.S. Department of Justice
Equitable Sharing Program</td> </tr> </table> | <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | 10.923 | U. S. Department of Agriculture -
Emergency Watershed Protection | 16.922 | U.S. Department of Justice
Equitable Sharing Program | |
| <u>CFDA Number(s)</u> | <u>Name of Federal Program or Cluster</u> | | | | | | | |
| 10.923 | U. S. Department of Agriculture -
Emergency Watershed Protection | | | | | | | |
| 16.922 | U.S. Department of Justice
Equitable Sharing Program | | | | | | | |
| 8. | Dollar threshold used to distinguish between type A and type B programs: | \$ 750,000 | | | | | | |
| 9. | Auditee qualified as low-risk auditee? | No | | | | | | |
| 10. | Prior fiscal year audit finding(s) and questioned costs relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2 CFR 200.526(b)? | No | | | | | | |

SECTION 2 – FINANCIAL STATEMENT FINDINGS

Compliance/Other Matters

2018-001	No insurance on insurable parts of the Utility System
Repeat Finding	No
Criteria	Maintaining adequate insurance coverage on the Utility System.
Condition	During our audit, we reviewed the 2018 Bond requirements. One of those requirements is that the City shall carry and maintain all-risk insurance upon all the properties forming a part of the System which may be of an insurable nature and that such insurance to be of the type and kind and for such amount or amounts as carried and maintained by other municipalities rendering services of a similar character in similar communities.
Cause	The City did not obtain all-risk insurance as stipulated in the bond agreement.
Effect	If parts of the System were to get destroyed the City would have to cover the costs to repair the System.
Recommendation	We recommend that the City follow the bond requirements and obtain all-risk insurance on the insurable parts of the System.

SECTION 3 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no federal award findings noted during the fiscal year ended September 30, 2018.

AUDITEE CORRECTIVE ACTION PLAN

*Mayor
Phil Forjusen*

City of Gautier

Gautier, Mississippi

*City Manager
Paula S. Yancey*

*City Clerk
Cynthia Russell*

*Council
At Large Mary F. Martin
Ward 1 Cameron B. George
Ward 2 Richard "DJ" Jackson
Ward 3 Casey C. Vaughan
Ward 4 Charles "Rusty" Anderson
Ward 5 Adam D. Colledge*



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Phone: (228) 497-8000
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Email: gautier@gautier-ms.gov
Website: www.gautier-ms.gov*

CITY OF GAUTIER, MISSISSIPPI Corrective Action Plan For the Year Ended September 30, 2018

Section 2 – Financial Statements Findings

2018-001	No Insurance on insurable parts of Utility System	Compliance/Other Matters
Response:	The City is in the process of obtaining additional insurance on the insurable portions of the Utility System.	

Councilman Colledge made the motion to accept bids and authorize the award and execution of a contract with J E Borries, Inc., as presented. Councilman Anderson seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 136-2019

WHEREAS, the Emergency Watershed Protection Program (EWP) was established by Congress to respond to emergencies created by natural disasters; and

WHEREAS, the City of Gautier has requested bids for the 2018 Emergency Watershed Protection Program drainage project; and

WHEREAS, this project includes 1,500 feet of debris removal on Brown Road and bank erosion repairs (grouted rock riprap) at Pamela Drive, Perkinson Road, South Haven Road, and Woodbury; and

WHEREAS, sealed bids for this project were received from seven contractors and were opened on May 30, 2019; and

WHEREAS, the lowest and best bidder was J. E. Borries, Inc., with a base bid of \$146,147.50 and an additive alternate bid of \$11,500.00; and

WHEREAS, the alternate bid is to remove 8" PVC pipe and replace it with ductile iron pipe across several ditches (this will be paid from previously dedicated county funds); and

WHEREAS, the engineer on this project, Seymour Engineering, has recommended award and execution of a contract with J. E. Borries, Inc. (including base and additive alternate bid), as the lowest and best bid; and

WHEREAS, the Mayor and Council Members hereby find that J. E. Borries, Inc. has submitted the lowest and best bid for the base bid and additive alternative; and

WHEREAS, the Mayor and Members of Council find that it is in the best interests of the City to accept bids and authorize the award and execution of the contract with J. E. Borries, Inc. for the 2018 Emergency Watershed Protection Program drainage project in an amount not to exceed \$157,647.50, contingent upon approval of an extension from the U.S. Department of Agriculture's Natural Resources Conservation Service; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the award and execution of a contract with J. E. Borries, Inc., for the 2018 Emergency Watershed Protection Program drainage project (including base and additive alternate bid) is hereby authorized and approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilman Anderson**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: April Stennett, Grants Administrator
Date: 6/21/2019
Subject: NRCS Emergency Watershed Protection Program Drainage Project - Contract Award (2018 Round of Funding)

REQUEST:

The Grants and Projects Department requests City Council authorization to accept bids and award and execute a contract with J.E. Borries, Inc. for the 2018 Emergency Watershed Protection Program drainage project in an amount not to exceed \$157,647.50, contingent upon approval of an extension from the U.S. Department of Agriculture's Natural Resources Conservation Service.

BACKGROUND:

The Emergency Watershed Protection Program (EWP) was established by Congress to respond to emergencies created by natural disasters. The EWP Program is designed to help people and conserve natural resources by relieving imminent hazards to life and property caused by floods, fires, drought, windstorms, and other natural occurrences. The U.S. Department of Agriculture's Natural Resources Conservation Service (NRCS) administers the EWP Program.

The City was notified via email on June 6, 2018, that it had received an estimated \$133,031.25 (\$120,937.50 for construction and \$12,093.75 for engineering) in Emergency Watershed Protection Program grant funds for drainage work in various locations across the City. The City has remaining funds provided by Jackson County for the 2017 round of NRCS funding that will cover the local match and additive alternate.

This project includes 1,500 feet of debris removal on Brown Road and bank erosion repairs (grouted rock riprap) at Pamela Drive, Perkinson Road, South Haven Road, and Woodbury Road.

DISCUSSION:

Bids for this project were opened May 30, 2019. A total of seven bids were received and opened. The lowest and best bidder was J.E. Borries, Inc., with a base bid of \$146,147.50 and an additive alternate bid of \$11,500. The alternate is to remove 8-inch PVC and replace it with ductile iron pipe across several ditches. This alternate will be paid from county funds.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council accept bids and authorize the award and execution of a contract with J.E. Borries, Inc. for the 2018 Emergency Watershed Protection Program drainage project in an amount not to exceed \$157,647.50, contingent upon approval of an extension from the U.S. Department of Agriculture's Natural Resources Conservation Service.

The City Council may:

- 1) Accept bids and authorize the award and execution of the contract as presented; or
- 2) Reject all bids and modify the scope of the project; or
- 3) Reject all bids and re-advertise.

ATTACHMENTS:

1. Certified Bid Tabulation
2. Award REcommendation Letter



NATURAL RESOURCES CONSERVATION SERVICE
5 E.W.P. AREAS
CITY OF GAUTIER
CONTRACTOR'S BID TABULATION

Bid Opening: Thursday, May 30, 2019, at 2:00 P.M. Central Time
Location: Gautier City Hall, 3330 US-90 , Gautier, MS 39553

Contractor Address City, State	Engineer's Estimate	Advanced Construction and Development 619 Hillside Drive Biloxi, MS 39532	Coastal Development & Construction 2010 Old Mobile Hwy Pascagoula, MS 39567	J.E. Borries, Inc. 16701 Hwy 57 Vancleave, MS 39565	JE Talley Construction 1711 Prospect Avenue Pascagoula, MS 39567	Jay Bearden Construction Company P.O. Box 180428 Richland, MS 39218-0428	Twin L Construction, Inc. 8292 Firetower Rd. Pass Christian, MS 39571	Walker Construction LLC 344 Hwy 13 Wiggins, MS 39577
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Item. No.	Description	Quantity	Unit	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension	Unit Price	Extension
BASE BID																			
1	Debris Removal (Area 1 - Brown Road)	1,640	LF	\$ 22.00	\$ 36,080.00	\$ 27.00	\$ 44,280.00	\$ 15.00	\$ 24,600.00	\$ 11.00	\$ 18,040.00	\$ 43.75	\$ 71,750.00	\$ 22.00	\$ 36,080.00	\$ 20.00	\$ 32,800.00	\$ 32.00	\$ 52,480.00
2	Demolition (Areas: 2, 3, 4, &5)	4	EA	\$ 800.00	\$ 3,200.00	\$ 1,200.00	\$ 4,800.00	\$ 3,000.00	\$ 12,000.00	\$ 4,000.00	\$ 16,000.00	\$ 5,000.00	\$ 20,000.00	\$ 3,000.00	\$ 12,000.00	\$ 1,525.00	\$ 6,100.00	\$ 3,000.00	\$ 12,000.00
3	Unclassified Excavation / Haul (PM)	648	CY	\$ 9.50	\$ 6,156.00	\$ 9.00	\$ 5,832.00	\$ 7.00	\$ 4,536.00	\$ 10.00	\$ 6,480.00	\$ 21.25	\$ 13,770.00	\$ 10.00	\$ 6,480.00	\$ 12.70	\$ 8,229.60	\$ 5.00	\$ 3,240.00
4	200# Riprap (PM)	1,045	TON	\$ 102.00	\$ 106,590.00	\$ 86.00	\$ 89,870.00	\$ 80.00	\$ 83,600.00	\$ 80.00	\$ 83,600.00	\$ 81.25	\$ 84,906.25	\$ 76.00	\$ 79,420.00	\$ 133.50	\$ 139,507.50	\$ 90.00	\$ 94,050.00
5	Geotextile Fabric	1,071	SY	\$ 2.75	\$ 2,945.25	\$ 4.00	\$ 4,284.00	\$ 5.00	\$ 5,355.00	\$ 2.50	\$ 2,677.50	\$ 12.50	\$ 13,387.50	\$ 3.50	\$ 3,748.50	\$ 7.00	\$ 7,497.00	\$ 3.00	\$ 3,213.00
6	Flowable Grout Slurry	90	CY	\$ 125.00	\$ 11,250.00	\$ 200.00	\$ 18,000.00	\$ 160.00	\$ 14,400.00	\$ 130.00	\$ 11,700.00	\$ 312.50	\$ 28,125.00	\$ 200.00	\$ 18,000.00	\$ 190.60	\$ 17,154.00	\$ 130.00	\$ 11,700.00
7	Erosion Control Blanket	125	CY	\$ 2.50	\$ 312.50	\$ 2.00	\$ 250.00	\$ 5.00	\$ 625.00	\$ 10.00	\$ 1,250.00	\$ 6.25	\$ 781.25	\$ 4.00	\$ 500.00	\$ 9.00	\$ 1,125.00	\$ 2.50	\$ 312.50
8	Combination Fertilizer (13-13-13)	20	LBS	\$ 0.50	\$ 10.00	\$ 5.00	\$ 100.00	\$ 75.00	\$ 1,500.00	\$ 10.00	\$ 200.00	\$ 62.50	\$ 1,250.00	\$ 3.00	\$ 60.00	\$ 0.95	\$ 19.00	\$ 1.00	\$ 20.00
9	Plant Establishment	40	SY	\$ 0.50	\$ 20.00	\$ 15.00	\$ 600.00	\$ 5.00	\$ 200.00	\$ 10.00	\$ 400.00	\$ 43.75	\$ 1,750.00	\$ 5.00	\$ 200.00	\$ 7.60	\$ 304.00	\$ 5.00	\$ 200.00
10	Solid Sod (Centipede)	30	SY	\$ 8.00	\$ 240.00	\$ 20.00	\$ 600.00	\$ 11.00	\$ 330.00	\$ 20.00	\$ 600.00	\$ 62.50	\$ 1,875.00	\$ 13.00	\$ 390.00	\$ 7.60	\$ 228.00	\$ 8.00	\$ 240.00
11	Silt Fence	200	LF	\$ 3.50	\$ 700.00	\$ 4.75	\$ 950.00	\$ 3.00	\$ 600.00	\$ 8.00	\$ 1,600.00	\$ 6.25	\$ 1,250.00	\$ 3.00	\$ 600.00	\$ 5.70	\$ 1,140.00	\$ 3.00	\$ 600.00
12	Straw Waddles	30	EA	\$ 40.00	\$ 1,200.00	\$ 50.00	\$ 1,500.00	\$ 40.00	\$ 1,200.00	\$ 120.00	\$ 3,600.00	\$ 12.50	\$ 375.00	\$ 40.00	\$ 1,200.00	\$ 95.00	\$ 2,850.00	\$ 18.00	\$ 540.00
TOTAL BASE BID				\$	168,703.75	\$	171,066.00	\$	148,946.00	\$	146,147.50	\$	239,220.00	\$	158,678.50	\$	216,954.10	\$	178,595.50
A1-1	Remove 8" PVC / Replace with 8" D.I.P.at Crossing (Area 3)	1	LS	\$ 3,000.00	\$ 3,000.00	\$ 4,800.00	\$ 4,800.00	\$ 3,962.00	\$ 3,962.00	\$ 4,000.00	\$ 4,000.00	\$ 6,250.00	\$ 6,250.00	\$ 5,600.00	\$ 5,600.00	\$ 2,922.00	\$ 2,922.00	\$ 6,000.00	\$ 6,000.00
A1-2	Remove 8" PVC / Replace with 8" D.I.P.at Crossing (Area 4)	1	LS	\$ 2,800.00	\$ 2,800.00	\$ 4,800.00	\$ 4,800.00	\$ 3,962.00	\$ 3,962.00	\$ 4,000.00	\$ 4,000.00	\$ 6,250.00	\$ 6,250.00	\$ 5,600.00	\$ 5,600.00	\$ 3,303.00	\$ 3,303.00	\$ 6,000.00	\$ 6,000.00
A1-3	Remove 8" PVC / Replace with 8" D.I.P.at Crossing (Area 5)	1	LS	\$ 2,200.00	\$ 2,200.00	\$ 4,800.00	\$ 4,800.00	\$ 3,430.00	\$ 3,430.00	\$ 3,500.00	\$ 3,500.00	\$ 6,250.00	\$ 6,250.00	\$ 5,600.00	\$ 5,600.00	\$ 2,414.00	\$ 2,414.00	\$ 6,000.00	\$ 6,000.00
TOTAL ADDITIVE ALTERNATE BID				\$	8,000.00	\$	14,400.00	\$	11,354.00	\$	11,500.00	\$	18,750.00	\$	16,800.00	\$	8,639.00	\$	18,000.00
TOTAL BASE BID + ADDITIVE ALTERNATE #1 BID				\$	176,703.75	\$	185,466.00	\$	160,300.00	\$	157,647.50	\$	257,970.00	\$	175,478.50	\$	225,593.10	\$	196,595.50

I HAVE REVIEWED THESE BIDS AND HEREBY
CERTIFY THAT THEY ARE ACCURATE

DURLON R. BRYANT, PROJECT ENGINEER





May 31, 2019

Ms. Paula Yancey
City Manager
City of Gautier
3330 Highway 90
Gautier, MS 39533

Re: Acknowledge Receipt of Bids and Recommendation of Award
Natural Resources Conservation Service Emergency Watershed Protection Project 5
E.W.P Areas, Gautier, Mississippi

Dear Ms. Yancey,

Please be advised that on Thursday, May 30, 2019, at 2:00 PM, bids were received for the above referenced project. As you will see from the attached bid tabulation, J.E. Borries, Inc. is the low bidder. As you are aware, the current deadline for completion of this project, as stipulated by the NRCS, is July 3, 2019. With that said, we will request the NRCS to grant another time extension to allow completion of the construction and closeout phases of this project.

Based on this, Seymour Engineering recommends awarding the contract to J.E. Borries, Inc. for the base bid and the additive alternate bid in the total amount of \$157,647.50, contingent on the NRCS granting a project completion time extension.

Should you have any questions or comments, please do not hesitate to call.

Sincerely,
SEYMOUR ENGINEERING

Durlon Reed Bryant, P.E.
Project Engineer

Cc: Ms. April Havens, Grants and Project Administrator

Attachment: Certified Bid Tabulation

**AGREEMENT FOR CONSTRUCTION
OF THE NATURAL RESOURCES CONSERVATION SERVICE
5 EMERGENCY WATERSHED PROTECTION PROGRAM AREAS
BETWEEN THE CITY OF GAUTIER AND J.E. BORRIES, INC.**

THIS AGREEMENT is by and between CITY OF GAUTIER

(Owner) and J. E. BORRIES, INC.

(Contractor).

Owner and Contractor, in consideration of the mutual covenants set forth herein, agree as follows:

ARTICLE 1 - WORK

1.01 Contractor shall complete all Work as specified or indicated in the Contract Documents identified in Article 9 and incorporated herein. The Work is generally described as follows:

**NATURAL RESOURCES CONSERVATION SERVICE
5 E.W.P. AREAS
CITY OF GAUTIER
GAUTIER, MISSISSIPPI**

The work shall consist of furnishing all labor, supervision, materials, plant, tools, equipment, and layout to perform low impact maintenance removal work of debris and related sediment from drainage ways and canals in Gautier, Mississippi. All work shall be completed in strict accordance with the plans and specifications, all federal, state and local regulations and permitted conditions.

ARTICLE 2 - THE PROJECT

2.01 The Project for which the Work under the Contract Documents may be the whole or only a part is generally described as follows:

The project consists of removing and disposal of accumulated sediment within an existing drainage channel and the demolition, reshaping, grading, armoring of four areas experiencing sediment erosion, and replacing PVC sewer crossing pipe with ductile iron pipe.

ARTICLE 3 - ENGINEER

3.01 The Project has been designed by

Seymour Engineering
925 Tommy Munro Drive, Suite G
Biloxi, MS 39532

(Engineer), who is to act as Owner's representative, assumes all duties and responsibilities, and has the rights and authority assigned to Engineer in the Contract Documents in connection with the completion of the Work in accordance with the Contract Documents.

ARTICLE 4 - CONTRACT TIMES

4.01 Time of the Essence

- A. All time limits for Milestones, if any, Substantial Completion, and completion and readiness for final payment as stated in the Contract Documents are of the essence of the Contract.

- 1) NATURAL RESOURCES CONSERVATION SERVICE, 5 E.W.P. SITES, GAUTIER, MISSISSIPPI; All work associated with this site shall be completed within ninety (90) consecutive calendar days of Notice to Proceed.

4.02 Days to Achieve Substantial Completion and Final Payment

- A. The Work associated with NATURAL RESOURCES CONSERVATION SERVICE DEBRIS AND SEDIMENT REMOVAL PROJECT will be substantially completed within ninety (90) consecutive calendar days after the date when the Contract Time commences to run as provided in Paragraph 2.03 of the General Conditions.
- B. The Work shall be completed and ready for final payment in accordance with Paragraph 14.07 of the General Conditions within ninety (90) consecutive calendar days after the date when the Contract Times commence to run.

4.03 Liquidated Damages - "LIQUIDATED DAMAGES IN THE SUM OF \$250.00 FOR EACH CONSECUTIVE CALENDAR DAY PER TIME PERIOD NOTED THEREAFTER SHALL BE ASSESSED."

A. Contractor and Owner recognize that time is of the essence of this Agreement and that Owner will suffer financial loss if the Work is not completed within the times specified in Paragraph 4.02 above, plus any extensions thereof allowed in accordance with Article 12 of the General Conditions. The parties also recognize the delays, expense, and difficulties involved in proving in a legal or arbitration proceeding the actual loss suffered by Owner if the Work is not completed on time. Accordingly, instead of requiring any such proof, Owner and Contractor agree that as liquidated damages for delay (but not as a penalty), Contractor shall pay Owner \$250.00 for each calendar day that expires after the time specified in Paragraph 4.02 for Substantial Completion until the Work is substantially complete. After Substantial Completion, if Contractor shall neglect, refuse, or fail to complete the remaining Work within the Contract Time or any proper extension thereof granted by Owner, Contractor shall pay Owner \$250.00 for each calendar day that expires after the time specified in Paragraph 4.02 for completion and readiness for final payment until the Work is completed and ready for final payment.

ARTICLE 5 - CONTRACT PRICE

5.01 Owner shall pay Contractor for completion of the Work in accordance with the Contract Documents an amount in current funds equal to the sum of the amounts determined pursuant to Paragraphs 5.01.A, and 5.01.B below:

B. For all Unit Price Work, an amount equal to the sum of the established unit price for each separately identified item of Unit Price Work times the estimated quantity of that item as indicated in this paragraph 5.01.B:

Estimated quantities in the Bid Documents are not guaranteed. It is the Contractor's sole responsibility to perform the necessary field investigation and evaluation for determining the actual site conditions and projection of quantities as per details outlined within the plans and specifications. Additionally, there will be no increase in price or bid given to the Contractor due to ANY variation from the estimated quantities and actual quantities to complete the required work.

As provided in Paragraph 11.03 of the General Conditions, estimated quantities are not guaranteed, and determinations of actual quantities and classifications are to be made by Engineer as provided in Paragraph 9.07 of the General Conditions. Unit prices have been computed as provided in Paragraph 11.03 of the General Conditions.

UNIT PRICE WORK						
<u>Item No.</u>	<u>Description</u>	<u>Unit</u>	<u>Estimated Quantity</u>	<u>Unit Price</u>		<u>Estimated</u>
	SEE ATTACHED BID SCHEDULE THAT INCLUDES BASE BID + ADDITIVE ALTERNATE BID					
	TOTAL OF ALL ESTIMATED PRICES	One-hundred and fifty-seven thousand, six-hundred and forty seven dollars, and fifty cents.				<u>\$157,647.50</u>
		(words)				(numerals)

C. For all Work, at the prices stated in Contractor's Bid, attached hereto as an exhibit.

ARTICLE 6 - PAYMENT PROCEDURES

6.01 Submittal and Processing of Payments

A. Contractor shall submit Applications for Payment in accordance with Article 14 of the General Conditions. Applications for Payment will be processed by Engineer as provided in the General Conditions.

6.02 Progress Payments; Retainage

A. Owner shall make progress payments on account of the Contract Price on the basis of Contractor's Applications for Payment within thirty (30) days provided that the Contractor has submitted it in sufficient time to be placed on the next regular monthly claims docket during performance of the Work as provided in Paragraphs 6.02.A.1 and 6.02.A.2 below. All such payments will be measured by the schedule of values established as provided in Paragraph 2.07.A of the General Conditions (and in the case of Unit Price Work based on the number of units completed) or, in the event there is no schedule of values, as provided in the General Requirements:

"The Owner will retain 10% of the amount of each estimate until final completion of the project."

~~1. Prior to Substantial Completion, progress payments will be made in an amount equal to the percentage indicated below but, in each case, less the aggregate of payments previously made and less such amounts as Engineer may determine or Owner may withhold, including but not limited to liquidated damages, in accordance with Paragraph 14.02 of the General Conditions:~~

~~a. 90% percent of Work completed (with the balance being retainage). If the Work has been 50 percent completed as determined by Engineer, and if the character and progress of the Work have been satisfactory to Owner and Engineer, Owner, on recommendation of Engineer, may determine that as long as the character and progress of the Work remain satisfactory to them, there will be no additional retainage; and~~

~~2. Upon Substantial Completion, Owner shall pay an amount sufficient to increase total payments to Contractor to 95% percent of the Work completed, less such amounts as Engineer shall determine in accordance with Paragraph 14.02.B.5 of the General Conditions and less 100 percent of Engineer's estimate of the value of Work to be completed or corrected as shown on the tentative list of items to be completed or corrected attached to the certificate of Substantial Completion.~~

6.03 Final Payment

A. Upon final completion and acceptance of the Work in accordance with Paragraph 14.07 of the General Conditions, Owner shall pay the remainder of the Contract Price as recommended by Engineer as provided in said Paragraph 14.07.

ARTICLE 7 - INTEREST

7.01 All moneys not paid when due as provided in Article 14 of the General Conditions shall bear interest at the rate of 0 percent per annum.

ARTICLE 8 - CONTRACTOR'S REPRESENTATIONS

8.01 In order to induce Owner to enter into this Agreement Contractor makes the following representations:

A. Contractor has examined and carefully studied the Contract Documents and the other related data identified in the Bidding Documents.

B. Contractor has visited the Site and become familiar with and is satisfied as to the general, local, and Site conditions that may affect cost, progress, and performance of the Work. Additionally, Contractor has performed their own field investigation to verify existing conditions, channel depths, proposed cross section and assessed their anticipated dredge quantities to complete the required work.

C. Contractor is familiar with and is satisfied as to all federal, state, and local Laws and Regulations that may affect cost, progress, and performance of the Work.

D. Contractor has carefully studied all: (1) reports of explorations and tests of subsurface conditions at or contiguous to the Site and all drawings of physical conditions in or relating to existing surface or subsurface structures at or contiguous to the Site (except Underground Facilities) which have been identified in the Supplementary Conditions as provided in Paragraph 4.02 of the General Conditions and (2) reports and drawings of a Hazardous Environmental Condition, if any, at the Site which has been identified in the Supplementary Conditions as provided in Paragraph 4.06 of the General Conditions.

E. Contractor has obtained and carefully studied (or assumes responsibility for doing so) all additional or supplementary examinations, investigations, explorations, tests, studies, and data concerning conditions (surface, subsurface, and Underground Facilities) at or contiguous to the Site which may affect cost, progress, or performance of the Work or which relate to any aspect of the means, methods, techniques, sequences, and procedures of construction to be employed by Contractor, including any specific means, methods, techniques, sequences, and procedures of construction expressly required by the Bidding Documents, and safety precautions and programs incident thereto.

F. Contractor does not consider that any further examinations, investigations, explorations, tests, studies, or data are necessary for the performance of the Work at the Contract Price, within the Contract Times, and in accordance with the other terms and conditions of the Contract Documents.

G. Contractor is aware of the general nature of work to be performed by Owner and others at the Site that relates to the Work as indicated in the Contract Documents.

H. Contractor has correlated the information known to Contractor, information and observations obtained from visits to the Site, reports and drawings identified in the Contract Documents, and all additional examinations, investigations, explorations, tests, studies, and data with the Contract Documents. Furthermore, Contractor has performed their own field investigation to verify existing conditions, channel depths, proposed cross sections and assessed their anticipated dredge quantities to complete the required work.

I. Contractor has given Engineer written notice of all conflicts, errors, ambiguities, or discrepancies that Contractor has discovered in the Contract Documents, and the written resolution thereof by Engineer is acceptable to Contractor.

J. The Contract Documents are generally sufficient to indicate and convey understanding of all terms and conditions for performance and furnishing of the Work.

K. The Contractor will name Seymour Engineering and The City of Gautier, MS as additional insured on all general liability insurance provided by this Contractor to complete the scope of work in this Agreement. Contractor shall provide a Waiver of Subrogation to Seymour Engineering and The City of Gautier in respect to workers compensation.

L. The Contractor has no current litigation with the Owner.

ARTICLE 9 - CONTRACT DOCUMENTS

9.01 Contents

A. The Contract Documents consist of the following:

1. This Agreement (pages 1 to 7, inclusive).

2. Performance bond (pages 1 to 3, inclusive).
3. Payment bond (pages 1 to 3, inclusive).
4. General Conditions (pages 1 to 44, inclusive).
5. Supplementary Conditions (pages 1 to 14, inclusive).
6. Specifications as listed in the table of contents of the Project Manual.

7. Drawings consisting of 9 sheets with each sheet bearing the following general title: NATURAL RESOURCES CONSERVATION SERVICE, 5 E.W.P. SITES, CITY OF GAUTIER, MISSISSIPPI [or] the Drawings listed on attached sheet index.

8. Addenda (numbers 1 to 2, inclusive).
9. Exhibits to this Agreement (enumerated as follows):
 - a. Contractor's Bid (pages 1 to 3, inclusive).
 - b. Documentation submitted by Contractor prior to Notice of Award (pages _____ to _____, inclusive).

10. The following which may be delivered or issued on or after the Effective Date of the Agreement and are not attached hereto:

- a. Notice to Proceed (pages 1 to 1, inclusive).
- b. Work Change Directives.
- c. Change Order(s).

B. The documents listed in Paragraph 9.01.A are attached to this Agreement (except as expressly noted otherwise above).

C. There are no Contract Documents other than those listed above in this Article 9.

D. The Contract Documents may only be amended, modified, or supplemented as provided in Paragraph 3.04 of the General Conditions.

ARTICLE 10 - MISCELLANEOUS

10.01 Terms

A. Terms used in this Agreement will have the meanings stated in the General Conditions and the Supplementary Conditions.

10.02 Assignment of Contract

A. No assignment by a party hereto of any rights under or interests in the Contract will be binding on another party hereto without the written consent of the party sought to be bound; and, specifically but without limitation, moneys that may become due and moneys that are due may not be assigned without such consent (except to the extent that the effect of this restriction may be limited by law), and unless specifically stated to the contrary in any written consent to an assignment, no assignment will release or discharge the assignor from any duty or responsibility under the Contract Documents.

10.03 Successors and Assigns

A. Owner to the extent allowed by law and Contractor each binds itself, its partners, successors, assigns, and legal representatives to the other party hereto, its partners, successors, assigns, and legal representatives in respect to all covenants, agreements, and obligations contained in the Contract Documents.

10.04 Severability

A. Any provision or part of the Contract Documents held to be void or unenforceable under any Law or Regulation shall be deemed stricken, and all remaining provisions shall continue to be valid and binding upon Owner and Contractor, who agree that the Contract Documents shall be reformed to replace such stricken provision or part thereof with a valid and enforceable provision that comes as close as possible to expressing the intention of the stricken provision.

10.05 Other Provisions – N/A

IN WITNESS WHEREOF, Owner and Contractor have signed this Agreement in duplicate. One counterpart each has been delivered to Owner and Contractor. All portions of the Contract Documents have been signed or identified by Owner and Contractor or on their behalf.

This Agreement will be effective on JULY 2, 2019 (which is the Effective Date of the Agreement).

OWNER:

THE CITY OF GAUTIER, MISSISSIPPI

By: _____

Title: CITY MANAGER

[CORPORATE SEAL]

Attest: _____

Title: _____

Address for giving notices:

THE CITY OF GAUTIER, MISSISSIPPI

3330 HIGHWAY 90

GAUTIER, MISSISSIPPI 39553

(If Owner is a corporation, attach evidence of authority to sign. If Owner is a public body, attach evidence of authority to sign and resolution or other documents authorizing execution of Owner-Contractor Agreement.)

CONTRACTOR:

J.E. BORRIES, INCORPORATED

By: _____

Title: _____

[CORPORATE SEAL]

Attest: _____

Title: _____

Address for giving notices:

License No.: _____
(Where applicable)

Agent for service or process: _____

(If Contractor is a corporation or a partnership, attach evidence of authority to sign.)

Councilwoman Martin made the motion to approve the Docket of Claims, as presented, provided that all entries thereon are true, correct, properly entered, and not fraudulent. Councilman George seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 137-2019

WHEREAS, Miss. Code Ann. 21-39-9 requires governing authority to review all unpaid claims and determine if there is an obligation. An obligation exists if the related materials and supplies were properly contracted for and received by the municipality; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Docket of Claims is hereby approved, provided that all entries thereon are true, correct, properly entered and not fraudulent.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilwoman Martin**, seconded by **Councilman George**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	CABLE ONE INC	192396	07/02/2019	06/17/2019			205.12	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	JUN 2019: #107718371		06012019	06/08/2019			205.12
001	CABLE ONE INC	192397	07/02/2019	06/17/2019			62.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	JUN CABLE BOX: #118476316		06012019	06/08/2019			62.38
001	CITY OF GAUTIER 7M BOND ACCT	192400	07/02/2019	06/14/2019			5,495.45	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-000-104	TR MDOT REIMB: FUND 130		06142019	06/14/2019			5,495.45
001	SBM REPORTING LLC	192403	07/02/2019	06/20/2019			175.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-698	6/6/19 PLANNING MTG		MB1002	06/13/2019			175.00
001	AT&T	192404	07/02/2019	06/20/2019			202.30	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		2284972172	06/14/2019			202.30
001	C SPIRE WIRELESS	192405	07/02/2019	06/20/2019			561.79	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-605	POLICE CELLS		0032680896	05/12/2019			561.79
001	AT&T	192408	07/02/2019	06/20/2019			124.01	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		2284977070	06/14/2019			124.01
001	AT&T	192420	07/02/2019	06/24/2019			3,005.08	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		2284978000	06/14/2019			3,005.08
001	AT&T	192421	07/02/2019	06/24/2019			31.67	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	NCIC TELECOM		2284970262	06/14/2019			31.67
001	M & E FEED & SEED	192423	07/02/2019	06/24/2019			42.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-514	DOG FOOD		5293	05/23/2019			42.99
001	DELTA COMPUTER SYSTEMS INC	192424	07/02/2019	06/24/2019			485.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	ACCTG SOFTWARE MAINT		MN136179	06/15/2019			335.00
	001-092-698	VOTER REG SOFTWARE MAINT		MN136179	06/15/2019			20.00
	001-092-698	PRIV LICENSE SOFTWARE MAINT		MN136180	06/15/2019			130.00
001	GLOBALSTAR	192425	07/02/2019	06/24/2019			85.59	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-605	MONTHLY SERVICE		0010386519	06/16/2019			85.59

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	MS MUNICIPAL ATTORNEYS ASSOCIATION	192426	07/02/2019	06/25/2019			25.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-021-682	MMAA 2019 DUES: YANCEY,P		MMA006319	06/19/2019			25.00
001	THE UNIVERSITY OF MISSISSIPPI	192427	07/02/2019	06/25/2019			225.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-021-681	2019 MMA CLE SEMINAR: YANCEY		CL18819	06/19/2019			225.00
001	TEDDY LORENZO	192428	07/02/2019	06/25/2019			72.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-681	PER DIEM ADV: FIRE SERV MGT		07222019	06/14/2019			72.00
001	ACE DATA STORAGE INC	192429	07/02/2019	06/25/2019			105.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-699	JUN 2019 SHREDDING SERVICE		0065764	06/25/2019			105.00
001	COMM-TECH SOLUTIONS INC	192430	07/02/2019	06/25/2019			97.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-639	CAMERA REPR: MB SUBSTATION		16331	06/10/2019			97.50
001	FOSTERS A/C & HEATING INC	192432	07/02/2019	06/25/2019			151.28	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-635	REPL BLOWER BELT,LABOR		W1049044	06/03/2019			151.28
001	FUELMAN	192433	07/02/2019	06/25/2019			3,185.51	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-090-525	UNL FUEL		NP56323557	06/17/2019			28.94
	001-100-525	UNL FUEL		NP56323557	06/17/2019			2,318.23
	001-161-525	UNL & DSL FUEL		NP56323557	06/17/2019			536.45
	001-170-525	UNL & DSL FUEL		NP56323557	06/17/2019			177.45
	001-205-525	UNL & DSL FUEL		NP56323557	06/17/2019			124.44
001	FUELMAN	192436	07/02/2019	06/26/2019			2,843.01	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-525	UNL FUEL		NP56359503	06/24/2019			2,349.58
	001-161-525	UNL & DSL FUEL		NP56359503	06/24/2019			291.72
	001-170-525	UNL & DSL FUEL		NP56359503	06/24/2019			158.60
	001-205-525	UNL FUEL		NP56359503	06/24/2019			43.11
001	INTERNATIONAL PERSONNEL MANAGEMENT ASSOC	192439	07/02/2019	06/26/2019			405.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-022-682	AGENCY MEMBERSHIP 16838		4 6630P7S2H7	06/03/2019			405.00
001	JACKSON COUNTY ADULT DETENTION CENTER	192440	07/02/2019	06/26/2019			6,685.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-010-696	MAY 2019 ADC CHGS		05312019	06/11/2019			6,685.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	PITNEY BOWES GLOBAL FINANCIAL SERVS	192441	07/02/2019	06/26/2019			422.97	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-698	LEASE PMT: POSTAGE MACHINE		3308984547	06/06/2019			422.97
001	PRO-LOCK LOCKSMITH SERVICE	192442	07/02/2019	06/26/2019			169.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-092-635	REPL OFFICE DOOR HANDLE		50833	06/19/2019			169.00
001	SUN HERALD	192443	07/02/2019	06/26/2019			421.20	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-559	52 WK SUBSCRIPTION		BLX2003375	06/12/2019			421.20
001	CABLE ONE INC	192448	07/02/2019	06/26/2019			83.32	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	JUL 2019: CFD #122024086		06162019	06/23/2019			83.32
001	CABLE ONE INC	192449	07/02/2019	06/26/2019			83.32	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	JUL 2019: NFD #122024383		06162019	06/23/2019			83.32
001	CABLE ONE INC	192450	07/02/2019	06/26/2019			83.32	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-698	JUL 2019: SFD #122025091		06162019	06/23/2019			83.32
001	SINGING RIVER ELECTRIC COOPERATIVE	192462	07/02/2019	06/26/2019			2,535.22	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-631	POLICE STATION 66298004		06182019	06/25/2019			1,805.69
	001-201-629	SIGNAL LIGHT 89113001		06182019	06/25/2019			54.13
	001-170-631	CITY PARK RESTRMS 89912001		06182019	06/25/2019			281.95
	001-201-633	STREET LIGHTA 90345002		06182019	06/25/2019			161.81
	001-092-631	RECORDS BLDG 90790001		06182019	06/25/2019			191.55
	001-170-631	FRAZIER RESTRMS 98546001		06182019	06/25/2019			40.09
001	SINGING RIVER ELECTRIC COOPERATIVE	192464	07/02/2019	06/26/2019			699.20	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-161-631	BROWN FD 95237002		06142019	06/21/2019			235.21
	001-161-631	MARTIN BLUFF FD 58380001		06162019	06/24/2019			268.93
	001-201-629	SIGNAL LIGHTS 17546		06162019	06/24/2019			32.30
	001-092-631	CITY LIMIT SIGN 17546		06152019	06/24/2019			24.98
	001-100-631	MBLUFF SUB STN 58521002		06162019	06/24/2019			137.78
001	ALABAMA MEDIA GROUP	192465	07/02/2019	06/26/2019			658.25	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-040-615	PUBLISH: BUDGET AMENDMENTS		0009199349	06/16/2019	190887		658.25
001	TEAM ONE COMMUNICATIONS INC	192466	07/02/2019	06/26/2019			135.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-559	CARRY CS W/BELT LOOP(3)		1730003321	06/20/2019	190906		135.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	MID SOUTH UNIFORM & SUPPLY INC	192467	07/02/2019	06/26/2019			1,702.33	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	SS NAVY SHIRT (9)	592908	06/19/2019	190786		417.87	
	001-100-535	NAVY LS SHIRT (4)	592908	06/19/2019	190786		197.72	
	001-100-535	NAVY PANTS W/BLUE STRIPE (9)	592908	06/19/2019	190786		408.24	
	001-100-535	SS ARMORSKIN BASE SHIRT (9)	592908	06/19/2019	190786		427.50	
	001-100-535	NYLON RAID JACKET (3)	592908	06/19/2019	190786		61.50	
	001-100-535	SEW ON PATCH (44)	592908	06/19/2019	190786		44.00	
	001-100-535	NAVY BRAID (9)	592908	06/19/2019	190786		42.75	
	001-100-535	LT BLUE BRAID (9)	592908	06/19/2019	190786		42.75	
	001-100-535	EMBROIDER FRONT (3)	592908	06/19/2019	190786		15.00	
	001-100-535	EMBROIDER BACK (18)	592908	06/19/2019	190786		45.00	
001	GULF COAST BUSINESS SUPPLY CO	192468	07/02/2019	06/26/2019			230.85	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-500	CS 8.5X11 COPY PAPER	188803	05/31/2019	190849		35.87	
	001-161-500	CYAN TONER	188803.1	06/11/2019	190849		134.99	
	001-161-500	BLACK TONER	188803.1	06/11/2019	190849		59.99	
001	GULF HYDRAULICS & PNEUMATICS INC	192469	07/02/2019	06/26/2019			262.50	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-638	LABOR: REPR BOOM TRUCK LIFT	167698	06/18/2019	190908		262.50	
001	WHITEHEAD CONSTRUCTION CO INC	192470	07/02/2019	06/26/2019			2,929.20	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-576	24.41 TN COLD MIX ASPHALT	6030	06/20/2019	190827		2,929.20	
001	MS TROPHY LLC	192471	07/02/2019	06/26/2019			60.40	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-559	NAME/SERVING BAR (2)	12297	06/19/2019	190812		56.40	
	001-100-559	SHIPPING	12297	06/19/2019	190812		4.00	
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	192474	07/02/2019	06/26/2019			832.39	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-500	HP 80A BLACK TONER (4)	3416390882	06/11/2019	190897		356.64	
	001-100-500	701M MAG TONER CARTRIDGE (2)	3416390882	06/11/2019	190897		131.98	
	001-100-500	701C CYAN TONER CARTRIDGE	3416390882	06/11/2019	190897		68.89	
	001-100-559	701Y YEL TONER CARTRIDGE	3416390882	06/11/2019	190897		68.89	
	001-100-559	2-PART RECEIPT BOOK (3)	3416390882	06/11/2019	190897		19.44	
	001-100-559	BROTHER TN660 BLK TONER (2)	3416390882	06/11/2019	190897		107.98	
	001-040-500	LETTER THERMAL POUCHES 100/PK	3416390882	06/11/2019	190897		22.58	
	001-040-500	POST-IT TABS WHITE 50/PK (5)	3416390882	06/11/2019	190897		33.55	
	001-161-500	HANGING FILE FOLDER 25/BX	3416390882	06/11/2019	190897		5.71	
	001-040-500	CUSTOM SELF INKING STAMP	3417362878	06/22/2019	190897		16.73	
001	DELTA INDUSTRIAL SERVICE AND SUPPLY	192478	07/02/2019	06/26/2019			23.44	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-535	ZIPPER REPR TURNOUT COAT	69208	06/17/2019	190629		15.00	
	001-161-535	SHIPPING	69208	06/17/2019	190629		8.44	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	DANA SAFETY SUPPLY	192479	07/02/2019	06/26/2019			340.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-559	TUFFY BOX: U #19591		578948	06/07/2019	190884		315.00
	001-100-559	FREIGHT		578948	06/07/2019			25.00
001	ECONOMY BOOTS SALES & SERVICE	192481	07/02/2019	06/26/2019			100.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-100-535	SZ SWAT BOOTS: WHALUM		18027	06/19/2019	190911		100.00
001	RED RIVER SPECIALTIES INC	192482	07/02/2019	06/26/2019			1,450.88	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-170-577	RANGER PRO 2X2.5GA (50)		677710	06/14/2019	190895		775.00
	001-170-577	RRSI NIS 2X2.5GA (20)		677710	06/14/2019	190895		240.00
	001-170-577	FUSILADE II 8X1QT (3)		677710	06/14/2019	190895		257.40
	001-170-577	FREIGHT		677710	06/14/2019	190895		178.48
001	SINGING RIVER ELECTRIC COOPERATIVE	192484	07/02/2019	06/26/2019			1,024.34	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-633	DOLPHIN ST 94987002		06182019	06/25/2019			90.18
	001-201-633	DOLPHIN ST 94988002		06182019	06/25/2019			72.11
	001-201-633	DOLPHIN ST 94989002		06182019	06/25/2019			75.86
	001-201-633	DOLPHIN ST 94990002		06182019	06/25/2019			541.71
	001-201-633	WM PAYNE 100244001		06182019	06/25/2019			69.14
	001-201-633	WM PAYNE 100245001		06182019	06/25/2019			175.34
001	SINGING RIVER ELECTRIC COOPERATIVE	192485	07/02/2019	06/26/2019			8,513.68	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	001-201-633	STREET LIGHTING 10054		06182019	06/25/2019			5,197.26
	001-201-629	SIGNAL LIGHTS 10054		06182019	06/25/2019			654.91
	001-092-631	CITY HALL 10054		06182019	06/25/2019			1,067.60
	001-170-631	FRAZIER PARK 10054		06182019	06/25/2019			49.08
	001-170-631	SENIOR BLDG 10054		06182019	06/25/2019			588.55
	001-161-631	CENTRAL FD 10054		06182019	06/25/2019			428.35
	001-170-631	CITY PARK 10054		06182019	06/25/2019			144.49
	001-092-631	PUBLIC WORKS 10054		06182019	06/25/2019			358.07
	001-092-631	HWY 90 SIGN 10054		06182019	06/25/2019			25.37
FUND TOTAL	1 Claims	to	Checks	44 Total	47,031.49 Manual	Held	Total	47,031.49

Docket of Claims
Release date from 07/02/2019 thru 07/02/2019

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
171	SEYMOUR ENGINEERING PLLC	192444	07/02/2019	06/26/2019			2,880.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	171-300-720	ENGINEERING PLANS & SPECS		7086	06/21/2019			2,880.00
171	IMAGINATION PLAYGROUND LLC	192480	07/02/2019	06/26/2019			10,108.75	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	171-176-779	105 BIG BLOCK CART W/COVERS		721335	04/29/2019	190705		7,075.00
	171-176-779	CURVE SET 46PCS W/TWO BAGS		721335	04/29/2019	190705		3,295.00
	171-176-779	DISCOUNT		721335	04/29/2019	190705		-1,600.00
	171-176-779	SHIPPING		721335	04/29/2019	190705		1,338.75
FUND TOTAL 171 Claims	to	Checks	2 Total	12,988.75	Manual	Held	Total	12,988.75

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
172	JACKSON-GEORGE REGIONAL LIBRARY	192401	07/02/2019	06/18/2019			3,956.51	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	172-350-650	LIBRARY SUPPORT	JUN 2019	06/18/2019				3,956.51
FUND TOTAL 172 Claims	to	Checks	1 Total	3,956.51	Manual	Held	Total	3,956.51

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	AT&T	192409	07/02/2019	06/20/2019			147.99	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-605	MONTHLY SERVICE		2284972244	06/14/2019			147.99
176	AT&T	192410	07/02/2019	06/20/2019			51.48	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-605	JUN 2019: SSP INTERNET		285615432	06/11/2019			51.48
176	FUELMAN	192437	07/02/2019	06/26/2019			72.54	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-525	UNL FUEL		NP56359503	06/24/2019			72.54
176	CENTRAL BUSINESS FORMS	192476	07/02/2019	06/26/2019			157.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-500	DAY USE PASS HANGERS (1000)		19309	06/11/2019	190894		143.00
	176-170-500	SHIPPING		19309	06/11/2019	190894		14.00
FUND TOTAL 176 Claims	to	Checks	4 Total	429.01 Manual		Held	Total	429.01

Docket of Claims
Release date from 07/02/2019 thru 07/02/2019

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
300	SEYMOUR ENGINEERING PLLC Account Number 300-600-603	192445	07/02/2019	06/26/2019			2,500.00	
		Description		Invoice #	Date	P.O.	Amount	
		BIDDING PHASE SERVICES		7087	06/21/2019			2,500.00
FUND TOTAL 300 Claims	to	Checks	1 Total	2,500.00	Manual	Held	Total	2,500.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
304	SEYMOUR ENGINEERING PLLC Account Number 304-510-762	192446	07/02/2019	06/26/2019			15,560.00	
		Description		Invoice #	Date	P.O.	Amount	
		TOWN COMMONS: DESIGN SERVICES		7085	06/21/2019		15,560.00	
FUND TOTAL 304 Claims	to	Checks	1 Total	15,560.00	Manual	Held	Total	15,560.00

Docket of Claims
Release date from 07/02/2019 thru 07/02/2019

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
351	SEYMOUR ENGINEERING PLLC Account Number 351-726-787	192447	07/02/2019	06/26/2019			4,518.60	
		Description RES PROJ REP-CONSTR ADMIN		Invoice # 7084	Date 06/21/2019	P.O.	Amount 4,518.60	
FUND TOTAL 351 Claims	to	Checks	1 Total	4,518.60 Manual		Held	Total	4,518.60

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
352	ENTERPRISE FUND	192451	07/02/2019	06/26/2019			125,918.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	352-900-950	REIMB BEMIS EXP-FUNDING CHGD		FUND 351	06/26/2019		125,918.50	
FUND TOTAL 352 Claims	to	Checks	1 Total	125,918.50	Manual	Held	Total	125,918.50

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	CITY OF GAUTIER	192386	07/02/2019	06/14/2019			43,427.11	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-680-821	ST LNS #3 90/57 SWR	06102019	06/10/2019				7,877.45
	400-680-822	ST LNS #4 90/57 WTR	06102019	06/10/2019				10,948.67
	400-680-822	ST LNS #4 90/57 SWR	06102019	06/10/2019				9,019.22
	400-680-823	ST LNS #5 ALLEN RD	06102019	06/10/2019				2,149.95
	400-680-824	ST LNS #6 OLD SPAN TR	06102019	06/10/2019				3,765.83
	400-680-825	ST LNS #7 OLD SPAN TR	06102019	06/10/2019				9,665.99
400	IRBY'S ANSWERING SERVICE	192398	07/02/2019	06/17/2019			414.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-698	BASE RATE: 6/12/19 - 7/9/19	277-061219	06/12/2019				414.00
400	AT&T	192399	07/02/2019	06/17/2019			71.84	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-605	MONTHLY SERVICE	2284972276	06/06/2019				71.84
400	AT&T	192411	07/02/2019	06/20/2019			146.67	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-605	MONTHLY SERVICE	2284974594	06/14/2019				146.67
400	AT&T	192422	07/02/2019	06/24/2019			178.67	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-605	MONTHLY SERVICE	2284975234	06/14/2019				178.67
400	SINGING RIVER ELECTRIC COOPERATIVE	192434	07/02/2019	06/25/2019			5,107.98	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-651-631	LIFT STNS 89627001	06152019	06/24/2019				65.24
	400-651-631	LIFT STNS 89702001	06152019	06/24/2019				25.58
	400-651-631	LIFT STNS 17881	06152019	06/24/2019				2,211.32
	400-651-631	WATER WELLS 17881	06152019	06/24/2019				2,805.84
400	FUELMAN	192435	07/02/2019	06/25/2019			167.78	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-525	UNL FUEL	NP56323557	06/17/2019				167.78
400	FUELMAN	192438	07/02/2019	06/26/2019			151.35	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-525	UNL FUEL	NP56359503	06/24/2019				151.35
400	2018 BOND DEBT SERVICE FUND	192452	07/02/2019	06/26/2019			25,000.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-900-950	JUL 2019: 2018 BOND DS	192171	07/01/2019				25,000.00
400	ARISTA INFORMATION SYSTEMS INC	192453	07/02/2019	06/26/2019			3,179.44	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	400-650-698	MAY 2019 STATEMENTS	27689	06/14/2019				1,179.44
	400-650-698	MAY 2019 POSTAGE	1425201906	06/14/2019				2,000.00

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	MSC 7511	192454	07/02/2019	06/26/2019			338.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	FGYJ00-01 RENTAL FEE		INV3110320	06/07/2019		166.49	
	400-650-698	MPC4504 USAGE:B/W		INV3110320	06/07/2019		29.38	
	400-650-698	MPC4504 USAGE:COLOR		INV3110320	06/07/2019		142.13	
400	SEYMOUR ENGINEERING PLLC	192455	07/02/2019	06/26/2019			207.50	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-603	GEN ENG: CRAWFORD DRAINAGE		7088	06/21/2019		207.50	
400	CABLE ONE INC	192461	07/02/2019	06/26/2019			61.16	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-650-698	JUL 2019: #107663106		06162019	06/23/2019		61.16	
400	SINGING RIVER ELECTRIC COOPERATIVE	192463	07/02/2019	06/26/2019			2,550.01	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STATIONS 20649		06142019	06/21/2019		777.20	
	400-651-631	LIFT STATIONS 28779		06142019	06/21/2019		89.58	
	400-651-631	SCHOONER WELL 20688		06112019	06/19/2019		1,496.97	
	400-651-631	LIFT STATIONS 20688		06112019	06/19/2019		186.26	
400	C & M ELECTRIC MOTOR SERVICE INC	192472	07/02/2019	06/26/2019			1,598.90	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	5HP SUB PUMP: PERKINSTON LS		12136	06/07/2019	190896	1,598.90	
400	SOUTHERN WATERWORKS SUPPLY INC	192473	07/02/2019	06/26/2019			1,214.15	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	#4 BARREL LOCK (200)		80432	06/17/2019	190881	966.00	
	400-651-583	1X3 JCM FULL CIRCLE CLAMP (4)		80432	06/17/2019	190881	52.35	
	400-651-583	4" SDR 35 SEWER PIPE (210)		80432	06/17/2019	190881	195.80	
400	G & O SUPPLY CO, INC	192475	07/02/2019	06/26/2019			2,948.60	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-683	15" FARED END SECTION		G11483	06/21/2019	190914	177.74	
	400-651-683	15X20 STIB DW SOLID PIPE (200)		G11482	06/21/2019	190915	1,742.00	
	400-651-683	15" TEES PLAIN END (2)		G11482	06/21/2019	190915	445.54	
	400-651-683	15" ELBOWS 45 DEGREE (2)		G11482	06/21/2019	190915	243.02	
	400-651-683	15" ROUND DROP-IN GRATE (2)		G11482	06/21/2019	190915	185.74	
	400-651-683	15" DW SPLIT COUPLERS (8)		G11482	06/21/2019	190915	154.56	
400	GULF COAST UNDERGROUND LLC	192477	07/02/2019	06/26/2019			12,720.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-698	PREP EXISTING 48" MANHOLE (53)		190785	06/01/2019	190785	3,816.00	
	400-651-698	INSTL SPECTRA SHIELD LINER(53)		190785	06/01/2019	190785	8,904.00	
400	SINGING RIVER ELECTRIC COOPERATIVE	192483	07/02/2019	06/26/2019			8,629.20	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	IONIZATION PLANT 99216002		06182019	06/25/2019		332.77	
	400-651-631	LIFT STATIONS 17882		06182019	06/25/2019		2,423.94	
	400-651-631	WATER WELLS 17882		06182019	06/25/2019		4,341.82	

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	SINGING RIVER ELECTRIC COOPERATIVE	192483	07/02/2019	06/26/2019			8,629.20	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	CITY HALL SOUTH 17882		06182019	06/25/2019		1,530.67	
FUND TOTAL 400 Claims	to	Checks	19 Total	108,112.36	Manual	Held	Total	108,112.36

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	44 Total	47,031.49 Manual	Held	Total	47,031.49
FUND 171 Claims	to	Checks	2 Total	12,988.75 Manual	Held	Total	12,988.75
FUND 172 Claims	to	Checks	1 Total	3,956.51 Manual	Held	Total	3,956.51
FUND 176 Claims	to	Checks	4 Total	429.01 Manual	Held	Total	429.01
FUND 300 Claims	to	Checks	1 Total	2,500.00 Manual	Held	Total	2,500.00
FUND 304 Claims	to	Checks	1 Total	15,560.00 Manual	Held	Total	15,560.00
FUND 351 Claims	to	Checks	1 Total	4,518.60 Manual	Held	Total	4,518.60
FUND 352 Claims	to	Checks	1 Total	125,918.50 Manual	Held	Total	125,918.50
FUND 400 Claims	to	Checks	19 Total	108,112.36 Manual	Held	Total	108,112.36
Total for all Funds		Checks	74 Total	321,015.22 Manual	Held	Total	321,015.22

Councilman Colledge made the motion to approve Consent Agenda Items 1-8, as presented. Councilwoman Martin seconded the motion. The vote was carried unanimously.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 138-2018

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Consent Agenda Items 1-8 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge** seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 139-2019

WHEREAS, the Mississippi Gulf Coast High Intensity Drug Trafficking Area was created to identify, disrupt and dismantle major drug trafficking organizations operating in its area and beyond; and

WHEREAS, the Gautier Police Department has an assigned an officer on the local FBI Task Force; and

WHEREAS, the Mississippi Gulf Coast High Intensity Drug Trafficking Are (HIDTA) provides certain assets for that officer, such as a vehicle and overtime reimbursement; and

WHEREAS, no reimbursements can be made until the Memorandum of Agreement (MOA) and the Certification Regarding Lobbying are executed; and

WHEREAS, the Mississippi Gulf Coast High Intensity Drug Trafficking Area funds for 2019 total \$14,759.00; and

WHEREAS, the Mayor and Council Members hereby find that entering into this Memorandum of Agreement (MOA) would be in the best interest of the City.

IT IS HEREBY ORDERED by the Mayor and Member of the Council of the City of Gautier, Mississippi, that entering into the attached Memorandum of Agreement is hereby approved.

IT IS FURTHER ORDERED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: April Stennett, Grants Administrator
Date: 6/19/2019
Subject: Mississippi Bureau of Narcotics and Mississippi Gulf Coast High Intensity Drug Trafficking Area (HIDTA) 2019 Memorandum of Agreement

REQUEST:

The Grants and Projects Department requests City Council authorization to enter into a Memorandum of Agreement with the Mississippi Bureau of Narcotics and Mississippi Gulf Coast High Intensity Drug Trafficking Area to accept the 2019 HIDTA grant and execute the Certification Regarding Lobbying form.

BACKGROUND:

The Gulf Coast High Intensity Drug Trafficking Area was created to identify, disrupt and dismantle major drug trafficking organizations operating in its area and beyond. The Gautier Police Department has an assigned officer on the local FBI Task Force, and HIDTA provides certain assets for that officer, such as a vehicle and overtime reimbursement.

DISCUSSION:

No reimbursements will be made until this agreement and the attached Certification Regarding Lobbying form is executed. HIDTA funds for 2019 total \$14,759.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize entering into a Memorandum of Agreement with the Mississippi Bureau of Narcotics and Mississippi Gulf Coast High Intensity Drug Trafficking Area to accept the 2019 HIDTA grant and execute the Certification Regarding Lobbying form.

The City Council may:

- 1) Approve acceptance of the grant award and authorize entering into a MOA as presented; or
- 2) Not approve acceptance of the grant award as presented.

ATTACHMENTS:

1. Consent Agenda Item 1 - Authorization to enter into a Memorandum of Agreement(MOA) 2019 HIDTA
2. Award Letter, MOA, and Certification Regarding Lobbying



STATE OF MISSISSIPPI

DEPARTMENT OF PUBLIC SAFETY
MISSISSIPPI BUREAU OF NARCOTICS

MARSHALL FISHER
COMMISSIONER

PHIL BRYANT
GOVERNOR

JOHN DOWDY
DIRECTOR

April 26, 2019

Chief Dante Elbin
Gautier PD
3330 Highway 90
Gautier, MS 39553

Dear Sir:

Congratulations! Enclosed is your FY19 HIDTA Sub grantee Cooperative Agreement. Please have the appropriate Agency Official sign the agreement acceptance section and return a copy of the agreement to me. A copy of the award letter is also enclosed for your files with your approved budgets.

Please note changes under the 2019 grant awards that are covered in Appendix C which includes the Grant Conditions section that must be signed by your agency head and Certification Regarding Lobbying. Please fill out and sign all of these certifications and return with your MOA.

Also enclosed are blank copies of the Detailed Expenditure Worksheet and printout of your 2019 spending plan (Appendix A). **In addition enclosed is an Overtime Certification form (Appendix B) to be used when claiming overtime reimbursements.**

If you have any questions, please call me at 601.371.3625. We look forward to working with you on this project.

Sincerely,

Shauna Powell
Mississippi Bureau of Narcotics

601.371.3625- Work
601.352.4729- Fax
spowell@mbn.ms.gov

Enclosures

MEMORANDUM OF AGREEMENT
BETWEEN THE
MISSISSIPPI BUREAU OF NARCOTICS
AND THE
MISSISSIPPI GULF COAST HIGH INTENSITY
DRUG TRAFFICKING AREA
AND THE
GAUTIER POLICE DEPARTMENT

This Agreement between the Mississippi Bureau of Narcotics (MBN), Mississippi Gulf Coast High Intensity Drug Trafficking Area (HIDTA) and the GAUTIER POLICE DEPARTMENT (LEO) shall begin on 01/01/19 and shall not extend beyond 12/31/19 unless the period is extended by written modification to this Agreement.

WHEREAS, MBN has been designated as the fiscal agent for the State of Mississippi Gulf Coast High Intensity Drug Trafficking Area (HIDTA) program, all requests for payments and budget reprogramming shall pass through MBN.

NOW THEREFORE, MBN, HIDTA and LEO hereby agree to the disbursement of HIDTA funds in the amount of \$ 14,759.00 to the resource recipient, LEO, under the following terms and conditions:

1. LEO agrees to follow all applicable federal, state, and local guidelines regarding purchases and other expenditures under the HIDTA program, including but not limited to the following: OMB Circular 87, OMB Circular A-102, OMB Circular A-133, and 21 CFR Part 1403, and the Fair Labor Standards Act (FLSA).

2. LEO agrees to abide by and be bound by the attached approved budget – spending plan (Appendix A) for purchases including future reprogramming requests as approved by MBN and Gulf Coast HIDTA. All reprogramming requests shall be submitted via e-mail to the Mississippi Gulf Coast HIDTA State Director.

3. Requests for payment shall be submitted on a quarterly basis to the MBN financial office through the HIDTA State Director of Operations at the following address by the 10th of the following month:

**Shauna Powell, Chief Financial Officer
Mississippi Bureau of Narcotics
P.O. Box 720519
Byram, Mississippi 39272-0519**

All invoices submitted shall comply with the terms noted in Appendix A. The last invoice from the Resource Recipient (LEO) shall be received by the Mississippi Gulf Coast HIDTA State Director no later than the 15th day prior to the grant expiration date, unless the grant is extended.

All Reimbursement of Overtime Expenses shall be submitted using the appropriate form (Appendix B) which must contain the HIDTA Group Task Force Supervisor's signature, certifying the overtime was HIDTA related and with the HIDTA case number contained therein.

4. Resource Recipient (LEO) agrees to complete all applicable items in Appendix C and return to MBN along with the signed agreement.

5. The parties agree and understand that MBN is not responsible for any purchases or actions of LEO in violation of the grant agreement or budget.

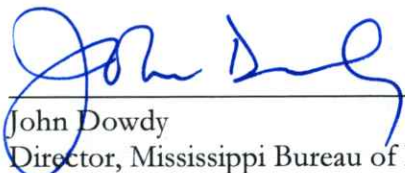
6. MBN agrees to transfer funds to the resource recipient after funds have been electronically transmitted by Gulf Coast HIDTA and receipted into MBN special revenue funds.

7. LEO agrees to reimburse MBN for any purchase paid by MBN which is later disallowed after audit or financial review.

8. For any and all disputes arising under the terms of this Agreement, the parties hereto agree, in compliance with the recommendations of the Governor and Attorney General, when

considering settlement of such disputes, to utilize appropriate forms of non-binding alternative dispute resolution including, but not limited to, mediation by and through the Attorney General's Office or when appropriate, private mediators.

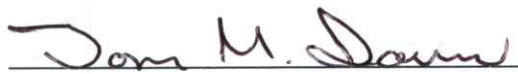
IN WITNESS WHEREOF, the parties acknowledge the Agreement as evidenced by their signatures below.



John Dowdy
Director, Mississippi Bureau of Narcotics



MBN Legal Counsel, Allison Killebrew
Reviewed as to legal form



Tony Sauro
State Director, Mississippi Gulf Coast HIDTA

Law Enforcement Agency (LEO)
Chief Dante Elbin

Appendix - A

Budget Detail

2019 - Gulf Coast

Initiative - Jackson County Major Investigations Team

Investigation

Award Recipient - Mississippi Bureau of Narcotics (G19GCC0003A)

Resource Recipient - Gautier Police Department

Input			\$14,759.00
Overtime	Quantity	Amount	Comments
Investigative - Law Enforcement Officer	1	\$6,359.00	1- interdiction officer @\$10,000 (less Excess PY funds -\$3,641.)
Total Overtime	1	\$6,359.00	
Services	Quantity	Amount	Comments
Vehicle allowance	1	\$8,400.00	1 GPD TFO @ 700 per month
Total Services	1	\$8,400.00	
Total		\$14,759.00	



CERTIFICATION REGARDING LOBBYING

Each applicant shall file this certification and disclosures form if applicable, with each submission that initiates agency consideration of such applicant for an award of a LETS contract, grant or cooperative agreement of \$100,000 or more.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

The undersigned certifies, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any non-Federal funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall initial here _____ and complete and submit Standard Form # LLL, "Disclosure of Lobbying Activities", in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers and that all sub-recipients shall certify and disclose accordingly.

Signature of Authorized Official

Date

Title

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 140-2019

WHEREAS, the Human Resources Department has received the annual renewal agreement for FY 2019 with Fox Everett Inc.; and

WHEREAS, Fox Everett Inc. has provided the City of Gautier with exceptional services to our municipality and its employees since October 1, 2004; and

WHEREAS, the third party claims administration (TPCA) services agreement supports the policies and claims processes as approved in the annual renewal on September 13, 2018; and

WHEREAS, the agreement has been reviewed for legal sufficiency; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the third party claims administration (TPCA) services agreement is hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: LaKeisha Hill, Human Resources Generalist
Date: 6/20/2019
Subject: Approval of the TPCA Agreement with Fox Everett Inc.

REQUEST:

The Human Resources Department requests City Council approve renewal of the third party claims administration (TPCA) services agreement for the self-funded medical and dental plans with Fox Everett Inc. for a period of one (1) year retroactively effective October 1, 2018 to September 30, 2019.

BACKGROUND:

The Human Resources Department has received the annual renewal agreement for FY 2019 with Fox Everett Inc. This company has provided exceptional TPA services to our municipality and its employees since October 1, 2004.

DISCUSSION:

The agreement supports the policies and claims processes as approved in the annual renewal on September 13, 2018. It has been reviewed for legal sufficiency.

RECOMMENDATION:

Staff recommends the City Council approve the renewal agreement with Fox Everett Inc. for a period of one (1) year retroactively effective October 1, 2018 to September 30, 2019.

The Council may:

1. Approve the agreement;
2. Disapprove the agreement.

ATTACHMENTS:

1. City of Gautier TPCA Agreement with Fox Everett Inc.
2. Consent Agenda Item 2 - Approval of the TPCA agreement with Fox Everett Inc.

CLAIMS PROCESSING AGREEMENT

THIS CLAIMS PROCESSING AGREEMENT (the “Agreement”) is made and entered into by and between Hub International Healthcare Solutions, LLC dba Fox Everett, a Mississippi corporation with its principal office located in Ridgeland, Mississippi (hereinafter sometimes referred to as the “Third Party Claims Administrator” or “TPCA”), and the City of Gautier, MS (as hereinafter defined) (collectively referred to herein as the “Employer”). TPCA and Employer are sometimes referred to individually as a “Party” and collectively as the “Parties.”

WITNESSETH

WHEREAS, Employer provides sickness, accident, medical, surgical, hospital, and other similar health-care benefits to its employees under a self-insured employee group medical and dental benefits plan named City of Gautier Employee Health Benefit Plan (collectively referred to herein, together with all amendments from time to time thereto, as the “Plan”); and

WHEREAS, Employer desires to utilize the claims processing services of the Third Party Claims Administrator in processing the claims of its employees for such health care benefits; and

WHEREAS, the Third Party Claims Administrator is engaged in the business of providing such third-party claims processing services for employee group health care plans and has agreed to provide these claims processing services on behalf of the Plan for the Employer in accordance with the terms hereof.

NOW, THEREFORE, IN CONSIDERATION of the premises, the mutual covenants and agreements contained herein, and other good and valuable consideration each to the other given, the receipt and sufficiency of which are both bound, the Parties do hereby mutually agree as follows:

1. Definitions.

“Administrative Fees” are fees for services the TPCA performs, as distinguished from services performed by other vendors, subcontractors, or carriers

“Affiliates” is defined in Section 14.

“COBRA” refers to the group health plan continuation coverage required by 29 U.S.C. § 601 *et. seq.*

“Confidential Information” is defined in Section 13.

“Control” is defined in Section 14.

“Effective Date” is defined in Section 10.

“EOB” means Explanation of Benefit statement.

“ERISA” means the Employee Retirement Income Security Act of 1974, as amended, 29 U.S.C. §§ 1001 *et. seq.*

“HIPAA” means the privacy and security requirements of the Health Insurance Portability and Accountability Act of 1996, Pub. L. No. 104-191, as amended.

“Government Claims” is defined in Section 6.

“Initial Term” is defined in Section 4.

“IRC” means the Internal Revenue Code of 1986, as amended, 26 U.S.C. §§ 1 *et. seq.*

“IRS” means the Internal Revenue Service of the United States Department of the Treasury.

“MPCN” means Mississippi Physicians Care Network, a PPO.

“PEPM” refers to an amount that is charged per employee per month.

“PPACA” means the Patient Protection and Affordable Care Act, Pub. L. No. 111-148, as amended.

“PPO” means preferred provider organization.

“Protected Health Information” has the meaning given to that term in 45 C.F.R. §160.103, limited to the information created or received by TPCA from or on behalf of the Plan.

“Receiving Party” is defined in Section 13.

“Renewal Term” is defined in Section 4.

“SBC” means Summary of Benefits and Coverage required by Public Health Services Act § 2715, 42 U.S.C. § 300gg-15.

“Term” is defined in Section 4.

“TPCA” means the Third Party Claims Administrator, Hub International Healthcare Solutions, LLC dba Fox Everett.

2. Services. The Third Party Claims Administrator agrees to perform the following services for the Employer in connection with processing claims for health care and dental benefits provided by Employer to its employees through the Plan.

_____A. Consulting Services:

- i. assisting the Employer in the preparation of the Schedule of Benefits with respect to the eligibility, benefits and similar related provisions of the Plan;
- ii. assisting the Employer in procuring “excess” or “stop-loss” insurance;
- iii. assisting the Employer in developing, designing, and installing the procedures and systems for processing requests and claims for benefit payments, including the preparation of the following forms and materials necessary to implement the Plan: employee benefits booklet, benefits checks, and other similar and related forms necessary and incidental to the proper processing of claims for the Plan, although the cost of printing and distributing such forms shall be the responsibility of and shall be paid by the Employer;
- iv. assisting the Employer with planning and communicating rates and benefits to employees, including assisting Employer with rate adjustments and appraising Employer of current health care field innovations and changes;
- v. providing advice and counsel to the Employer on unusual, questionable, or disputed claims including, but not limited to, the evaluation of trends, recurring problems and possible abuses of the Plan’s benefits program;
- vi. when legally required, make Form 1099 reports to the IRS and send separate statements to providers furnishing information required by the IRC, and Treasury Regulations thereunder regarding any amounts paid to providers of medical services;

- vii. assisting the Employer in preparing and distributing SBCs and Uniform Glossaries required under PPACA, and assisting the Employer in preparing SBC updates; provided however, the Employer shall be responsible for printing and distribution costs;
- viii. furnishing the Employer the aggregate cost of applicable Employer-sponsored coverage for each covered employee so the Employer can report that information on each affected employee's Form W-2 as required by PPACA; provided however, that the Employer shall be responsible for preparing and distributing the Form W-2 to each employee;
- ix. assisting the Employer in complying with other disclosures to participants as they become required by PPACA, such as the requirement to inform employees of coverage options (Fair Labor Standards Act § 18B), notices concerning automatic enrollment, and the statements concerning coverage required under IRC § 6056(c);
- x. assisting the Employer in computing the tax added by PPACA to fund patient centered outcome research; provided, however, the Employer shall be responsible for filing the tax returns and paying the tax; and
- xi. assisting the Employer in complying with PPACA's new government reporting requirements as they become effective, such as the transparency disclosure requirements (Public Health Services Act § 2715A) and disclosure to the IRS concerning the Employer's coverage and of the individuals covered (IRC §§ 6055 and 6056).

B. Claims Processing Services:

- i. establishing and maintaining electronic or paper files on claims for benefits;
- ii. receiving, acknowledging, examining, verifying, processing, paying and determining the validity of each request and claim for benefit payments under the Plan through any appropriate investigation which the Third Party Claims Administrator deems necessary, including, but not limited to, coordination of benefits provided from other sources, with the Third Party Claims Administrator retaining all documentation and other information pertaining to such claims and payments but with such information and documentation remaining at all times the property of the Employer which may be obtained by the Employer from the Third Party Claims Administrator at any time upon request;

- iii. adjusting all requests and claims for benefit payments in a prompt and equitable manner in accordance with the provisions of the Plan, including, but not limited to, preparation and distribution of payment drafts and the explanation of benefit payments;
- iv. filing all required reports to the reinsurance carrier and filing stop loss claims with the reinsurance carrier;
- v. if requested by Employer, assisting the Employer in securing professional medical and dental consultation in peer review, and other professional expertise necessary to properly determine and process claims, although the cost of such professional services shall be the responsibility of and shall be paid by the Plan or Employer;
- vi. assisting the Employer in the accumulation of statistical data for the preparation and timely filing by the Employer of any and all reports required by all state and/or federal requirements; provided, however, that the Employer shall be responsible for furnishing to the participants and filing with and reporting to the respective governmental agencies all of the forms and other information required by the applicable provisions of the IRC, and of Part I of Subtitle B of Title I of ERISA;
- vii. preparing and providing to the Employer monthly and annual claims analysis reports;
- viii. meeting semi-annually with the Employer to review claims analysis reports;
- ix. assisting the Employer in interpreting and construing the benefit provisions of the Plan;
- x. advising and assisting the Employer in making rules and regulations with reference to the operation and administration of the benefit provisions of the Plan as may seem advisable or necessary;
- xi. establishing procedures for honoring any assignment of benefits due a participant to the provider of the medical services;
- xii. providing, on a continuing basis, all claim forms, and enrollment forms, necessary to the administration of the benefit provisions of

the Plan in the filing of benefits claims. The cost of printing employee and distribution of booklets will be the responsibility and shall be paid by the Employer;

- xiii. if requested by Employer, assisting the Employer in the claims review procedures established by the Plan, including:
 - a. assisting the Employer in contracting with an Independent Review Organization if required by PPACA; provided, however, the cost of an Independent Review Organization will be the responsibility of and shall be paid by the Plan or the Employer;
 - b. assisting the Employer in securing actuarial services to establish funding rates, COBRA rates and reserves for incurred but not reported claims; provided, however, the cost of actuarial services shall be paid by the Plan or the Employer; and
 - c. assisting the Employer in securing legal counsel on a given matter if the need arises and if requested by Employer. If TPCA determines that there may be a need to engage outside legal counsel, TPCA will contact the Employer immediately to discuss details of the issue and all avenues of resolution. Employer and TPCA will attempt to reach a consensus on how to proceed. Employer shall be responsible for the costs of its chosen legal counsel, if any. In the event TPCA enlists legal counsel to represent it for any reason under this Agreement, TPCA shall be responsible for the costs of its legal counsel. If Employer requests TPCA to engage legal counsel on its behalf to advise Employer with respect to a matter, Employer will be responsible for those legal fees.

C. COBRA Administration:

The Third Party Claims Administrator will assist the Employer and Plan in the administration of COBRA.

D. Employer Responsibility:

The Employer is responsible for notifying the Third Party Claims Administrator in a timely basis of any new employee electing a COBRA eligible benefit regardless if TPCA is the broker on each benefit (if TPCA is the sole COBRA administrator) so that the general (initial) COBRA rights letter can be mailed to all enrolling employees and spouses. This would include medical, dental, vision, flexible spending and any other ancillary benefits the employer sponsors that are subject to Coverage Continuation under COBRA, i.e. EPA, cancer or specified disease policy, accident policy.

The Employer is responsible for notifying the Third Party Claims Administrator of any qualifying event under COBRA. This would include medical, dental, vision, flexible spending and any other ancillary benefits the employer sponsors that are subject to Coverage Continuation under COBRA, i.e. EPA, cancer or specified disease policy, accident policy.

E. TPCA Responsibility:

Upon notification the Third Party Claims Administrator will mail (First Class) the initial (general) COBRA rights notice to the new employee and their covered spouse.

Upon notification of a qualifying event, the TPCA will mail (First Class) the necessary COBRA information to the qualified beneficiary at the address that is given on the termination notice. If the qualified beneficiary furnishes their email address, the COBRA information can also be emailed to the qualified beneficiary.

The Third Party Claims Administrator will process all election forms and COBRA payments from the qualified beneficiaries. All premium payments will be *mailed to the Employer* on a periodic basis and a payment recap will be provided to the Employer.

F. Employee and Human Resources Web Portal:

TPCA will host an employee and human resources web portal for, among other things, access to claims status, printing EOBs and requesting ID cards. Note: this portal is not available to Employers and their respective Employees if the only benefit administered by the TPCA is a medical gap plan.

G. Incidental and Delegated Services:

The TPCA agrees to perform any and all other services incidental and necessary to its other duties specifically assigned by this Agreement and to carry out the purposes of this Agreement, as well as any services or duties which may subsequently be delegated to it by letter agreement between the Parties which

shall be attached hereto and shall become a binding part and provision of this Agreement without the necessity of resorting to a formal amendment of this Agreement.

TPCA must be authorized in writing prior to entering into compensation contracts or any other written instrument on Employer's behalf with regard to the administration of the Plan(s). In the event TPCA enters into any direct contract with a provider for the purpose of securing discounts which may not otherwise be available to the Employer through its existing PPO networks, the terms of said contract and submission of payment in accordance to the terms contained therein must be authorized in writing by the Employer, which it may do in its discretion. If the Employer, for whatever reason, desires to terminate said contract with a particular provider, the Employer must notify the TPCA in writing.

H. Prohibited Services:

The Third Party Claims Administrator shall not be required to perform any services under this Agreement, which will constitute the practice of law, accounting, or any other profession regulated by the laws of the state of domicile of either the Employer or the Third Party Claims Administrator or by the laws of the Federal government.

3. Compensation. Employer agrees to remit to the TPCA the fees, expenses, and premiums shown on Compensation Addendum attached hereto as Exhibit A.

4. Term. Subject to Section 10, the initial term of this Agreement shall be from the Effective Date and ending at midnight on September 30, 2019 (the "Initial Term"). At the end of the Initial Term this Agreement and all its terms, provisions, and amendments shall automatically renew for successive annual terms (each a "Renewal Term"), until either Party provides the other Party with written notice of termination at least thirty (30) days prior to the end of the Initial Term or any Renewal Term. The Initial Term and any Renewal Term(s) are sometimes collectively referred to herein as the "Term." Notwithstanding the foregoing, the Employer may remove the Third Party Claims Administrator for convenience and without liability, and the Third Party Claims Administrator may also resign during the Term of this Agreement. Any such removal or resignation may only be done on written notice to the other Party at least ninety (90) days in advance of any such resignation or termination. TPCA understands that the terms of this agreement are voidable when a newly elected City Council takes office.

TPCA's responsibility to process claims and perform other services under this Agreement terminates on the effective date as of which this Agreement terminates. However, if this

Agreement is terminated while the Plan continues in effect, Employer and TPCA may mutually agree in writing that this Agreement shall continue for the purpose of payment of any claims incurred before termination but received by TPCA after termination for a period of no less than three (3) months and no greater than twelve (12) months (“Run-Out” Period”). If this Agreement is continued pursuant to this paragraph, Employer agrees to pay the TPCA an Administration Fee agreeable to both parties based on the eligibility data for the last month before the effective date of the termination of this Agreement unless otherwise agreed by the Parties. This fee will be billed in equal installments. Receipt of the first scheduled payment or the fee in total must be paid before the commencement of the post-termination services. If at any time during the post-termination services, Employer fails to pay either Administrative Fees or a claims invoice in full by the due date TPCA specifies, TPCA will immediately cease all services provided on behalf of Employer. During the Run-Out Period, all claim payment checks shall be marked “VOID AFTER 90 DAYS.” Ninety days after the end of the Run-Out Period, TPCA will close any account(s) TPCA maintains for the purpose of paying claims and will forward the account balance to Employer. After the Run-Out Period, TPCA shall provide no further services to Employer or with respect to the Plan. After the Run-Out Period, TPCA may in its discretion agree to perform additional services Employer requests (relating to, for example, audits, reinsurance claims, account reconciliation, etc.) only on Employer’s payment to TPCA of such fees as TPCA may specify for performing such requested services.

5. Indemnification.

- A. The Third Party Claims Administrator will indemnify and save harmless Employer from any penalties, claims, liabilities, losses, costs, damages or expenses (including reasonable attorneys’ fees) resulting by reason of the Third Party Claims Administrator’s negligence, dishonesty, fraud, or criminal actions in the performance or nonperformance of its duties hereunder, its failure to comply with any applicable laws, or its breach of this Agreement, provided, however, that Third Party Claims Administrator will not be required to indemnify and save harmless Employer to the extent that the penalty, claim, liability, loss, cost, damage or expense (including attorneys’ fees) is caused by Employer’s negligence, dishonesty, fraud, criminal actions, or breach of this Agreement..
- B. In its capacity as the Third Party Claims Administrator, TPCA may assist the Employer in fulfilling its fiduciary responsibilities as an employer and/or plan sponsor. Any penalties, fees or assessments imposed by any governing or administrative agency upon the plan sponsor and/or Employer are the sole responsibility of the plan sponsor and/or Employer.
- C. The indemnifying Party shall have the foregoing obligation only if the indemnified Party provides the indemnifying Party with: (i) a prompt written notice of a claim subject to indemnification; (ii) sole control and authority over

the defense or settlement thereof; and (iii) all available information, assistance, and authority reasonably necessary to settle and/or defend any such claim or action.

D. If the indemnifying Party and the indemnified Party are defendants in the same litigation relating to the Plan and the indemnifying Party reasonably determines there is no legal conflict between the indemnifying Party and the indemnified Party (so the legal counsel defending the indemnifying Party can also serve as the legal counsel defending the indemnified Party), then the indemnifying Party may offer to provide for the indemnified Party's defense with respect to such litigation at the indemnifying Party's expense with the same legal counsel as is defending the indemnifying Party with respect to such litigation. If the indemnifying Party makes that offer, the indemnifying Party's indemnification obligation shall not apply with respect to any other attorney fees or costs the indemnified Party incurs in connection with such litigation during the time the indemnifying Party offers to provide for the indemnified Party's defense pursuant to this section.

6. Government Agency Claims. The Employer acknowledges that government agencies (such as Medicare, Medicaid, or TRICARE), or their agents, may seek eligibility or similar data from the Third Party Claims Administrator or its subcontractors regarding Plan participants. Additionally, government agencies, or their agents, may submit to the Third Party Claims Administrator claims for reimbursement for benefits provided by such government agencies, or their agents, to Plan participants ("Government Claims"). The Employer authorizes the Third Party Claims Administrator to provide data requested by government agencies or their agents and authorizes Third Party Claims Administrator to process Government Claims. The Employer acknowledges that the Third Party Claims Administrator may advance payment for Government Claims on behalf of the Employer. The Employer shall be obligated to reimburse the Third Party Claims Administrator for all amounts advanced by the Third Party Claims Administrator for payment of Government Claims, even if such advance occurs after the termination of this Agreement (since in many cases the government agencies have several years to bring such claims). The Employer shall also be obligated to reimburse the Third Party Claims Administrator for any adjustments or reconciliations to previously processed Government Claims that may be payable to government agencies in accordance with applicable laws and regulations.

7. Benefit Checking Account.

A. City of Gautier will maintain a separate bank account for the sole purpose of making prompt payment of meritorious claims for benefits payments for reinsurance premiums and other Plan administrative expenses incurred under the Plan for Employer. The bank account will be with Hancock Bank, of MS and the Employer will make periodic transfers thereto so that sufficient funds will always be available therein to meet all reasonably foreseeable claims for benefits and Plan expenses. Interest earned will remain in the account and be and remain the property of Employer.

B. Reconciliation: City of Gautier will reconcile the account.

8. Assignment; Parties Bound. Neither Party may assign this Agreement or its rights or obligations hereunder without the prior written consent of the other Party. Notwithstanding the foregoing, either Party may assign this Agreement without consent, but with notice to the other Party, in the event of a sale of all or substantially all of its assets or voting stock. This Agreement shall be binding upon and inure to the benefit of the Parties hereto and their successors and permitted assigns from and after the effective date hereof.

9. Governing Law. To the extent not preempted by federal law, this Agreement shall be governed by and construed and interpreted under the laws (excluding choice of laws provisions thereof) of the State of Mississippi.

10. Effective Date. This Agreement is to be effective as of the date set forth on the signature page (the "Effective Date").

11. Non-Expertise. The Parties hereby expressly acknowledge that health care plans in general, and the Plan specifically, are subject to specific and complex statutes contained in the IRC, ERISA, the Fair Labor Standards Act, the Public Health Services Act, and to numerous regulations and rulings promulgated by the IRS, the Department of Labor, and the Department of Health and Human Services, respectively, as well as other applicable federal and state laws, governing many of the aspects of health care plans. The Employer understands and acknowledges that the Third Party Claims Administrator is not a professional tax or ERISA advisor and has no specialization or expertise in tax or ERISA, and other legal matters. Consequently, the Employer agrees that final responsibility for compliance by the Plan with the applicable tax statutes, ERISA, as well as the regulations and rulings issued thereunder, and other federal and state laws applicable to health care plans shall rest with the Employer and with the designated tax and employee benefits advisors of the Employer's choosing.

12. Limitation of Authority. It is understood and agreed that the Employer has full and final authority and responsibility for the Plan and its operation. The Third Party

Claims Administrator shall not have any duty or power to act on behalf of the Employer in connection with the Plan other than as expressly stated in this Agreement and the Plan. The services to be performed by the Third Party Claims Administrator shall be ministerial in nature and shall be performed within the framework of policies, interpretations, rules, practices and procedures made or established by the Employer and/or the administrator of the Plan. The Third Party Claims Administrator shall have no discretionary authority or discretionary control over any assets of the Employer, the Plan, or Plan participants. The Third Party Claims Administrator shall not be a “fiduciary” within the meaning of Section 3(21) of ERISA and parties shall not deem the Third Party Claims Administrator to be a fiduciary.

13. Confidential Information. The privacy and security of Protected Health Information shall be governed by the separate HIPAA business associate agreement between the Parties, the form of which is attached as Exhibit B and which is deemed to be a part of this Agreement. The following shall apply only to Confidential Information (defined below) other than Protected Health Information.

- A. The Parties agree that the terms of this Agreement, all information concerning Employer’s employees (other than Protected Health Information), and any other information which either Party designates as confidential or proprietary shall be deemed “Confidential Information.”
- B. Subject to the provisions of subsection C, with respect to any Confidential Information provided hereunder, the receiving Party (“Receiving Party”) shall use the same care and discretion to limit disclosure of such Confidential Information as it uses with similar Confidential Information of its own, but in no event less than reasonable care, and, at a minimum, do the following:
 - i. restrict disclosure of Confidential Information solely to its employees, advisors, or representatives with a need to know and who agree (in writing or otherwise) to abide by the terms of this Section 13, and shall not disclose such Confidential Information to any other parties (other than as expressly permitted by Section 5 of this Agreement; and
 - ii. use the Confidential Information only for purposes consistent with this Agreement.
- C. The obligations imposed upon the Receiving Party herein shall not apply to Confidential Information to which any of the following applies:

- i. such Confidential Information is or hereafter becomes part of the public domain through no wrongful act, fault, or negligence on the part of Receiving Party;
- ii. ssuch Confidential Information is permitted to be disclosed by the prior written consent of Disclosing Party; or

iii. such Confidential Information is required to be disclosed pursuant to a valid subpoena or order of a court or other governmental body or any political subdivision thereof.

D. In the event the Receiving Party is required to disclose Confidential Information pursuant to a valid order or subpoena of a court or other governmental body or any political subdivision thereof, the Receiving Party shall first give notice to the Disclosing Party and afford the Disclosing Party a reasonable opportunity, and the Receiving Party shall reasonably assist the Disclosing Party's efforts to interpose an objection or to otherwise obtain a protective order regarding the Confidential Information. In any event, except to the extent disclosure is legally required, the Confidential Information so disclosed shall be and remain Confidential Information subject to protection under this Agreement for all purposes.

E. Nothing contained in this Agreement shall be construed as granting or conferring any rights by license or otherwise in any Confidential Information disclosed to the Receiving Party. All Confidential Information shall remain the property of the Disclosing Party. Upon written request by the Disclosing Party, the Receiving Party shall return to the Disclosing Party, or shall destroy in a manner satisfactory to the Disclosing Party, all tangible forms of Confidential Information. The rights and obligations of the Parties under this Section shall survive any return or destruction of Confidential Information or termination of this Agreement.

14. Affiliates. For the purposes of this Agreement "Affiliates" shall be defined to be any person under the control of, controlling, or under common control with Employer. "Control" shall mean the ownership of greater than fifty percent (50%) of the voting interests of a person. As of the Effective Date of this Agreement the Affiliates of Employer include: N/A.

15. Counterparts. This Agreement may be executed in counterparts, each of which shall be an original, and, when combined, shall constitute one original instrument.

16. Notices. All notices under this Agreement shall be in writing and shall be hand delivered, sent via overnight courier, or sent certified or registered U.S. Mail, postage prepaid, return receipt requested to the Parties at the following addresses or such other address as either Party may notify the other Party in compliance with this Section:

If to TPCA: Hub International Healthcare Solutions, LLC dba Fox Everett
Attention: C. Larry Vance

President of Mississippi Operations
300 Concourse Boulevard, Suite 300
Ridgeland, Mississippi 39157-2051

If to Employer: City of Gautier
Attention: Human Resources
3330 US-90
Gautier, MS 39553

Notices are effective upon receipt.

17. Survival. Termination of this Agreement shall not release either Party from any liability which at the time of termination has already accrued to the other Party or which thereafter may accrue in respect of any act or omission prior to termination or from any obligation which is expressly stated herein to survive termination. Without limiting the generality of the foregoing, the following Sections shall survive termination of this Agreement: Sections 5, 6, 8, 9, 13, 16, and 18.

18. No Waiver. The waiver, express or implied, by either Party of any rights hereunder or of any failure to perform, or breach hereof by the other Party shall not constitute or be deemed a waiver of any right hereunder or any other failure to perform or breach hereof by the other Party hereto, whether of a similar or dissimilar nature.

19. Force Majeure. The Parties' performance under this Agreement shall be excused by labor difficulties, acts of terrorism, governmental orders, civil commotions, acts of God, and other circumstances beyond the Parties' reasonable control.

20. Severability. Should any part of this Agreement for any reason be declared invalid, such decision shall not affect the validity of any remaining portion which shall remain in force and effect as if this Agreement had been executed with the invalid portion eliminated, and it is hereby declared that all Parties would have executed the remaining portion of this Agreement without including any such portion which may, for any reason, be hereafter declared invalid.

21. Entire Agreement; Amendments. This Agreement along with its Exhibits and the HIPAA business associate contract between the Parties is the entire agreement between the Parties and sets forth all previous agreements, arrangements and understandings between the Parties, whether oral or written, and may not be amended except in writing signed by authorized representatives of both Parties.

IN WITNESS WHEREOF, the duly authorized representatives of the Parties do hereby execute this Agreement to be effective as of October 1, 2018.

THIRD PARTY CLAIMS PROCESSOR

HUB INTERNATIONAL HEALTHCARE SOLUTIONS, LLC dba FOX EVERETT

BY: _____

TITLE: President of Mississippi Operations

EMPLOYER:

CITY OF GAUTIER

BY: _____

TITLE: City Manager, City of Gautier

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 141-2019

WHEREAS, Miss. Code Ann. 21-35-13 requires a budget report to be presented to the governing authority at the regular meeting each month.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Finance Report for May 2019 is hereby received.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting July 2, 2019.

MAY 2019 Ending Cash Balances

GENERAL DEPOSITORY

Fund Name	Account #	Balance
General Fund	Depository Account 001-000-001	\$3,517,960.88
MS Development Loan Katrina	Depository Account 007-000-001	\$5,810.55
CDBG-Downtown Revitalization	Depository Account 012-000-001	
Transportation Enhancement	Depository Account 013-000-001	(\$40,971.45)
Allen Road Widening	Depository Account 020-000-001	
MDOT Safe Routes to School	Depository Account 029-000-001	
MDAH School House Grant	Depository Account 030-000-001	\$2,983.43
MDMR City Pk Boat Launch Imp	Depository Account 050-000-001	
Martin Bluff Road Improvements	Depository Account 128-000-001	\$102,012.64
U S Justice Equitable Sharing	Depository Account 157-000-001	\$485,022.74
Fire Protection Fund	Depository Account 160-000-001	\$132,911.82
Tidelands Grant	Depository Account 171-000-001	(\$4,828.00)
Library Support Fund	Depository Account 172-000-001	\$3,763.54
MSWFP Recreation Trails Grant	Depository Account 175-000-001	
Shepard State Park Fund	Depository Account 176-000-001	\$80,329.22
USDA NRCS EWP Program	Depository Account 300-000-001	(\$167,697.80)
Pine Cone Drive Spillway	Depository Account 301-000-001	\$55,057.60
Robert Hiram Bridge Sheet Pile Wall	Depository Account 302-000-001	(\$11,897.07)
MDOT TA Grant: Martin Bluff Sidewalk	Depository Account 303-000-001	\$415,105.94
Town Commons Park Project	Depository Account 304-000-001	
Solid Waste Fund	Depository Account 404-000-001	\$119,771.16
EPA: Brownfields Assessment	Depository Account 409-000-001	\$0.00
General Ledger Cash Balance		\$4,695,335.20
General Depository Reconciled Cash Balance		\$4,694,988.74

ENTERPRISE FUND

Fund Name	Account #	Balance
Elevated Water Tank	Enterprise Account 350-000-002	\$282,762.00
Bemis Sewer Project	Enterprise Account 351-000-002	(\$106,792.90)
Water & Sewer Utility	Enterprise Account 400-000-002	\$3,118,922.78
MDB Loan: Water Ion-X Project	Enterprise Account 421-000-002	\$56,287.52
Water Meter Project	Enterprise Account 422-000-002	
Hurricane Katrina (PW Bldg)	Enterprise Account 449-000-002	
General Ledger Cash Balance		\$3,351,179.40
Enterprise Reconciled Cash Balance		\$3,347,154.82

BOND & RESTRICTED FUNDS

Fund Name	Account #	Balance
7M GO Bond S2010	Bond Fund 130-000-001	\$329,736.50
W&S Rev Bond S2018: Debt Service	Debt Service Fund 250-000-007	\$45,209.62
W&S Rev Bond S2018: DS Reserve	Restricted Fund 251-000-003	\$301,656.93
W&S Rev Bond S2018: Contingency	Restricted Fund 251-000-005	\$10,163.46
W&S Rev Bond S2018: Depreciation	Restricted Fund 251-000-009	\$10,163.46
Infrastructure Imp Funds: Town Commons	Restricted Fund 304-000-004	\$483,772.19
S2019 Construction Fund MPI GO Bond	Bond Fund Funds 304-308	\$4,038,587.83
W&S Rev Bond S2018: Construction	Bond Fund Funds 352-354	\$3,281,980.03
S2012 W&S Refunding Bonds: Debt Service	Closed 602-000-007	\$0.00
S2012 W&S Refunding Bonds: DS Reserve	Closed 495-000-001	\$0.00
MS Dev Bank SO Bond S2013: DS Reserve	Restricted Fund 497-000-001	\$274,206.34
Customer Meter Deposit Funds	Restricted Fund 406-000-001	\$732,433.56
Total Bond & Restricted Reconciled Cash Balances		\$9,507,909.92

MAY 2019
YEAR TO DATE TOTALS

General Fund Totals

	BUDGET FY 2019	MAY 2019	Balance	66.66% % to date
General Fund Revenues	10,220,685.00	7,943,359.86	2,277,325.14	77.7%
Expenditures:				
001 Legislative	158,969.00	110,814.66	48,154.34	69.7%
010 City Court	322,255.00	173,364.24	148,890.76	53.7%
021 City Manager	259,533.00	163,403.26	96,129.74	62.9%
022 Human Resources	125,631.00	47,379.33	78,251.67	37.7%
040 City Clerk	291,241.00	139,089.08	152,151.92	47.7%
045 Finance	225,702.00	154,735.74	70,966.26	68.5%
060 City Attorney	130,000.00	81,902.00	48,098.00	63.0%
090 Economic Dev - Planning	371,209.00	233,518.32	137,690.68	62.9%
092 Building & General Expenses	569,200.00	387,564.00	181,636.00	68.0%
094 Grants & Project Admin	154,639.00	100,840.37	53,798.63	65.2%
100 Police	3,471,472.00	2,104,879.92	1,366,592.08	60.6%
161 Fire	2,562,288.00	1,677,615.71	884,672.29	65.4%
170 Recreation	585,705.00	525,037.19	60,667.81	89.6%
201 PW: Streets	286,420.00	109,155.99	177,264.01	38.1%
205 PW: Maintenance	245,788.00	164,149.39	81,638.61	66.7%
900 Interfund Transfers	830,452.00	409,867.96	420,584.04	49.3%
General Fund Expenditures	10,590,504.00	6,583,317.16	4,007,186.84	62.1%
<i>Total Operating Expenditures</i>	<i>9,404,276.00</i>	<i>5,930,939.53</i>	<i>3,473,336.47</i>	
<i>Total Capital Outlay Expenditures</i>	<i>291,800.00</i>	<i>242,509.67</i>	<i>49,290.33</i>	
<i>Total Debt Service</i>	<i>63,976.00</i>	<i>0.00</i>	<i>63,976.00</i>	
<i>Total Transfers Out</i>	<i>830,452.00</i>	<i>409,867.96</i>	<i>420,584.04</i>	
<i>Total Unappropriated</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
<i>Check Total</i>	<i>10,590,504.00</i>	<i>6,583,317.16</i>	<i>4,007,186.84</i>	
<i>Personnel</i>	<i>7,389,434.00</i>	<i>4,842,995.43</i>	<i>2,546,438.57</i>	
<i>Supplies</i>	<i>474,867.00</i>	<i>241,189.35</i>	<i>233,677.65</i>	
<i>Other Services</i>	<i>1,539,975.00</i>	<i>846,754.75</i>	<i>693,220.25</i>	
<i>Capital Outlay</i>	<i>291,800.00</i>	<i>242,509.67</i>	<i>49,290.33</i>	
<i>Debt Service</i>	<i>63,976.00</i>	<i>0.00</i>	<i>63,976.00</i>	
<i>Interfund Transfers for DS</i>	<i>830,452.00</i>	<i>409,867.96</i>	<i>420,584.04</i>	
<i>Unappropriated</i>	<i>0.00</i>	<i>0.00</i>	<i>0.00</i>	
<i>Check Total</i>	<i>10,590,504.00</i>	<i>6,583,317.16</i>	<i>4,007,186.84</i>	

MAY 2019
YEAR TO DATE TOTALS

Special Funds

	BUDGET FY 2018	As of MAY 2019	Balance	66.66% % to date
007 MS Dev 2.36M Katrina Bonds				
Revenues	280,259.00	280,485.35	(226.35)	100.0%
Expenditures	280,309.00	274,915.00	5,394.00	98.0%
013 TE-Downtown Revitalization				
Revenues	40,971.45	0.00	40,971.45	
020 Allen Road Widening				
Revenues	46,324.00	46,323.96	0.04	99.9%
Expenditures	46,324.00	46,323.96	0.04	99.9%
029 MDOT Safe Routes to School				
Revenues	27,155.81	0.00	27,155.81	
030 MDAH 2014 Community Heritage				
Revenues	0.00	1,825.00	(1,825.00)	
Expenditures	0.00	0.00	0.00	
128 Martin Bluff Road Project				
Expenditures	102,012.64	0.00	102,012.64	
130 \$7M GO Bond - Capital Improvements				
Revenues	5,428,367.47	206,802.50	5,221,564.97	3.8%
Expenditures	5,665,471.60	184,788.99	5,480,682.61	3.2%
157 US Justice Equitable Sharing				
Revenues	0.00	183,209.60	(183,209.60)	
Expenditures	50,000.00	115,940.15	(65,940.15)	231.8%
160 Fire Protection Fund				
Revenues	104,000.00	0.00	104,000.00	
Expenditures	179,915.06	104,949.44	74,965.62	58.3%
171 Combined Tidelands Grant				
Revenues	707,700.99	168,368.00	539,332.99	23.7%
Expenditures	697,199.49	166,696.00	530,503.49	23.9%
172 Library Support Fund				
Revenues	110,096.00	97,908.56	12,187.44	88.9%
Expenditures	110,096.00	94,145.02	15,950.98	85.5%
176 Shepard State Park				
Revenues	95,500.00	83,978.00	11,522.00	87.9%
Expenditures	128,450.00	70,124.04	58,325.96	54.5%
250 2018 W&S Bond Debt Service				
Revenues	335,200.00	237,630.51	97,569.49	70.8%
Expenditures	274,964.00	274,963.54	0.46	99.9%

MAY 2019
YEAR TO DATE TOTALS

Special Funds

	BUDGET FY 2018	As of MAY 2019	Balance	66.66% % to date
251 2018 W&S Bond Debt Serv Reserve				
Revenues	11,200.00	15,062.48	(3,862.48)	134.4%
300 USDA-NRCS EWP				
Revenues	344,795.00	0.00	344,795.00	
Expenditures	161,250.00	39,868.48	121,381.52	24.7%
301 Pine Cone Drive Spillway				
Expenditures	164,525.60	109,468.00	55,057.60	66.5%
302 Robert Hiram Bridge Sheet Pile Wall				
Revenues	0.00	0.00	0.00	
Expenditures	76,261.71	88,158.78	(11,897.07)	115.6%
303 MDOT-TA Grant: Martin Bluff Sidewalk				
Revenues	578,784.00	0.00	578,784.00	
Expenditures	1,060,348.40	66,458.46	993,889.94	6.2%
304 Town Commons Park Project				
Revenues	0.00	503,222.19	(503,222.19)	
Expenditures	0.00	23,200.00	(23,200.00)	
305 S2019 MPI GO Bond Construction Fund				
Revenues	0.00	4,067,287.83	(4,067,287.83)	
Expenditures	0.00	0.00	0.00	
306 Welcome Center PII (SSP)				
Revenues	0.00	0.00	0.00	
Expenditures	0.00	0.00	0.00	
307 Bacot Park Improvements				
Revenues	0.00	0.00	0.00	
Expenditures	0.00	0.00	0.00	
308 Boardwalk - Shepard State Park				
Revenues	0.00	0.00	0.00	
Expenditures	0.00	24,950.00	(24,950.00)	
350 Elevated Water Tank				
Revenues	1,086,500.00	368,250.00	718,250.00	33.8%
Expenditures	1,044,000.00	42,988.00	1,001,012.00	4.1%
351 Bemis Sewer Project				
Revenues	1,302,014.00	26,212.00	1,275,802.00	2.0%
Expenditures	1,302,014.00	133,004.90	1,169,009.10	10.2%
352 2018 Bond General Construction/Admin				
Revenues	10,000.00	53,632.17	(43,632.17)	536.3%
Expenditures	1,446,448.00	1,446,448.00	0.00	100.0%

MAY 2019
YEAR TO DATE TOTALS

Special Funds

	BUDGET FY 2018	As of MAY 2019	Balance	66.66% % to date
353 Hwy 57 Utility Line Relocation				
Revenues	2,143,479.00	1,049,630.00	1,093,849.00	48.9%
Expenditures	2,143,479.00	83,168.88	2,060,310.12	3.8%
354 Robinson Still Road Utility Extension				
Revenues	336,318.00	336,318.00	0.00	100.0%
Expenditures	336,318.00	71,976.00	264,342.00	2.1%
404 Solid Waste Fund				
Revenues	1,567,944.00	990,793.60	577,150.40	63.1%
Expenditures	1,484,526.00	936,008.58	548,517.42	63.0%
421 MSB - Water Ionization Plant				
Expenditures	56,287.52	0.00	56,287.52	
495 DS Reserve Fund: 2012 Bond				
Revenues	600.00	3,825.04	(3,225.04)	637.5%
Expenditures	491,325.00	494,709.18	(3,384.18)	100.6%
497 DS Fund: 2013 SO Bond				
Revenues	1,000.00	3,514.93	(2,514.93)	351.4%
Expenditures	2,000.00	4,223.28	(2,223.28)	211.1%
602 DS Fund: 2012 Bond Refinance				
Revenues	575,280.00	582,447.23	(7,167.23)	101.2%
Expenditures (Bonds Pay/Trx)	1,403,900.00	1,411,638.98	(7,738.98)	100.6%

**MAY 2019
YEAR TO DATE TOTALS**

ENTERPRISE FUND (400)

	BUDGET FY 2019	MAY 2019	Balance	66.66% % to date
Utility Fund Revenues	9,124,000.00	5,990,119.82	3,133,880.18	65.6%
Administration	3,187,726.00	1,968,309.34	1,219,416.66	61.7%
Water & Sewer O & M	3,020,016.00	1,740,146.02	1,279,869.98	57.6%
Debt Service	1,164,489.00	778,506.62	385,982.38	66.8%
Transfers	2,435,335.00	960,373.00	1,474,962.00	39.4%
Contingencies	200,000.00	0.00	200,000.00	
Utility Fund Expenditures	10,007,566.00	5,447,334.98	4,560,231.02	54.4%
<i>Total Operating Expenditures</i>	<i>5,995,742.00</i>	<i>3,576,443.99</i>	<i>2,419,298.01</i>	
<i>Total Capital Outlay Expenditures</i>	<i>212,000.00</i>	<i>132,011.37</i>	<i>79,988.63</i>	
<i>Total Debt Service</i>	<i>1,164,489.00</i>	<i>778,506.62</i>	<i>385,982.38</i>	
<i>Total Interfund Transfers</i>	<i>2,435,335.00</i>	<i>960,373.00</i>	<i>1,474,962.00</i>	
<i>Total Contingency Expenditures</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,007,566.00</i>	<i>5,447,334.98</i>	<i>4,560,231.02</i>	
 <i>Personnel</i>	 <i>487,033.00</i>	 <i>272,357.39</i>	 <i>214,675.61</i>	
<i>Supplies</i>	<i>305,000.00</i>	<i>95,026.48</i>	<i>209,973.52</i>	
<i>Other Services</i>	<i>5,203,709.00</i>	<i>3,209,060.12</i>	<i>1,994,648.88</i>	
<i>Capital Outlay</i>	<i>212,000.00</i>	<i>132,011.37</i>	<i>79,988.63</i>	
<i>Debt Service</i>	<i>1,164,489.00</i>	<i>778,506.62</i>	<i>385,982.38</i>	
<i>Interfund Transfers</i>	<i>2,435,335.00</i>	<i>960,373.00</i>	<i>1,474,962.00</i>	
<i>Contingencies</i>	<i>200,000.00</i>	<i>0.00</i>	<i>200,000.00</i>	
<i>Check Total</i>	<i>10,007,566.00</i>	<i>5,447,334.98</i>	<i>4,560,231.02</i>	

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 142-2019

WHEREAS, the City of Gautier's Recreation Department work outside for hours in the elements and often have no immediate access to hydration; and

WHEREAS, the Recreational Director has concerns for their health and safety without the proper hydration; and

WHEREAS, the State of Mississippi Attorney General's Office Opinion No. 2016-03383 states that if "rehydration of ... employees is necessary due to their job duties and extreme working conditions, the [governing authority] may provide bottled water, sports drinks in powder form to mix with water, and bottled sports drinks to these employees while they are performing their duties under these conditions"; and

WHEREAS, Mayor and Members of the Council of the City of Gautier, Mississippi hereby find that the rehydration of Recreation Department employees is necessary due to their job duties and extreme working conditions; and

WHEREAS, the funding will come from the Recreation Departments operating budget;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that City Staff may purchase and provide bottled water, sport drinks in powder form to mix with water, and bottled sports drinks to Recreation Department employees while they are performing their duties under these conditions.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Chassity Bilbo, Recreation Director
Date: 6/25/2019
Subject: Approval to purchase bottled water/liquids for employees in the Recreation Dept. that's exposed to the extreme Mississippi heat and humidity

REQUEST:

The Recreation Director requests that City Council make a finding on its minutes that the rehydration of recreation employees is necessary due to their job duties and extreme working conditions and may purchase bottled water/liquids for employees in the Recreation Dept. that is exposed to extreme Mississippi heat and humidity.

BACKGROUND:

The City of Gautier's Recreation Department who work outside in the elements often have no immediate access to hydration. These workers often work for hours in the extreme Mississippi heat and humidity, and the Recreation Director has concerns for their health and safety in doing so without proper hydration. Funding for the rehydration of the Recreation Dept. will come from its operating budget.

DISCUSSION:

Per the Office of Attorney General State of Mississippi Opinion No. 2016-03383 states that "If the board of supervisors makes a finding on its minutes that the rehydration of these employees is necessary due to their job duties and extreme working conditions, the county may provide bottled water, sports drinks in powder form to mix with water, and bottled sports drinks to these employees while they are performing their duties under these conditions."

RECOMMENDATION:

The Recreation Director recommends that City Council make a finding on its minutes that the rehydration of recreation employees is necessary due to their job duties and extreme working conditions, the City may provide bottled water, sports drinks in powder form to mix with water, and bottled sports drinks to these employees while they are performing their duties under these conditions.

City Council May:

1. Make a finding on its minutes that the rehydration of recreation employees is necessary due to their job duties and extreme working conditions, the City may provide bottled water, sports drinks in powder form to mix with water, and bottled sports drinks to these employees while they are performing their duties under these conditions., or
2. Not make a finding on its minutes that the rehydration of recreation employees is necessary due to their job duties and extreme working conditions, the City may provide bottled water, sports drinks in powder form to mix with water, and bottled sports drinks to these employees while they are performing their duties under these conditions.

ATTACHMENTS:

Office of Attorney General State of Mississippi Opinion No. 2016-03383

2016 WL 6122486 (Miss.A.G.)

Office of the Attorney General

State of Mississippi
Opinion No. 2016-00383
September 16, 2016

Re: Authority of County to Provide Bottled Water/liquids to Employees Exposed to Heat

*1 Anthony E. Nowak, Esquire
DeSoto County Board of Supervisors
Post Office Box 346
Hernando, Mississippi 38632

Dear Mr. Nowak:

Attorney General Jim Hood is in receipt of your opinion request and has assigned it to me for research and reply.

Facts

The Sheriff's Deputies, **employees** of the DeSoto County Road Department and other County **employees** who work outside in the elements often have no immediate access to hydration. These workers often work for hours in the extreme Mississippi heat and humidity, and the County has concerns for their health and safety in doing so without proper hydration.

Your office has previously opined that a municipality is permitted to **provide** bottled **water**, as opposed to tap **water**, to its fire and rescue **employees**, **provided** that bottled **water** is the most efficient and cost effective way to **provide water** to such **employees**. MS AG Op., Turnage (August 21, 2015). I would assume that if the County finds that bottled **water** is the most efficient and cost effective way to **provide water** to Sheriff's Deputies, **employees** of the DeSoto County Road Department and other County **employees** who work outside in the elements, it may **provide** bottled **water** to such **employees**. I wish to confirm whether this assumption is correct.

Your office has previously stated that it found no authority for a public entity to purchase Gatorade or similar **drink** for private consumption. MS AG OP., Wetzel (September 29, 1988). However, since that time numerous studies have been conducted regarding heat-related illnesses and the prevention of same. The medical community has long recognized that prolonged or intense exposure to hot temperatures can cause heat-related illnesses such as heat exhaustion, heat cramps, heat stroke, and heat rash and that **drinking** plenty of fluids during outdoor activities, especially on hot days, helps prevent these heat-related illnesses. It is commonly accepted that a combination of **water** and sports **drinks** which also **provide** electrolytes and other essentials, such as sodium and potassium, **provide** the best protection from heat-related illnesses. The County wishes to reduce the potential for heat-related illnesses to its **employees** as well as alleviate Workers' Compensation claims, sick days, and the like resulting from **employees** suffering from heat-related illnesses.

Issue Presented

Can DeSoto County **provide** bottled **water**, sports **drinks** in powder form, or bottled sports **drinks** to Sheriff's Deputies, **employees** of the DeSoto County Road Department and other County **employees** who work outside in the elements?

Response

Yes. If the board of supervisors makes a finding on its minutes that the rehydration of these **employees** is necessary due to their job duties and extreme working conditions, the county may **provide** bottled **water**, sports **drinks** in powder form to mix with **water**, and bottled sports **drinks** to these **employees** while they are performing their duties under these conditions.¹

***2** To the extent that prior opinions of this office, including MS AG Op., Wetzel (September 29, 1988), conflict with this opinion, such prior opinions are hereby modified accordingly. However, it remains the opinion of this office that counties may not lawfully expend public funds for the purchase of beverages for all officers and **employees** on a daily basis. MS AG Op., Mabus (March 4, 1985)(*citing* MS AG Op., Hall (January 27, 1984) and MS AG Op., Young (November 16, 1984)).

If this office may be of any further assistance to you, please let us know.

Sincerely,

Jim Hood
Attorney General
By: Avery Mounger Lee
Special Assistant Attorney General

Footnotes

- ¹ Sports **drinks** generally consist of those beverages which rehydrate, boost energy, and replenish electrolytes due to sweating.

2016 WL 6122486 (Miss.A.G.)

End of Document

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There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi the following:

RESOLUTION NUMBER 027-2019

RESOLUTION OF THE CITY OF GAUTIER, MISSISSIPPI REMOVING PLANNING DEPARTMENT EQUIPMENT FROM INVENTORY AND DECLARING EQUIPMENT SURPLUS

WHEREAS, the Gautier Planning Department is requesting the following equipment be removed from inventory and declared surplus:

<u>ITEM</u>	<u>INVENTORY NUMBER</u>
Dell Optiplex Computer	0230
Dell Optiplex Computer	0236
HP 2140 Fax Machine	0257
Bunn Coffee Maker VPS	0227

WHEREAS, the Mayor and Members of the Council have determined that, given the age and condition of the equipment, this item has no value, removal from inventory and declaring surplus, is in the best interest of the City of Gautier.

BE IT, THEREFORE, RESOLVED that the Mayor and Council of the City of Gautier, Mississippi has determined that the equipment is hereby removed from inventory and declared surplus.

BE IT, FURTHER, RESOLVED that the Council authorizes the City Manager or City Clerk to execute all documents necessary for this purpose.

The motion to approve the foregoing resolution was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

WHEREUPON, the Mayor and Members of the Council of the City of Gautier, Mississippi, declared the motion carried and the Resolution adopted this the 2nd, July, 2019.

ATTEST:

CITY CLERK

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: Ramona Morgan, Planning Technician
Date: 6/25/2019
Subject: Authorization to remove broken equipment from the Planning Department inventory and declare surplus.

REQUEST:

The Planning Department requests City Council authorization to remove the following equipment:

Dell Optiplex Computer	Inventory # 230
Dell Optiplex	Inventory #236
HP 2140 Fax Machine	Inventory #257
Bunn VPS Series coffee pot	Inventory #227

BACKGROUND:

These items are no longer in working order. Removal from inventory is in the best interest of the City of Gautier.

DISCUSSION:

The items have been in storage at the planning department for several years, without use.

RECOMMENDATION:

The Planning Department recommends that City Council authorize the removal of the items listed from inventory to surplus.

The City Council may:

- 1) Approve moving the items from inventory to surplus as presented; or
- 2) Not approve moving the items from inventory to surplus.

ATTACHMENTS:

none

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 143-2019

WHEREAS, Miss. Code Ann. 21-15-33 requires that the minutes be adopted and approved by a majority of the members of the governing body at the next regular meeting or within thirty (30) days of the meeting they represent, whichever occurs first. Upon such approval, the minutes are valid from and after the date of the meeting; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the minutes from Recessed Council Meeting held June 18, 2019 are hereby approved.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 144-2019

WHEREAS, on July 13, 2019, Mario Edwards, Jr., New Orleans Saints player, will be hosting a back-to-school event for local youth; and

WHEREAS, the event will occur at Bacot Park, and attendees will receive free school supplies;

WHEREAS, Councilman Richard Jackson has requested that the City sponsor the event by providing in-kind services, including but not limited to the following:

- i. Provision of tents; and
- ii. Use of the concession stand.

WHEREAS, in exchange for these services, the City of Gautier will be recognized as a sponsor of this event; and

WHEREAS, the Mayor and Members of the Council have determined that this sponsorship will bring into favorable notice the opportunities, possibilities and resources of the City of Gautier; and

WHEREAS, in the judgment of the Council, the sponsorship will be helpful toward advancing the moral, financial and other interests of the City.

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the sponsorship described above is hereby approved.

IT IS FURTHER ORDERED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 2, 2019.

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 145-2019

WHEREAS, the Town Commons Park project includes a Town Green (open lawn for public events), amphitheater, pavilion, restrooms, concession stands, sidewalks, parking, a water feature in Phase I; and

WHEREAS, the Mississippi State Legislature awarded the City a total of \$500,000 to go toward Town Commons Park through Senate Bill 2002, 2018 First Extraordinary Session; and

WHEREAS, additional funds are available through Tidelands; and

WHEREAS, the Department of Marine Resources and U.S. Army Corps of Engineers require the City to execute an Agent Authorization form in order to allow Culpepper and Associates to move forward with the permitting process that is necessary to complete this project;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Culpepper and Associates is hereby approved to act as an authorized agent on behalf of the City related to the Mississippi Department of Marine Resources and U.S. Army Corps of Engineering permitting process for the Town Commons Park project.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **Councilman Colledge**, seconded by **Councilwoman Martin**, and the following vote was recorded:

AYES: **Phil Torjusen**
 Mary Martin
 Cameron George
 Richard Jackson
 Casey Vaughan
 Rusty Anderson
 Adam Colledge

NAYS: **None**

MAYOR

ATTEST:

CITY CLERK

Passed and Adopted by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 25, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: April Stennett, Grants and Projects Director
Date: July 2, 2019
Subject: Town Commons Park – Culpepper and Associates Agent Authorization for Mississippi Department of Marine Resources Permit Application

REQUEST:

The Grants and Projects Department requests City Council approval to allow Culpepper and Associates to act as an authorized agent on behalf of the City related to the Town Commons Park project.

BACKGROUND:

The Mississippi State Legislature awarded the City a total of \$500,000 to go toward Town Commons Park through Senate Bill 2002, 2018 First Extraordinary Session. Additional funds are available through Tidelands.

Planned amenities for the Town Commons Park include a Town Green (open lawn for public events), amphitheater, pavilion, restrooms, concession stands, sidewalks, parking, a water feature, etc. in Phase I.

DISCUSSION:

The Department of Marine Resources and U.S. Army Corps of Engineers requires the City to execute an Agent Authorization form in order to allow Culpepper and Associates to move forward with the permitting process that is necessary to complete this project.

RECOMMENDATION:

The Grants and Projects Department recommends that City Council authorize Culpepper and Associates to act as an authorized agent on behalf of the City related to the Mississippi Department of Marine Resources permitting process for the Town Commons Park project.

The City Council may:

1. Approve Culpepper and Associates to act as an authorized agent on behalf of the City related to the Mississippi Department of Marine Resources permitting process for the Town Commons Park project as presented; or
2. Not approve Culpepper and Associates to act as an authorized agent on behalf of the City related to the Mississippi Department of Marine Resources permitting process for the Town Commons Park project as presented.

ATTACHMENT(S):

Agent Authorization Form



MISSISSIPPI DEPARTMENT OF MARINE RESOURCES

Agent Authorization

I authorize the person(s) and/or company listed below to act as my agent regarding the proposed project as described in the Joint Application and Notification at the location listed below:

Culpepper and Associates

(name of agent)

P. O. Box 1407

(address)

Long Beach, MS 39560

(city, state, zip code)

228 518 0905

(agent phone number)

Gautier Town Green, Gautier, MS

(location of project)

Sections 26 and 35, T7S, R7W, Jackson Co., MS

(print applicant name)

(applicant signature)

(date)

Do you want the permit mailed to the agent? XX Yes No

Councilman Vaughan made the motion to recess until July 16, 2019 at 6:30 PM.
Councilman Anderson seconded the motion. The vote was carried unanimously.

APPROVED BY:

MAYOR

ATTEST:

CITY CLERK

Submitted for approval of the Mayor and Members of the Council of the City of
Gautier, Mississippi, at the meeting of July 16, 2019.

CITY OF GAUTIER
Consent Agenda Item #3
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Approval is requested for Gautier First United Methodist Church to conduct a Fireworks display on their property on July 18, 2019

Introduced by:
Contact Person/Telephone

City Manager 497-8000 ext. 306

Summary Explanation: Approval is requested for Gautier First United Methodist Church to conduct a Fireworks display on their property on July 18, 2019 at its own expense for the closing celebration of Vacation Bible School Space Theme.

EXHIBITS FOR REVIEW

Resolution	☒
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☐
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
Anderson	☐	Colledge	☐						

Second Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
Anderson	☐	Colledge	☐						

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

RESOLUTION NUMBER 000-2019

WHEREAS, the Gautier First United Methodist Church has expressed the desire to have a fireworks show within the City of Gautier on Thursday, July 18, 2019 for the closing celebration of Vacation Bible School; and

WHEREAS, the fireworks show shall be provided at no charge to the City; and

WHEREAS, the Fire Marshall recommends approval of the fireworks show within the Gautier City Limits; and

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi, find the fireworks show is in the best interests of the City;

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Gautier First United Methodist Church is hereby authorized to have a fireworks show on Thursday July 18, 2019 for the closing celebration of Vacation Bible School, and at no cost to the City.

BE IT FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019.



GAUTIER FIRE DEPARTMENT

"Proudly Protecting Nature's Playground"

2502 College Circle Gautier, MS 39553

Phone: (228) 497-1656

Fax: (228) 497-0100

To: Paula Yancey, City Manager

From: Derek McCoy, Deputy Chief

Date: 07/08/2019

Subject: Gautier First United Church Fireworks

I have spoken with Mrs. Suzie Trott, Music Director Gautier First United Methodist Church regarding the July 18th fireworks display and discussed their plans of operation and the requirements as dictated within the 2018 International Fire Code as it applies to his proposed event.

I advised Mrs. Trott of the following:

- 1 – Ensure that favorable wind speed and direction in relation to the launch site, structures, and spectators exists for the purpose of safety. If conditions are not favorable the display should be postponed until conditions improve.
- 2 – Based on size of proposed fireworks to be launched, there must be a minimum distance of 105' between any spectators and the launch site.
- 3 – Personnel must be provided to act as "crowd control" to ensure the previously mentioned distance is maintained.
- 4 – Allow fire department personnel to be present to act as fire watch during the time of the display.

Mrs. Trott stated that she has no problem in meeting the above stated requirements and request. Therefore, It is my recommendation that approval is made for Gautier First United Methodist to conduct a fireworks display on their property on the evening of July 18th 2019.

Sincerely,

Derek McCoy



CITY OF GAUTIER
SPECIAL EVENT PERMIT
APPLICATION

Submit This Form to the City Clerk Office at least thirty (30) days prior to requested event.

(Please print or type all information below)

Event Information:

Date of Event July 18, 2019 Day or Week Thursday Starting Time 7:30 AM/PM AM
Ending Time: 8:00 AM/PM PM Proposed Location of the Event: Gautier First United Methodist Church
Describe the type of event to be conducted: Fireworks Display
Reason for Event, Demonstration or March: Closing Celebration of Vacation Bible School -
Space Theme

If Event includes a city property or streets, give proposed route:

- | | (Street) | (Direction Turn) | (Street) |
|----|------------|------------------|----------|
| 1. | <u>N/A</u> | | |
| 2. | | | |
| 3. | | | |
| 4. | | | |
| 5. | | | |

ATTACH A DETAILED MAP OF THE PROPOSED ROUTE IF REQUESTING A STREET CLOSURE FOR THE EVENT. ATTACH A LIST OF THE ADJACENT BUSINESS OWNERS

Applicant Information:

Organization: Gautier First United Methodist Phone: (228) 497-1698
Name: 2717 US-90, Gautier, MS 39553
Address: City State Zip
Type of Organization: Religious Profit: X Non-Profit Federal ID# _____
(Religious, Civic, Social, Etc.)

Individual Making Application for Organization:

Name: Suzie Trott Phone (Home): () N/A
Address: 1405 Grandview St. Phone (Work): (228) 238-0002
City: Gautier State: MS Zip Code: 39553
Position with Organization: Choir and Music Director

Individual(s) Responsible for keeping order and maintenance:

Name: Suzie Trott Phone (H): (228) 238-0002 ()
Name: Kerrie Norris Phone (W): (228) 218-9067 ()

Public Demonstrations and Parades are covered under city of Gautier Code of Ordinances

Requirements of Applicant: N/A

- | | | |
|--|--|----------------------------------|
| ☐ Security | ☐ Clean up During Event | ☐ Staging |
| ☐ Traffic Direction | ☐ Clean up After Event | ☐ Fencing |
| ☐ Barricades | ☐ Trash Receptacles/Bag | ☐ Other |
| ☐ Set Up Barricades | | |

In applying for this permit, I the undersigned, as the responsible individual of the above named organization; AGREE TO HOLD THE CITY OF GAUTIER FREE AND HARMLESS OF ANY LIABILITY WHICH MAY RESULT FROM SAID EVENT, AND ACCEPT FULL RESPONSIBILITY FOR ANY SUCH LIABILITY.

Applicant's Signature: Suzie Trott

Date: 7-2-19

FOR OFFICE USE ONLY

Date Rec'd: 7/3/19 Received By: _____

Event has been _____

Approved: _____

Approval/Disapproval Authority _____

Date: 7/9/19

Request for Fireworks Display

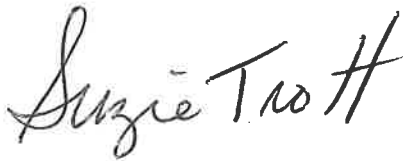
July 2, 2019

On Thursday, July 18, 2019, we would like to have a fireworks display to celebrate the end of our Vacation Bible School this summer. It would begin at 7:30 PM and last no longer than thirty minutes.

It would be held in the area at the back of the church. Trees surround the back lot. There is water available, and the fireworks would be handled only by adults. We would dispose of them in our dumpster only after dousing them with water after the display.

Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Suzie Trott".

Suzie Trott, Music Director

Gautier First United Methodist Church

CITY OF GAUTIER
Consent Agenda Item #4
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Authorization to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Center Development Project.

Introduced by:
Contact Person/Telephone

April Havens 497-8000 Ext. 315

Summary Explanation: Authorization to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Center Development Project

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other/Discussion	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
☐		☐		☐		☐		☐	

Second Made by:									
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐
☐		☐		☐		☐		☐	

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of a Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, on September 5, 2018, Governor Phil Bryant signed SB2002 into law, establishing the Gulf Coast Restoration Fund; and

WHEREAS, the Gulf Coast Restoration Fund is used for programs and projects that have the potential to generate increased economic activity in the Gulf Coast region; and

WHEREAS, City Staff seeks authorization for the City of Gautier to apply for funding from the Gulf Coast Restoration Fund for the Town Center Development project, which includes the purchasing of the former Singing River Mall site, in conjunction with the development of the Town Commons Park in order to establish a centralized, downtown area for retail growth and other development; and

WHEREAS, funding from this source would come in the form of an 80/20 grant, with a local match of \$1.75 million; and

WHEREAS, the total project cost would be \$8.75 million and the City would seek \$7 million in grant funds; and

WHEREAS, the City Council hereby finds that applying for the above funds is in the best interests of the City;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the authorization for the preparation and submittal of an application for funding from the Gulf Coast Restoration Fund is hereby authorized and approved.

IT IS FURTHER ORDERED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi,
at the meeting of July 16, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: April Stennett, Grants Administrator
Date: 7/9/2019
Subject: Approval to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Center Development Project

REQUEST:

The Grants & Projects Department requests City Council approval to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Center Development project.

BACKGROUND:

On September 5, 2018, Governor Phil Bryant signed SB2002 into law, establishing the Gulf Coast Restoration Fund. The GCRF shall be used for programs and projects that have the potential to generate increased economic activity in the Gulf Coast region. Applicants eligible for assistance include, but are not limited to, local units of government, nongovernmental organizations, institutions of higher learning, community colleges, ports, airports, public-private partnerships, private for-profit entities, private nonprofit entities and local economic development entities.

DISCUSSION:

The City of Gautier will apply for GCRF funds for the Town Center Development project, which includes the purchasing of the old Singing River Mall site in conjunction with the development of the Town Commons Park in order to establish a centralized, downtown area for retail growth and other development. This is an 80/20 grant. The total project cost would be \$8.75 million. The City will seek \$7 million in grant funds to purchase the property. The local match of \$1.75 million would be met with Phase I work at Town Commons Park.

RECOMMENDATION:

The Grants & Projects Director recommends that City Council approve the attached resolution to authorize the preparation and submittal of an application for the Gulf Coast Restoration Fund.

The City Council may:

- 1) Approve the attached resolution; or
- 2) Not approve the proposed resolution.

ATTACHMENTS:

1. Consent Agenda Item 4- Approval to submit an application to the Mississippi Development Authority for the Gulf Coast Restoration Fund for the Town Ce

CITY OF GAUTIER
Consent Agenda Item #5
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Approval of \$1.75 million in matching funds in the event that the application to the Mississippi Development Authority for up to \$7 million in funding from the Gulf Coast Restoration Fund is granted.

Introduced by:
Contact Person/Telephone

April Havens 497-8000 Ext. 315

Summary Explanation: Approval of \$1.75 million in matching funds in the event that the application to the Mississippi Development Authority for up to \$7 million in funding from the Gulf Coast Restoration Fund is granted.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other/Discussion	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Second Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of a Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, on September 5, 2018, Governor Phil Bryant signed SB2002 into law, establishing the Gulf Coast Restoration Fund; and

WHEREAS, the Gulf Coast Restoration Fund is used for programs and projects that have the potential to generate increased economic activity in the Gulf Coast region; and

WHEREAS, the City Council has authorized the City of Gautier to apply for funding from the Gulf Coast Restoration Fund for the Town Center Development project, which includes the purchasing of the former Singing River Mall site, in conjunction with the development of the Town Commons Park in order to establish a centralized, downtown area for retail growth and other development; and

WHEREAS, funding from this source would come in the form of an 80/20 grant, which would require a local match of \$1.75 million;

WHEREAS, the total project cost would be \$8.75 million and the City would seek \$7 million in grant funds; and

WHEREAS, City Staff hereby seeks approval of \$1.75 million in matching funds in the event that the application to the Mississippi Development Authority for up to \$7 million in funding from the Gulf Coast Restoration Fund is granted;

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that dedication of \$1.75 million in matching funds (in the event that the application to the Mississippi Development Authority for up to \$7 million in funding from the Gulf Coast Restoration Fund is granted) is hereby approved.

IT IS FURTHER ORDERED and confirmed that requisite matching funds in the amount of \$1.75 million are available.

IT IS FURTHER ORDERED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi,
at the meeting of July 16, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: Paula Yancey, City Manager
From: April Stennett, Grants Administrator
Date: 7/9/2019
Subject: Gulf Coast Restoration Fund Grant Application-Town Center Development-Matching Funds Resolution

REQUEST:

The Grants & Projects Department requests City Council approval to submit an application to the Mississippi Development Authority for up to \$7 million in Gulf Coast Restoration Fund funding for the Town Center Development project and to authorize \$1.75 million in matching funds.

BACKGROUND:

On September 5, 2018, Governor Phil Bryant signed SB2002 into law, establishing the Gulf Coast Restoration Fund. The GCRF shall be used for programs and projects that have the potential to generate increased economic activity in the Gulf Coast region. Applicants eligible for assistance include, but are not limited to, local units of government, nongovernmental organizations, institutions of higher learning, community colleges, ports, airports, public-private partnerships, private for-profit entities, private nonprofit entities and local economic development entities.

DISCUSSION:

The City of Gautier will apply for GCRF funds for the Town Center Development project, which includes the purchasing of the old Singing River Mall site in conjunction with the development of the Town Commons Park in order to establish a centralized, downtown area for retail growth and other development. This is an 80/20 grant. The total project cost would be \$8.75 million. The City will seek \$7 million in grant funds to purchase the property. The local match of \$1.75 million would be met with Phase I work at Town Commons Park.

RECOMMENDATION:

The Grants & Projects Department recommends that City Council approve the attached resolution to authorize the local match, which will be required if awarded grant funds through the Gulf Coast Restoration Fund.

The City Council may:

- 1) Approve the attached resolution; or
- 2) Not approve the proposed resolution.

ATTACHMENTS:

1. Consent Agenda Item 5- Gulf Coast Restoration Fund Grant Appl Town Center Development Matching Funds

CITY OF GAUTIER
Consent Agenda Item #6
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Receive June 2019 Privilege License Report

Introduced by:
Contact Person/Telephone

Cynthia Russell 497-8000 ext. 302

Summary Explanation: Receive June 2019 Privilege License Report.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Second Made by:

Torjusen ☐ Martin ☐ George ☐ Jackson ☐ Vaughan ☐ Anderson ☐ Colledge ☐

Voted as follows:		Ayes	Nays	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, Miss. Code Ann. 27-17-501 requires the governing authority of municipalities to receive a report of the privilege licenses issued during the preceding month; and

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Privilege License Reports for June 2019 is hereby received.

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by the Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019.

City of Gautier
Business Registry
Jun-19

ACCT#	LICENSE #	BUSINESS NAME/OWNER	AMT	STATUS
777	2020-06-0006391	Larry's Pool Handyman Services	\$20.00	Current
1369	2020-06-0006392	Southland Log Homes	\$20.00	Current
1269	2020-06-0006393	McCabe Orthodontics, PLLC	\$30.00	Current
1487	2020-06-0006394	Quality Home Repair	\$20.00	Current
1559	2020-06-0006395	Chau Holding DBA Gulf Coast Gas	\$40.00	New Business
1560	2020-06-000396	A&B Towing	\$20.00	New Business
1473	Closed	Tripplett's Office Pro	\$0.00	Closed
634	2020-06-0006397	Robinson Realty, LLC	\$20.00	Current
1485	2020-06-0006398	Martin's Tires	\$20.00	Current
618	2020-06-0006399	Handy Lock Self Storage	\$20.00	Current
622	2020-06-0006400	Handy Lock, LLC	\$20.00	Current
982	2019-05-0006401	Lil Short Stop	\$48.80	Delinquent
982	2020-05-0006402	Lil Short Stop	\$44.00	Delinquent
605	2020-06-0006403	Audio Wave	\$20.00	Current
620	2020-06-0006404	Dirt Cheap, LLC	\$50.00	Current
536	2020-06-0006405	Lowe's Home Center	\$1,840.00	Current
789	2020-06-0006406	Quaility Aero, Inc.	\$20.00	Current
501	2020-05-0006407	Larry Bell Quality Floor Service	\$22.00	Delinquent
612	2020-06-0006408	D&D Consulting	\$20.00	Current
1561	2020-06-0006409	Cammies Home Store	\$20.00	New Business
1313	2020-04-0006410	Cellular Citi, LLC	\$22.20	Delinquent
267	2020-06-0006411	American Lube Fast	\$30.00	Current
985	2020-06-0006412	Vivint, Inc.	\$30.00	Current
626	2020-06-0006413	Anderson-Well Inc.	\$20.00	Current
377	2020-06-0006414	HMS Incorporated	\$20.00	Current
607	2020-06-0006415	Check Now #208	\$20.00	Current
616	2020-06-0006416	Gautier Family Dentistry, PLLC	\$30.00	Current
623	2020-06-0006417	Jarmon's Handyman Services	\$20.00	Current
1562	2020-06-0006418	Gautier Nutrition	\$20.00	New Business
1152	2020-06-0006419	R&R Lawn Care	\$20.00	Current
1435	2020-06-0006420	New York Pizza	\$20.00	Current
1563	2020-06-0006421	Sylvia's She Shed /GAMP	\$20.00	New Business
1564	2020-06-0006422	Deep South Sportz Cards /GAMP	\$20.00	New Business
1565	2020-06-0006423	Shelley Politi /GAMP	\$20.00	New Business
1566	2020-06-0006424	Cleveland Scott Jr./GAMP	\$20.00	New Business

1567	2020-06-0006425	Donna Wilson/GAMP	\$20.00	New Business
1568	2020-06-0006426	Jeanie's This & That /GAMP	\$20.00	New Business
786	2019-08-0006427	Gautier Thrift Store	\$23.80	Delinquent
1569	2020-06-0006428	Eugene Jolley /GAMP	\$20.00	New Business
1570	2020-06-0006429	Michael L. Daniels /GAMP	\$20.00	New Business
1571	2020-06-0006430	Eagles Nest /GAMP	\$20.00	New Business
1572	2020-06-0006431	Ramon A. Cruzado /GAMP	\$20.00	New Business
1573	2020-06-0006432	Migdalia Gomez /GAMP	\$20.00	New Business
1574	2020-06-0006433	Brian M. Cruzado /GAMP	\$20.00	New Business
1575	2020-06-0006434	Kimberly Ray /GAMP	\$20.00	New Business
1325	2020-06-0006435	Care Center Pharmacy/ CVS	\$250.00	Current
615	2020-06-0006436	G&S Construction Company	\$20.00	Current
1577	2020-06-0006437	Boost Mobile	\$20.00	New Business
1576	2020-06-0006438	Rachael Roddy/GAMP	\$20.00	New Business
1578	2020-06-0006439	One Of A Kind/GAMP	\$20.00	New Business
772	2020-06-0006440	G.T. Enterprises	\$20.00	Current
1486	2020-06-0006441	Dolphin Gautier Holdings, LLC	\$30.00	Current
1434	Closed	Union Bay, LLC	\$0.00	Closed
617	Closed	Glass-Pac Industries	\$0.00	Closed
1488	Closed	Studio 613 Tattoo & Piercing	\$0.00	Closed
1322	2020-06-0006442	Fashion Vixen, LLC	\$20.00	Current
1579	2020-06-0006443	Bishop's Candles & Soap/GAMP	\$20.00	New Business
1580	2020-06-0006444	R&E Resale /GAMP	\$20.00	New Business
1581	2020-06-0006445	James Meeks/GAMP	\$20.00	New Business
1582	2020-06-0006446	Books & Stuff/GAMP	\$20.00	New Business
1583	2020-06-0006447	Patricia Higginbotham/GAMP	\$20.00	New Business
1584	2020-06-0006448	Julia's Finds/GAMP	\$20.00	New Business
1585	2020-06-0006449	Designs By Kimmie/GAMP	\$20.00	New Business
1586	2020-06-0006450	Larry J. Wilson, DMD, JD	\$20.00	New Business
1492	2020-07-0006451	Get Your Sweets On	\$20.00	Current
1324	2020-06-0006452	Ingalls Family Health Center	\$98.50	Current
769	2020-06-0006453	Delta Sanitation, LLC	\$150.00	Current
		Total	\$3,679.30	
		New Business		28
		Transient Vendor		0
		Closed Business		4
		Delinquent Renewals Issued		5

*GAMP is the Great American Market Place (Old Kmart Building)

CITY OF GAUTIER
Consent Agenda Item #7
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Authorization to hire an appraiser for the Singing River Mall property

Introduced by:
Contact Person/Telephone

City Manager 497-8000 Ext. 301

Summary Explanation: Authorization to hire an appraiser for the Singing River Mall property

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other/Discussion	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:													
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐	Anderson	☐	Colledge	☐

Second Made by:													
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐	Anderson	☐	Colledge	☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

ORDER NUMBER 000-2019

WHEREAS, the pursuant to an Option to Purchase certain real property commonly known as the former Singing River Mall Site, the City is required to obtain an appraisal of such property; and

WHEREAS, the property owner submitted three possible appraisers to perform such services; and

WHEREAS, two of the three appraisers submitted proposals; and

WHEREAS, upon review of the proposals, the City Manager recommends engagement of Allen Purvis & Associates, Inc. pursuant to the attached proposal;

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi, find that engaging Allen Purvis & Associates, Inc. to perform said services is in the best interests of the City;

THEREFORE, IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that Allen Purvis & Associates, Inc. is hereby retained by the City to perform such appraisal services; and

IT IS FURTHER ORDERED that the City Manager or City Clerk is authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of July 16, 2019.

**CITY OF GAUTIER
MEMORANDUM**

To: City Council
From: Paula Yancey, City Manager
Date: July 11, 2019
Subject: Approval to retain Allen Purvis & Associates, Inc., in order to appraise the Singing River Mall Property.

REQUEST:

The City Manager requests to approve Allen Purvis & Associates, Inc., in order to appraise the Singing River Mall Property.

BACKGROUND:

In our Option to Purchase the Singing River Mall Property, the consideration for the Option is the City having the property appraised. The appraisal will also benefit our Restore Application.

DISCUSSION:

The property owner submitted three possible appraisers to perform such services. Upon reviewing these proposals, Josh and I recommend that Allen Purvis & Associates performing the appraisal would be in the best interest of the City.

RECOMMENDATION:

Both, Josh Danos and the City Manager recommend retaining Allen Purvis & Associates, Inc., in order to appraise the Singing River Mall Property.

The Council May:

1. Approve Allen Purvis & Associates, Inc. in order to appraise the Singing River Mall Property; or
2. Not approve Allen Purvis & Associates, Inc. in order to appraise the Singing River Mall Property

ATTACHMENTS:

1. Questions & Resume from Allen Purvis
2. 2019 Gautier Proposal

QUALIFICATIONS & RESUME OF ALLEN PURVIS

PROFESSIONAL LICENSE-STATE OF MISSISSIPPI

Certified General Real Estate Appraiser License #GA-198

GENERAL APPRAISAL EXPERIENCE

I have been a licensed real estate appraiser in South Mississippi since 1973. My practice is mostly in Harrison, Hancock, Jackson and Stone County, MS. The variety of work experience extends from residential properties to commercial, industrial, farm, and rural assignments. I have testified as an expert witness in numerous court cases. I have been employed by property owners and by governmental agencies to appraise property for eminent domain, community development, and other local government programs.

EMPLOYMENT HISTORY

1991 to Present: President: Allen Purvis & Associates, Inc. doing business as real estate appraisers & consultants.

1979 to 1991: Partner and appraiser in the firm of Poulos, Purvis and Associates, Appraiser Alliance, of Gulfport, MS.

1973 to 1979: Appraiser with O. H. "Bob" Burns and Associates, of Gulfport, MS.

ACCEPTED APPRAISER FOR THE FOLLOWING:

Hancock Whitney Bank - Mississippi

Community Bank, Coast and other Mississippi member banks

BancorpSouth Bank,

The Peoples Bank - Biloxi, MS

Trustmark National Bank

The First, A National Banking Institution, Hattiesburg, MS

The Bank of Wiggins

First National Bank of Picayune

Charter Bank, MS Gulf Coast

Merchants and Marine Bank, Jackson County, MS

Mississippi Power Company

Keesler Federal Credit Union - Biloxi, MS

Powerco Federal Credit Union - Gulfport, MS & Atlanta, GA

Cities of Biloxi, Gulfport, Long Beach, Pass Christian, Pascagoula & D'Iberville, MS

Gulfport-Biloxi Regional Airport Authority

Gulfport, Pass Christian and Harrison County School Districts

Harrison, Stone and Hancock County Boards of Supervisors

Stone County Utility Authority

U. S. Bankruptcy Court, Southern District of MS

County and Chancery Courts of Harrison, Hancock, Jackson & Stone Counties

U. S. Civilian Court of Appeals, Washington, D.C.

QUALIFICATIONS & RESUME OF ALLEN PURVIS

Page 2

EDUCATION

Bachelor of Science Degree, Business Administration-MS State Univ. (1973)
Gulfport East High School (1969)

REAL ESTATE APPRAISAL EDUCATION

- ◆ Society of Real Estate Appraisers Report Writing Course
- ◆ Principles of Real Estate - Miss State University
- ◆ Construction Cost Estimating - University of Southern MS
- ◆ Income Property Appraisal - University of Southern MS

The following Courses were sponsored by the Appraisal Institute

- ◆ **Litigation Appraising: Specialized Topics & Applications (9/12)**
- ◆ **Attacking & Defending an Appraisal in Litigation (1/11)**
- ◆ **Condemnation Appraising: Principles & Applications – 21 hours (9/09)**
- ◆ **Condemnation Appraising: Basic Principles & Applications - Course #710 (5/01)**
- ◆ Scope of Work: Course #756 MAB #4580 (11/03)
- ◆ Highest & Best Use & Market Analysis-Course #520, Advanced Applications (9/97)
- ◆ Basic Appraisal Principles, Methods, & Techniques - Courses 1 -A
- ◆ Capitalization Theory and Techniques - Course 1-B
- ◆ Single Family Residential Appraisals - Course 8
- ◆ Appraising Mississippi Forestland & Timber, MREC #4599, MAB #4582 (2/03)

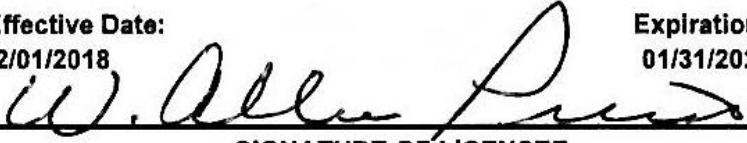
OTHER SEMINARS & COURSES COMPLETED

28 Continuing Education Hours Every 2 Yrs Including The Following:

- Business Practices and Ethics, by Appraisal Institute, 2010
- An Intro to Valuing Green Buildings, Appraisal Institute; MAB #49135, 2008
- 7 Hour National USPAP Update Course, 2009, Brian W. Pray
- Valuation Techniques and Applications, 2007 MAB #7289, Lee & Grant
- Taxation of Real Estate Capital Gains, MREC #9033, McKissock School, 2007
- Principles of Finance & Mortgage Market, MREC #9024, McKissock, 2007
- Contract Law, MS License Law, Agency Law, McKissock School, 2007
- 2000 USPAP Update for Instructors and Regulators, By The Appraisal Foundation, Dallas, TX (1/00)
- Uniform Standards of Professional Appraisal Practice, (2/01)
- "Land & Industrial Development Seminar", by Talmadge Rayborn (12/95)
- "Fair Lending & The Appraiser", by Ms Chapter of Appraisal Institute (4/94)
- FIRREA Compliance and the Appraiser: What the Lender Requires (1/93)
- Residential Appraisal Seminar, Mobile, AL
- FNMA Appraisal Seminar, Jackson, MS
- FNMA & FHLMC Appraisal Seminar, Hattiesburg, MS
- MS State Tax Commission Residential Tax Course
- MS State Tax Commission Commercial Tax Course
- FHLBB R-41 C Appraisal Report Seminar, Mobile, AL

QUALIFICATIONS & RESUME OF ALLEN PURVIS

Appraisal License Renewal 2/1/18 to 1/31/20

State of Mississippi	
MISSISSIPPI REAL ESTATE APPRAISER	
LICENSING AND CERTIFICATION BOARD	
LICENSE # : GA-198	STATUS: ACTIVE
W ALLEN PURVIS	
HAS BEEN GRANTED A LICENSE AS A	
STATE CERTIFIED GENERAL APPRAISER	
Effective Date: 02/01/2018	Expiration Date: 01/31/2020
	
SIGNATURE OF LICENSEE	
Robert E. Praytor, Administrator	

ALLEN PURVIS & ASSOCIATES, Inc.

Professional Appraisal Services Since 1973

Allen Purvis/President & Principal Appraiser: MS Certified General Appraiser #GA-198
Commercial & Industrial Properties Rural Land & Subdivisions
Condemnation Appraisals and Consultations Residential Properties

June 20, 2019

Mr. Joshua W. Danos
1215 Government Street
Ocean Springs, MS 39564
Sent via email to jdanos@bordisdanos.com

RE: Singing River Mall land appraisal

Dear Mr. Danos:

This letter is to submit a proposal to appraise the land at the former location of Singing River Mall, in Gautier, MS, less any land in or around that site owned by others and not to be included. I understand that the client and intended user of the appraisal is the city of Gautier, MS. The purpose of the appraisal is to estimate the fee simple market value of the land. The intended use, as I understand is to negotiate a purchase of the land to be appraised. When we talked on the phone, you indicated that the delivery time for the appraisal is approximately 30 days from the time of engagement.

If the data above is correct, I propose to make an appraisal of the land, complying with the Uniform Standards of Professional Appraisal Practice (USPAP) and all laws of the state of Mississippi, for a fee of \$4,400. My fee shall be due and payable within 30 days following delivery of the appraisal report to the City. The delivery may be electronically or by hard copies of the report. If hard copies are required, the fee includes two copies. Additional hard copies can be obtained for a fee of \$50/copy.

At the time of engagement, I will need copies of any surveys, environmental studies, wetlands delineations, legal descriptions, zoning and other use restrictions, and all other pertinent exhibits which the city may have or can obtain.

I have attached my work related curriculum vitae and appraiser's license.

Respectfully submitted,


Allen Purvis,
Licensed Certified General
Real Estate Appraiser #GA-198

14349 Brettonwood Cove, Gulfport, MS 39503
Phone: (228) 539-0549 Fax: (888) 249-1878

CITY OF GAUTIER
Consent Agenda Item #8
Fact Sheet

Council Meeting:
Title:

July 16, 2019
Resolution requesting the Jackson County Board of Supervisors assistance in asphaltting the parking area and driveway at George Martin City Park Fitness Trail project.

Introduced by:
Contact Person/Telephone

April Havens 497-8000 Ext. 315

Summary Explanation: Resolution requesting the Jackson County Board of Supervisors assistance in asphaltting the parking area and driveway at George Martin City Park Fitness Trail project.

EXHIBITS FOR REVIEW

Resolution	☐
Ordinance	☐
Contract/Agreement	☐
Minutes	☐
Plan Maps	☐
Order	☒
Other/Discussion	☐
Submittal Authorization	City Manager

Staff Recommendation:
Approval

Motion Made by:													
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐	Anderson	☐	Colledge	☐

Second Made by:													
Torjusen	☐	Martin	☐	George	☐	Jackson	☐	Vaughan	☐	Anderson	☐	Colledge	☐

Voted as follows:		AYES	NAYS	Abstained	Absent
Mayor	Torjusen	☐	☐	☐	☐
At Large	Martin	☐	☐	☐	☐
Ward 1	George	☐	☐	☐	☐
Ward 2	Jackson	☐	☐	☐	☐
Ward 3	Vaughan	☐	☐	☐	☐
Ward 4	Anderson	☐	☐	☐	☐
Ward 5	Colledge	☐	☐	☐	☐

Action Taken:

There came for consideration of the Mayor and Members of the Council of the City of Gautier, Mississippi, the following:

RESOLUTION NUMBER 000-2019

WHEREAS, the Board of Supervisors was requested by the City to assist in asphaltting the parking and drive areas associated with the George Martin City Park Fitness Trail Project; and

WHEREAS, the Board of Supervisors is authorized to provide county equipment, manpower and other county services and resources to municipalities within the County pursuant to H.B.35 (2002 Reg.Sess.); and

WHEREAS, by the attached resolution dated July 1, 2019, the Board of Supervisors authorized the Road Department to assist the City of Gautier in paving the George Martin City Park Fitness Parking Lot and Driveway at a cost to the County not to exceed \$12,000.00, contingent upon the City accepting such mutual aid and spreading same upon its minutes; and

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi, find that acceptance of such mutual aid is in the best interests of the City;

NOW, THEREFORE, BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the acceptance of the above mutual aid is accepted and approved.

BE IT FURTHER RESOLVED that the City Manager and City Clerk are authorized to execute any and all documents necessary for this purpose.

Motion was made by **BLANK**, seconded by **BLANK** and the following vote was recorded:

AYES:

NAYS:

MAYOR

ATTEST:

CITY CLERK

BLANK by Mayor and Members of the Council of the City of Gautier, Mississippi,
at the meeting of July 16, 2019.

RESOLUTION OF THE BOARD OF SUPERVISORS
OF JACKSON COUNTY, MISSISSIPPI AUTHORIZING PAVING THE GEORGE MARTIN
CITY PARK FITNESS PARKING LOT AND DRIVEWAY

WHEREAS, the Board of Supervisors is authorized, in its discretion, to provide county equipment, manpower and other county services and resources to municipalities within the county pursuant to H. B. 35 (2002 Reg.Sess.); and

WHEREAS, as shown in the request attached hereto, the City of Gautier has requested that the Board of Supervisors assist the City of Gautier in paving the George Martin City Park Fitness Parking Lot and Driveway; and

WHEREAS, the Board of Supervisors has determined that such mutual aid is in the best interest of the citizens and taxpayers of Jackson County;

BE IT, THEREFORE, RESOLVED that the Board of Supervisors hereby authorizes the Road Department to assist the City of Gautier in paving the George Martin City Park Fitness Parking Lot and Driveway at a cost not to exceed \$12,000.00, as shown in the attached request, and contingent upon the City of Gautier approving such mutual aid and spreading same upon its minutes, as required by H.B. 35 (2002 Reg. Sess.).

BE IT, FURTHER, RESOLVED that the Board of Supervisors hereby directs the Finance Department to transfer upon completion from the Capital Projects Funds account number 001-100-951, a sum not to exceed \$12,000.00 to the Jackson County Road Department account number 150-300-387.

The motion to approve the foregoing resolution was made by Supervisor Cumbest, seconded by Supervisor Taylor, and the following vote was recorded:

Supervisor Cumbest

Supervisor Harris

Supervisor Taylor

Supervisor Ross

Supervisor Bosarge

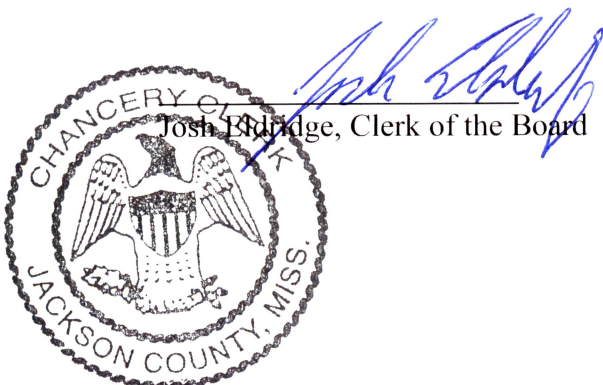
yes
yes
yes
yes
yes

RESOLVED, this the 1st day of July, 2019.

ATTEST:

BOARD OF SUPERVISORS OF
JACKSON COUNTY, MISSISSIPPI

By: Kenneth E. Taylor
Kenneth E. Taylor, President



*Mayer
Phil Forjussen*

*City of Gautier
Gautier, Mississippi*

*City Manager
Paula Yancey*

*City Clerk
Cynthia Russell*

*Council
At Large Mary F. Martin
Ward 1 Cameron George
Ward 2 Richard Jackson
Ward 3 Casey C. Vaughan
Ward 4 Charles "Rusty" Anderson
Ward 5 Adam D. Colledge*



*3330 Highway 90
Gautier, MS 39553
Phone: (228) 497-8000
Fax: (228) 497-8028
Email: gautier@gautier-ms.gov
Website: www.gautier-ms.gov*

May 30, 2019

Mr. Brian Fulton
Jackson County Administrator
2915 Canty Street, Suite H
Pascagoula, MS 39568

Dear Mr. Fulton:

Following up on our May 23, 2019, meeting at City Hall, I would like to formally request the Jackson County Road Department's assistance with our George Martin City Park Fitness Trail project. As discussed, the City would greatly appreciate your help in asphaltting the parking area and driveway. This project came in over budget, and the City is struggling to complete the entire scope of work.

For your convenience, I am including a drawing of the parking lot and driveway area. The contractor would prepare the parking lot and lay the base materials. We are asking the County to provide the asphalt and associated labor only.

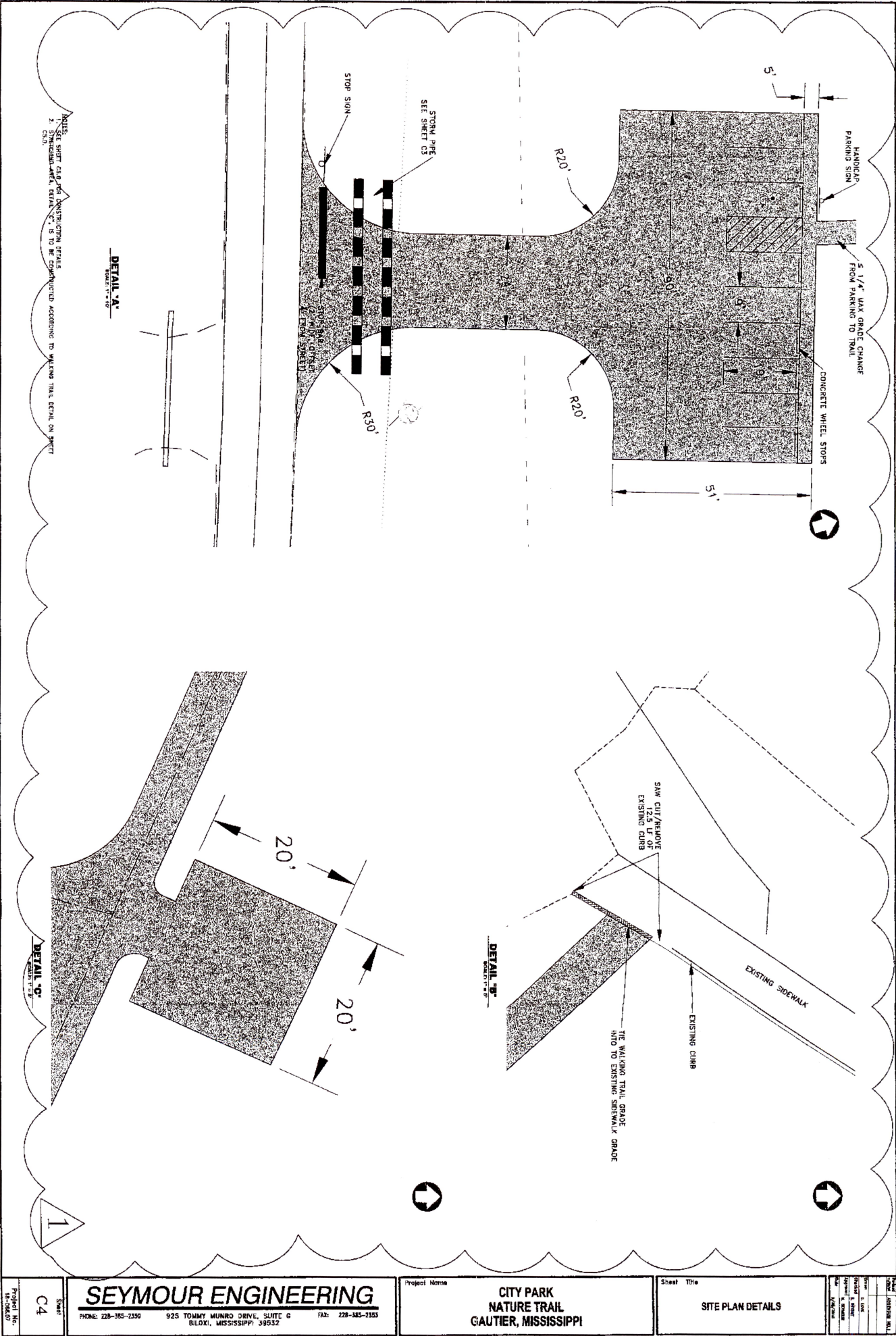
Thank you for your consideration, and please let me know if I can provide any additional information for you.

Sincerely,

Paula Yancey
Paula Yancey

"Nature's Playground!"

C. L. V. H.



**CITY OF GAUTIER, MISSISSIPPI
STUDY AGENDA
July 16, 2019**

ITEM DESCRIPTION:

Citizen Comments

City Council Comments

City Manager Comments

City Clerk Comments

City Attorney Comments

NOTES:
