

**Tuesday
October 7, 2014
Gautier, Mississippi**

BE IT REMEMBERED THAT A REGULAR MEETING of the Mayor and Council of the City of Gautier, Mississippi was held October 7, 2014 at 6:30 PM in the City Hall Municipal Building, 3330 Highway 90, Gautier, Mississippi.

Those present were Mayor Gordon Gollott, Council Members Mary Martin, Johnny Jones, Hurley Ray Guillotte, Casey Vaughan, Rusty Anderson, and Adam Colledge. Also present were Samantha Abell, City Manager; Cynthia Russell, City Clerk; Joshua Danos, City Attorney; and other concerned citizens.

**AGENDA
CITY OF GAUTIER, MISSISSIPPI
CITY HALL COUNCIL CHAMBERS
October 7, 2014 @ 6:30 PM**

- I. Call to Order**
 - 1 Prayer**
 - 2 Pledge of Allegiance**
- II. Agenda Order Approval**
- III. Announcements**
 - 1 24th Annual Gautier Mullet & Music Fest Saturday, October 18th and Sunday, October 19th.**
- IV. Presentation Agenda**
 - 1 Domestic Violence Awareness Proclamation. Amanda Johns, representative for Gulf Coast Women's Center for Nonviolence.**
 - 2 Recognition of Gautier's Home Town Hero Celebration volunteers. Bill Whatley, American Legion Post 1992 Commander.**
- V. Public Agenda**
 - 1 Agenda Comments**
- VI. Business Agenda**
 - 1 Resolution expressing support for a School District name change to the Pascagoula-Gautier School District.**
 - 2 Order authorizing City Manager to forward the 2015 Legislative Priorities White Paper Packet to Mississippi Legislators for consideration.**

- 3 Order ratifying the FY 2014 Audit Financial Statements for the year ended September 30, 2013.
- 4 Order authorizing the Construction Engineering & Inspection Services Contract with Neel-Schaffer for the Transportation Enhancement Project (Streetscape Improvements) STP-094-00(008)LPA/106378-701000.
- 5 Order authorizing the advertisement of Contractor for Transportation Enhancement Streetscape Improvements Projects – Phase III.
- 6 Order authorizing the submission of Notice of Intent to participate in FEMA Region IV's 2015 High Water Mark Initiative for Mississippi Coastal Communities.
- 7 Approval of the Revised Schedule of Authorized Positions in order to Create, Eliminate and Fund Positions Within Economic Development and Planning Department In the Interest of the Public.
- 8 Order approving the Docket of Claims.

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

- 1 Order accepting the Municipal Court Clerk's Certificate of Attendance and 2014 Professional Judicial Development Certificate.
- 2 Order approving request for in-kind services for the 2014 Gautier Mullet & Music Fest.
- 3 Order approving the License Agreement with Lowe's Home Centers, Inc., for the purpose of the Gautier Mullet & Music Fest.
- 4 Resolution amending the naming of a segment of Highway 90 as the "Scott E. Pruitt Highway" to "MSgt. Scott E. Pruitt Highway".
- 5 Order authorizing the acceptance of a donation by the Jackson County Board of Supervisors for three (3) Harley Davidson motorcycles from the Jackson County Sheriff's Office surplus inventory.
- 6 Order authorizing the Jackson County AARP 1213 request to waive the pavilion fee in the amount of \$35.00 for an event at George Martin Park.
- 7 Order approving the Municipal Compliance Questionnaire for FY 2013 and FY 2014.
- 8 Consideration of a request to the Jackson County Board of Supervisors for the purchase of a lawn mower and weed eater for Shepard State Park.
- 9 Order authorizing the request to waive a Minor Conditional Use fee in the amount of \$250.00 for Bennie Lee and Merideth Dickerson at 1420 Magnolia Bluff Drive.
- 10 Order approving minutes from Council Meetings held September 9th; September 16th; and September 23rd.
- 11 Order approving Lloyd Marshall Jr. Letter of Engagement for FY2014.

**STUDY AGENDA
CITY OF GAUTIER, MISSISSIPPI
October 7, 2014**

- 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 October 21, 2014 at 6:30 PM
www.gautier-ms.gov

Councilwoman Martin made the motion to add Business Item #9 – Approval of application for Special Event Permit of Azteca’s Mexican Restaurant in the amount of \$200.00 to rent a City digital portable sign for a tourist-oriented special event “Aztecas Welcomes Cruisers of the Coast” and approve the agenda order. **Councilman Colledge** seconded the motion and the vote unanimously carried.

Announcements

1. 24th Annual Gautier Mullet & Music Fest Saturday, October 18th and Sunday, October 19th.
-

Presentation Agenda

1. Domestic Violence Awareness Proclamation. Amanda Johns, representative for Gulf Coast Women’s Center for Nonviolence.
 2. Recognition of Gautier’s Home Town Hero Celebration volunteers. Bill Whatley, American Legion Post 1992 Commander.
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Agenda Comments

Joe Belles resident at 1501 Magnolia Bluff commented on Business Item #7- Approval of the Revised Schedule of Authorized Positions in order to Create, Eliminate and Fund Positions within Economic Development and Planning Department in the Interest of the Public.

Proclamation

A Proclamation of the Mayor and City Council of The City of Gautier, Mississippi

WHEREAS, violence against women and children continues to become more prevalent as a social problem due to the imbalance of power due to gender and age; and

WHEREAS, the problems of domestic violence are not confined to any group or groups of people but cross all economic, racial, and societal barriers; and supported by societal indifference; and

WHEREAS, the problems of domestic violence violates an individual's privacy, dignity, security, and humanity, due to systemic use of physical, emotional, sexual, psychological and economic control and/or abuse; and

WHEREAS, it is fitting to set aside a special time to bring this issue to the attention of all Mississippians so they can become better informed and involved in programs to eliminate this epidemic from our society; and

WHEREAS, the impact of domestic violence is wide ranging directly affecting women, men and children and society as a whole; and

WHEREAS, it is domestic violence victims themselves who have been in the forefront of efforts to bring peace and equality to the home;

NOW, THEREFORE, BE IT RESOLVED that the Mayor of the City of Gautier, Mississippi does hereby proclaim the month of October 2014 as:

DOMESTIC VIOLENCE AWARENESS MONTH

And encourage the citizens of our area to observe this month by joining friends, fellow employees and school, religious, and civic groups in projects that will benefit our community in the fight to stop DOMESTIC VIOLENCE.

IN TESTIMONY WHEREOF, I have hereunto affixed the seal of the City of Gautier on this the 7th day of October 2014.



Dated this 7th day of October 2014

Gordon Gollott, Mayor

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

RESOLUTION NUMBER 023-2014

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
GAUTIER, MISSISSIPPI, REQUESTING THAT THE PASCAGOULA
SCHOOL BOARD CONSIDER A DISTRICT NAME CHANGE TO THE
PASCAGOULA-GAUTIER SCHOOL DISTRICT**

WHEREAS, The Pascagoula School District has served the citizens of Gautier for more than fifty years; and

WHEREAS, The City of Gautier desires to recognize the students who proudly contribute to the many accomplishments of the District and who reside in Gautier; and

WHEREAS, The City of Gautier finds that nearly fifty percent of the students in the District reside in Gautier; and

WHEREAS, The City of Gautier further finds that name recognition will enhance and promote District pride; and

WHEREAS, The City currently suffers from a lack of identification with the District outside the region; and

WHEREAS, The District's academic excellence is essential to the promotion of Gautier for attracting new residents and encouraging economic development; and

WHEREAS, The addition of the name Gautier further promotes the rich ancestral French heritage of the region in addition to the Pascagoula Native American **heritage**; **and**

WHEREAS, The City of Gautier finds that the District name change would have minimal financial impact as the name can be integrated overtime as new purchases are made for supplies, equipment and vehicles.

NOW THEREFORE, BE IT RESOLVED that the City of Gautier hereby requests in a spirit of gratitude and partnership, that the School Board consider officially changing the District name to the Pascagoula-Gautier School District.

BE IT KNOWN THAT the motion to approve the foregoing resolution was made by **Councilwoman Martin** and was seconded by **Councilman Vaughan** and the following vote was recorded:

Mayor	Gordon Gollott	<u>AYES</u>
Councilwoman at Large	Mary Martin	<u>AYES</u>
Councilman Ward 1	Johnny Jones	<u>AYES</u>
Councilman Ward 2	Hurley Ray Guillotte	<u>AYES</u>
Councilman Ward 3	Casey Vaughan	<u>AYES</u>
Councilman Ward 4	Rusty Anderson	<u>AYES</u>
Councilman Ward 5	Adam Colledge	<u>AYES</u>

RESOLVED, this the **7th** day of **October**, 2014

ATTEST:

MAYOR

CITY CLERK

GORDON GOLLOTT

Mayor
Gordon F. Gollott

City of Gautier

Gautier, Mississippi

City Manager
Samantha D. Abell

City Clerk
Cynthia L. Russell

3330 Highway 90
Gautier, MS 39553
Phone: (228) 497-8000
Fax: (228) 497-8028

Email: gautier@gautier-ms.gov
Website: www.gautier-ms.gov



October 7, 2014

Pascagoula School District
Board of Trustees

Mr. Dan Marks
Mr. Mike Concannon
Mr. Sonny Backs
Ms. Jennifer Colmer
Mr. Michael Phillips

Superintendent Wayne Rodolfich
1006 Community Avenue
Pascagoula, MS 39568

Re: Consideration of a Request for the Pascagoula-Gautier School District

Dear Pascagoula School Board of Trustees,
Every March, the Pascagoula School District celebrates Dr. Seuss' birthday. We begin our letter with an excerpt from the beloved children's book author:

I'm quite happy to say,
That the Sneetches got really quite smart on that day,
The day they decided that Sneetches are Sneetches
And no kind of Sneetch is the best on the beaches
That day, all the Sneetches forgot about stars
And whether they had one, or not, upon thars.

Dr. Seuss wrote "Sneetches" in 1961 to teach children about discrimination. He wrote the book to address the subject of diversity and teach children to be fair and treat people equally. This simple children's story reminds us that although the Pascagoula School District is divided by a river, our students are not divided. Our school district students are united in their commitment to academic excellence and should be recognized fairly and equally.

The Gautier City Council respectfully requests that the Board act upon the attached resolution in support of amending the name "Pascagoula School District" to "Pascagoula-Gautier School District." Our newly elected Council has approved the attached resolution and stands with the previous Council and our citizens asking that we support such a request. Please know that we are extremely proud of our school district. The Pascagoula School District has served the citizens of Gautier for more than fifty years. At this moment, the school board is investing in our students' future with facility expansions and new programs. The District's academic prestige is essential to the promotion of Gautier for attracting new residents and encouraging economic development.

Thank you for considering this matter. Please feel free to contact any member of the Gautier City Council or Mrs. Samantha Abell (Gautier City Manager) with any questions or comments.

Respectfully,

Gautier City Council

Gordon Gollott – Mayor

Mary Martin – Councilwoman at Large

Johnny Jones – Councilman Ward 1

Hurley Ray Guillotte – Councilman Ward 2

Casey Vaughn – Councilman Ward 3

Rusty Anderson – Councilman Ward 4

Adam Colledge – Councilman Ward 5

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

ORDER NUMBER 226-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City Manager is hereby authorized to forward the 2015 Legislative Priorities Packet to the Mississippi Legislators for consideration.

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 Anderson** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

2015 Legislative Priorities

Mississippi State Legislature



Gautier City Council

Gordon Gollott, Mayor

Adam Colledge, Ward 5

Rusty Anderson, Ward 4

Casey Vaughan, Ward 3

Hurley Ray Guillotte, Ward 2

Johnny Jones, Ward 1

Mary Martin, Councilman-At-Large



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Prepared by
The Office of the City Manager

City Hall
3330 Highway 90
Gautier, Mississippi 39553

CITY OF GAUTIER

MISSION

To enhance the quality of life of the citizens of Gautier and our neighborhoods by providing exceptional government services.

VISION

We strive to achieve efficient and responsible service; a highly trained, competent workforce; and responsible stewardship of resources.

VALUES

⌘ PEOPLE ⌘ INTEGRITY ⌘ PROSPERITY

STRATEGIC PRIORITIES

In June 2009, the City of Gautier unanimously adopted a Comprehensive Plan that provides the foundation for the following eight strategic priorities. These initiatives are reflected throughout our legislative package either by specific requests or through the City's stance on issues of regional or statewide significance.

Our Strategic Priorities are:

- **Community Maintenance**
... aesthetically improve all areas of the City
- **Strengthening a Recreational Waterfront**
... cultivate public and private investments in the economic engine of the Coast
- **Focus on the Town Center Master Plan and I-10 Corridor**
... promote economic renewal and strategic development
- **Environmentally Sustainable Local Government Policies**
... develop and implement pro-environmental policies
- **College Park Community Redevelopment**
... stimulate further redevelopment opportunities
- **Operational Performance and Efficiency**
... focus on improving efficiency and performance
- **Promote Public Safety**
... reduce violent crime among youth and adults
- **Customer Service**
... maintain and improve the quality our customers' experiences

While recognizing that the City is involved in many other important activities, these eight initiatives will be our focus as we plan future activities and deploy resources.

FACTS ABOUT THE CITY OF GAUTIER

The City of Gautier is home to the Mississippi Gulf Coast Community College's Jackson County Campus, nationally ranked as a top ten community college and established in 1911. Gautier enjoys one of the highest elevations along the Gulf Coast, with sprawling bluffs and also low-lying fishing villages within its 33 square miles. More than 70 miles of waterfront line Gautier, nestled between bayous, barrier islands, and the only unimpeded waterway in the United States, the Pascagoula River. Gautier is "Nature's Playground", boasting numerous parks and coastal recreation, including the 19,000-acre U.S. Fish and Wildlife's Sandhill Crane Refuge and 395-acre Shepard State Park.

Gautier lies one hour west of Mobile and less than two hours east of New Orleans, in the center of Jackson County on the Mississippi Gulf Coast. Gautier is also centrally located between the City of Pascagoula (the largest industrial area of Mississippi with thousands of high-paying manufacturing jobs), and the Biloxi-Gulfport area (with a high concentration of tourism related jobs, many in the gaming industry).

Historic Profile

In 1699, the King of France sent Pierre Lemoyne D'Iberville to establish a fort on the bluff in Gautier where the prominent homestead referred to as La Maison Gautier or "The Old Place" still stands today. The Gautier family moved from New Orleans after the Civil War, and established a sawmill and several sprawling homesteads along the bluffs and beach line that can still be visited today.

The City of Gautier was incorporated in 1986. In February, 2002, the City of Gautier completed its annexation process, which tripled the size of our city. The annexation included large areas of land to the west and north of the city. The annexation increased population by approximately fifty percent and positioned the city for additional growth along the Mississippi Highway 57 (MS 57) and U.S. Highway 90 (US 90) corridors. It also placed legal requirements for expansion of city services and infrastructure to the newly annexed areas.

Government

Gautier operates under a progressive and business-friendly "City Manager-Council" structural form, in which the city and city employees are directed by a professional city manager. Oversight is provided by City Council with one member elected from each ward, one member elected at large and one member elected as mayor. The mayor serves as chairman for council meetings and honorary representative of the city. Both the Mayor and the members of the City Council are elected for concurrent four-year terms.

LEGISLATIVE PRIORITIES

General Principles

Gautier supports legislation to foster economic prosperity along the Gulf Coast and protect the City's ability to provide basic municipal services to its citizens.

- Defend against state revenue reductions or legislation that hampers the City's ability to extend basic city services.
- Protect shared state revenue sources available to the City, and provide new revenue options and flexibility in the use of existing revenues.
- Support long-term sustainability efforts related to City financial, environmental and transportation goals.

City of Gautier 2015 Legislative Priorities

1. Gautier opposes any new mandates that draw on City resources, and opposes any further shifting of costs or services from federal and state government to cities.
2. Gautier supports an overhaul to the 1972 Growth Management Act as it relates to requirements for the rezoning of property. Changes are necessary in the interest of sustainability and economic development.
3. Gautier supports special legislation to create a pilot program in Pascagoula, Gautier and Flowood. This pilot program, called a "Community Redevelopment Area", is a special district within the town center for the purpose of community development.
4. Gautier supports legislation to repeal Senate House Bill No. 3100, Section 42 Housing Law.
5. Gautier supports legislation to repeal the 1987 Certificate of Need process for hospital facilities.
6. Gautier supports all efforts on behalf of the Mississippi Gulf Coast Community College's Jackson County Campus.

LEGISLATIVE PRIORITIES

1. **Gautier opposes any new mandates that draw on City resources, and opposes any further shifting of costs or services from Federal and State Government to cities.**

July 1, 2014, the Gautier Mayor and Council approved Resolution 54, a resolution responding to the Environmental Protection Agency's proposed new rule to define "Waters of the U.S." and place local drainage ways under the permitting and regulatory authority of the U.S. Army Corp of Engineers. The city joins other governments nationwide who object to the proposed over-reach. The result is a gross hindrance to private property rights and unfunded mandates, by giving the federal government discretion on a case-by-case basis of what constitutes "water of the US". As Gautier is surrounded by waterway on three sides and thousands of miles of waterways, the proposed rule is a major threat to sustainability and sovereignty.

2. **Gautier supports an overhaul to the 1972 Growth Management Act as it relates to requirements for the rezoning of property, in the interest of sustainability and economic development.**

An overhaul to Mississippi's Growth Management Act is long overdue, considering how both the world economy and local community development practices have changed in the last forty years. Rezoning is only one component of the GMA that needs updating. However, this law has become a choking point for smart growth. The solution is to allow economic development to be a legally permissible justification for the "need" to rezone, if the rezoning request is made by the property owner, and not government.

Furthermore, rezoning property *only* after there is a change in the character of the land is reactionary; it is the stark opposite of sound planning. For the purposes of conservation and sustainability, governments must be permitted to rezone property prior to a change in the character of the land.

State law requires either an error in the initial zoning; a change in the character of the use of the land; or some compelling "need" before existing zoning may be changed. The Mississippi Supreme Court has found that the law does not allow a municipality to consider the finding of "need" to be justified by economic development. This greatly hinders private property rights. Governments base their Official Zoning Map on a long-range comprehensive plan which does not provide for a response to unforeseen opportunity. Governments cannot anticipate physical, cultural, and economic obstacles or opportunities. Government should not be dictating the free market by rigid laws which do not allow for consideration of free market opportunities. Private property owners should be able to request a rezoning public hearing in consideration of the best use of their property. However, existing law prohibits most privately-initiated rezoning requests because a government is unclear how to justify "need" by data and analysis, if economic development is not a consideration.

3. **Gautier supports special legislation to create a pilot program in the cities of Pascagoula, Gautier and Flowood. This pilot program, called a “Community Redevelopment Area”, is a special district within the town center for the purpose of community development.**

The purpose of the pilot legislation is to utilize these cities as a testing ground for measuring the “before and after” applications of economic revitalization incentives to eliminate slum and blight. The pilot program allows for the creation of a Community Redevelopment Area (CRA) which allows for the increase in “home rule” local autonomy in decision making for addressing the needs of community development.

The CRA does not affect school or state share of taxes. The district merely allows for the CRA Board to enter into a development agreement to rebate a developer with local public funds for the revitalization of blighted areas, within the CRA district.

Currently municipalities have no way to directly incentivize commercial developers to renovate existing privately owned buildings for reuse/redevelopment. Not being able to attract this type of investment results in:

- Increased debt burden by cities utilizing bonds and loans as opposed to development agreements to address community development needs
- Loss of commercial development projects
- Increase in commercial blighted properties/vacant buildings
- Increase in sprawl, as it is currently more financially feasible to construct new buildings as opposed to redeveloping existing commercial buildings.

Community Redevelopment Agencies: What, When, and How

CRA's, as they are known, are quite common in other states. Local governments are able to designate areas as Community Redevelopment Areas when certain conditions exist. Since all the monies used in financing CRA activities are locally generated, CRA's are not overseen by the state, but redevelopment plans must be consistent with local government comprehensive plans.

What is a Community Redevelopment Agency?

The activities and programs offered within a Community Redevelopment Area are administered by the Community Redevelopment Agency. A five- to seven-member CRA “Board” created by the local government (city or county) directs the agency. The Board can be comprised of local government officials and or other individuals appointed by the local government. Although one local government may establish multiple CRA districts, there generally may be only one CRA Board. Each district must maintain separate trust funds, and expend those funds only in that district.

What is a Community Redevelopment Plan?

The Community Redevelopment Agency is responsible for developing and implementing the Community Redevelopment Plan that addresses the unique needs of the targeted area. The

plan includes the overall goals for redevelopment in the area, as well as identifying the types of projects planned for the area.

Examples of traditional projects include: streetscapes and roadway improvements, building renovations, new building construction, flood control initiatives, water and sewer improvements, parking lots and garages, neighborhood parks, sidewalks and street tree plantings. The plan can also include redevelopment incentives such as grants and loans for such things as façade improvements, sprinkler system upgrades, signs, and structural improvements. The redevelopment plan is a living document that can be updated to meet the changing needs within the Community Redevelopment Area; however, the boundaries of the area cannot be changed without starting the process from the beginning.

CRA's are a specifically focused financing tool for redevelopment. CRA Boards do not establish policy for the cities – they develop and administer a plan to implement that policy. The CRA acts officially as a body distinct and separate from the governing body, even when it is the same group of people. The CRA has certain powers that the city by itself may not do, such as leverage local public funds (Sales tax and ad valorem). In summary, the CRA does not affect school or state share of taxes. The district merely allows for the CRA Board to enter into a development agreement to rebate a developer with local public funds for the revitalization of blighted areas, within the CRA district.

4. Gautier supports legislation to repeal Senate House Bill No. 3100, Section 42 Housing Law.

For the last eight years, local governments have struggled under the burden of an unfair and expensive law that allows some of the most valuable properties in our counties to escape payment of local property taxes. The continuing situation has serious ramifications for county and city budgets, on school district funding and on the property tax burdens of other hard working local taxpayers.

These federally subsidized developments (called Section 42 properties because their owners receive extremely valuable federal subsidies under Section 42 of the IRS Code in exchange for building them) provide low and moderate income housing. In 2005, the Mississippi Legislature passed a law giving the owners of these multi-million dollar developments another large tax benefit resulting in their payment of little, if any, local property taxes. The bottom line is that for the last eight years, these taxpayers' unfair avoidance of local tax liability has resulted in a substantial loss of revenue to local governments, from hundreds of thousands to millions of dollars, depending on the county in question. As a consequence, the tax breaks have caused an unfair and disproportionate shifting of tax burdens in counties and cities across the state to single family homeowners and less valuable multi-family housing properties, some of which are losing tenants to the federally subsidized properties and struggling to remain in business. Jackson County needs your help to change this law.

Local governments have had enough. The day is fast approaching when local millage rates will have to be raised in order to provide basic services like road maintenance, police and

fire protection and public education to the residents of these developments whose owners do not pay a proportionate share of local taxes, and in some cases no taxes, to help pay for these services.

As a result of the recent court decision, Gautier will be required to refund these section 42 housing developers \$101,885.00 and an additional \$833,000.00 over the life of the project, or \$32,000 per year.

Counties, municipalities and local school districts are once again marshaling resources to convince the legislature to correct this inequity and restore tax fairness to our local communities. We call on our local legislators to vote to repeal the 2005 law that allows Section 42 developments to avoid payment of local taxes that other, less financially able taxpayers are being required to pick up. Property taxes should be based on the local property's true value determined by taking into consideration all factors that lend value to that property. Preventing that in all cases but in the case of these federally subsidized properties is an injustice that can no longer be tolerated. Our legislators must be responsive to this unified cry for help from local governments and schools across the state if they are to retain reputations as supporters of their local constituents and their interests rather than the interests of wealthy developers.

5. Gautier supports legislation to repeal the 1987 Certificate of Need process for hospital facilities (House Bill 457).

The antiquated 1974 Certificate of Need process critically hampers the free competition of medical services, driving up costs and severely limiting access to quality healthcare. It's time for Mississippi to remove its certificate-of-need requirement that limits where hospitals, nursing homes and other health care facilities can open and what services they can offer. Facilities that have CONs have a seemingly financial interest in keeping the system in place to minimize their potential competition. The CON process is incredibly lengthy and competing health care facilities get bogged down in protracted legal battles to deny the issuance of a CON rather than let the free market determine the need and demand. For example, if a nursing home wants to add beds or if a medical office wants to add a magnetic resonance imaging machine, each would need to file a CON application that lists details of the proposal, including the cost.

On its website, the Mississippi State Department of Health publishes a timetable for trying to get a certificate of need. Even without opposition from a competing facility, it takes months during a volatile market given federal healthcare reform. With opposition, it can drag on for years; with no guarantee an applicant will be granted a CON. It is time to repeal this 1974 law for the growth of the health care industry, the Coast's medical corridor, and the State.

6. Gautier supports all efforts on behalf of the Mississippi Gulf Coast Community College's Jackson County Campus.

The Jackson County campus is a vital part of Gautier's community. It boasts a strong workforce development program through on-going training partnerships with such Jackson County industries as Huntington Ingalls and ChevronTexaco. MGCCC promotes its community by partnering with local industries such as WLOX TV, The ChevronTexaco Pascagoula Refinery, and Keesler Federal Credit Union. MGCC's campus provides top notch cultural and performing arts facilities.

The Estuarine Education Center (EEC) provides a great service to the community, giving residents and visitor's tourism opportunities, including birding, photography and paddling. The center is a hub of experientially-based learning, and it will expand environmental and marine technology educational offerings, and add natural resource management and outdoor recreation leadership opportunities, for associate degree programs, community-based outreach programs, and research-based programs.

SUPPORTING DOCUMENTS

Order authorizing the City Manager to forward the 2015 Legislative Priorities Packet to Mississippi Legislators

Resolution for the Repeal of Senate Bill No.3100, Section 42 Housing Law

Resolution 54, A Resolution responding to the Environmental Protection Agency's proposed new rule to define "Waters of the U.S." and place local drainage ways under the permitting and regulatory authority of the U.S. Army Corp of Engineers.

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

RESOLUTION NUMBER 006-2014

The Mayor and Members of the Council of the City of Gautier, Mississippi, took up for consideration the matter of requesting the Mississippi Legislature to support the repeal of certain 2005 legislation, Senate Bill No. 3100, granting ad valorem tax breaks to federally subsidized Section 42 housing properties across Mississippi. After full discussion of the subject, Council Member Vaughan offered and moved the adoption of the following resolution:

RESOLUTION OF THE MAYOR AND MEMBERS OF THE COUNCIL OF THE CITY OF GAUTIER, MISSISSIPPI, URGING THE MISSISSIPPI LEGISLATURE TO REPEAL THAT CERTAIN 2005 LEGISLATION, SENATE BILL NO. 3100, GRANTING AD VALOREM TAX BREAKS TO FEDERALLY SUBSIDIZED SECTION 42 HOUSING PROPERTIES SO THAT THE CITY OF GAUTIER DOES NOT CONTINUE TO LOSE LOCAL TAX REVENUES THAT COULD BE USED TO SUPPORT IMPORTANT CITY OF GAUTIER SERVICES.

WHEREAS, the Mayor and Members of the Council of the City of Gautier, Mississippi (the "City of Gautier"), hereby finds, determines and declares as follows:

I.

Senate Bill No. 3100, passed in the 2005 Regular Session of the Mississippi Legislature, and now codified as Section 27-35-50(4)(d), Mississippi Code of 1972, as amended ("Senate Bill No. 3100"), has been interpreted by the Mississippi State Department of Revenue (the "Department") and the Mississippi Supreme Court (the "Court") to allow certain federally subsidized Section 42 multifamily and, in some cases, single family residences to unfairly escape payment of their entire portion of the City of Gautier's tax burden; and

II.

As a result of the recent Court decision, the City of Gautier will be required to refund these Section 42 developers approximately \$101,885.00, with an additional \$32,000.00 per year loss to the City, or \$833,000.00 over the life of the project; and

III.

Because the Section 42 developers are not paying their entire portion of local taxes, the burden of local taxation is being shifted to other property owners that are not federally subsidized; and

IV.

If Senate Bill No. 3100 is repealed, the tax assessor could return to the use of generally accepted appraisal principles, allowed under prior law, to establish the "true value" of these Section 42 properties by considering the substantial federal subsidies as a part of the property's value and by using typical expenses in calculating the net income generated by these properties; and

V.

If Senate Bill No. 3100 is repealed, the City of Gautier federally subsidized Section 42 developers will no longer enjoy a tax advantage at the expense of the other property owners in the City of Gautier.

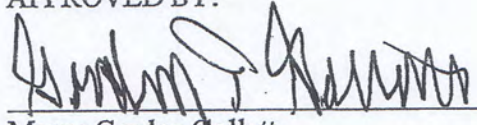
NOW, THEREFORE, BE IT RESOLVED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that it strongly urges the Mississippi Legislature to repeal Senate Bill 3100 as such action is in the best interest of the City of Gautier and its citizens by decreasing their tax burden and improving local services that the City of Gautier provides such as roads, police and fire protection and infrastructure.

Following the reading of the foregoing resolution, Council Member Martin seconded the motion for its adoption. The Mayor put the question to a vote, and the members voted unanimously to adopt the Resolution and the following vote was recorded:

Mayor Gordon Gollott	<u>AYE</u>
Councilmember Mary Martin	<u>AYE</u>
Councilmember Johnny Jones	<u>AYE</u>
Councilmembers Hurley Ray Guillotte	<u>AYE</u>
Councilmember Casey Vaughan	<u>AYE</u>
Councilmember Rusty Anderson	<u>AYE</u>
Councilmember Adam Colledge	<u>AYE</u>

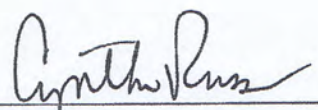
The motion having received the unanimous affirmative vote of the Mayor and Members of Council of the of the City of Gautier, Mississippi, that Mayor declared the motion carried and the resolution adopted, on this the 4th day of February, 2014.

APPROVED BY:



Mayor Gordon Gollott

ATTEST:



City Clerk

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

RESOLUTION NUMBER 020-2014

**RESOLUTION TO ENSURE THAT MUNICIPAL CONCERNS ARE
ADDRESSED IN CLEAN WATER ACT REGULATIONS, INCLUDING
THE DEFINITION OF "WATERS OF THE U.S."**

WHEREAS, the Clean Water Act and implementing regulations of the past four decades recognize the partnership between federal, state, and local governments to achieve the objectives of the Act; and

WHEREAS, local governments have assumed an ever-increasing share of the cost of achieving those objectives both as a regulator and permittee to maintain and improve water quality; and

WHEREAS, the U.S. Environmental Protection Agency and U.S. Army Corps of Engineers have proposed a rule to define "Waters of the U.S." that could significantly increase the cost and regulatory requirements for local governments and ultimately the costs for local residents and businesses; and

WHEREAS, the proposed rule and budget history for EPA and the Corps do not provide additional federal revenue nor anticipate assistance in the future to help meet the cost of this rule; and

WHEREAS, The United States Conference of Mayors has adopted and maintains policy that opposes legislation to expand Federal jurisdiction under the Clean Water Act unless the associated costs are born solely and entirely by the Federal government and its agencies and not levied as an unfunded mandate on the public and private sectors; and

WHEREAS, much of the anticipated cost of this rule would be financed from municipal resources, and thus divert resources from other essential public services,

NOW, THEREFORE, BE IT RESOLVED, that EPA and the Corps of Engineers suspend consideration of the Waters of the U.S. rule until local governments and other stakeholders are engaged in drafting a rule that addresses to the satisfaction of local governments and other stakeholders the full economic impact for all sections of the Clean Water Act beyond Section 404 (e.g. Sections 301, 311, 401, 402); incorporates the conclusions of the Science Advisory Board, and addresses the concerns of other federal agencies with water management and regulatory responsibilities affected by such a rule; and

BE IT FURTHER RESOLVED, that the rule include the following provisions that are priority concerns for local governments:

1. Separate municipal storm sewers will continue to be regulated and permitted under Section 402 of the Clean Water Act, and shall not be considered, either in their entirety or any individual feature thereof, Waters of the U.S.; and
2. Green infrastructure developed to improve water quality or achieve multiple public benefits shall be encouraged and given priority consideration that does not impose additional financial and regulatory burdens of permittee's and shall not be considered Waters of the United States; and
3. Water delivery, reuse, and reclamation systems and facilities shall not be considered waters of the U.S.; and Ditches, streams and other drainage features that protect and ensure the operation of public infrastructure shall not be considered waters of the U.S.; and

4. Wastewater treatment systems and all associated infrastructure shall not be considered waters of the U.S.; and

5. Any proposal to regulate waters within a floodplain, riparian, or any other general area must include a specific definition, including the specific boundaries, of the floodplain, riparian, or other area subject to the rule; and

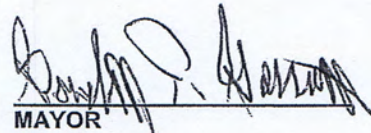
6. The rule must include sufficient clarity and specificity to better inform regulators and permittees and to minimize the potential for litigation; and

BE IT FURTHER RESOLVED, that failure to address any one or all of these concerns shall be considered an unfunded mandate and the costs of such mandate shall be fully and entirely born by the Federal government.

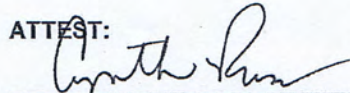
Motion made by **Councilman Colledge**, seconded by **Councilman Martin** and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 1, 2014.

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

ORDER NUMBER 227-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the ratification of the Audited Financial Statements for the year ended September 30, 2013.

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

CITY OF GAUTIER, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
For the Year Ended September 30, 2013

CITY OF GAUTIER, MISSISSIPPI
MUNICIPAL OFFICIALS
For the Year Ended September 30, 2013

OFFICIALS

Mayor

Gordon Gollott

CITY COUNCIL

Councilwoman

Mary Martin

Councilman

Johnny Jones

Councilman

Hurley Ray Guillotte

Councilman

Casey Vaughan

Councilman

Charles Anderson

Councilman

Adam Colledge

DEPARTMENT HEADS

City Attorney

Robert Ramsay

City Manager

Samantha Abell

City Clerk

Cindy Russell

Police Chief

Dante Elbin

Fire Chief

Robert Jones

Comptroller

Teresa Montgomery

Economic Development Director

Chandra Nicholson

Human Resources Director

Jason Pugh

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INDEPENDENT AUDITORS' REPORT

Report on the Financial Statements

I have audited the accompanying 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, as of and for the year ended September 30, 2013, 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

My responsibility is to express opinions on these financial statements based on my audit. I conducted my 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 I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

Independent Auditors' Report

Page 2

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-Type Activities	Qualified
General Fund	Unmodified
Capital Projects Funds	Unmodified
Water & Sewer Fund	Unmodified
Solid Waste Fund	Unmodified
Aggregate Remaining Fund Information	Unmodified

Basis for Qualified Opinions on Government-Wide Financial Statements and Proprietary Funds Financial Statements and Capital Assets Note to the Financial Statements

Because of the inadequacy of accounting records for the fiscal year ended September 30, 2013, that relate to the fixed assets, accumulated depreciation and depreciation expense, I was unable to form an opinion regarding those amounts and net assets invested in capital assets, net of related debt, for the Government-Wide Financial Statements, which includes amounts at which property and equipment and accumulated depreciation, and the amount of depreciation expense for the year then ended, as outlined in the Capital Assets Note to the Financial Statements, are recorded in the accompanying balance sheet at September 30, 2013, and the Proprietary Funds Financial Statements which includes amounts at which property and equipment and accumulated depreciation, and the amount of depreciation expense for the year then ended, as also outlined in the Capital Assets Note to the Financial Statements, are recorded in the accompanying balance sheet at September 30, 2013. As a result, I was unable to form an opinion on the respective net assets to which these balances are related.

Qualified Opinions

In My opinion, except for the effects of the matter described in the “*Basis for Qualified Opinions on Government-Wide Financial Statements and Proprietary Funds Financial Statements and Capital Assets Note to the Financial Statements*” paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the City of Gautier, Mississippi, as of September 30, 2013, 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.

Unmodified Opinions

In my opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the General Fund, the Capital Projects Fund, the Water & Sewer Fund, the Solid Waste Fund, and the aggregate remaining fund information of the City of Gautier, Mississippi, as of September 30, 2013, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

I have audited the financial statements of City of Gautier as of and for the year ended September 30, 2013, and have issued my report thereon dated June 30, 2014, which contained an unmodified opinion on those financial statements. My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In My opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 7 through 14 and Pages 54 through 58 respectively, 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.

Independent Auditors' Report

Page 4

Other Supplementary Information

My audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Gautier's basic financial statements. The accompanying schedule of surety bonds of municipal officials is presented for purposes of additional analysis as required by the State of Mississippi and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In My opinion, the schedule of surety bonds of municipal officials is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matter

In my original report dated June 30, 2014, I indicated that the City of Gautier, Mississippi, did not present the management's discussion and analysis and the Budgetary Comparison Schedule - General Fund, the Schedule of Budget-to-Actual Reconciliation - General Fund, the Notes to Budgetary Comparison Schedule - General Fund and the Schedule of Budget-to-Actual Reconciliation - MS Development Bank Katrina Loan Fund. Accounting principles generally accepted in the United States of America require that the required supplemental information referred to above be presented to supplement the basic financial statements. As shown on pages 7 through 15 and 54 through 58, the City has presented the information which was not included in the original report dated June 30, 2014. However, these additions have not changed my report date which stays June 30, 2014, but has changed my comments on the required supplemental information.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, I have also issued my report dated June 30, 2014 on my consideration of the City of Gautier's internal control over financial reporting and on my 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's internal control over financial reporting and compliance.

Gautier, Mississippi
June 30, 2014

MANAGEMENT'S DISCUSSION AND ANALYSIS

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

The discussion and analysis of the City of Gautier, Mississippi's (the City's) financial performance provides an overall narrative review of the City's financial activities for the year ended September 30, 2013. The intent of this discussion and analysis is to look at the City's performance as a whole; readers should also review the basic financial statements and the notes to the financial statements to enhance their understanding of the City's financial performance. Information contained in this section is qualified by the more detailed information contained elsewhere in the City's financial statements, notes to financial statements and any accompanying materials. To the extent this discussion contains any forward-looking statements of the City's plans, objectives, expectations and prospects, the actual results could differ materially from those discussed herein.

The City implemented Governmental Accounting Standards Board's (GASB) Statement No. 34 - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments issued June 1999, for the first time during fiscal year 2004. As discussed in Footnote 1, Statement No. 34 allows for certain transition treatments in regards to infrastructure. As of fiscal year-end September 30, 2013, the City has not completed implementation for previously constructed infrastructure assets.

FINANCIAL HIGHLIGHTS

- In 2013 and 2012, the City's net position amounted to \$31,068,331 and \$27,419,091, respectively. The net position for governmental activities totaled \$11,099,393 in 2013 and \$8,231,573 in 2012, contributing 35.73% and 30.02%, respectively, of the total net position; business-type activities contributed 64.27% and 69.98%, totaling \$19,968,938 in 2013 and \$19,187,518 in 2012.
- General revenues for 2013 and 2012 were \$7,687,948 and \$7,645,641, equaling 43.36% and 41.08% of all revenues, respectively. Program specific revenues in the form of charges for services and grants and contributions were \$10,616,948 and \$10,959,689, equaling 58.33% and 58.92% of total revenues.
- In 2013 and 2012, the City had \$15,057,033 and \$15,926,170 in expenses, respectively; only \$10,044,587 and \$10,959,689 of these expenses were offset by program specific charges for services, grants and contributions.
- Capital assets, net of accumulated depreciation, totaled \$46,424,807 in 2013 and \$45,554,857 in 2012.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the City's basic financial statements. The City's basic financial statements are comprised of the following three components: 1) government- wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

Government-wide financial statements - The government-wide financial statements are designed to provide readers with a broad overview of the City's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting and include all assets and liabilities.

The statement of net assets presents information on all of the City's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The statement of activities presents information showing how the City's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal years.

The government-wide financial statements outline both functions of the City and business-type activities.

The governmental activities of the City include police and fire protection, parks, recreation, public works, urban and economic development, and general administrative services. The business-type activities include the water and sewer system and its related projects.

The government-wide financial statements can be found on pages 18 and 19 of this report.

Fund financial statements - Fund financial statements tell how these services were financed in the short term, as well as what remains for future spending. Fund financial statements also report the City's operations in more detail than the government-wide financial statements by providing information about the City's most significant funds. The City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The fund financial statements are comprised of the following funds: governmental and proprietary (enterprise) funds.

Notes to the financial statements - The notes provide additional information that is essential to a user's understanding of the basic financial statements. The notes to the financial statements can be found on pages 32-52 of this report.

Other information - In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the City's budget process.

The City adopts an annual operating budget for all governmental funds. A Budgetary Comparison Statement has been provided for the General Fund. This required supplementary information can be found on pages 54-60 of this report.

Reporting the City's Most Significant Funds

Fund financial statements begin on page 22 and provide detailed information about the most significant funds. Some funds are required to be established by State law. However, the City Council establishes many other funds to help it control and manage money for particular purposes or to show that it is meeting legal responsibilities for using certain taxes, grants, and other money. The City's two major types of funds are discussed below:

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

Governmental funds - Most of the City's basic services are reported in governmental funds, which focus on how money flows into and out of these funds and the balances left at year-end that are available for spending. 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 determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs. We describe the relationship (or differences) between governmental activities (reported in the Statement of Net position and the Statement of Activities) and governmental funds in the reconciliation's found on pages 23 and 25.

Proprietary funds - When the City charges customers for the services it provides, these services are generally reported in proprietary funds. Proprietary funds are reported in the same manner that all activities are reported in the Statement of Net Assets and the Statement of Activities. Proprietary funds include the Water and Sewer and Sewer Expansion funds. Other nonmajor proprietary funds include the Solid Waste and Sewer Rehab funds which are combined into a single column on the proprietary fund financial statements. These funds are the same as the business-type activities reported in the government- wide financial statements but provide more detail and additional information, such as cash flows. The accrual basis of accounting is used for proprietary funds.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net assets - Net position may serve over time as a useful indicator of a government's financial position. The following table presents a summary of the City's net position for the fiscal years ended September 30, 2013 and 2012.

Net Position

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Current and other assets	\$ 4,511,450	4,076,521	7,027,017	3,845,348	11,538,467	7,921,869
Capital assets	<u>15,364,245</u>	<u>13,885,323</u>	<u>31,060,562</u>	<u>31,669,534</u>	<u>46,424,807</u>	<u>45,554,857</u>
Total assets	<u>19,875,695</u>	<u>17,961,844</u>	<u>38,087,579</u>	<u>35,514,882</u>	<u>57,963,274</u>	<u>53,476,726</u>
Long-term debt outstanding	7,584,519	8,415,104	15,741,653	14,046,808	23,326,172	22,461,912
Other liabilities	<u>1,191,783</u>	<u>1,315,167</u>	<u>2,376,988</u>	<u>2,280,556</u>	<u>3,568,771</u>	<u>3,595,723</u>
Total liabilities	<u>\$ 8,776,302</u>	<u>9,730,271</u>	<u>18,118,641</u>	<u>16,327,364</u>	<u>26,894,943</u>	<u>26,057,635</u>
Net position:						
Invested in capital assets, net of debt	\$ 6,800,456	4,655,983	13,510,231	15,930,347	20,310,687	20,586,330
Restricted	2,568,497	2,569,532	4,567,517	1,330,819	7,136,014	3,900,351
Unrestricted	<u>1,730,440</u>	<u>1,006,058</u>	<u>1,891,190</u>	<u>1,926,353</u>	<u>3,621,630</u>	<u>2,932,411</u>
Total net position	<u>\$11,099,393</u>	<u>8,231,573</u>	<u>19,968,938</u>	<u>19,187,519</u>	<u>31,068,331</u>	<u>22,754,253</u>

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

The City's restricted net position accounted for 22.97% of total net position in 2013, and 14.22% in 2012. Investment in capital assets (e.g. land, construction in progress, buildings, equipment, and infrastructure) accounted for 65.37% of total net position in 2013 and 75.08% in 2012, respectively. The remaining balance consisted of unrestricted net position, is the part of net position used to finance everyday operations without constraints of legal requirements.

The following are significant transactions that have had an impact on the Statement of Net Position.

- In 2004, the City implemented the new standards of GASB 34 which requires it to report and depreciate new and old infrastructure assets [e.g. roads, bridges, underground pipes (other than utilities), traffic signals, etc]. The retroactive reporting of infrastructure was subject to an extended implementation period and was first effective for fiscal years ended in 2006. As of September 30, 2013, the City had not implemented retroactive reporting of infrastructure.

Changes in net position - The City's total revenues for the fiscal years ended September 30, 2013 and 2012 were \$18,201,690 and \$18,608,482, respectively. The total cost of all programs and services was \$15,057,033 and \$15,926,170. The following table presents a summary of the changes in net position for the fiscal years ended September 30, 2013 and 2012.

Changes in Net Position						
	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Revenues						
Program Revenues						
Charges for services	\$ 892,175	893,524	7,010,351	7,499,264	7,902,526	8,392,788
Operating Grants and Contributions	414,989	108,143	105,686	185,965	520,675	294,108
Capital Grants And contributions	1,621,836	2,272,793	-	-	1,621,836	2,272,793
General Revenues						
Property Taxes	3,989,866	3,928,370	-	-	3,989,866	3,928,370
Franchise Taxes	166,565	157,727	-	-	166,565	157,727
Intergovernmental Revenues	3,022,351	2,936,882	-	-	3,022,351	2,936,882
Other general revenues	<u>509,166</u>	<u>622,662</u>	<u>468,705</u>	<u>3,152</u>	<u>977,871</u>	<u>625,814</u>
Total revenues	<u>\$ 10,616,948</u>	<u>10,920,101</u>	<u>7,584,742</u>	<u>7,688,381</u>	<u>18,201,690</u>	<u>18,608,482</u>

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Program Expenses						
General Government	\$ 2,300,198	2,302,868	-	-	2,300,198	2,302,868
Public Safety	5,610,620	5,888,087	-	-	5,610,620	5,888,087
Public Works	700,346	1,330,505	-	-	700,346	1,330,505
Culture & Recreation	336,574	184,441	-	-	336,574	184,441
Capital Outlay	-	-	-	-	-	-
Debt Service-interest	294,560	372,814	-	-	294,560	372,814
Water and Sewer Fund	-	-	4,787,422	4,438,274	4,787,422	4,438,274
Solid waste	-	-	<u>1,027,313</u>	<u>1,344,836</u>	<u>1,027,313</u>	<u>1,409,181</u>
Total expenses	<u>\$ 9,242,298</u>	<u>10,078,015</u>	<u>5,814,735</u>	<u>5,847,455</u>	<u>15,057,033</u>	<u>15,926,170</u>
Increase in net position	<u>\$ 1,374,650</u>	<u>841,386</u>	<u>1,770,007</u>	<u>1,840,926</u>	<u>3,144,657</u>	<u>1,982,521</u>

Governmental activities

The following table presents the cost of major City functional activities: general government, public safety, public works, culture and recreation, urban and economic development, capital outlay, and debt service-interest. The table also shows each function's net cost (total cost less charges for services generated by the activities and intergovernmental aid provided for specific programs). The net cost shows the financial burden that was placed on the State and City's taxpayers by each of these functions.

	Governmental Activities			
	<u>2013</u>		<u>2012</u>	
	<u>Total Cost</u>	<u>Net Cost</u>	<u>Total Cost</u>	<u>Net Cost</u>
	<u>of Services</u>	<u>of Services</u>	<u>of Services</u>	<u>of Services</u>
Program Expenses				
General Government	\$ 2,300,198	(186,082)	2,302,868	51,058
Public Safety	5,610,620	(4,795,736)	5,888,087	(4,967,553)
Public Works	700,346	(700,346)	1,330,505	(1,330,505)
Culture & Recreation	336,574	(336,574)	184,441	(184,441)
Capital Outlay	-	-	-	-
Debt Service-interest	<u>294,560</u>	<u>(294,560)</u>	<u>372,814</u>	<u>(372,814)</u>
Total expenses	<u>\$ 9,242,298</u>	<u>(6,313,298)</u>	<u>10,211,254</u>	<u>(7,942,898)</u>

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

Business-type activities

The City's business-type activities generated a change in net position of \$1,770,007 during the fiscal year ending September 30, 2013. This represents a decrease of approximately \$70,919 from the change during the previous year. The factors contributing to this decrease included:

- The Water and Sewer Fund had a decrease in service charges of approximately \$488,913.
- The Water and Sewer Fund had a decrease in grant revenues of approximately \$ 80,279 .
- The City had an increase in other revenues of approximately \$ 352,057.

As noted earlier, the City uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

As the City completed the year, its governmental funds reported a combined fund balance of \$4,511,450, compared to \$4,076,251 in the prior year. Activities within the general fund contributed to approximately 38.54% in 2013 and 30.02% in 2012 of the fund balances, respectively. Other items that influenced the fund balances are as follows:

- The City received approximately \$ 2.1 million in grant revenues, which represents a decrease of approximately 4.75 % from the previous year.

General Fund Budgetary Highlights

Over the course of the year, adjustments made in the budget were minor. The changes were due to the following: 1) amendments were made shortly after the beginning of the year, 2) the Council made changes in the middle of the year to prevent shortages from the addition or extension of service contracts, or 3) the Council approved several increases in appropriations to prevent budget overruns and to recognize receipt of funds not expected.

With these adjustments, the actual expenditures were \$ 8,665,453 compared to \$ 9,184,995 in the budget. A schedule showing the original and final budget amounts compared to the City's actual financial activity for the General Fund is provided on pages 54-58 of this report as required supplementary information.

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital Assets - The City's total capital assets for 2013 and 2012 were \$46,424,807 and \$45,554,857, respectively. The City mainly invested in infrastructure improvements for the area. The following table presents a summary of the City's capital net assets for the fiscal years ended September 30, 2013 and 2012.

Capital Assets at Year End (Net of Depreciation)

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
Land	\$ 798,104	798,104	1,190,870	1,188,570	1,988,974	1,986,674
Construction in progress	5,026,850	3,021,932	-	-	5,026,850	3,021,932
Buildings and improvements	2,282,268	2,341,687	1,728,595	1,792,891	4,010,863	4,134,578
Machinery and Equipment	3,103,038	3,519,356	122,670	308,151	3,225,708	3,827,507
Utility System	-	-	28,018,427	28,379,922	28,018,427	28,379,922
Infrastructure	4,153,985	4,204,244			4,153,985	4,204,244
Total	<u>\$15,364,245</u>	<u>13,885,323</u>	<u>31,060,562</u>	<u>31,669,534</u>	<u>46,424,807</u>	<u>45,554,857</u>

Major projects over the past three years have included:

Completed Through September 30, <u>2013</u>	Remaining <u>Commitment</u>
--	--------------------------------

Government and business-type activities:

Allen Road Water and Sewer Expansion	\$ 451,377	-
Lift Station Upgrade	2,503,100	-
Water Improvements - Old Spanish Trail	2,527,999	-
Highway 90/57 Sewer System Expansion	6,631,715	-
Streetscape Project	3,021,932	2,409,196
Martin Bluff Road Improvements	239,011	

CITY OF GAUTIER, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended September 30, 2013

Debt Administration At September 30, 2013, the City had \$26,150,272 in general obligation bonds and other long-term debt outstanding, of which \$ 2,787,949 is due within one year.

Outstanding Debt at Year-End

	<u>Governmental Activities</u>		<u>Business-type Activities</u>		<u>Total</u>	
	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>	<u>2013</u>	<u>2012</u>
General Obligation Bonds (backed by the City)	\$ 6,250,000	6,515,000	11,415,000	9,185,000	17,665,000	15,700,000
Revenue Bonds and Notes (backed by specific tax and fee revenues)	2,076,968	2,714,341	6,107,763	6,554,187	8,784,731	9,268,528
Compensated absences	<u>271,978</u>	<u>309,109</u>	<u>28,563</u>	<u>34,358</u>	<u>300,541</u>	<u>343,467</u>
Total	<u>\$ 8,598,946</u>	<u>9,538,450</u>	<u>17,551,326</u>	<u>15,773,545</u>	<u>26,150,272</u>	<u>25,311,995</u>

More detailed information about the City's long-term liabilities is presented in Note 3 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES

On August 29, 2005, the City was severely impacted by Hurricane Katrina. The City is in the continuing process of rebuilding, which will be the case for some years. The City has used federal grants, insurance reimbursements and loans to help with these rebuilding costs.

The City's elected and appointed officials considered many factors when setting the fiscal-year 2013 budget, tax rates, and fees to be charged for business-type activities. The local economy continues its slow recovery from the loss of several major industries and revenues lost due to Hurricane Katrina, but the prospects for new industries are improving. This is evidenced by the Council utilizing the City's financial leverage in issuing seven million dollars of General Obligation Bonds last year for a New Police Station and other improvements to provide for a platform for continuing economic development, and the issuance in the previous Fiscal Year of a Refunding Bond saving the City anticipated interest charges. Also in September of 2012, the City adopted its first ever five year strategic plan. The City also privatized its public works resulting in savings of hundreds of thousands of dollars.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, investors, and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If there are any questions about this report or needed additional financial information, contact the Comptroller's Office at 3330 Hwy 90, Gautier, Mississippi or tmontgomery@gautier-ms.gov.

BASIC FINANCIAL STATEMENTS

For the Year Ended September 30, 2013

The basic financial statements include integrated sets of financial statements as required by the Governmental Accounting Standards Board. The sets of statements include:

- Government-wide financial statements
- Fund financial statements:
 - Governmental funds
 - Proprietary (enterprise) funds

In addition, the notes to the financial statements are included to provide information that is essential to a user's understanding of the basic financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS

CITY OF GAUTIER, MISSISSIPPI
GOVERNMENT-WIDE STATEMENT OF NET POSITION
September 30, 2013

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
ASSETS			
Cash and cash equivalents	\$ 1,899,761	1,264,341	3,164,102
Restricted cash and cash equivalents	1,957,364	5,103,374	7,060,738
Receivables, net	654,325	659,302	1,313,627
Internal Balances	-	-	-
Capital assets:			
Land & Construction in Progress	5,824,954	1,190,870	7,015,824
Other capital assets, net of			
Depreciation	<u>9,539,291</u>	<u>29,869,692</u>	<u>39,408,983</u>
Total capital assets	<u>15,364,245</u>	<u>31,060,562</u>	<u>46,424,807</u>
Total assets	<u>19,875,695</u>	<u>38,087,579</u>	<u>57,963,274</u>
LIABILITIES			
Accounts payable	96,970	11,120	108,090
Accrued Expenses & Interest Payable	80,386		80,386
Compensated absences, current	35,157	994	36,151
Customer deposits	-	556,195	556,195
Long-term liabilities:			
Due within one year	979,270	1,808,679	2,787,949
Due in more than one year	<u>7,584,519</u>	<u>15,741,653</u>	<u>23,326,172</u>
Total liabilities	<u>8,776,302</u>	<u>18,118,641</u>	<u>26,894,943</u>
NET POSITION			
Investment in capital assets (net of related debt)	6,800,456	13,510,231	20,310,687
Restricted :			
Debt service	2,460	3,620,956	3,623,416
Bond contingency fund	2,566,037	946,561	3,512,598
Unrestricted	<u>1,730,440</u>	<u>1,891,190</u>	<u>3,621,630</u>
Total net position	<u>\$11,099,393</u>	<u>19,968,938</u>	<u>31,068,331</u>

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

CITY OF GAUTIER, MISSISSIPPI
GOVERNMENT-WIDE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

	Program Revenue				Net (expense) revenue and changes in net Assets		
	<u>Expenses</u>	<u>Charges for Service</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Government Activities:							
General Government	\$ 2,300,198	77,291	414,989	1,621,836	(186,082)	-	(186,082)
Public Safety	5,610,620	814,884	-	-	(4,795,736)	-	(4,795,736)
Public Works	700,346	-	-	-	(700,346)	-	(700,346)
Culture and Recreation	336,574	-	-	-	(336,574)	-	(336,574)
Debt service – interest	294,560	-	-	-	(294,560)	-	(294,560)
Total Government Activities	<u>\$ 9,242,298</u>	<u>892,175</u>	<u>414,989</u>	<u>1,621,836</u>	<u>(6,313,298)</u>	<u>-</u>	<u>(6,313,298)</u>
Business-type activities:							
Water & Sewer Fund	4,787,422	5,763,569	65,989	-	-	1,042,136	1,042,136
Solid Waste	1,027,313	1,246,782	39,697	-	-	259,166	59,166
Total Business-type Activities	<u>5,814,735</u>	<u>7,010,351</u>	<u>105,686</u>	<u>-</u>	<u>-</u>	<u>1,301,302</u>	<u>1,301,302</u>
Total Primary	<u>\$15,057,033</u>	<u>7,902,526</u>	<u>520,675</u>	<u>1,621,836</u>	<u>(6,313,298)</u>	<u>1,301,302</u>	<u>(5,011,996)</u>
General Revenues:							
Property Taxes					3,989,866	-	3,989,866
Franchise Taxes					166,565	-	166,565
Intergovernmental					3,022,351	-	3,022,351
Interest Income					4,380	3,599	7,979
Miscellaneous					504,786	465,106	969,892
Transfers & Special Item							
Transfers					988,587	(988,587)	
Special Item – CDL Loan Forgiven					321,803		321,803
Total Revenues, Transfers And Special Item					<u>8,998,338</u>	<u>(519,882)</u>	<u>8,478,456</u>
Changes in Net Position					<u>2,685,040</u>	<u>781,420</u>	<u>3,466,460</u>
Net Position, beginning					8,231,573	19,187,518	27,419,091
Prior Period Adjustment					182,780		182,780
Net position, as restated					<u>8,414,353</u>	<u>19,187,518</u>	<u>27,601,871</u>
Net Position, ending					<u>\$11,099,393</u>	<u>19,968,938</u>	<u>31,068,331</u>

FUND FINANCIAL STATEMENTS

GOVERNMENTAL FUNDS FINANCIAL STATEMENTS

CITY OF GAUTIER, MISSISSIPPI
BALANCE SHEET - GOVERNMENTAL FUNDS
September 30, 2013

	<u>General Fund</u>	<u>Capital Projects Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
ASSETS				
Current assets:				
Cash and cash equivalents	\$1,084,189	-	815,572	1,899,761
Receivables, net	654,325	-		654,325
Due From (To)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total current assets	1,738,514	-	815,572	2,554,086
Noncurrent assets:				
Restricted cash	<u>-</u>	<u>1,957,364</u>	<u>-</u>	<u>1,957,364</u>
Total assets	<u>\$ 1,738,514</u>	<u>1,957,364</u>	<u>815,572</u>	<u>4,511,450</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 73,587	14,806	8,577	96,970
Other accrued liabilities	80,386	-		80,386
Compensated absences, Current	<u>35,157</u>	<u>-</u>	<u>-</u>	<u>35,157</u>
Total liabilities	<u>189,130</u>	<u>14,806</u>	<u>8,577</u>	<u>212,513</u>
Fund balances:				
Reserved for:				
Debt service	-	1,942,558	-	1,942,558
Unreserved:				
General fund	1,549,384	-	-	1,549,384
Special revenue funds	<u>-</u>	<u>-</u>	<u>806,995</u>	<u>806,995</u>
Total fund balances	<u>1,549,384</u>	<u>1,942,558</u>	<u>806,995</u>	<u>4,298,937</u>
Total liabilities and fund balances	<u>\$ 1,738,514</u>	<u>1,957,364</u>	<u>815,572</u>	<u>4,511,450</u>

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

CITY OF GAUTIER, MISSISSIPPI
RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET
TO THE STATEMENT OF NET POSITION
September 30, 2013

Total governmental funds balance **\$ 4,298,937**

Amounts reported for governmental activities in the statement of net assets 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	\$ 20,637,859
Less: accumulated depreciation	(5,273,613) 15,364,246

Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the funds:

Bonds and notes	(8,326,969)
Compensated absences	<u>(236,821)</u>
Net assets of governmental activities	<u>\$ 11,099,393</u>

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

CITY OF GAUTIER, MISSISSIPPI
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS
For the Year Ended September 30, 2013

	<u>General Fund</u>	<u>Capital Projects Funds</u>	<u>Other Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES				
Property taxes	\$ 3,878,034	-	111,832	3,989,866
Franchise fees	166,565	-	-	166,565
Fees and fines	753,453	-	61,431	814,884
Licenses and permits	77,291	-	-	77,291
Intergovernmental	2,923,368	-	98,983	3,022,351
Interest income	2,018	2,362	-	4,380
Grants	1,421,439	242,909	372,476	2,036,824
Miscellaneous	<u>426,903</u>		<u>162,095</u>	<u>588,998</u>
Total revenues	<u>9,649,071</u>	<u>245,271</u>	<u>806,817</u>	<u>10,701,159</u>
EXPENDITURES				
Current:				
General government	2,260,031	3,035	-	2,263,066
Public safety	4,847,643	-	5,489	4,853,132
Public works	468,396	-	92,704	561,100
Culture and recreation	176,426	-	160,148	336,574
Debt service:				
Interest and fiscal charges	196,283	763,054	-	959,337
Capital outlay	<u>1,165,708</u>	<u>839,210</u>	<u>402,314</u>	<u>2,407,232</u>
Total expenditures	<u>9,114,487</u>	<u>1,605,299</u>	<u>660,655</u>	<u>11,380,441</u>
Excess of revenues over (under) expenditures	<u>534,584</u>	<u>(1,360,028)</u>	<u>146,162</u>	<u>(679,282)</u>
OTHER FINANCING SOURCES (USES)				
Transfers in (out)	<u>220,497</u>	<u>733,054</u>	<u>35,036</u>	<u>988,587</u>
Total other financing sources (uses)	<u>220,497</u>	<u>733,054</u>	<u>35,036</u>	<u>988,587</u>
Net changes in fund balances	755,081	(626,974)	181,198	309,305
Fund balance - beginning of year	611,524	2,569,532	625,797	3,806,853
Prior period adjustment	<u>182,779</u>			<u>182,779</u>
Fund balance - end of year	<u>\$1,549,384</u>	<u>1,942,558</u>	<u>806,995</u>	<u>4,298,937</u>

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

CITY OF GAUTIER, MISSISSIPPI
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2013

Net change in fund balances - total governmental funds **\$ 309,305**

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. Also, transfers out are not recorded.

Capital outlay	\$2,407,232	
Depreciation	(928,309)	
Excess of depreciation expense over capital outlay		1,478,923

Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the funds.

Special Item – CDL Loan forgiven	321,803	
Net Adjustments for compensated absences	(5,558)	
Principal paid on debt	664,778	
New loan for Command Vehicle	<u>(84,211)</u>	
		<u>2,375,735</u>

Changes in net position of governmental activities **\$ 2,685,040**

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

PROPRIETARY FUNDS FINANCIAL STATEMENTS

CITY OF GAUTIER, MISSISSIPPI
STATEMENT OF NET POSITION - PROPRIETARY FUNDS
September 30, 2013

	<u>Water and Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Total Proprietary Funds</u>
ASSETS			
Current assets:			
Cash and cash equivalents	\$ 1,260,825	3,516	1,264,341
Accounts receivable, net	659,302	-	659,302
Due (to) from other Funds	(103,948)	103,948	
Total current assets	<u>1,816,179</u>	<u>107,464</u>	<u>1,923,643</u>
Noncurrent assets:			
Restricted assets:			
Cash and cash equivalents	5,103,374	-	5,103,374
Capital assets:			
Land	1,190,870	-	1,190,870
Other capital assets, net of accumulated depreciation	<u>29,851,983</u>	<u>17,709</u>	<u>28,869,692</u>
Total noncurrent assets	<u>36,146,227</u>	<u>17,709</u>	<u>36,163,936</u>
Total assets	<u>37,962,406</u>	<u>125,173</u>	<u>38,087,579</u>
LIABILITIES			
Current liabilities:			
Accounts payable	11,120		11,120
Due to Other Funds	-		-
Compensated absences payable	994		994
Bonds and notes payable	1,808,679	-	1,808,679
Payable from restricted assets:			
Customer deposits	<u>556,195</u>	<u>-</u>	<u>556,195</u>
Total current liabilities	<u>2,376,988</u>	<u>-</u>	<u>2,376,988</u>
Noncurrent liabilities:			
Compensated absences	27,568	-	27,568
Bonds and notes payable	<u>15,714,084</u>	<u>-</u>	<u>15,714,084</u>
Total noncurrent liabilities	<u>15,741,652</u>	<u>-</u>	<u>15,741,652</u>
Total liabilities	<u>18,118,640</u>	<u>-</u>	<u>18,118,640</u>
NET POSITION			
Invested in capital assets, net of related debt	13,492,522	17,709	13,510,231
Restricted:			
Debt service	3,620,956	-	3,620,956
Bond contingency fund	946,561	-	946,561
Unrestricted	<u>1,783,726</u>	<u>107,464</u>	<u>1,891,190</u>
Total net position	<u>\$ 19,843,765</u>	<u>125,173</u>	<u>19,968,938</u>

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

CITY OF GAUTIER, MISSISSIPPI
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	<u>Water and Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Total Proprietary Funds</u>
OPERATING REVENUES			
Charges for services	\$ 5,763,569	1,246,782	7,010,351
Grants	65,989	39,697	105,686
Other	<u>465,106</u>	<u>-</u>	<u>465,106</u>
Total operating revenues	<u>6,294,664</u>	<u>1,286,479</u>	<u>7,581,143</u>
OPERATING EXPENSES			
Personnel services	314,372	7,660	322,032
Wastewater treatment	1,235,736	-	1,235,736
Waste collections and disposals	-	1,001,770	1,001,770
Utilities	198,196	-	198,196
Supplies	142,028	-	142,028
Maintenance and repairs	37,576	-	37,576
Depreciation	660,721	9,621	670,342
Other services and charges	<u>1,876,734</u>	<u>8,262</u>	<u>1,884,996</u>
Total operating expenses	<u>4,465,363</u>	<u>1,027,313</u>	<u>5,492,676</u>
Operating income (loss)	<u>1,829,301</u>	<u>259,166</u>	<u>2,088,467</u>
NONOPERATING REVENUES (EXPENSES)			
Interest income	3,599	-	3,599
Interest expense	<u>(322,059)</u>	<u>-</u>	<u>(322,059)</u>
Net nonoperating revenues (expenses)	<u>(318,460)</u>	<u>-</u>	<u>(318,460)</u>
CAPITAL CONTRIBUTIONS & TRANSFERS			
Transfer In (Out)	<u>(708,860)</u>	<u>(279,727)</u>	<u>(988,587)</u>
Changes in net position	801,981	(20,561)	781,420
Net position - beginning of year	19,041,784	145,734	19,187,518
Net position - end of year	<u>\$ 19,843,765</u>	<u>125,173</u>	<u>19,968,938</u>

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

CITY OF GAUTIER, MISSISSIPPI
RECONCILIATION OF THE PROPRIETARY FUNDS NET POSITION
TO THE GOVERNMENT-WIDE STATEMENT OF NET POSITION
September 30, 2013

Total Proprietary Fund net position	\$19,968,938
Differences in Interfund Balances	<u>0</u>
Net assets of proprietary activities on government-wide statement of net position	<u>\$19,968,938</u>

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

CITY OF GAUTIER, MISSISSIPPI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	<u>Water and Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Total Proprietary Funds</u>
Cash flows from operating activities:			
Cash received from customers	\$ 5,623,417	1,211,802	6,835,219
Cash received from grants	65,990	39,697	105,687
Payments for goods and services	(3,419,658)	(1,010,132)	(4,429,790)
Payments to employees	(320,167)	(7,660)	(327,827)
Other receipts	<u>511,178</u>	<u>-</u>	<u>511,178</u>
Net cash provided (used) in operating Activities	<u>2,460,760</u>	<u>233,707</u>	<u>2,694,467</u>
Cash flows from noncapital financing activities:			
Decrease in customer Deposits & other activities	<u>(46,937)</u>	<u>-</u>	<u>(46,937)</u>
Net cash provided (used) by noncapital financing activities	<u>(46,937)</u>	<u>-</u>	<u>(46,937)</u>
Cash flows from capital and related financing activities:			
Increase in Capital Debt	3,500,000	-	3,500,000
Transfers	(708,860)	(279,627)	(988,487)
Purchase and construction of capital assets	(61,370)	-	(61,370)
Principal paid on capital debt	(1,716,425)	-	(1,716,425)
Interest paid on capital debt	(322,059)	-	(322,059)
Investments in restricted cash	<u>(3,772,555)</u>	<u>-</u>	<u>(3,772,555)</u>
Net cash used in capital and related financing Activities	<u>(3,081,269)</u>	<u>(279,627)</u>	<u>(3,360,896)</u>
Cash flows from investing activities:			
Interest received	<u>3,599</u>	<u>-</u>	<u>3,599</u>
Net cash provided by investing activities	<u>3,599</u>	<u>-</u>	<u>3,599</u>
Net change in cash and cash equivalents	(663,847)	(45,920)	(709,767)
Cash and cash equivalents:			
Beginning of the year	<u>1,924,672</u>	<u>49,436</u>	<u>1,974,108</u>
End of the year	<u>\$1,260,825</u>	<u>3,516</u>	<u>1,264,341</u>

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

CITY OF GAUTIER, MISSISSIPPI
STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
For the Year Ended September 30, 2013

	<u>Water and Sewer Fund</u>	<u>Solid Waste Fund</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided by (used in) operating activities			
Operating income (loss)	\$ 1,829,301	259,166	2,088,467
Adjustments to reconcile operating (income) loss to net cash			
Depreciation expense	660,721	9,621	670,342
Increase (Decrease) in current assets:			
Accounts receivable & prepaids	(14,933)	(35,080)	(50,013)
(Increase) Decrease in current liabilities:			
Accounts payable	871		871
Other liabilities	(15,200)	-	(15,200)
Net cash provided by (used in) operating Activities	<u>\$ 2,460,760</u>	<u>233,707</u>	<u>2,694,467</u>

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

NOTES TO BASIC FINANCIAL STATEMENTS

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Gautier, Mississippi was incorporated on June 17, 1986. The City operates under a Council-Manager form of government described under Title 21, Chapter 9, of the Mississippi Code of 1972. The City provides the following services, as authorized by its charter: public safety, public works, public health and welfare, culture, recreation and water, sewer and gas system.

The City's financial statements are prepared in accordance with generally accepted accounting principles (GAAP). GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. In the government-wide financial statements and the fund financial statements for the proprietary funds, Financial Accounting Standards Board (FASB) pronouncements and Accounting Principles Board (APB) opinions issued on or before November 30, 1989, have been applied unless those pronouncements conflict with or contradict GASB pronouncements, in which case, GASB prevails. For enterprise funds, GASB Statement Nos. 20 and 34 provide the City with the option of electing to apply FASB pronouncements issued after that date. The City has chosen not to apply those pronouncements. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this Note. The City implemented the general provisions of GASB Statement Nos. 33 and 34 during fiscal year ended September 30, 2004.

A. Financial Reporting Entity

These financial statements present the City (the primary government) only. The criteria for including organizations as component units within the City's reporting entity, as set forth in Section 2100 of GASB's Codification of Governmental Accounting and Financial Reporting Standards, include whether:

- the organization is legally separate (can sue and be sued in their own name)
- the City holds the corporate powers of the organization
- the City appoints a voting majority of the organization's board
- the City is able to impose its will on the organization
- the organization has the potential to impose a financial benefit/burden on the City
- there is fiscal dependency by the organization on the City

Based on the aforementioned criteria, the City of Gautier has no component units.

B. Basic Financial Statements - Government-wide statements

The City's basic financial statements include both government-wide (reporting the City as a whole) and fund financial statements. Both the government-wide and fund financial statements categorize primary activities as either governmental or business-type. The City's police and fire protection, parks, recreation, public works, and general administrative services are classified as governmental activities. The City's water and sewer system and solid waste management services are classified as business-type activities.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

In the Government-Wide Statement of Net Assets, both the governmental and business-type activities columns are presented on a consolidated basis and are reported on a full accrual, economic resource basis, which recognizes all long-term assets and receivables as well as long-term debt and obligations. The City's net assets are reported in three parts: invested in capital assets, net of related debt; restricted net assets; and unrestricted net assets. The City first utilizes restricted resources to finance qualifying activities.

The Government-Wide Statement of Activities reports both the gross and net cost of each of the City's functions and business-type activities (public safety, public works, culture and recreation, etc.). The functions are also supported by general governmental revenues (property, sales and use taxes, certain intergovernmental revenues, fines, permits and charges, etc.). The Government-Wide Statement of Activities reduces gross expenses (including depreciation) by related program revenues and by operating and capital grants. Program revenues must be directly associated with the function (police, public works, community and youth services, etc.) or a business-type activity. Operating grants include operating-specific and discretionary (either operating or capital) grants, while the capital grants column reflects capital-specific grants.

The net costs (by function or business-type activity) are normally covered by general revenue (property, sales or gas taxes, intergovernmental revenues, interest income, etc.).

The City does not allocate indirect costs. An administrative service fee is charged by the General Fund to the Water and Sewer Fund to recover the direct costs of General Fund services provided (finance, personnel, purchasing, legal, technology management, etc.).

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net assets resulting from the current year's activities.

C. Basic Financial Statements - Fund Financial Statements

The financial transactions of the City are reported in individual funds in the fund financial statements. Each fund is accounted for by providing a separate set of self-balancing accounts that comprise its assets, liabilities, reserves, fund equity, revenues and expenditures/expenses. The various funds are reported by genetic classification within the financial statements.

Governmental Funds:

The focus of governmental fund measurement (in the fund statements) is upon determination of financial position and changes in financial position (sources, uses, and balances of financial resources) rather than upon net income. The following is a description of the governmental funds of the City:

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special revenue funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. These funds include: Fire Protection Fund, Recreation Fund, Tideland Grant Fund, etc.
3. Debt service funds are used to account for the accumulation of funds for the periodic payment of principal and interest on general long-term debt.
4. Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by business-type/proprietary funds). The City had capital projects funds during the year ended September 30, 2013.

Proprietary Funds:

The focus of proprietary fund measurement is upon determination of operating income, changes in net assets, financial position, and cash flows. The generally accepted accounting principles applicable are those similar to businesses in the private sector. The following is a description of the proprietary funds of the City.

1. Enterprise funds are used to account for operations for which a fee is charged to external users for goods or services and the activity (a) is financed with debt that is solely secured by a pledge of the net revenues, (b) has third party requirements that the cost of providing services, including capital costs, be recovered with fees and charges, or (c) establishes fees and charges based on a pricing policy designed to recover similar costs. These funds include: Water and Sewer System Fund, Solid Waste Fund and related projects.

D. Basis of Accounting

Basis of accounting refers to the point at which revenues or expenditures/expenses are recognized in the accounts and reported in the financial statements. It relates to the timing of the measurements made regardless of the measurement focus applied.

Accrual:

Both governmental and business-type activities in the government-wide financial statements and the proprietary fund financial statements are presented on the accrual basis of accounting. Revenues are recognized when earned, and expenses are recognized when incurred.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Modified Accrual:

The governmental funds financial statements are presented on the modified accrual basis of accounting.

Under the modified accrual basis of accounting, revenues are recorded when susceptible to accrual; i.e., both measurable and available. "Available" means collectible within the current period or within 60 days after year end. Expenditures are generally recognized under the modified accrual basis of accounting when the related liability is incurred. The exception to this general rule is that principal and interest on general obligation long-term debt, if any, is recognized when due.

E. Financial Statement Amounts

Cash and Cash Equivalents:

The City has defined cash and cash equivalents to include cash on hand, demand deposits, and cash with fiscal agents. Additionally, each fund's equity in the City's investment pool is treated as a cash equivalent because the funds can deposit or effectively withdraw cash at any time without prior notice or penalty.

Capital Assets:

Capital assets purchased or acquired with an original cost of \$5,000 or more are reported at historical cost or estimated historical cost. Contributed assets are reported at fair value as of the date received. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized.

Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Buildings 20-50 years Water and sewer system 30-35 years Machinery and equipment 7-10 years
Improvements 30-35 years Other infrastructures 10-60 years Vehicles 5 years GASB Statement No. 34 required the City to report and depreciate new infrastructure assets beginning in 2004. Infrastructure assets include roads, bridges, underground pipe (other than related to utilities), traffic signals, etc. These infrastructure assets are the largest asset class of the City. Neither their historical cost nor related depreciation has historically been reported in the financial statements. The retroactive reporting of infrastructure was subject to an extended implementation period and was first effective for fiscal years ended in 2006. As of the year ending September 30, 2012, the City has not implemented retroactive infrastructure reporting. The City implemented the general provisions of GASB No. 34 during 2004.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Revenues:

Substantially all governmental fund revenues are accrued. Property taxes are billed and collected within the same period in which the taxes are levied. Subsidies and grants to proprietary funds, which finance either capital or current operations, are reported as non-operating revenue based on GASB Statement No. 33. In applying GASB Statement No. 33 to grant revenues, the provider recognizes liabilities and expenses, and the recipient recognizes receivables and revenues when the applicable eligibility requirements, including time requirements, are met. Resources transmitted before the eligibility requirements are met are reported as advances by the provider and deferred revenue by the recipient.

Expenditures:

Expenditures are recognized when the related fund liability is incurred.

Compensated Absences:

The City's policy allows employees to accumulate unused sick leave on an unlimited basis and vacation leave up to two years generally. Upon termination, pursuant to State Law, the City may pay up to 30 days of accumulated vacation ; the balance is credited to the employee's public retirement (PERS) account.

Sick leave is not paid upon termination. The City accrues accumulated unpaid vacation leave at the end of the fiscal year. The noncurrent portion (the amount estimated to be used in subsequent fiscal years) for governmental funds is maintained separately and represents a reconciling item between the fund and government-wide presentations.

Interfund Activity:

Interfund activity consists of loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables, as appropriate, and are subject to elimination upon consolidation.

Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund, and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers. Transfers between governmental and proprietary funds are netted as part of the reconciliation to the government-wide financial statements.

By its nature as a local government unit, the City is subject to various federal, state, and local laws and contractual regulations. An analysis of the City's compliance with significant laws and regulations and demonstration of its stewardship over City resources follows.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. Fund Accounting Requirements

The City complies with all state and local laws and regulations requiring the use of separate funds. The legally-required funds used by the City include the following:

<u>Fund:</u>	<u>Required By:</u>
CDBG Fund	Grant Agreement
Water & Sewer Fund	Trust Indenture
Solid Waste Fund	State Law

B. Deposits and Investments - Laws and Regulations

State law requires that all deposits in excess of Federal Depository Insurance Corporation (FDIC) insurance limits be 105% collateralized by U.S. Government obligations or by state municipal obligations that have a fair value of not less than the principal amount of the deposits. The collateral for public entities' deposits in financial institutions are 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 FDIC. The City's deposits were fully insured or collateralized as required by statute at September 30, 2013. At year-end, the respective bank balances totaled \$7,002,772. There were no certificates of deposit outstanding at September 30, 2013.

C. Revenue Restrictions

The City has various restrictions placed over certain revenue sources from state or local requirements. The primary restricted revenue sources include:

<u>Revenue Source:</u>	<u>Legal Restrictions in Use:</u>
Sales Tax	Sewer Rehabilitation Notes
Gasoline Excise & Commercial Vehicle Tax	Street and Road Purposes
Water and Sewer Revenue	Debt Service and Utility Operations
Grant Program Expenditures	Grant Agreements
Ad Valorem Tax	Debt Service

For the year ended September 30, 2013 the City complied, in all material respects, with these revenue restrictions.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 2. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY (continued)

D. Debt Restrictions and Covenants

General obligation debt represents direct obligations issued on a pledge of the general taxing power of the City for the payment of its debt obligations.

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS

A. Cash and Investments

The City deposits funds in financial institutions selected by the City's Councilmen in accordance with Mississippi statutes. Allocation of the resulting balance is accomplished with inter-bank transfers. Approved city depositories for the calendar years 2012-2013 were as follows:

	<u>Allocation Percentage</u>
Hancock Bank	52%
Merchant and Marine Bank	38%
Peoples Bank	<u>10%</u>
	<u>100%</u>

By using this multiple financial institution collateral pool, all of the City's deposits at September 30, 2012, fall into the credit risk category of "Insured or collateralized with securities held by the entity or its agent in the entity's name."

Deposits at September 30, 2013, (including restricted deposits) were as follows:

	<u>Bank Balances</u>
Pooled deposits:	
Cash and cash equivalents	\$ 3,723,462
Non-pooled deposits:	
Cash and cash equivalents:	
Capital Improvement Bond Fund	1,954,904
Debt Service Funds	1,192,920
Contingency Fund	484,742
MS Development Loans	2,868,812
	<u>\$ 10,224,840</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

B. Restricted Cash

The amounts reported as restricted assets are cash and accrued interest held by the trustee bank on behalf of the various public trusts (authorities) related to their required note payable accounts and amounts held in trust for customer utility meter deposits.

The restricted assets as of September 30, 2013, were as follows:

<u>Types of Restricted Assets</u>	<u>Cash Including Time Deposits</u>
Capital Improvement Bond Fund	\$ 1,954,904
Meter Deposit Fund	561,359
Bond Contingency Funds	757,090
Series 2012 Utility System Refunding Bond	820,573
Series 2013 Bond Fund	2,964,352
2008 MS Development Loan	2,460
	<u>\$ 7,060,738</u>

C. Accounts Receivable

Accounts receivable at September 30, 2013, consisted of the following:

	<u>Accounts Receivable</u>	<u>Allowance for Uncollectible Accounts</u>	<u>Net Accounts Receivable</u>
Governmental activities:			
General Fund:			
Ad valorem taxes	\$ 63,112	-	63,112
Municipal court	6,598,499	6,341,157	257,342
Sales tax	283,622	-	283,622
Grants	50,249	-	50,249
Total General Fund	<u>6,995,482</u>	<u>6,341,157</u>	<u>654,325</u>
Business-type activities:			
Enterprise Fund:			
Water and sewer collections	2,541,852	1,882,550	659,302
Total business-type activities	<u>2,541,852</u>	<u>1,882,550</u>	<u>659,302</u>
Total government-wide activities	<u>\$ 9,537,334</u>	<u>8,223,707</u>	<u>1,313,627</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

D. Capital Assets

Capital assets have not been audited.

Capital asset activity for the year ended September 30, 2013, was as follows:

	Primary Government		
	Beginning Balance	Additions	Ending Balance
Governmental Activities:			
Capital Assets not being Depreciated:			
Land	798,104		798,104
Construction in Progress	3,021,932	2,004,918	5,026,850
Total capital assets not being depreciated	3,820,036	2,004,918	5,824,954
Capital assets being depreciated:			
Buildings & Improvements	2,841,253	22,400	2,863,653
Machinery & Equipment	7,250,750	343,064	7,593,814
Infrastructure	4,318,588	36,850	4,355,438
Total capital assets being depreciated	14,410,591	402,314	14,812,905
Less accumulated depreciation for:			
Buildings & improvements	(499,566)	(81,819)	(581,385)
Machinery & Equipment	(3,731,394)	(759,382)	(4,490,776)
Infrastructure	(114,344)	(87,109)	(201,453)
Total accumulated depreciation	(4,345,304)	(928,310)	(5,273,614)
Total Capital assets being depreciated, net	10,065,287	-525,996	9,539,291
Total governmental activities capital assets, net	13,885,323	1,478,922	15,364,245
Business-type Activities:			
Capital Assets not being Depreciated:			
Land & Easements	1,188,570	2,300	1,190,870
Construction in Progress	0		0
Total capital assets not being depreciated	1,188,570	2,300	1,190,870
Capital assets being depreciated:			
Buildings & improvements	2,223,960		2,223,960
Machinery & Equipment	1,897,337	59,070	1,956,407
Infrastructure	42,123,637		42,123,637
Total capital assets being depreciated	46,244,934	59,070	46,304,004
Less accumulated depreciation for:			
Buildings & improvements	(431,069)	(64,296)	(495,365)
Machinery & Equipment	(1,589,186)	(244,551)	(1,833,737)
Utility System	(13,743,715)	(361,495)	(14,105,210)
Total accumulated depreciation	(15,763,970)	(670,342)	(16,434,312)
Total Capital assets being depreciated, net	30,480,964	(611,272)	29,869,692
Total business-type activities capital assets, net	31,669,534	(608,972)	31,060,562
Primary Government			
Total capital assets, net	45,554,857	869,950	46,424,807

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

A summary of general fixed assets transactions for the year ended September 30, 2013, follows:

	Expended through September 30, 2013	Remaining Commitment
Government Activities		
Construction in Progress at 09-30-13	<u>5,026,850</u>	<u>2,409,196</u>
Additions to Construction in Progress	2,004,918	
Machinery & equipment purchased	343,064	
Infrastructure added	36,850	
Building Improvement	<u>22,400</u>	
Total	<u>2,407,232</u>	

Depreciation expense was charged to functions/programs for the year ended September 30, 2013, as follows:

Governmental activities:	
General government	\$ <u>928,310</u>
Business-type activities:	
Water and Sewer Fund	\$ 660,721
Solid Waste Fund	<u>9,621</u>
Total business-type activities depreciation expense	<u>\$ 670,342</u>

E. Accounts Payable

Payables are composed of amounts due to vendors within 60 days of year end and accrued salaries and benefits.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

F. Long-Term Debt

The City's long-term debt is segregated between the amounts to be repaid from governmental activities and amounts to be repaid from business-type activities. Long-term liability activity for the year ended September 30, 2013, is shown below:

	Beginning Balance	Additions	Reductions	Ending Balance	Amounts Due Within One Year
Governmental activities:					
Bonds and notes payable	\$ 9,229,340	84,211	986,583	8,326,968	979,270
Compensated absences	<u>309,110</u>		<u>37,132</u>	<u>271,978</u>	<u>35,157</u>
Total governmental activities long-term liabilities	<u>\$ 9,538,450</u>	<u>84,211</u>	<u>1,023,715</u>	<u>8,598,946</u>	<u>1,014,427</u>
Business-type activities:					
Water and sewer debt	\$15,739,188	3,500,000	1,716,425	17,522,763	1,808,679
Compensated absences	<u>34,358</u>		<u>5,795</u>	<u>28,563</u>	<u>994</u>
Total business-type activities long-term liabilities	<u>\$15,773,546</u>	<u>3,500,000</u>	<u>1,722,220</u>	<u>17,551,326</u>	<u>1,809,673</u>

Description of Debt

At September 30, 2013, notes payable consisted of the following individual issues:

	General Long- Term Debt
Governmental activities:	
General obligation bonds and notes:	
General Obligation Katrina Refunding Bond Series 2010; bearing interest at 3.45%, maturing March 2020	\$ 1,735,000
General Obligation Bond Series 2010; Capital Improvements; Maturing August, 2030; bearing interest at 3.13%	6,250,000
Police Court package Loan; 2.60% interest; maturing, May, 2015; annual payments Of \$ 73,040 until paid	117,582
Police Vehicles Loan; 2.920% interest; maturing December, 2013; annual payments Of \$ 123,243 until paid	140,175
Command Vehicle Loan; 1.730% interest; maturing July, 2018; annual payments of \$ 17,747 until paid	<u>84,211</u>
Total general obligation bonds and notes	8,326,968
Compensated absences	271,978
Less current portion of long-term debt	<u>(1,014,427)</u>
Total governmental activities long-term debt	<u>\$ 7,584,519</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

Business-type activities:

Revenue Refunding Bond:

Series 2012 Refunding Bond, payable in semiannual installments, bearing interest at a variable rate, currently 4.25%, maturing September 2019, secured by utility system revenues	\$ 7,915,000
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Revenue Bonds:

State Revolving Fund Loan, payable in monthly installments of \$9,019, beginning October 2006, bearing interest at 3.56%, maturing January 2026, secured by utility system revenues	1,082,820
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State Revolving Fund Loan, payable in monthly installments of \$10,949, beginning September 2006, bearing interest at 1.75%, maturing January 2026, secured by utility system revenues	1,456,513
--	-----------

State Revolving Fund Loan, payable in monthly installments of \$7,877, beginning April 2006, bearing interest at 1.75%, maturing April 2025, secured by utility system revenues	990,469
---	---------

State Revolving Fund Loan, payable in monthly installments of \$3,765, beginning November, 2009; bearing interest at 1.95%, secured by utility system revenues	615,167
--	---------

State Revolving Fund Loan, payable in monthly installments of \$ 2,149, beginning October, 2009; bearing interest at 1.95%, secured by utility system revenues	324,006
--	---------

State Revolving Fund Loan, payable in monthly installments of \$ 9,665, beginning December, 2009, bearing interest at 2.75%, secured by utility system revenues	<u>1,487,575</u>
Total general obligation bonds and notes	13,871,550

MS Development Bank Series 2013 Bonds Maturing 2014-2033 interest 2.00 to 5.00 %	3,500,000
--	-----------

Vacuum Truck Loan, M & M Bank, \$27,794 per year, Bearing Interest at 2.830%	151,213
--	---------

Compensated absences	28,563
-----------------------------	--------

Less current portion of long-term debt	<u>(1,809,673)</u>
--	--------------------

Total business-type activities long-term debt	<u>\$15,741,653</u>
---	---------------------

Revenue Refunding Bond

Utility System Revenue Refunding Bonds, Series 2012, were issued for the purpose of providing for the refunding of all maturities of the outstanding Combined Utility System Revenue Bonds, Series 2001, issued originally in the principal amount of \$15,680,000,000 (balance of \$9,185,000 as of the Series 2012 Refunding issue date), and an additional \$ 300,000 to provide for payment of Series 2012 issue costs, all in order to accomplish debt service savings for the City. The bond is payable solely from net revenues from water and sewer system operation.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

The original Series 2001 bonds were collateralized by the revenues of the water and sewer system and the various special funds established by the bond ordinances. The ordinances provide that the revenue of the system is to be used first to pay operating and maintenance expenses of the system and second to establish and maintain the Revenue Bond Funds. As long as the bonds were outstanding, the City agreed to fix and maintain rates and collect charges for the use and services of the System, which were to be at all times be sufficient to meet specified requirements. The balance outstanding of the Series 2012 issue date as of September 30, 2013 was \$ 7,915,000.

State Revolving Revenue Bonds are collateralized by the revenues of the water and sewer funds. The City executed several long-term debt 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. The balance outstanding on these bonds, as of September 30, 2013, was \$5,956,550.

Debt Maturity

Debt service requirements at September 30, 2013, were as follows:

	<u>Governmental Activities</u>		<u>Business-type Activities</u>	
	<u>Notes & Capital Leases</u>		<u>Water and Sewer Bonds & Notes</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2014	703,242	276,028	1,808,679	404,048
2015	602,331	254,782	1,801,356	379,907
2016-2020	2,971,395	995,711	7,881,584	1,263,822
2021-2026	2,355,000	688,874	3,124,609	800,062
2026-2030	1,695,000	169,767	2,906,535	457,391
Total	<u>\$ 8,326,968</u>	<u>2,385,162</u>	<u>17,522,763</u>	<u>3,305,230</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 3. DETAIL NOTES ON TRANSACTION CLASSES/ACCOUNTS (continued)

G. Interfund Balances

Interfund balances at September 30, 2013, consisted of the following:

	DUE FROM:					
	Governmental Activities			Business-Type Activities		
	General Fund	MS Development	Other Governmental Funds	Water and Sewer Fund	Solid Waste Fund	Total
DUE TO:						
Governmental activities:						
General Fund	\$ -	-	-	-	-	-
MS Development		-		-		-
Other Governmental Funds	-	-	-	-		
Business-type Activities:						
Water and Sewer Fund	-	-	-	103,948	(103,948)	-
Solid Waste Fund Total	-	-	-		-	-
Total	\$ -	-	-	103,948	(103,948)	-

All balances resulted from the time lag between dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. Since all interfund balances were reclassified as revenues or expenditures respectfully, there were no remaining interfund balances at the fiscal year end.

H. Interfund Transfers

Transfer balances at September 30, 2013, consisted of the following:

	<u>TRANSFERS IN:</u>		<u>Total</u>
	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	
	<u>Other Governmental Fund</u>	<u>Other Business-Type Fund</u>	
<u>TRANSFERS OUT:</u>			
Governmental activities:			
General Fund	\$ 988,587	-	988,587
MS Development	-	-	-
Other Governmental Funds	-	-	-
Business-type activities:			
Water and Sewer Fund	-	(988,587)	(988,587)
Solid Waste	-	-	-
Total	<u>\$ 988,587</u>	<u>(988,587)</u>	<u>-</u>

Transfers are used to (a) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them and to (b) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES

A. Property Tax

Property tax is levied on the assessed (appraised) value as compiled by the Jackson County Tax Assessor for all real and business personal property located in the City. The assessment roll is approved and the levy is set before September 30, following a series of public hearings to receive citizen objections.

Resulting taxes are due on or before February 1. Installment payments are accepted on or before February 1, May 1, and August 1. An inter-local government agreement, effective October 1, 1989, provided for billing and collection of City and Pascagoula School District taxes by Jackson County, Mississippi.

Included in revenues are taxes for automobile tags, which are assessed and collected by Jackson County.

Such taxes, less a collection fee, are remitted to the City monthly.

Property tax revenues are recognized as the related ad valorem taxes are collected. 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 generally accepted accounting principles have been recognized as revenue.

Increases in taxes are generally limited by State law to 10% of the taxes collected for the prior assessment year, excluding taxes from property added to the tax assessment rolls in the current year.

The City is required by law to assess and collect taxes necessary for operation of the Jackson-George Regional Library System and for service of certain related debt. Jackson-George Regional Library System provides services to residents of inside and outside the geographic boundaries of the City and has a separate appointed and/or elected board. Jackson-George Regional Library System is not included as a component unit of the City's financial reporting entity because the City does not have the ability to exercise control over library operations or approve budgets.

For the year ended September 30, 2013, the City's 2013 tax rate was as follows:

	<u>MILLS</u>
General Fund	24.350
Library Fund	1.000
Debt Service	<u>6.750</u>
Total	<u>32.100</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

B. Pension Plans

Defined Benefit Pension Plan

Plan Description - The City of Gautier contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit 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.

Funding Policy - PERS' members are required to contribute 9.00 %, of their annual covered salary and the Jackson County Utility Authority is required to contribute at an actuarially determined rate. The current rate of 15.75% (effective July 1, 2013) of annual covered payroll is contributed by the City. These were the rates and the end of FY 2013. The contribution requirements of PERS' members are established and may be amended only by the State of Mississippi Legislature.

The City of Gautier's contributions to PERS for the years ended September 30, 2013 and 2012 were \$670,020 and \$729,428, respectively, representing 100% of the required contributions for the year.

Deferred Compensation Plan

The City, through PERS, offers its employees a voluntary deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all City employees, permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

The assets of the plan are held in trust for the exclusive benefit of participants and their beneficiaries. The requirements of Internal Revenue Code Section 457(g) prescribe that the City does not own the amounts deferred by employees, including the related income on those amounts. Additionally, the City does not have fiduciary accountability for the plan. Accordingly, the assets and the liability for compensation deferred by plan participants, including earnings on plan assets, are not included in the City's financial statements.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

C. Commitments and Contingencies

Related Party Transactions

No known transactions requiring disclosure occurred between the City and its employees or elected officials.

Grants and Awards - the City participates in certain federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Any liability for reimbursement which may arise as the result of these audits is not believed by management to be material.

Litigation - various claims and lawsuits are pending against the City. In the opinion of City management, after consultation with legal counsel, the potential loss on all claims and lawsuits will not materially affect the City's financial position.

Contract Commitments Service Contracts:

On May 17, 1988, the City entered into an agreement with Jackson County, under which the County provides animal shelter services for a current fee of \$10,560 per year.

On January 1, 1988, the City entered into an agreement with Mississippi Regional Housing Authority No. VIII (the Housing Authority) for the development of low-income housing units operated by the Housing Authority within the municipality. Under the agreement, all projects are exempt from all real and personal property taxes and special assessments levied by any taxing body. The Housing Authority makes annual payments in lieu of such taxes for the public services and facilities furnished by the City. Annual payments would be the lesser of 10% of shelter rent collected or the amount permitted to be paid by state law in effect on the date payment is made.

The City's existing contract for trash collection services was initiated on September 1, 2012 and later renewed through September of 2014. The City has the option to renew the contract for four additional one year terms. The contractor is paid on a per unit basis.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

Construction Contracts:

The City entered into various construction contracts in the prior Fiscal Year for infrastructure improvements with some estimated remaining commitments at September 3, 2013. The majority of these projects were funded by various state and federal grants. See Note 3. D for more detailed information on these projects.

D. Joint Venture

The City is a member of the joint venture Jackson County Utility Authority (the Authority), which was established by an act of the Mississippi Legislature to design and implement a water pollution abatement plan. The Authority is responsible for the operations and maintenance of the wastewater treatment plants for the cities of Gautier, Moss Point, Ocean Springs and Pascagoula. The Authority enters into subscription agreements with each of the governing bodies and districts to fund its operations.

The following is a synopsis of the Authority's financial statements as of and for the year ended September 30, 2013, a complete copy of which is on file at the administrative offices of the Authority, located at 1225 Jackson Avenue, Pascagoula, Mississippi 39567.

BALANCE SHEET

ASSETS

Current assets	\$ 2,828,776
Restricted investments	3,124,829
Capital assets	\$ <u>135,840,387</u>
Total assets	\$ <u><u>141,793,992</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Current liabilities	\$ 6,651,372
Noncurrent liabilities	<u>8,268,820</u>
Total liabilities	<u><u>14,920,192</u></u>

NET POSITION

Total liabilities and net assets	\$ <u><u>126,873,800</u></u>
	\$ <u><u>141,793,992</u></u>

STATEMENT OF REVENUES AND EXPENSES

Operating revenues	\$ 9,212,044
Operating expenses	(14,625,320)
Non-operating revenues	<u>1,963,443</u>
Change in Net Assets	(3,449,833)
Net Position, Beginning of the Year	<u>130,323,633</u>
Net Position assets, end of the year	\$ <u><u>126,873,800</u></u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

E. Deficit fund balances/Retained earnings

There were only two deficit fund balances of individual funds were as follows:

Governmental activities:

Tidelands Grant Fund	5,876
BP Oil Spill Grant Fund	395

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

F. Settlements from prior periods:

GOVERNMENT-WIDE FINANCIAL STATEMENTS:

	<u>Governmental Activities</u>	<u>Business-type Activities</u>	<u>Total</u>
Net position September 30, 2012, as originally presented	\$ 8,231,573	19,187,518	27,419,091
Prior period adjustment – Liability Adjustment	<u>182,780</u>	<u> </u>	<u>182,780</u>
Net position, September 30, 2012	<u>\$ 8,414,353</u>	<u>19,187,518</u>	<u>27,601,871</u>

FUND FINANCIAL STATEMENTS:

	<u>General Fund</u>	<u>Water and Sewer Fund</u>
Fund balance September 30, 2012, as originally presented	\$ 3,806,853	19,187,518
Prior Period Adjustment	<u>182,780</u>	<u>0</u>
Fund balance, September 30, 2012	<u>\$ 3,989,633</u>	<u>\$ 19,187,518</u>

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BASIC FINANCIAL STATEMENTS
September 30, 2013

NOTE 4. OTHER NOTES (continued)

G. Subsequent events –

- Community Disaster Loan of \$ 350,000 plus accrued interest forgiven

OTHER SUPPLEMENTARY INFORMATION

CITY OF GAUTIER, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2013

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Over / Under
Resources (inflows):				
Taxes	4,002,857	4,025,457	3,876,439	(149,018)
Licenses and permits	242,200	249,265	229,491	(19,774)
Inter-governmental revenues	2,874,500	2,872,150	2,873,203	1,053
Fines and forfeitures	1,010,000	797,037	735,180	(61,857)
Miscellaneous	<u>1,129,656</u>	<u>1,292,454</u>	<u>1,315,708</u>	<u>23,254</u>
Available for appropriations	<u>9,259,213</u>	<u>9,236,363</u>	<u>9,030,021</u>	<u>(206,342)</u>
Charges to appropriations (outflows):				
<i>General Government</i>				
Personnel services	1,032,969	996,454	996,471	(17)
Supplies	56,000	23,090	19,427	3,663
Other services and charges	178,972	566,792	558,748	8,044
Capital outlay	356,500	61,655	61,643	12
<i>Public Safety</i>				
Personnel services	4,604,807	4,594,308	4,370,527	223,781
Supplies	290,700	42,200	15,303	26,897
Other services and charges	190,350	444,850	370,904	73,946
Capital outlay	31,700	31,700	29,219	2,481
<i>Public Works</i>				
Personnel services	194,884	274,027	277,627	(3,600)
Supplies	10,401	20,074	6,514	13,560
Other services and charges	161,117	224,571	206,589	17,982
<i>Economic Development & Planning</i>				
Personnel services	487,085	553,248	549,895	3,353
Supplies	26,900	5,900	3,812	2,088
Other Services & Charges	114,200	121,043	72,844	48,199
<i>Culture and recreation</i>				
Personnel services	95,452	97,052	96,883	169
Supplies	15,800	21,190	3,166	18,024
Other Services & Charges	49,800	56,300	61,508	(5,208)
<i>Transfers</i>	1,018,094	768,094	768,090	4
<i>Debt Service</i>	<u>292,114</u>	<u>282,447</u>	<u>196,283</u>	<u>86,164</u>
Total charges to Appropriations	<u>9,207,845</u>	<u>9,184,995</u>	<u>8,665,453</u>	<u>519,542</u>
Revenues less expenditures	51,368	51,368	364,568	313,200
Budgetary fund balance, October 1, 2012	\$ 300,000	300,000	510,267	210,267
Budgetary fund balance, September 30, 2013	<u>\$ 351,368</u>	<u>351,368</u>	<u>874,835</u>	<u>523,467</u>

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

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF BUDGET-TO-ACTUAL RECONCILIATION
GENERAL FUND
For the Year Ended September 30, 2013

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles is as follows:

Sources/inflows of resources:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 9,030,021
---	--------------

Differences - budget to GAAP:

Transfers from other funds are inflows for budgetary purposes but are not revenues for financial reporting purposes	(988,587)
---	-----------

Accrual basis revenues are not revenues for budget purposes	(1,031,679)
---	-------------

Special Revenue Fund revenues are included as General Fund revenues for financial reporting purposes	<u>2,639,316</u>
--	------------------

Total revenues as reported on the Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	<u>\$ 9,649,071</u>
---	---------------------

Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary comparison schedule	\$ 8,665,453
---	--------------

Differences - budget to GAAP:

Special Revenue Fund expenditures included in the General Fund for reporting, but not for budget purposes.	2,425,785
--	-----------

The budget is prepared on the cash basis whereas the fund statements are on the modified accrual basis. This is the effect of expenditure accrual transactions.	(1,208,661)
---	-------------

Transfers to other funds are outflows for budgetary purposes but are not expenditures for financial reporting purposes	<u>(768,090)</u>
--	------------------

Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	<u>\$ 9,114,487</u>
--	---------------------

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

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2013

NOTE 1: BUDGETARY DATA

The procedures used by the City in establishing the budgetary data are as follows:

1. The City Clerk's office prepares estimates of available revenue.
2. Department directors submit proposed expenditure budgets to the City Clerk by June 1, each year.
3. The City Manager and the department directors review expenditure budgets, and necessary revisions are made.
4. Budgeted revenues and expenditures are balanced, and a summary budget is prepared and presented to the City Council.
5. The City Manager submits the proposed budget to the Board by August 1.
6. A public hearing is conducted to obtain taxpayer comments.
7. The final budget is approved by September 15, and must be published in a local newspaper on or before September 30.
8. Budget revisions are made throughout the year (prior to September), as reallocations of funds are necessary or circumstances change, which dictate the need for a budget amendment.
9. Formal budgetary integration is employed as a management control device during the year for all budgetary funds.
10. The general fund budget is adopted on a cash basis as required by State statute. The appropriated budget is prepared by fund, function and department. The legal level of budgetary controls is the department level. The City Clerk's office exercises budgetary monitoring throughout the fiscal year. An adopted budget may not exceed its appropriated level without Board approval. However, department heads may make transfers of appropriations within a department. Budgetary controls are implemented through the City Clerk's office through the use of budget-to-actual reports. Any purchase requisition that will cause a line item to exceed its budget will be disallowed by the City Manager. The department head will then be required to make an inter-departmental budget transfer or request a budget amendment.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2013

NOTE 2: SURPLUS OF APPROPRIATIONS OVER EXPENDITURES (BUDGET)

Although revenues projected were less than actual for the fiscal year ending September 30, 2013, as shown on Page 54, through the prudence of the City Management and the City Council expenditures were less than anticipated. Therefore the overall actual ending fund balance was a surplus that was much greater than was anticipated.

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF BUDGET-TO-ACTUAL RECONCILIATION
MS DEVELOPMENT BANK KATRINA LOAN FUND
For the Year Ended September 30, 2013

	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Over / Under</u>
Budgetary fund balance, October 1, 2012	\$ 3,495	3,455	3,495	-
Resources (inflows):				
Transfers In	<u>278,566</u>	<u>278,566</u>	<u>278,566</u>	<u>-</u>
Amounts available for Appropriations	<u>282,061</u>	<u>282,061</u>	<u>282,061</u>	<u>-</u>
Charges to appropriations (outflows):				
General Government Debt Service	279,616	279,616	279,601	15
Capital Outlay	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to Appropriations	<u>279,616</u>	<u>279,616</u>	<u>279,601</u>	<u>15</u>
Budgetary fund balance, September 30, 2013	<u>\$ 2,445</u>	<u>2,445</u>	<u>2,460</u>	<u>15</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF SURETY BONDS OF MUNICIPAL OFFICIALS
For the Year Ended September 30, 2013

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Gordon Gollott	Mayor	\$ 100,000
Mary Martin	Councilwoman	100,000
Johnny Jones	Councilman	100,000
Hurley Ray Guillotte	Councilman	100,000
Casey Vaughn	Councilman	100,000
Charles Anderson	Councilman	100,000
Adam Colledge	Councilman	100,000
Samantha Abell	City Manager	50,000
Cindy Russell	City Clerk	50,000
Dante Elbin	Police Chief	50,000
Teresa Montgomery	Deputy City Clerk	50,000
Tricia Thigpen	Deputy City Clerk	50,000
Chassity Bilbo	Executive Assistant	50,000
Lekeisha Hill	Administrative Clerk	50,000
Rachel Honea	Administrative Clerk	50,000
Addie Bang	Administrative Clerk	50,000
Veneice Barnett	Accounting/Personnel Clerk	50,000
Kim Sheppard	Accounting/Personnel Clerk	50,000
Lequetta Reddix	Accounting/Personnel Clerk	50,000
Donna Davis	Court Clerk	50,000
Timothy Werner	Deputy Court Clerk	50,000
Milton Ricks, Jr.	Field Supervisor	50,000

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF SURETY BONDS OF MUNICIPAL OFFICIALS (continued)
For the Year Ended September 30, 2013

Hope Merrell	Dispatcher	50,000
Melissa Ezell	Dispatcher	50,000
Carey Faulkner	Dispatcher	50,000
Marc Lebhart	Dispatcher	50,000
Don Sawyer	Dispatcher	50,000
Keisha Keyes	Dispatcher	50,000
Alexis Barnes	Dispatcher	50,000
Kena Ehlers	Dispatcher	50,000

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2013

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Passed Through State:			
Local Law Enforcement Block Grant			
Task Force Grant	16.592	7NM1301	\$ 13,792
FBI Safe Street	16.592	18PGCP540Z	16,251
HIDTA	16.592	18PGCP540Z	10,819
U.S. Department of the Interior			
Passed Through State:			
Coastal Improvement Assistance	15.668	MS.30.701	16,483
Coastal Improvement Assistance	15.668	USFWSF12AF00434	59,069
U.S. Department of Homeland Security			
Passed Through State:			
Assistance to Firefighters	97.044	EMW-2012-FO-02393	76,396
Federal Emergency Management Center			
Hazard Mitigation Grant – Police	97.039	HMBP 1794-23-01	22,400
Hurricane Isaac	97.036	FEMA-4081-DR-MS	28,525
U.S. Department of Housing and Urban Development			
Passed Through State:			
Community Development Block Grant - 14.219/14.228		R-109-192-01-KCR	2,425,785
U.S Department of Transportation			
Passed Through State:			
Urban Youth Corps	20.000	STP-9999-09(032)-106638- 304300	36,529
Transportation Improvement	20.205	STP-9194-00(001) / LPA/105069-801000	<u>137,715</u>
Total Expenditures of Federal Awards			<u>\$ 2,843,764</u>

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

CITY OF GAUTIER, MISSISSIPPI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2013

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Gautier and is presented on the cash basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

A reconciliation follows:

Totals above	\$ 2,843,764
Accrued in prior year	(1,310,326)
Accrued at 09-30-2013	<u>50,249</u>
Amount included in Financial Statements	<u>\$ 1,583,687</u>

NOTE 2. LOAN AGREEMENTS OUTSTANDING

Proceeds of State Revolving Fund loans were obtained for sewer rehabilitation and drinking water system improvements. The State Revolving Fund is financed, at least in part, by the U.S. Environmental Protection Agency. The principal balance on September 30, 2013, was:

DWI-H280092-01-3	\$ 1,082,820
SRF-C2808754-01-3	1,456,513
SRF-C280879-01-1	990,469
DWI-H280114-01-2	615,167
DWI-H280114-02-0	324,006
SRF-C280879-02-2	<u>1,487,575</u>
	<u>\$ 5,956,550</u>

CITY OF GAUTIER, MISSISSIPPI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
For the Year Ended September 30, 2013

2012-001 The City was still unable to provide sufficient documentary evidence to support the carrying amounts of fixed assets on its books. This finding continues, with the exception of taking a physical inventory, and is noted for the third year in Finding 2013-001.

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

4321 Gautier Vancleave Rd. Suite A
Gautier, Mississippi 39553

228-497-2788

**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***

The Honorable Mayor and Members of the City Council City of Gautier, Mississippi

I 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 City of Gautier as of and for the year ended September 30, 2013, and the related notes to the financial statements, which collectively comprise City of Gautier's basic financial statements, and have issued my report thereon dated June 30, 2014.

Internal Control Over Financial Reporting

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

My 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 and therefore, material weaknesses or significant deficiencies may exist that are not identified. Given these limitations, during my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified. I did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that I consider to be significant deficiencies. It is listed as item 2013-001.

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 Governmental Auditing Standards

Page 2

Compliance and Other Matters

As part of obtaining reasonable assurance about whether City of Gautier's financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my tests no disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

City of Gautier's Response to Findings

City of Gautier's response to the findings identified in my audit are described in the accompanying schedule of findings and questioned costs. City of Gautier's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, I express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of my testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gautier, Mississippi
June 30, 2014

4321 Gautier Vancleave Rd. Suite A
Gautier, Mississippi 39553

REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Mayor and Members of the City Council
City of Gautier, Mississippi

Report on Compliance for Each Major Federal Program

I have audited City of Gautier's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of City of Gautier's major federal programs for the year ended September 30, 2013. City of Gautier's major federal programs are 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

My responsibility is to express an opinion on compliance for each of City of Gautier's major federal programs based on my audit of the types of compliance requirements referred to above. I conducted my 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that I 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 City of Gautier's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances.

I believe that my audit provides a reasonable basis for my opinion on compliance for each major federal program. However, my audit does not provide a legal determination of City of Gautier's compliance.

Opinion on Each Major Federal Program

In my opinion, City of Gautier complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2013.

Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133
Page 2

Report on Internal Control Over Compliance

Management of City of Gautier is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing my audit of compliance, I considered City of Gautier'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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of City of Gautier'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.

My 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. I did not identify any deficiencies in internal control over compliance that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of my testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Gautier, Mississippi
June 30, 2014

4321 Gautier Vancleave Rd. Suite A
Gautier, Mississippi 39553
(228) -497-2788

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH MISSISSIPPI STATE LAWS AND REGULATIONS**

The Honorable Mayor and Members of the City Council
City of Gautier, Mississippi

I have audited the accompanying financial statements of the City of Gautier, Mississippi (the City) as of and for the year ended September 30, 2013 and have issued my report dated September 30, 2014. I have conducted my 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*.

Compliance

As required by the state legal compliance audit program prescribed by the Office of the State Auditor, I have also performed procedures to test compliance with certain state laws and regulations. However, providing an opinion on compliance with state laws and regulations was not an objective of my audit and, accordingly, I do not express such an opinion.

The results of those procedures and my audit of the basic financial statements disclosed the following material instances of noncompliance with state laws and regulations. My findings and recommendations and your responses are as follows:

Finding

The City was not able to generate a ledger providing detailed information of the City's fixed assets. The City should be responsible for custody of its assets and accurately report them in the financial statements. Further, the City has not been reconciling the annual inventory of fixed assets to ledger balances; however, a comprehensive fiscal inventory of fixed assets taken for the Fiscal Year ending September 30, 2013 which is an improvement in the process.

Recommendation

I recommend the City maintain a detailed ledger of fixed assets, along with a listing of additions and deletions during the year. This ledger should be reconciled to the annual inventory. The Office of the State Auditor has prepared forms and checklists to assist municipalities in performing this required inventory; they are available for download on the State Auditor's website.

Independent Auditors' Report on Compliance with Mississippi State Laws and Regulations
Page 2

Auditee's Response

Management recognizes the issue regarding fixed assets. The City Clerk has been and is in the process of making great strides in resolving the problem, having taken a complete asset inventory for Fiscal 2013. Additionally, an individual with comprehensive experience in this area has been retained to oversee the fixed asset inventory.

City of Gautier's Response to Findings

City of Gautier's response to the findings identified in my audit is described above. City of Gautier'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.

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. Accordingly, this report is not suitable for any other purpose.

Gautier, Mississippi
June 30, 2014

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2013

A. SUMMARY OF AUDIT RESULTS

1. In my report, my opinion on the financial statements, was qualified for inadequate records for fixed assets.
2. A material weakness relating to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters. There were no significant deficiencies noted.
3. No instances of noncompliance material to the financial statements of the City of Gautier, Mississippi are reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters.
4. No material weaknesses relating to the audit of major federal award programs are reported in the Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance. There were no significant deficiencies noted.
5. The auditor's report on compliance for major federal award programs for the City of Gautier, Mississippi expresses an unqualified opinion.
6. There are no audit findings relative to the major federal award programs for the City of Gautier, Mississippi, that are to be reported in Part C of this schedule.
7. Major program tested:

Community Development Block Grant - 14.219/14.228
8. The dollar threshold for distinguishing Type A and B programs was \$300,000.
9. The City of Gautier, Mississippi did not qualify as a low-risk auditee.

B. FINDINGS - FINANCIAL STATEMENT AUDIT

Reportable instances of noncompliance and reportable conditions and material weaknesses

2013-001

Finding

Criteria: Generally Accepted Accounting Principles (GAAP) for Governments indicate that they should have adequate records regarding the fixed assets, accumulated depreciation and depreciation expense that detail each class of asset, the description, date purchased or built, the cost (or estimated cost), the depreciation method (if applicable), the depreciation for the year and accumulated depreciation.

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended September 30, 2013

B. FINDINGS - FINANCIAL STATEMENT AUDIT (continued)

Condition: The City was unable to provide sufficient documentary evidence to support the carrying amounts of fixed assets on its books, and they were unable to satisfy GAAP as to the existence and valuation of the City's fixed assets.

Cause: The City has not reconciled the carrying amount of fixed assets on their books to their inventory.

Effect: This weakness in internal control regarding fixed assets leaves the City susceptible to misappropriation and unverifiable values on their books for the related items

Recommendation: I recommend the City implement a fixed assets control system. At the end of the fiscal year, the accounting department should reconcile the general ledger to the inventory control records.

Auditee's Response: Management recognizes the problem with the fixed assets. The City Purchasing Agent has been and is making great strides in resolving the problem.

Follow-up on prior audit findings: The previous year had the same finding listed as 2013-001.

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

There were no findings related to the major federal program.

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

ORDER NUMBER 228-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi that the Construction Engineering & Inspection Services Contract with Neel-Schaffer, Inc. for the Transportation Enhancement Project (Streetscape Improvements) as presented is hereby authorized.

IT IS FURTHER ORDERED that the upset cost limit for the above referenced project is \$65,120.79.

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 Colledge** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Patty Huffman, Grants & Projects Manager
Through: Chandra Nicholson, Economic Development and Planning Director
Date: September 29, 2014
Subject: Construction Engineering & Inspection Services Contract with Neel-Schaffer
for the Transportation Enhancement Project (Streetscape Improvements)
STP-0494-00(008)LPA/106378-701000

REQUEST:

The Economic Development and Planning Department requests authorization for the City of Gautier to enter into a Construction Engineering & Inspection Services Contract with Neel-Schaffer, Inc. for the Transportation Enhancement Project (Streetscapes Improvement).

BACKGROUND:

The Economic Development and Planning Department requests authorization to enter into a contract with Neel-Schaffer, Inc. for Construction Engineering & Inspection Services for the above referenced project for an upset cost limit of \$65,120.79. This project includes improving and expanding the existing pedestrian/bicycle access walks within the downtown area along a 1.5 mile stretch of Highway 90 from Beasley Road to Ladnier Road, along a 0.22 mile stretch of William Payne Adams Road from Dolphin Drive to Beasley Road, and along a 0.17 mile stretch of City property between William Payne Adams Road and Highway 90. These improvements include: wide multiuse sidewalks, brick paver seating areas, trash receptacles, brick paver crosswalks, pedestrian lighting installation, and pond fountains. All facilities will be ADA accessible.

DISCUSSION:

The Mississippi Department of Transportation has reviewed the CE & I contract and given permission to proceed with contract execution.

RECOMMENDATION:

City staff recommends that City Council authorize entering into the Construction Engineering & Inspection Services Contract with Neel-Schaffer, Inc. as described above. The City Council may:

1. authorize entering into the CE & I Services Contract as presented; or
2. authorize entering into the CE & I Services Contract with changes; or
3. disapprove entering into the CE & I Services Contract as presented.

ATTACHMENT(S):

MDOT Contract Review Letter

Mark C. McConnell
Deputy Executive Director/
Chief Engineer

Charles R. Carr
Director
Office of Intermodal Planning



Lisa M. Hancock
Deputy Executive Director/
Administration

Willie Huff
Director
Office of Enforcement

Melinda L. McGrath
Executive Director

P. O. Box 1850 / Jackson, Mississippi 39215-1850 / Telephone (601) 359-7001 / FAX (601) 359-7110 / www.GoMDOT.com

July 17, 2014

City of Gautier
Ms. Samantha Abell
3330 US Highway 90
Gautier, MS 39553

RE: Construction Engineering and Inspection Contract Review
STP-0494-00(008)LPA / 106378-701000
City of Gautier – Streetscape Improvements Project
Jackson County

Dear Ms. Samantha Abell,

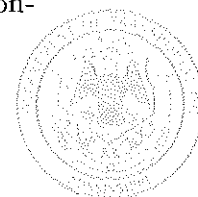
The Consultant Services Unit has reviewed the Construction Engineering & Inspection (CE&I) Services Contract for the above referenced project.

Attached please find two (2) signed originals of the CE&I Services Contract with **Neel-Schaffer, Inc.** (the Consultant) for an upset cost limit of **\$65,120.79** on the above referenced project. We have verified that the correct boiler-plate contract has been used.

The LPA may execute the CE&I contract with the Consultant when appropriate. Please request that the LPA send one (1) copy of the fully executed contract and Notice to Proceed (NTP) to the LPA Division (Attention: Necole Baker), the MDOT District LPA Coordinator, and Consultant Services Unit (Attention: Scot Ehrgott).

As a brief explanation of the Labor Hour (CE&I) contract process, understand all Rates and Classifications established in the contract **MUST** match the invoices billed for the project. This will also include names if listed in the Contract. Please be sure to send your Exhibit 3, Fee Proposal Billing Rate Table, and the Fee Proposal Hour Distribution/Labor Cost Sheet to your accounting department. If additional personnel is needed after the Contract has been executed, the Consultant **MUST** have approval by the LPA and MDOT prior to proceeding.

As a reminder, any supplemental agreements must be forwarded to the MDOT for concurrence prior to being executed and any work conducted under this Contract on non-participating items cannot be reimbursed.



Construction Engineering and Inspection Contract Review
Project Number: 106378 701000
July 17, 2014

Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'SE', followed by a large, stylized circular flourish.

Scot Ehrgott, P.E.
MDOT Director of Consultant Services

SE/sh

Attachments

Cc: 77-01 LPA Division
26-01 District 6

{Baker}
{Seyfarth}

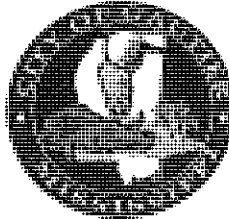
Mayor
Gordon T. Gallott

City of Gautier
Gautier, Mississippi

City Manager
Samantha D. Abell

City Clerk
Cynthia Russell

Council
At Large Mary F. Martin
Ward 1 Johnny Jones
Ward 2 Hurley Ray Guillotte
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

June 3, 2014

David H. Seyfarth, P.E., P.S.
District 6 LPA Coordinator
Mississippi Department of Transportation
16499#B Highway 49, N. Trailer
Saucier, MS 39574

**RE: Consultant Procurement
Gautier Streetscape Improvements
Project No. STP-0494-00(008)LPA/106378-701000
Jackson County**

Dear David:

With this letter, the City of Gautier (LPA) requests to use Small Purchase Procedures as outlined in the Local Public Agency Consultant Operating Procedures for Professional Services, Section 2.2.1 Small Purchase Procedures to enter into a Construction Engineering and Inspection Contract, including testing, with Neel-Schaffer. The total costs for all professional services associated with all phases of the project utilizing federal funds for the consultant are estimated to be less than the Federal simplified acquisition threshold of \$150,000 for A & E Services.

The City considered using the following firms for this project:

- Neel-Schaffer
- Compton Engineering
- Batson & Brown

After considerations such as location, expertise, work load, experience on similar projects, etc., the City chose to negotiate with Neel-Schaffer.

Thank you for your time and consideration. Please call Chandra Nicholson at (228) 806-1285 if you have any questions, concerns, or comments.

Sincerely,

Samantha D. Abell, City Manager
(Chief LPA Official)

cc: Jeff Altman, P.E. MDOT State LPA Engineer
Chandra Nicholson, Director Economic Development & Planning
Dennis Reeves, Neel-Schaffer
File

"Nature's Playground!"

CONSTRUCTION ENGINEERING & INSPECTION SERVICES CONTRACT

Gautier Streetscape Improvements
Project No. *STP-0494-00(008)LPA/106378-701000*
Jackson County

THIS CONTRACT, is made and entered into by and between the *City of Gautier*, a body Politic of the State of Mississippi (the "LPA"), and *Neel-Schaffer, Inc.* (the "CONSULTANT"), a *Mississippi Corporation*, duly registered to do business in the State of Mississippi, whose address for mailing is *707 Watts Avenue, Suite C, Pascagoula, Mississippi, 39567*, effective as of the date of latest execution below.

WITNESSETH:

WHEREAS, the LPA proposes to perform the construction engineering services for *Gautier Streetscape Improvements, as provided in Federal Aid Project No. STP-0494-00(008)LPA/106378-701000*, hereinafter called the "PROJECT" and more specifically described as improving and expanding the existing pedestrian/bicycle access walks within the downtown area along a 1.5 mile stretch of Highway 90 from Beasley Road to Ladnier Road, along a 0.22 mile stretch of William-Payne-Adams Road from Dolphin Drive to Beasley Road, and along a 0.17 mile stretch of City property between William-Payne-Adams Road and Highway 90. These improvements include: wide multiuse sidewalks, brick paver seating areas, trash receptacles, brick paver crosswalks, pedestrian lighting installation and pond fountains. All facilities will be ADA accessible; and,

WHEREAS, the LPA desires to engage a qualified and experienced CONSULTANT to perform engineering services in connection with the PROJECT, all of which are hereinafter called the "SERVICES"; and,

WHEREAS, the CONSULTANT has represented to the LPA that it is experienced and qualified to provide those services, and the LPA has relied upon such representation; and,

WHEREAS, the CONSULTANT herein was chosen for their expertise in performing the services in connection with the PROJECT and found satisfactory by the LPA; which is now desirous of entering into a contract; and

WHEREAS, the CONSULTANT herein was chosen through the LPA Consultant Selection Process pursuant to Mississippi Department of Transportation (hereinafter "MDOT") LPA Project Development Manual and pursuant to Federal Highway Administration ("FHWA") regulations, Engineering and Design Related Service Contracts, 23 C.F.R. Part 172 (as amended) and found satisfactory;

NOW, THEREFORE, for and in consideration of the mutual promises and covenants contained herein and for other good and valuable considerations flowing unto the parties, the receipt and sufficiency of which is hereby acknowledged, the LPA and the CONSULTANT do hereby contract and agree as follows:

ARTICLE I. GENERAL RECITALS

CONSULTANT shall, for the agreed fees, furnish all engineering services and materials required to perform the tasks described in the Scope of Work for the proposed transportation project. In so doing, CONSULTANT shall meet the current industry standards (and those MDOT and LPA standards specified in Exhibit 2) as to general format and content and in addition thereto, any special requirements of the LPA.

THE LPA, in support of CONSULTANT will provide the CONSULTANT a Scope of Work shown in "Exhibit 2" hereto and any other data which may be of assistance to CONSULTANT and within the possession and control of the LPA.

Manuals, guides, and specifications applicable to this CONTRACT shall be those approved and/or adopted by MDOT and in effect on the effective date of this CONTRACT, unless otherwise specified in this Contract or subsequently directed by MDOT during the course of the CONTRACT.

ARTICLE II. SCOPE OF WORK

The CONSULTANT shall conduct the SERVICES in accordance with the Scope of Work attached to this CONTRACT as "Exhibit 2" and made a part hereof as if fully set forth herein. The performance of the SERVICES referred to in "Exhibit 2" shall be the primary basis for measurement of performance under this CONTRACT. The LPA specifically reserves the right and privilege to enlarge or reduce the scope; or to cancel this CONTRACT at any time.

ARTICLE III. CONTRACT TERM

This CONTRACT shall commence upon the latest date of execution below and continue until such time as the above named project is successfully completed to the satisfaction of the LPA at which time this CONTRACT shall absolutely and finally terminate.

The construction engineering services of the CONSULTANT under this contract shall start with the **date of FHWA/MDOT concurrence in the award of the construction contract by the LPA**, and be completed within 60 days after the final inspection and acceptance of the construction work performed by others. The services of the CONSULTANT are anticipated to be needed and completed in an expedient manner. It is understood that construction progress of force account work by the LPA and/or contractor's work shall influence the time period for the CONSULTANT's services. Therefore, it is necessary that construction be completed in accordance with the original time limit set forth in the original construction schedule. The estimated fees in the Cost/Fee breakdown are based on the initial construction time estimate as included in the Contract Documents. If the construction time extends beyond the contract time, through no fault of the CONSULTANT, the LPA agrees to pay the CONSULTANT for the construction engineering services to complete the project with or without Federal participation, subject to approval by MDOT and FHWA.

During the term of this CONTRACT, the LPA reserves the right to terminate this CONTRACT, subject to the approval of MDOT, in whole or in part, at any time, with or without cause, upon seven (7) days written notice to the CONSULTANT, notwithstanding any just claims by the CONSULTANT for payment of SERVICES rendered prior to the date of termination. The LPA must receive written approval from the MDOT Executive Director on behalf of the Mississippi Transportation Commission before the LPA can terminate this CONTRACT. The LPA shall be liable only for the costs, fees and expenses for demobilization and close out of contract, based on actual time and expenses incurred by CONSULTANT in the packaging and shipment of all documents covered by this CONTRACT to the LPA. In no event shall the LPA be liable for lost profits or other consequential damages.

ARTICLE IV. TIME OF PERFORMANCE

TIME IS OF THE ESSENCE IN THIS CONTRACT. The CONSULTANT shall be prepared to perform its responsibilities for providing SERVICES commencing on the date of execution of the CONTRACT.

A Notice to Proceed shall be issued under authority from the LPA within 30 days after final execution of this CONTRACT. The CONSULTANT may not begin work on any feature of this PROJECT prior to receiving a Notice to Proceed from the LPA.

ARTICLE V. RELATIONSHIP OF THE PARTIES

The relationship of the CONSULTANT to the LPA is that of an independent contractor, and said CONSULTANT, in accordance with its status as an independent contractor, covenants and agrees that it will conduct itself consistent with such status, that it will neither hold itself out as, nor claim to be, an officer or employee of the LPA by reason hereof. The CONSULTANT will not by reason hereof, make any claim, demand or application or for any right or privilege applicable to an officer or employee of the LPA, including but not limited to workers' compensation coverage, unemployment insurance benefits, social security coverage, retirement membership or credit, or any form of tax withholding whatsoever.

All notices, communications, and correspondence between the LPA and the CONSULTANT shall be directed to the key personnel and agents designated in this contract.

ARTICLE VI. COMPENSATION, BILLING & AUDIT

A. Cost and Fees

The CONSULTANT shall be paid on the basis set forth in "Exhibit 3" to this CONTRACT. Under no circumstances shall the LPA be liable for any amounts, including any costs, which exceed the maximum dollar amount of compensation that is specified in and set forth in "Exhibit 3".

B. Monthly Billing

The CONSULTANT may submit monthly billing to the LPA. (A sample of a preferred invoice is attached as "Exhibit 4".) Each billing shall include all time and allowable expenses through the end of the billing period. Direct expenses, as used herein, include the costs of travel, subsistence, shipping charges, long distance telephone calls and printing if it is not company accounting policy to include these costs in overhead rates. The LPA retains the right to verify time and expense records by audit of any or all CONSULTANT's time and accounting records at any time during the life of the CONTRACT and up to three years thereafter.

If SERVICES are rendered within a given State fiscal year, an invoice requesting payment from the CONSULTANT shall be presented to the LPA within 60 days of the end of the State fiscal year. **Should the CONSULTANT fail to present the invoice within the allotted time, legislative approval may be required before payment can be rendered.**

The CONSULTANT further agrees that FHWA or any other Federal Agency may audit the same records at any time during the life of the CONTRACT and up to three years thereafter, should the funding source for all or any part of the CONTRACT be funds of the United States of America.

C. Record Retention

The CONSULTANT shall maintain all time and expense records incurred on the PROJECT and used in support of its proposal and shall make such material available at all reasonable times during the period of the CONTRACT and for three years from the date of final payment under this CONTRACT for inspection by the LPA, and copies thereof shall be furnished upon request, at the LPA's expense. The CONSULTANT agrees that the provisions of this Article shall be included in any CONTRACT it may make with any subcontractors, assignees or transferees.

D. Retainage

The LPA shall retain 5% of the CONSULTANT'S invoiced amount until the final payment request has been received and an audit of the total PROJECT cost to date has been completed by the LPA or its designee.

ARTICLE VII. FINAL PAYMENT

The CONSULTANT agrees that acceptance of the final payment shall be in full and final settlement of all claims arising against the LPA for work done, documents furnished, cost incurred, or otherwise arising out of

this CONTRACT and shall release the LPA from any and all further claims of whatever nature, whether known or unknown, for and on account of said CONTRACT, including payment for any and all work done, and labor and material furnished in connection with the same. Errors and/or omissions discovered subsequent to the acceptance by the LPA of the final contract documents shall be corrected by the CONSULTANT without additional compensation.

ARTICLE VIII. REVIEW OF WORK

Authorized representatives of the LPA may at all reasonable times review and inspect the SERVICES under this CONTRACT and any addenda or amendments thereto. Authorized representatives of the FHWA may also review and inspect the SERVICES under this CONTRACT should funds of the United States of America be in any way utilized in payment for said SERVICES. Such inspection shall not make the United States of America a party to this CONTRACT, nor will FHWA interfere with the rights of either party hereunder.

All reports, drawings, studies and maps prepared by and for the CONSULTANT, shall be made available to authorized representatives of the LPA for inspection and review at all reasonable times in the General Offices of the LPA. Authorized representatives of the FHWA may also review and inspect said reports, drawings, studies and maps prepared under the CONTRACT should funds of the United States of America be in any way utilized in payment for the same. Acceptance by the LPA shall not relieve the CONSULTANT of its professional obligation to correct, at its expense, any of its breaches, errors and/or omissions, in the final version of the work.

The CONSULTANT shall be responsible for performance of and compliance with all terms of this CONTRACT, including the Scope of Work and other exhibits attached to this contract, and including any technical specifications and special requirements of the LPA, and shall be responsible for errors and/or omissions, including those as to conduct and care, format and content, for all aspects of the CONTRACT, and including professional quality and technical accuracy of all designs, drawings, specifications, and other services furnished by the CONSULTANT.

Failure to comply with any terms of this CONTRACT shall be corrected by the CONSULTANT without additional compensation.

If any breach of CONTRACT, is discovered by LPA personnel after final acceptance of the work by the LPA, then the CONSULTANT shall, without additional compensation, cure any deficiency or breach including errors and/or omissions in designs, plans, drawings, specifications, or other services.

In the event that the project schedule requires that a breach of this CONTRACT be corrected by someone other than the CONSULTANT then the actual costs incurred by the LPA for such corrections shall be the responsibility of the CONSULTANT. The LPA shall give the CONSULTANT an opportunity to correct said breach unless (1) the LPA determines, in its sole discretion, that the CONSULTANT cannot cure the breach within the schedule established by the LPA, or (2) the LPA determines, in its sole discretion, that the CONSULTANT cannot cure the breach to the satisfaction of the LPA.

In the event that the CONSULTANT breaches this CONTRACT, and the breaches of the CONSULTANT are discovered during the construction phase, then an accounting of all costs incurred by the LPA resulting from such breach, including errors and/or omissions, will be made and such amount will be recovered from the CONSULTANT.

ARTICLE IX. RESPONSIBILITIES FOR CLAIMS AND LIABILITY

The CONSULTANT shall indemnify, defend and hold harmless the LPA and all its officers, agents and employees from any claim, loss, damage, cost, charge or expense arising out of any negligent act, actions, neglect

or omission by the CONSULTANT, its agents, employees, or subcontractors during the performance of this CONTRACT, whether direct or indirect, and whether to any person or property for which LPA or said parties may be subject, except that neither the CONSULTANT nor any of his agents or subcontractors will be liable under this provision for damages arising out of the injury or damage to persons or property solely caused or resulting from the negligence of the LPA or any of its officers, agents or employees.

The CONSULTANT'S obligations under this Article, including the obligations to indemnify, defend, hold harmless, pay reasonable attorney fees or, at the LPA'S option, participate and associate with the LPA in the defense and trial or arbitration of any damage claim, lien or suit and any related settlement negotiations, shall be initiated by the LPA'S notice of claim for indemnification to the CONSULTANT. Only an adjudication or judgment after the highest appeal is exhausted specifically finding the LPA entirely responsible shall excuse performance of this provision by the CONSULTANT. In such case, the LPA shall pay all costs and fees related to this obligation and its enforcement. Should there be a finding of dual or multiple liability, costs and fees shall be apportioned accordingly.

In conjunction herewith, the LPA agrees to notify CONSULTANT in writing as soon as practicable after receipt or notice of any claim involving CONSULTANT. These indemnities shall not be limited by reason of the listing of any insurance coverage below.

ARTICLE X. INSURANCE

Prior to beginning the work, the CONSULTANT shall obtain and furnish certificates to the LPA for the following minimum amounts of insurance:

- A. Workers' Compensation Insurance in accordance with the laws of the State of Mississippi.
- B. Public Liability Insurance in an amount not less than one million dollars (\$1,000,000.00) on account of any one occurrence.
- C. Property Damage Insurance in an amount not less than five hundred thousand dollars (\$500,000.00) from damages on account of any one occurrence, with an aggregate limit of not less than one million dollars (\$1,000,000.00).
- D. Valuable Documents Insurance, whether as a part of the property damage insurance referenced above or as separate insurance, in an amount sufficient to cover all costs associated with repairing, restoring or replacing any documents kept or created by Consultant as a part of the Services, in the event of casualty to, or loss or theft of such documents.
- E. Errors and Omissions Insurance, in an amount not less than one million dollars (\$1,000,000.00) per incident; one million dollars (\$1,000,000.00) aggregate.
- F. Comprehensive Automobile Liability Insurance, with a combined single limit for bodily injury and property damage of not less than one million dollars (\$1,000,000.00) per incident with respect to CONSULTANT's (owned, hired or non-owned) vehicles, assigned to or used in the performance of services.

The LPA shall be listed as a certificate holder of insurance on any of the insurance required under this CONTRACT.

In the event that the CONSULTANT retains any subcontractor or other personnel to perform SERVICES or carry out any activities under or incident to work on any project or phase of this CONTRACT, CONSULTANT agrees to obtain from said subcontractor or other personnel, certificates of insurance demonstrating that said subcontractor or other personnel has sufficient coverage, or to include said

subcontractor or other personnel within CONSULTANT's coverage for the duration of said PROJECT or phase for which said subcontractor or other personnel is employed.

The Insurance coverage recited above shall be maintained in full force and effect by CONSULTANT during the life of this CONTRACT. Should CONSULTANT cease to carry the errors and omissions coverage listed above for any reason, it shall obtain "tail" coverage at the same limits for a period of not less than three (3) years subsequent to policy termination or contract termination, whichever is longer. Should CONSULTANT change insurance carriers for errors and /or coverage, it shall obtain a "retroactive coverage" endorsement from its new insurance carrier.

Insurance carriers must be admitted to do business in the State of Mississippi by the Mississippi Insurance Department.

A certificate of insurance acceptable to the LPA shall be issued to the LPA by the CONSULTANT prior to the execution of this CONTRACT by the CONSULTANT and thereafter on an annual basis for the duration of this CONTRACT as evidence that policies providing the required coverage, conditions and limits are in full force and effect. Such certificate shall identify this CONTRACT and contain provisions that coverage afforded under the policies will not be cancelled, terminated, or materially altered until at least thirty (30) days prior written notice has been given to the LPA.

The CONSULTANT will furnish certified copies, upon request, of any or all of the policies and/or endorsements to the LPA prior to the execution of this CONTRACT and thereafter on an annual basis for the duration of this CONTRACT.

The CONSULTANT shall provide the LPA any and all documentation necessary to prove compliance with the insurance requirements of this CONTRACT as such documentation is requested, from time to time, by the LPA.

If the CONSULTANT fails to procure or maintain required insurance, the LPA may immediately elect to terminate this CONTRACT or, at its discretion, procure or renew such insurance and pay any and all premiums in connection therewith, and all monies so paid by the LPA shall be repaid by the CONSULTANT to the LPA upon demand, or the LPA may offset the cost of the premiums against any monies due to the CONSULTANT from the LPA.

ARTICLE XI. COVENANT AGAINST CONTINGENT FEES AND LOBBYING

The CONSULTANT shall comply with the relevant requirements of all federal, state or local laws. The CONSULTANT warrants that it has not employed or retained any company or person, other than a bona fide employee working solely for the CONSULTANT, to solicit or secure this CONTRACT, and that it has not paid or agreed to pay any company or person, other than a bona fide employee working solely for the CONSULTANT, any fee commission, percentage, brokerage fee, gifts or any other consideration contingent upon or resulting from the award or making of the CONTRACT. The CONSULTANT warrants that it shall not contribute any money, gift or gratuity of any kind, either directly or indirectly to any employee of the LPA, or to any employee of the Mississippi Department of Transportation. For breach or violation of this warranty, the LPA shall have the right to terminate this CONTRACT without liability, and the CONSULTANT shall forfeit any sums due hereunder at the time of such breach and may be barred from performing any future services for the LPA or participating in any future contracts with the LPA.

ARTICLE XII. EMPLOYMENT OF LPA'S PERSONNEL

The CONSULTANT shall not employ any person or persons in the employ of the LPA for any work required by the terms of this CONTRACT, without the written permission of the LPA, except as may otherwise be provided for herein.

ARTICLE XIII. MODIFICATION

If, prior to the satisfactory completion of the SERVICES under this CONTRACT, the LPA materially alters the scope, character, complexity or duration of the SERVICES from those required under this CONTRACT, a supplemental agreement may be executed between the parties. Also, a supplemental agreement may be executed between the parties in the event that both parties agree the CONSULTANT's compensation should be increased due to an unanticipated increase in the nature, scope or amount of work necessary to properly provide the SERVICES required on any particular phase or project begun hereunder.

Oral agreements or conversations with the LPA, any individual member of the LPA, officer, agent, or employee of the Mississippi Department of Transportation, either before or after execution of this CONTRACT, shall not affect or modify any of the terms or obligations contained in this CONTRACT. All modifications to this CONTRACT, amendments or addenda thereto must be submitted in writing and signed by the parties thereto before any work is commenced.

The CONSULTANT may not begin work on any modifications, amendments, or addenda prior to receiving a Notice to Proceed.

Minor changes in the proposal which do not involve changes in the compensation, extensions of time or changes in the goals and objectives of the CONTRACT may be made by written notification of such change by either the LPA or the CONSULTANT to the other party, and shall become effective upon written acceptance thereof (i.e. letter agreement).

ARTICLE XIV. SUBLETTING, ASSIGNMENT OR TRANSFER

It is understood by the parties to this CONTRACT that the work of the CONSULTANT is considered personal by the LPA. The CONSULTANT shall not assign, sublet or transfer any or all of its interest in this CONTRACT without prior written approval of the LPA. Under no circumstances will CONSULTANT be allowed to sublet more than 60% of the work required under this contract. It is clearly understood and agreed that specific projects or phases of the work may be sublet in their entirety provided that CONSULTANT performs at least 40% of the overall contract with its own forces. Consent by the LPA to any subcontract shall not relieve CONSULTANT from any of its obligations hereunder, and CONSULTANT is required to maintain final management responsibility with regard to any such subcontract.

The LPA reserves the right to review all subcontract documents prepared in connection with this CONTRACT, and the CONSULTANT agrees that it shall submit to the LPA any proposed subcontract document together with subcontractor cost estimates for review and written concurrence of the LPA in advance of their execution.

The CONSULTANT shall make prompt payment to all subconsultants no later than 15 days from receipt of each payment the LPA makes to the CONSULTANT. Each month, the CONSULTANT shall submit OCR-484-C found on MDOIT's website to the LPA along with the Invoice. This form certifies payments to all Subconsultants and shows all firms even if the CONSULTANT has paid no monies to the firm during that estimate period (negative report).

ARTICLE XV. OWNERSHIP OF PRODUCTS AND DOCUMENTS AND WORK MADE FOR HIRE

The CONSULTANT agrees that all reports, computer information and access, drawings, studies, notes, maps and other data, prepared by and for them under the terms of this CONTRACT shall be delivered to, become and remain in the property of the LPA upon creation and shall be delivered to the LPA upon termination or completion of work, or upon request of the LPA regardless of any claim or dispute between the parties. All such data shall be delivered within thirty (30) days of receipt of a written request by the LPA.

The CONSULTANT and the LPA intend and agree that this CONTRACT to be a contract for services and each party considers the products and results of the services to be rendered by the CONSULTANT hereunder, including any and all material produced and/or delivered under this CONTRACT (the "Work"), to be a "work made for hire" under U.S. copyright and all applicable laws. The CONSULTANT acknowledges and agrees that the LPA owns all right, title, and interest in and to the Work including, without limitation, the copyright thereto and all trademark, patent, and all intellectual property rights thereto.

If for any reason the Work would not be considered a work made for hire under applicable law, or in the event this CONTRACT is determined to be other than a contract or agreement for a work made for hire, the CONSULTANT does hereby transfer and assign to the LPA, and its successors and assigns, the entire right, title, and interest in and to any Work prepared hereunder including, without limitation, the following: the copyright and all trademark, patent, and all intellectual property rights in the Work and any registrations and copyright, and/or all other intellectual property, applications relating thereto and any renewals and extensions thereof; all works based upon, derived from, or incorporating the Work; all income, royalties, damages, claims, and payments now or hereafter due or payable with respect thereto; all causes of action, either in law or in equity, for past, present, or future infringement based on the copyrights and/or all other intellectual property; all rights, including all rights to claim priority, corresponding to the foregoing in the United States and its territorial possessions and in all foreign countries. The CONSULTANT agrees to execute all papers and perform such other proper acts as the LPA may deem necessary to secure for the LPA or its designee the rights herein assigned.

The LPA may, without any notice or obligation of further compensation to the CONSULTANT, publish, re-publish, anthologize, use, disseminate, license, or sell the Work in any format or medium now known or hereafter invented or devised. The LPA'S rights shall include, without limitation, the rights to publish, re-publish, or license a third party to publish, re-publish, or sell the Work in print, on the World Wide Web, or in any other electronic or digital format or database now known or hereafter invented or devised, as a separate isolated work or as part of a compilation or other collective work, including a work different in form from the first publication, and to include or license a third party to include the Work in an electronic or digital database or any other medium or format now known or hereafter invented or devised.

The CONSULTANT shall obtain any and all right, title, and interest to all input and/or material from any third party subconsultant, or any other party, who may provide such input and/or material to any portion of the Work so that said right, title, and interest, and all such interest in and to the Work including, without limitation, the copyright thereto and all trademark, patent, and all intellectual property rights thereto, shall belong to the LPA.

For any intellectual property rights currently owned by third parties or by the CONSULTANT and not subject to the terms of this CONTRACT, the CONSULTANT agrees that it will obtain or grant royalty-free, nonexclusive, irrevocable license(s) for or to the LPA at no cost to the LPA to use all copyrighted or copyrightable work(s) and all other intellectual property which is incorporated in the material furnished under this CONTRACT. Further, the CONSULTANT warrants and represents to the LPA that it has obtained or granted any and all such licensing prior to presentation of any Work to the LPA under this CONTRACT. This obligation of the CONSULTANT does not apply to a situation involving a third party who enters a license agreement directly with the LPA.

The CONSULTANT warrants and represents that it has not previously licensed the Work in whole or in part to any third party and that use of the Work in whole or in part will not violate any rights of any kind or nature whatsoever of any third party. The CONSULTANT agrees to indemnify and hold harmless the LPA, its successors, assigns and assignees, and its respective officers, directors, agents and employees, from and against any and all claims, damages, liabilities, costs and expenses (including reasonable attorneys' fees),

arising out of or in any way connected with any breach of any representation or warranty made by CONSULTANT herein.

ARTICLE XVI. PUBLICATION AND PUBLICITY

The CONSULTANT agrees that it shall not for any reason whatsoever communicate to any third party, with the exception of the MDOT and the FHWA, in any manner whatsoever concerning any of its CONTRACT work product, its conduct under the CONTRACT, the results or data gathered or processed under this CONTRACT, which includes, but is not limited to, reports, computer information and access, drawings, studies, notes, maps and other data prepared by and for the CONSULTANT under the terms of this CONTRACT, without prior written approval from the LPA, unless such release or disclosure is required by judicial proceeding. The CONSULTANT agrees that it shall immediately refer any third party who requests such information to the LPA and shall also report to the LPA any such third party inquiry, with the exception of the MDOT and/or the FHWA. This Article shall not apply to information in whatever form that comes into the public domain, nor shall it restrict the CONSULTANT from giving notices required by law or complying with an order to provide information or data when such order is issued by a court, administrative agency or other authority with proper jurisdiction, or if it is reasonably necessary for the CONSULTANT to defend itself from any suit or claim.

IT IS FURTHER AGREED, that all approved releases of information, findings, and recommendations shall include a disclaimer provision and that all published reports shall include that disclaimer on the cover and title page in the following form:

The opinions, findings, and conclusions in this publication are those of the author(s) and not necessarily those of the Local Public Agency, Mississippi Department of Transportation, Mississippi Transportation Commission, the State of Mississippi, or the Federal Highway Administration.

ARTICLE XVII. CONTRACT DISPUTES

This CONTRACT shall be deemed to have been executed in **Jackson County**, Mississippi, and all questions including, but not limited to, questions of interpretation, construction and performance shall be governed by the laws of the State of Mississippi, excluding its conflicts of laws provisions, and any litigation with respect to this CONTRACT shall be brought in a court of competent jurisdiction in **Jackson County**, State of Mississippi. The CONSULTANT expressly agrees that under no circumstances shall the LPA be obligated to or responsible for payment of an attorney's fee for the cost of legal action to or on behalf of the CONSULTANT.

ARTICLE XVIII. COMPLIANCE WITH APPLICABLE LAW

- A. The undersigned certify that to the best of their knowledge and belief, the foregoing is in compliance with all applicable laws.
- B. The CONSULTANT shall observe and comply with all applicable federal, state, and local laws, rules and regulations, policies and procedures, ordinances, and orders and decrees of bodies or tribunals of the United States of America or any agency thereof, the State of Mississippi or any agency thereof, and any local governments or political subdivisions, that are in effect at the time of the execution of this CONTRACT or that may later become effective.
- C. The CONSULTANT shall not discriminate against any employee nor shall any party be subject to discrimination in the performance of this CONTRACT because of race, creed, color, sex, national origin, age or disability.
- D. IT IS FURTHER SPECIFICALLY AGREED that the CONSULTANT shall comply and shall require its subcontractors to comply with the regulations for COMPLIANCE WITH

TITLE VI OF THE CIVIL RIGHTS ACT OF 1964, as amended, and all other applicable federal regulations as stated in "Exhibit 5" which is incorporated herein by reference.

- E. It is agreed that the CONSULTANT will comply with the provisions set forth in Department of Transportation, 49 CFR, Section 18, Et Seq., regarding Uniform Administrative Requirements for Grants and Cooperative agreements in its administration of this CONTRACT or any subcontract resulting herefrom.
- F. The CONSULTANT agrees that it will abide by the provisions of 49 CFR Section 26 regarding disadvantaged business enterprises and include the certification made in "Exhibit 5" to this CONTRACT in any and all subcontracts which may result from this CONTRACTS.
- G. The CONSULTANT shall comply and shall require its subconsultants to comply with Code of Federal Regulations CFR 23 Part 634 - Worker Visibility – as stated in "Exhibit 5".
- H. IMMIGRANT STATUS CERTIFICATION. The CONSULTANT represents that it is in compliance with the Immigration Reform and Control Act of 1986 (Public Law 99-603), as amended, in relation to all employees performing work in the State of Mississippi and does not knowingly employ persons in violation of the United States immigration laws. The CONSULTANT further represents that it is registered and participating in the Department of Homeland Security's E-Verify™ employment eligibility verification program, or successor thereto, and will maintain records of compliance with the Mississippi Employment Protection Act including, but not limited to, requiring compliance certification from all subcontractors and vendors who will participate in the performance of this Agreement and maintaining such certifications for inspection if requested. The CONSULTANT acknowledges that violation may result in the following: (a) cancellation of any public contract and ineligibility for any public contract for up to three (3) years, or (b) the loss of any license, permit, certification or other document granted by an agency, department or governmental entity for the right to do business in Mississippi for up to one (1) year, or (c) both. The CONSULTANT also acknowledges liability for any additional costs incurred by the LPA due to such contract cancellation or loss of license or permit. The CONSULTANT is required to provide the certification on Exhibit 9 in this CONTRACT to the LPA verifying that the CONSULTANT and subconsultant(s) are registered and participating in E-Verify prior to execution of this CONTRACT
- I. The covenants herein shall, except as otherwise provided, accrue to the benefit of and be binding upon the successors and assigns of the parties hereto.

ARTICLE XIX. WAIVER

Failure of either party hereto to insist upon strict compliance with any of the terms, covenants, and conditions hereof shall not be deemed a waiver or relinquishment of any similar right or power hereunder at any subsequent time, or of any other provision hereof, nor shall it be construed to be a modification of the terms of this CONTRACT.

ARTICLE XX. SEVERABILITY

If any terms or provisions of this CONTRACT are prohibited by the laws of the State of Mississippi or declared invalid or void by a court of competent jurisdiction, the remainder of this CONTRACT shall not be affected thereby and each term and provision of this CONTRACT shall be valid and enforceable to the fullest extent permitted by law.

ARTICLE XXI. ENTIRE AGREEMENT

This CONTRACT constitutes the entire agreement of the parties with respect to the subject matter contained herein and supersedes and replaces any and all prior negotiations, understandings, and agreements, written or oral, between the parties relating thereto.

ARTICLE XXII. CONFLICT OF INTEREST

The CONSULTANT covenants that no public or private interests exist and none shall be acquired directly or indirectly which would conflict in any manner with the performance of the CONSULTANT'S CONTRACT. The CONSULTANT further covenants that no employee of the CONSULTANT or of any subconsultant(s), regardless of his/her position, is to personally benefit directly or indirectly from the performance of the SERVICES or from any knowledge obtained during the CONSULTANT'S execution of this CONTRACT.

ARTICLE XXIII. AVAILABILITY OF FUNDS

It is expressly understood and agreed that the obligation of the LPA to proceed under this CONTRACT is conditioned upon the availability of funds, the appropriation of funds by the Mississippi Legislature, and the receipt of state and/or federal funds. If, at any time, the funds anticipated for the fulfillment of this CONTRACT are not forthcoming or are insufficient, either through the failure of the federal government to provide funds or of the State of Mississippi to appropriate funds or the discontinuance or material alteration of the program under which funds were provided, or if funds are not otherwise available to the LPA for the performance of this CONTRACT, the LPA shall have the right, upon written notice to the CONSULTANT, to immediately terminate or stop work on this CONTRACT without damage, penalty, cost, or expense to the LPA of any kind whatsoever. The effective date of termination shall be as specified in the notice of termination.

ARTICLE XXIV. STOP WORK ORDER

A. **Order to Stop Work.** The LPA may, by written order to the CONSULTANT at any time, and without notice to any surety, require the CONSULTANT to stop all or any part of the work called for by this CONTRACT. This order shall be for a specified period not exceeding twenty-four (24) months after the order is delivered to the CONSULTANT unless the parties agree to any further period. Any such order shall be identified specifically as a stop work order issued pursuant to this clause. Upon receipt of such an order, the CONSULTANT shall forthwith comply with its terms and take all steps to minimize the occurrence of costs allocable to the work covered by the order during the period of work stoppage. Before the stop work order expires, or within any further period to which the parties shall have agreed, the LPA shall either:

- (1) cancel the stop work order; or
- (2) terminate the work covered by such order according to and as provided in Article III of this CONTRACT.

Prior to the LPA'S taking official action to stop work under this CONTRACT, the Executive Director of MDOT and/or the LPA may notify the CONSULTANT, in writing, of MDOT and/or the LPA's intentions to ask the CONSULTANT to stop work under this CONTRACT. Upon notice from the Executive Director of MDOT and/or the LPA, the CONSULTANT shall suspend all activities under this CONTRACT, pending final action by the LPA.

B. **Cancellation or Expiration of the Order.** If a stop work order issued under this clause is canceled at any time during the period specified in the order, or if the period of the order or any extension thereof expires, the CONSULTANT shall have the right to resume work. If the LPA decides that it is justified, an appropriate adjustment may be made in the delivery schedule. If the stop work order results in an increase in the time required for or in the CONSULTANT'S cost properly allocable to

the performance of any part of this CONTRACT and the CONSULTANT asserts a claim for such an adjustment within 30 days after the end of the period of work stoppage, an equitable adjustment in this CONTRACT may be made by written modification of this CONTRACT as provided by the terms of this CONTRACT.

- C. **Termination of Stopped Work.** If a stop work order is not canceled and the work covered by such order is terminated, the CONSULTANT may be paid for services rendered prior to the Termination. In addition to payment for services rendered prior to the date of termination, the LPA shall be liable only for the costs, fees, and expenses for demobilization and close out of this CONTRACT, based on actual time and expenses incurred by the CONSULTANT in the packaging and shipment of all documents covered by this CONTRACT to the LPA. In no event shall the LPA be liable for lost profits or other consequential damages.

ARTICLE XXV. KEY PERSONNEL & DESIGNATED AGENTS

CONSULTANT agrees that Key Personnel identified as assigned to this PROJECT shall not be changed or reassigned without prior approval of the LPA or, if prior approval is impossible, and then notice to the LPA and subsequent review by the LPA which may approve or disapprove the action. For purposes of implementing this section and all other sections of this CONTRACT with regard to notice, the following individuals are herewith designated as agents for the respective parties unless otherwise identified in the addenda hereto:

LPA:

For Contractual Matters:
Samantha Abell
City of Gautier
3330 US Highway 90
Gautier, MS 39553
Phone: 228-497-8000
Fax: 228-497-1012
sabell@gautier-ms.gov

For Technical Matters:
Chandra Nicholson
City of Gautier
3330 US Highway 90
Gautier, MS 39553
Phone: 228-497-8000
Fax: 228-497-1012
cnicholson@gautier-ms.gov

CONSULTANT:

For Contractual Matters:
Dennis Reeves, P.E.
Neel-Schaffer, Inc.
707 Watts Avenue, Suite C
Pascagoula, MS 39567
Phone: 228-696-2649
Fax: 228-696-2802
dennis.reeves@neel-schaffer.com

For Technical Matters:
Eric Page, P.E.
Neel-Schaffer, Inc.
707 Watts Avenue, Suite C
Pascagoula, MS 39567
Phone: 228-696-2649
Fax: 228-696-2802
eric.page@neel-schaffer.com

Licensure Number
from the Mississippi
Board of Licensure
for Professional
Engineers/Architects and Surveyors:

P.E. # 15942 _____
Surveyor # _____

Licensure Number
from the Mississippi
Board of Licensure
for Professional
Engineers/Architect's and Surveyors:

P.E. # 15772 _____
Surveyor # _____

ARTICLE XXVI. AUTHORIZATION

Both parties hereto represent that they have authority to enter into this CONTRACT and that the individuals executing this CONTRACT are authorized to execute it and bind their respective parties and certified copies of the applicable LPA Order and the Resolution of the Corporate Board of Directors of the CONSULTANT are attached hereto as "Exhibit 1" and incorporated herein by reference and made a part hereof as if fully copied herein in words and figures.

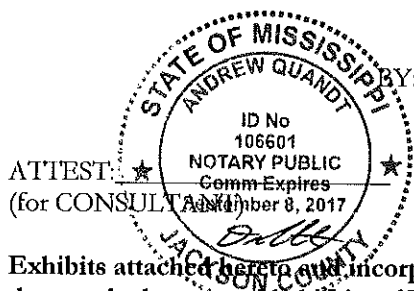
WITNESS this my signature in execution hereof, this the ____ day of _____, 20____.

City of Gautier

Samantha Abell, City Manager

WITNESS this my signature in execution hereof, this the 3rd day of June, 2014.

Neel-Schaffer, Inc.



Dennis Reeves, Project Manager

Exhibits attached hereto and incorporated by reference into this contract include those identified on the attached page entitled "List of Exhibits".

LIST OF EXHIBITS

1. Evidence of Authority
2. Scope of Work
3. Fees and Expenses.
4. Sample Invoice
5. Notice to the CONSULTANT
6. CONSULTANT's Certification Regarding Debarment, Suspension and Other Responsibility Matters.
7. Certification of LPA
8. *{This Exhibit was intentionally left blank}*
9. Prime Consultant EEV Certification and Agreement

EXHIBIT 1

{{{{Attach a copy of authority to execute contracts on behalf of the LPA}}}}

Leave this page in as is and LPA resolution will be substituted for this page by the LPA.

CORPORATE RESOLUTION

I, J. Clark Robinson, hereby certify that I am the duly and qualified Corporate Secretary of Neel-Schaffer, Inc., a Mississippi Corporation; that the following is a true and correct copy of a resolution duly adopted by the Executive Committee of the Senior Management Team of said corporation at a Special Meeting of the Executive Committee convened and held in said accordance with the bylaws on the 22nd day of April 2014 and that said resolution is now in full force and effect:

RESOLVED, that Neel-Schaffer, Inc. is desirous of entering into an Engineering Services Contract to provide Construction Engineering and Inspection (CE&I) services for the City of Gautier, Mississippi for Gautier Streetscape Improvements, Project No. STP-0494-00(008)LPA/106378-701000.

WHEREAS, such agreements require the signature of a company officer empowered to bind the consultant to the provisions of the engineering services agreements.

WHEREAS, Dennis W. Reeves, PE, Assistant Engineering Manager of Neel-Schaffer is responsible for the preparation and management of engineering services agreements in South Mississippi.

NOW, THEREFORE, BE IT RESOLVED, that Dennis W. Reeves, PE, is hereby authorized and empowered to sign engineering agreements, work assignments, and change orders with the City of Gautier, Mississippi.

IN WITNESS WHEREOF, I have affixed my name as Secretary of said corporation this 22nd day of April 2014.



J. Clark Robinson
Secretary

(CORPORATE SEAL)



Witness

EXHIBIT 2

Scope of Work

INTRODUCTION

The CONSULTANT will be providing the Construction Engineering & Inspection (CE&I) services to administer this construction contract in accordance with the latest version of the Mississippi Department of transportation (MDOT) LPA Project Development Manual (PDM). The CONSULTANT is required to adhere to the MDOT standards for this project which include the Standard Specifications, Construction, MDOT Materials Division Inspection, Testing, and Certification Manual, MDOT Construction Manual, LPA PDM, and all other documents that are referred to in the Project Construction Contract. The CONSULTANT will be required to use the LPA version of Site Manager software. Should there be a conflict between the LPA PDM and this scope of work, the LPA PDM shall govern.

ENGINEERING ADMINISTRATION:

The **engineering** administration of construction will be the responsibility of the LPA acting through the CONSULTANT, and will be subject to inspection and approval of the Chief Engineer of the MISSISSIPPI D.O.T., (hereinafter designated as the MDOT), and of the Federal Highway Administration (FHWA) or their representatives.

CONSTRUCTION ENGINEERING SERVICES:

Construction **engineering** services shall consist of all **engineering** work, respectively, involved from the contract stage, beginning the date of FHWA/MDOT concurrence in award of the construction contract, through the preparation and submission of the final estimate and supporting documents to the MDOT, and shall include the following:

- A. All materials to be used in the construction of this project shall be tested and certified by the CONSULTANT as meeting the requirements of the approved plans and specifications in accordance with Federal Aid Policy Guide (FAPG) 23CFR637B, Construction Inspection and Approval.
- B. The CONSULTANT shall promptly prepare, verify and recommend payment of all eligible Contractor's estimates; he shall maintain a project daily diary as the official project record for each project, showing the Contractor's daily operation; and the **Engineer's** daily activities by names, function performed and hours worked. He shall check and verify the quantities of all materials incorporated in the project; and shall make prompt preparation and submission of the final estimate and supporting documents to the LPA for approval and payment. He shall likewise make such records available at all reasonable times during the contract period. These records, documents, and data shall be available for inspection by the LPA, MDOT, and the Federal Highway Administration and any other authorized representative of the Federal Government, and copies thereof shall be furnished if requested.
- C. **Subsurface Conditions and Utilities.** LPA recognizes that a comprehensive sampling and testing program implemented by trained and experienced personnel of CONSULTANT or CONSULTANT's subconsultants with appropriate equipment may fail to detect certain hidden conditions. LPA also recognizes that actual environmental,

geological and geotechnical conditions that CONSULTANT properly inferred to exist between sampling points may differ significantly from those that actually exist.

CONSULTANT will locate utilities which will affect the project from information provided by the LPA and utility companies and from CONSULTANT's surveys. In that these utility locations are based, at least in part, on information from others, CONSULTANT cannot and does not warrant their completeness and accuracy.

D. The duties, responsibilities, and limitations of authority of the resident Project **Engineer** are listed in this scope of work.

A LISTING OF THE DUTIES, RESPONSIBILITIES AND LIMITATIONS OF AUTHORITY OF THE RESIDENT PROJECT *ENGINEER*.

The CONSULTANT shall furnish a resident Project **Engineer**, assistants and other field staff to inspect performance of the Work of the CONTRACTOR. Through more extensive on-site inspections of the Work in progress and field checks of materials and equipment by the resident Project **Engineer** and assistants, the CONSULTANT shall endeavor to provide further protection for the LPA against defects and deficiencies in the Work; but, the furnishing of such services will not make the CONSULTANT responsible for or guarantee the CONTRACTOR'S performance. The duties and responsibilities of the resident Project **Engineer** are limited to this agreement with the LPA and in the construction Contract Documents, and are further limited and described as follows:

I. General:

The resident Project **Engineer's** dealings in matters pertaining to the on-site work shall in general be with the CONTRACTOR, keeping the LPA advised as necessary. The resident Project **Engineer** dealings with subcontractors shall only be through or with the full knowledge and approval of the CONTRACTOR. The resident Project **Engineer** shall generally communicate with the LPA.

II. Duties and Responsibilities of the resident Project **Engineer**:

A. Schedules:

Review progress schedule of Shop Drawing submittals and schedule of values prepared by the CONTRACTOR and consult with the LPA concerning acceptability.

B. Conferences and Meetings:

Attend meetings with the CONTRACTOR, such as preconstruction conferences, progress meetings, job conferences and other project-related meetings, and prepare and circulate copies of minutes thereof.

C. Liaison:

- a. Work principally through the CONTRACTOR'S superintendent and assist in understanding the intent of the Contract Documents; and serve as the LPA'S liaison with the CONTRACTOR when the CONTRACTOR's operations affect the LPA's on-site operations.

- b. Assist in obtaining from the LPA additional details or information, when required for Proper execution of the Work.
- D. Shop Drawings and Samples:
 - a. Record the date of receipt of Shop Drawings and samples.
 - b. Take samples and receive samples which are furnished at the site by the CONTRACTOR, and notify the LPA of availability of samples for examination.
 - c. Advise the LPA and the CONTRACTOR of the commencement of any Work requiring a Shop Drawing or sample if the submittal has not been approved by the CONSULTANT.
- E. Review of Work, Rejection of Defective Work, Inspections and Tests:
 - a. Conduct on-site observations of the Work in progress to determine if the Work is in general proceeding in accordance with the Contract Documents.
 - b. Report to the LPA any Work that is believed to be unsatisfactory, faulty or defective or does not conform to the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise the LPA of Work that should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.
 - c. Verify that tests, equipment and systems startups and operating and maintenance training are conducted in the presence of appropriate personnel, and that the CONTRACTOR maintains adequate records thereof, and observe, record and report to the LPA appropriate details relative to the test procedures and startups.
 - d. Accompany visiting inspectors representing the public or other agencies having jurisdiction over the Project, record the results of these inspections and report to the LPA.
- F. Interpretation of Contract Documents:

Report to the LPA when clarifications and interpretation of the Contract Documents are needed and transmit to the CONTRACTOR clarifications and interpretations as issued by the LPA.
- G. Modifications:

Consider and evaluate the CONTRACTOR'S suggestions for modifications in Drawings or Specifications and report to the LPA. Transmit to the CONTRACTOR decisions as issued by the LPA.
- H. Records:
 - a. Maintain at the job site orderly files for correspondence, reports of job conferences, Shop Drawings and samples, reproductions of original Contract Documents including all Work Directive Changes, Addenda, Change Orders, Field Orders, additional Drawings issued subsequent to the execution of the Contract, clarification and interpretations of the Contract Documents, progress reports, and other Project related documents.

- b. Keep a diary signed daily, recording the CONTRACTOR hours on the job site, weather conditions, data relative to questions of Work Directive Changes, Change Orders or changed conditions, list of job site visitors, daily activities of the prime contractors and all subcontractors, decisions, observations in general, and specific observations in more detail as in the case of observing test procedures; and send copies to the LPA.
- c. Record names, addresses and telephone numbers of all CONTRACTORS, subcontractors and major suppliers of materials and equipment.

I. Reports:

- a. Furnish the LPA periodic reports as required of progress of the Work and of the CONTRACTOR'S compliance with the progress schedule and schedule of Shop Drawing and sample submittals.
- b. Consult with the LPA in advance of scheduled major tests, inspections or start of important phases of the Work.
- c. Draft proposed Supplemental Agreements, Quantity Adjustments and Work Directive Changes, obtaining backup material from the CONTRACTOR; and recommend Supplemental Agreements, Quantity Adjustments, Work Directive Changes, and Field Orders to the LPA.
- d. Report immediately to the LPA upon the occurrence of any accident.

J. Payment Requests:

- a. Review applications for payment with the CONTRACTOR for compliance with the established procedure for their submission and forward to the LPA, noting particularly the relationship of the payment requested to the schedule of values and Work completed and materials and equipment delivered to the site but not incorporated in the Work.

K. Certificates, Maintenance and Operation Manuals:

During the course of the Work verify that certificates, maintenance and operations manuals and other data required to be assembled and furnished by the CONTRACTOR are applicable to the items actually installed and in accordance with the Contract Documents, and have this material delivered to the LPA prior to final payment for the Work.

L. Completion:

- a. Before issuing a Certificate of Substantial Completion, submit a list of observed items requiring completion or correction to the Contractor.
- b. Conduct a final inspection in the company of the LPA, the CONTRACTOR, the MDOT, & FHWA, and prepare a final list of items to be completed or corrected.
- c. Observe that all items on the final list have been completed or corrected and make recommendations to the LPA concerning acceptance.

III. Limitations of Authority

The resident Project **Engineer**:

- A. Shall not authorize any deviation from the Contract Documents or substitution of materials or equipment, unless authorized by the LPA.
- B. Shall not exceed the limitations of the LPA'S authority as set forth in the Contract Documents.
- C. Shall not undertake any of the responsibilities of the CONTRACTOR, subcontractors or the CONTRACTOR's superintendent.
- D. Shall not advise on, issue directions relative to, or assume control over any aspect of the means, method, techniques, sequences or procedures of construction unless such advice or directions are specifically required by the Contract Documents.
- E. Shall not accept Shop Drawings or sample submittals from anyone other than the Contractor.
- F. Shall not authorize the LPA to occupy the Project in whole or in part.
- G. Shall not participate in specialized field or laboratory tests or inspections conducted by others except as specifically authorized by LPA.

EXHIBIT 3

FEES AND EXPENSES

The LPA shall pay the CONSULTANT on a Labor-Hour/Unit Cost Basis, with an upset limit of \$ 65,120.79 for the satisfactory completion of the Scope of Work set forth under "Exhibit 2", hereto, for all salaries, overhead, direct costs and the CONSULTANT'S fixed fees attributable to this CONTRACT.

All charges for services must be substantiated by supporting data, i.e. certified time sheets, daily logs, check stubs, pay vouchers, or other items as deemed necessary.

Payroll Additive & Overhead:

The current overhead rates shall be submitted by the CONSULTANT and approved by the MDOT within nine (9) months of the end of the CONSULTANT's fiscal period. The current overhead rate, as defined in this CONTRACT, shall be the overhead rate for the CONSULTANT's most recent previous fiscal period. The CONSULTANT's failure to provide a current overhead rate within nine (9) months of the end of the CONSULTANT's fiscal period may result in the CONSULTANT being deemed ineligible for any potential Supplemental Agreements with the LPA. The estimated FCCM for cost proposals, Supplemental Agreements, and invoices must be specially identified and distinguished from the other costs. Profit/Fee shall not include amounts applicable to FCCM.

All overhead rates submitted to MDOT for approval shall comply with the AASHTO Audit Guide, latest edition, as amended. In addition, the CONSULTANT shall submit written certification in accordance with FHWA Order 4470.1A, as amended, that the indirect cost rate submitted does not include any costs which are expressly unallowable and the indirect cost rate was established only with allowable costs in accordance with the applicable cost principles contained in the Federal Acquisition Regulations (FAR) of 48 CFR part 31.

Direct Costs:

Direct Costs are those expenses deemed reasonably necessary by the LPA for the successful completion of the Scope of Work, which are charged directly to the project and not included in overhead. These direct expenses, as used herein, include the costs of travel, subsistence, shipping charges, long distance telephone calls and printing if it is not company accounting policy to include these costs in overhead rates. The LPA will reimburse the CONSULTANT'S actual documented expenses; or the amount allowable under the current edition of the MDOT State Travel Handbook, whichever is lower. Except as otherwise specifically provided herein, the procedures generally outlined in the MDOT State Travel Handbook shall govern the allowability of any expense reimbursement. (e.g. no meal reimbursement when there is no overnight stay).

Labor Hour / Unit-cost Rates:

Labor Hour as the term is used herein shall include all direct salaries, audited overhead rate (as approved by MDOT), and profit. The audited overhead rate shall consist of fringe benefits and the general overhead. Unit-costs, as the term is used herein shall include all direct costs, profit, and any other associated costs for the project. Labor Hour / Unit-Costs are not subject to any adjustments on the basis of the CONSULTANT'S cost experience in performing the PROJECT. The Labor Hour / Unit-costs shall not exceed the rates established in EXHIBIT 3 (found in Table 1: Rate Schedule for Labor Hours). Once the LPA has approved and accepted the work of the CONSULTANT, the LPA will pay the CONSULTANT any unpaid amounts of the PROJECT.

Table 1: Rate Schedule for Labor Hours

PERSONAL NAME	LABOR CLASSIFICATION	Rate
Eric Page	Senior Manager	\$140.75 (2014)
		\$144.96(2015)
Dennis Reeves	Project Engineer	\$135.93 (2014)
		\$140.00 (2015)
	Engineer Intern	\$61.76 (2014)
		\$63.62 (2015)
	Resident Project Representative III	\$70.00 (2014)
		\$72.11 (2015)
	Resident Project Representative II	\$51.87 (2014)
		\$53.44 (2015)
	Technician IV	\$92.50 (2014)
		\$95.27 (2015)
	Technician II	\$70.62 (2014)
		\$72.76 (2015)
	Technician I	\$50.46 (2014)
		\$51.98 (2015)
	Administrative Assistant	\$45.81 (2014)
		\$47.19 (2015)

SCHEDULE OF MAXIMUM RATES, EXPENSES & FEES:

Contract Maximums:

Under no circumstances shall the amount payable by the LPA for this CONTRACT exceed \$ 65,120.79 (Total of all Charges) without the prior written consent of both parties

Fee and Expense Summary

Labor Cost	Direct Cost	SubConsultant	Total
\$ 51,533.25	\$ 1,290.00	\$ 13,567.53	\$ 65,120.79

EXHIBIT 4

SAMPLE INVOICE [Labor-Hour/Unit Cost]

LPA's name
LPA's address

DATE:

ATTENTION: LPA, Consultant Services Administrator

INVOICE NO. 0000
PERIOD , 20 THROUGH , 20
PROFESSIONAL SERVICES IN ACCORDANCE WITH
CONTRACT DATED , 20 , AS RELATES TO
PROJECT NO. - - - - IN COUNTY, HIGHWAY .

CONSULTANT:

CUSTOMER NUMBER 0000000000

FILE NO. 000-000000

	<u>CURRENT</u> <u>PERIOD</u>	<u>PREVIOUS</u> <u>ESTIMATE</u>	<u>TOTAL ALLOWED</u> <u>TO DATE</u>
* LABOR COSTS	\$	\$	\$
** DIRECT COSTS	\$	\$	\$
PROJECT TOTAL	\$	\$	\$

AMOUNT DUE THIS INVOICE: \$

NOTE:

1. * ATTACH SUPPORTING DATA
2. ** DIRECT COSTS (ATTACH SUPPORTING DATA)
3. THE CONSULTANT MAY USE ITS OWN INVOICE FORM SO LONG AS IT HAS BEEN APPROVED. PRIOR TO SUBMISSION BY THE CONSULTANT SAID FORM SHOULD, AT A MINIMUM, CONTAIN THE ABOVE INFORMATION

SUPPORTING DATA

Project No. 00-0000-00-000-00
County _____

<u>Employee and Classification</u>	<u>Rate of Pay (in contract)</u>	<u>Current Period Hours</u>	<u>Previous Period Costs</u>	<u>Costs To Date</u>
DIRECT LABOR AND DIRECT COSTS				
John P. Public, Jr Engineer	0.00	0.00	0.00	0.00
John P. Public, Jr Designer	0.00	0.00	0.00	0.00
John P. Public, Jr Engineer	0.00	0.00	0.00	0.00
John P. Public, Jr Technician	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>
Sub Total		0.00	0.00	0.00
Total Labor			0.00	0.00
Direct Costs			<u>0.00</u>	<u>0.00</u>
Project Total			0.00	0.00

EXHIBIT 5

NOTICE TO CONTRACTORS, FEDERAL-AID CONTRACT COMPLIANCE WITH TITLE VI OF THE CIVIL RIGHTS ACT OF 1964 COPELAND ANTI-KICKBACK ACT, DAVIS BACON ACT CONTRACT WORK HOURS AND SAFETY STANDARDS ACT CLEAN AIR ACT, ENERGY POLICY AND CONSERVATION ACT DISADVANTAGED BUSINESS ENTERPRISES, WORKER VISIBILITY

During the performance of this CONTRACT, the CONSULTANT, for itself, its assignees and successor-in-interest (hereinafter referred to as the "CONSULTANT") agrees as follows:

1. Compliance with Regulations: The CONSULTANT will comply with the Regulations of the Department of Transportation relative to nondiscrimination in Federally-assisted programs of the Department of Transportation (Title 49, Code of Federal Regulations, Part 21, hereinafter referred to as the "Regulations"), which are herein incorporated by reference and made a part of this CONTRACT.

2. Nondiscrimination: The CONSULTANT, with regard to the work performed by it after award and prior to completion of the contract work, will not discriminate on the grounds of race, religion, color, sex, national origin, age or disability in the selection and retention of subcontractors including procurement of materials and leases of equipment. The CONSULTANT will not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the Regulations, including employment practices when the CONTRACT covers a program set forth in Appendix B of the Regulations. In addition, the CONSULTANT will not participate either directly or indirectly in discrimination prohibited by 23 C.F.R. 710.405(b).

3. Solicitations for Subcontracts, Including Procurement of Materials and Equipment: In all Solicitations, either by competitive bidding or negotiation made by the CONSULTANT for work to be performed under a subcontract, including procurement of materials or equipment, each potential subcontractor or supplier shall be notified by the CONSULTANT of the CONSULTANT's obligations under this CONTRACT and the Regulations relative to nondiscrimination on the grounds of race, religion, color, sex, national origin, age or disability.

4. Anti-kickback provisions: All contracts and subcontracts for construction or repair shall include a provision for compliance with the Copeland "Anti-Kick Back" Act (18 U.S.C. 874) as supplemented in Department of Labor regulations (29 CFR, Part 3). This Act provides that each contractor or subcontractor shall be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he is otherwise entitled. The CONSULTANT shall report all suspected or reported violations to the LPA.

5. Davis Bacon Act: When required by the federal grant program legislation, all construction contracts awarded to contractors and subcontractors in excess of \$2,000 shall include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 276a to a-7) and as supplemented by Department of Labor regulations (29 CFR, Part 5). Under this Act, contractors shall be required to pay wages to laborers and mechanics at a rate not less than the minimum wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages specified in a wage determination made by the Secretary of Labor. In addition, contractors shall be required to pay wages not less often than once a week.

6. Contract Work Hours and Safety Standards Act: Where applicable, all contracts awarded by or to contractors and subcontractors in excess of \$100,000 which involve the employment of mechanics or laborers shall include a provision for compliance with sections 103 and 107 of the Contract Work Hours and Safety Standards Act (40 U.S.C. 327-330) as supplemented by Department of Labor Regulations (29 CFR, Part 5). Under section 103 of the Act, each contractor shall be required to compute the wages of every mechanic and

laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than 1 1/2 times the basic rate of pay for all hours worked in excess of 40 hours in the work week. Section 107 of the Act is applicable to construction work and provides that no laborer or mechanic shall be required to work in surroundings or under working conditions which are unsanitary, hazardous, or dangerous to his health and safety as determined under construction, safety, and health standards promulgated by the Secretary of Labor. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

7. Clean Air Act: Compliance with all applicable standards, orders, or requirements issued under section 306 of the Clean Air Act (42 U.S.C. 1857 (h)), Section 508 of the Clean Water Act (33 U.S.C. 1368), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR Part 15) (Contracts and subcontracts in amounts in excess of \$100,000).

8. Energy Policy and Conservation Act: Mandatory standards and policies relating to energy efficiency which are contained in the state energy conservation plan issued in compliance with the Energy Policy and Conservation Act (Pub. L. 94-163).

9. Disadvantaged Business Enterprises: It is the policy of the Mississippi Department of Transportation to comply with the requirements of 49 C.F.R. 26, to prohibit unlawful discrimination, to meet its goal for DBE participation, to meet that goal whenever possible by race-neutral means, to create a level playing field, and to achieve that amount of DBE participation that would be obtained in a non-discriminatory market place. To meet that objective in any United States Department of Transportation assisted contracts, the JPA and the CONSULTANT shall comply with the "Mississippi Department of Transportation's Disadvantaged Business Enterprise Programs For United States Department Of Transportation Assisted Contracts".

Neither the CONSULTANT (Contractor), nor any sub-recipient or sub-contractor shall discriminate on the bases of race, color, national origin, or sex in the performance of this contract. The CONSULTANT (Contractor) shall carry out applicable requirements of 49 C.F.R. 26 in the award and administration of United States Department of Transportation assisted contracts. Failure of the CONSULTANT (Contractor) to carry out those requirements is a material breach of the contract which may result in the termination of this contract or such other remedies as the Mississippi Department of Transportation deems appropriate.

10. Worker Visibility: All workers within the right-of-way of a Federal-aid highway who are exposed either to traffic (vehicles using the highway for the purposes of travel) or to construction equipment within the work area shall wear high-visibility safety apparel – personal protective safety clothing that is intended to provide conspicuity during both daytime and nighttime usage, and that meets the Performance Class 2 or 3 requirements of the ANSI/ISEA 107–2004 publication entitled "American National Standard for High-Visibility Safety Apparel and Headwear" – for compliance with 23 CFR, Part 634.

EXHIBIT 6

CERTIFICATION REGARDING DEBARMENT, SUSPENSION AND OTHER RESPONSIBILITY MATTERS

CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER RESPONSIBILITY MATTERS - Certification in accordance with Section 29.510 Appendix A, C.F.R./Vol. 53, No. 102, page 19210 and 19211:

- (1) The CONSULTANT certifies to the best of its knowledge and belief that it and its principals:
 - (a) are not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions by any federal department or agency;
 - (b) have not within a three-year period preceding this proposal been convicted of or had a civil judgment rendered against them for commission of fraud or a criminal offense in connection with obtaining, attempting to obtain, or performing a public (federal, state or local) transaction or contract under a public transaction, violation of federal or state antitrust statutes or commission of embezzlement, theft, forgery, bribery, falsification or destruction of records, making false statements, or receiving stolen property;
 - (c) are not presently indicted for or otherwise criminally or civilly charged by a governmental entity (federal, state or local) with commission of any of the offenses enumerated in paragraph (1)(b) of this certification: and
 - (d) have not within a three-year period preceding this application/proposal had one or more public transactions (federal, state or local) terminated for cause or default;
 - (e) has not either directly or indirectly entered into any agreement participated in any collusion; or otherwise taken any action in restraint of free competitive negotiation in connection with this CONTRACT.
- (2) The CONSULTANT further certifies, to the best of his/her knowledge and belief, that:
 - (f) 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 employee of a member of Congress in connection with the awarding 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.
 - (g) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of Congress, or any employee of a member of Congress in connection with this CONTRACT, Standard Form-LLL, "Disclosure Form to Report Lobbying", in accordance with its instructions will be completed and submitted.

The certification contained in (1) and (2) above is a material representation of fact upon which reliance is placed and a pre-requisite imposed by Section 1352, Title 31, U. S. Code prior to entering into this CONTRACT. Failure to comply shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000. The CONSULTANT shall include the language of the certification in all subcontracts exceeding \$100,000 and all sub-contractors shall certify and disclose accordingly.

I hereby certify that I am the duly authorized representative of the CONSULTANT for purposes of making this certification, and that neither I, nor any principal, officer, shareholder or employee of the above firm has:

(a) employed or retained for commission, percentages, brokerage, contingent fee, or other consideration, any firm or person (other than a bona fide employee working solely for me or the above consultant) to solicit or secure this agreement,

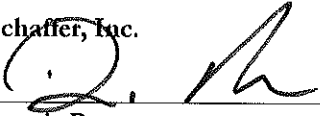
(b) agreed, as an express or implied condition for obtaining this CONTRACT, to employ or retain the services of any firm or person in connection with carrying out the agreement, or

(c) paid, or agreed to pay, to any firm, organization or person (other than a bona fide employee working solely for me or the above consultant) any fee, contribution, donation, or consideration of any kind for, or in connection with, procuring or carrying out the agreement; except as herein expressly stated (if any).

I acknowledge that this Agreement may be furnished to the Federal Highway Administration, United States Department of Transportation, in connection with the Agreement involving participation of Federal-Aid Highway funds, and is subject to applicable state and federal laws, both criminal and civil.

SO CERTIFIED this 3rd day of June, 2014.

Neel-Schaffer, Inc.

BY: 

Dennis Reeves

ATTEST:

My Commission Expires:



Notary

EXHIBIT 7

CERTIFICATION OF THE LPA

I hereby certify that I am the Chief Administrative Official, duly authorized by the LPA to execute this certification and that the above consulting firm or its representative has not been required, directly or indirectly, as an express or implied condition in connection with obtaining or carrying out this agreement to:

- (a) employ or retain, or agree to employ or retain, firm or person, or
- (b) pay, or agree to pay, to any firm, person organization, any fee, contribution, donation, or consideration of any kind except as here expressly stated (if any).

SO CERTIFIED on the _____ day of _____, 20____.

City of Gautier

Name of LPA

Samantha Abell, City Manager

EXHIBIT 8

{Intentionally Left Blank}

EXHIBIT 9

PRIME CONSULTANT / CONTRACTOR EEV CERTIFICATION AND AGREEMENT

By executing this Certification and Agreement, the undersigned verifies its compliance with the, "Mississippi Employment Protection Act," Section 71-11-3 of the Mississippi Code of 1972, as amended, and any rules or regulations promulgated by the LPA, Mississippi Transportation Commission [MTC], Department of Employment Security, State Tax Commission, Secretary of State, Department of Human Services in accordance with the Mississippi Administrative Procedures Law (Section 25-43-1 et seq., Mississippi Code of 1972, as amended), stating affirmatively that the individual, firm, or corporation which is contracting with the LPA has registered with and is participating in a federal work authorization program* operated by the United States Department of Homeland Security to electronically verify information of newly hired employees pursuant to the Immigration Reform and Control Act of 1986, Pub.L. 99-603, 100 Stat 3359, as amended. The undersigned agrees to inform the LPA if the undersigned is no longer registered or participating in the program.

The undersigned agrees that, should it employ or contract with any entity(s) in connection with the performance of this CONTRACT, the undersigned will secure from such entity(s) verification of compliance with the Mississippi Employment Protection Act. The undersigned further agrees to maintain records of such compliance and provide a copy of each such verification to the LPA, if requested, for the benefit of the LPA or this CONTRACT.

128686

EEV* Company Identification Number [Required]

The undersigned certifies that the above information is complete, true and correct to the best of my knowledge and belief. The undersigned acknowledges that any violation may be subject to the cancellation of the contract, ineligibility for any state or public contract for up to three (3) years, the loss of any license, permit, certificate or other document granted by any agency, department or government entity for the right to do business in Mississippi for up to one (1) year, or both, any and all additional costs incurred because of the contract cancellation or the loss of any license or permit, and may be subject to additional felony prosecution for knowingly or recklessly accepting employment for compensation from an unauthorized alien as defined by 8 U.S.C §1324a(h)(3), said action punishable by imprisonment for not less than one (1) year nor more than five (5) years, a fine of not less than One Thousand Dollars (\$1,000.00) nor more than Ten Thousand Dollars (\$10,000.00), or both, in addition to such prosecution and penalties as provided by Federal law.

BY: 
Authorized Officer or Agent

3 June, 2014
Date

Dennis Reeves
Printed Name of Authorized Officer or Agent

Assistant Engineer Manager – Neel-Scaffer, Inc.
Title of Authorized Officer or Agent of Contractor / Consultant

SWORN TO AND SUBSCRIBED before me on this the 3rd day of June, 2014.




NOTARY PUBLIC
My Commission Expires: 9-8-2017

* As of the effective date of the Mississippi Employment Protection Act, the applicable federal work authorization program is E-Verify operated by the U. S. Citizenship and Immigration Services of the U.S. Department of Homeland Security in conjunction with the Social Security Administration.

FEE PROPOSAL

CONSTRUCTION ENGINEERING & INSPECTION

Gautier Streetscape Project

Prepared for:

Mississippi Department of Transportation

Project Number:

STP-0494-00(008)LPA / 106378-701000

Gautier, MS

Prepared by: Neel Schaffer, Inc.

Date Submitted:

April 29, 2014

Date Revised:

Cost Summary

Gautier Streetscape

Construction Engineering & Inspection Services

Neel Schaffer, Inc.

Labor Costs

CE&I Services	\$	50,263.25
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Direct Costs

CE&I Services	\$	1,290.00
---------------	----	----------

Subtotal	Neel Schaffer, Inc.	
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\$	51,553.25
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Batson & Brown, Inc.

Labor Costs

CE&I Services	\$	9,402.33
---------------	----	----------

Direct Costs

CE&I Services	\$	4,165.20
---------------	----	----------

Subtotal {name of SubConsultant} Costs		
--	--	--

\$	13,567.53
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PROJECT TOTAL COSTS		
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\$	65,120.79
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Back-up must be provided for all SubConsultants

If additional sheets are required, Consultant will be responsible for accuracy

BILLING RATE TABLE (2014)

Neel Schaffer, Inc.

Construction Engineering & Inspection Services

Home Overhead Rate ²	<u>147.28% %</u>	147.07% OH + 0.21% FCCM
Field Overhead Rate ²	<u>111.87% %</u>	111.80% OH + 0.07% FCCM
Profit	<u>12.00% %</u>	

REGULAR BILLING TIME

Classification	Raw Wage Rate	Audited OH Rate ³	Profit	Regular Billing Rate
Senior Manager	\$ 50.82	\$ 74.85	\$ 15.08	\$ 140.75
Project Engineer	\$ 49.08	\$ 72.29	\$ 14.56	\$ 135.93
Engineer Intern	\$ 22.30	\$ 32.84	\$ 6.62	\$ 61.76
Resident Project Representative III	\$ 29.50	\$ 33.00	\$ 7.50	\$ 70.00
Resident Project Representative II	\$ 21.86	\$ 24.45	\$ 5.56	\$ 51.87
Technician IV	\$ 33.40	\$ 49.19	\$ 9.91	\$ 92.50
Technician II	\$ 25.50	\$ 37.56	\$ 7.57	\$ 70.62
Technician I	\$ 18.22	\$ 26.83	\$ 5.41	\$ 50.46
Administrative Assistant	\$ 16.54	\$ 24.36	\$ 4.91	\$ 45.81

OVERTIME BILLING RATES ***

Classification	Raw Wage Rate	Audited OH Rate ³	Profit	Regular Billing Rate
Resident Project Representative III	\$ 29.50	\$ 33.00	\$ 7.50	\$ 84.75
Resident Project Representative II	\$ 21.86	\$ 24.45	\$ 5.56	\$ 62.80
		\$ -	\$ -	\$ -

² Approved by MDOT

³ Formula's may need to be adjusted if consultant has field overhead rate approved.

*** Overtime may only be allowable for those employees per Federal requirements.

*** Overtime is calculated by Raw Wage only * 1.5. Overhead and profit shall not be increased by 1.5

Construction Engineering & Inspection Services

Labor Subtotal (Regular) \$ 15,698.08

Labor Subtotal (Overtime) \$ -

Administrative Assistant Visits/Week:
Total Visits:
Hours/Visit:
Office Time:
Total Hours:

4/11/21

#DIV/0!

BILLING RATE TABLE (2015)

Neel Schaffer, Inc.

Construction Engineering & Inspection Services

Home Overhead Rate ²	147.28% %	147.07% OH + 0.21% FCCM
Field Overhead Rate ²	111.87% %	111.80% OH + 0.07% FCCM
Profit	12.00% %	

REGULAR BILLING TIME

Classification	Raw Wage Rate	Audited OH Rate ³	Profit	Regular Billing Rate
Senior Manager	\$ 52.34	\$ 77.09	\$ 15.53	\$ 144.96
Project Engineer	\$ 50.55	\$ 74.45	\$ 15.00	\$ 140.00
Engineer Intern	\$ 22.97	\$ 33.83	\$ 6.82	\$ 63.62
Resident Project Representative III	\$ 30.39	\$ 34.00	\$ 7.73	\$ 72.11
Resident Project Representative II	\$ 22.52	\$ 25.19	\$ 5.73	\$ 53.44
Technician IV	\$ 34.40	\$ 50.66	\$ 10.21	\$ 95.27
Technician II	\$ 26.27	\$ 38.69	\$ 7.80	\$ 72.76
Technician I	\$ 18.77	\$ 27.64	\$ 5.57	\$ 51.98
Administrative Assistant	\$ 17.04	\$ 25.10	\$ 5.06	\$ 47.19

OVERTIME BILLING RATES ***

Classification	Raw Wage Rate	Audited OH Rate ³	Profit	Regular Billing Rate
Resident Project Representative III	\$ 30.39	\$ 34.00	\$ 7.73	\$ 87.31
Resident Project Representative II	\$ 22.52	\$ 25.19	\$ 5.73	\$ 64.70
		\$ -	\$ -	\$ -

² Approved by MDOT

³ Formula's may need to be adjusted if consultant has field overhead rate approved.

*** Overtime may only be allowable for those employees per Federal requirements.

*** Overtime is calculated by Raw Wage only * 1.5. Overhead and profit shall not be increased by 1.5

HOUR DISTRIBUTION / LABOR COSTS (2015)

Neel Schaffer, Inc.

Construction Engineering & Inspection Services

STP-0494-00(008)LPA / 106378-701000

REGULAR HOURS ONLY

POSITION TITLE	Hours Per Month												On Job Months	Subtotal Hours	Hourly Rate	Extension
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
Senior Engineer	2	2	2	2	2								4	8	\$ 144.96	\$ 1,159.68
Project Engineer	14	14	14	14	14	16							4	72	\$ 140.00	\$ 10,080.00
Engineer Intern	4	4	4	4	4	4							4	16	\$ 63.62	\$ 1,017.86
Resident Project Representative II	12	12	12	12	12								4	48	\$ 72.11	\$ 3,461.46
Resident Project Representative II	55	55	55	55	55								4	220	\$ 53.44	\$ 11,756.51
Technician IV	8	8	8	8	12								4	36	\$ 95.27	\$ 3,429.79
Technician II				4	4								2	8	\$ 72.76	\$ 582.05
Technician I				6	6								2	12	\$ 51.98	\$ 623.81
Administrative Assistant	13	13	13	13	13								4	52	\$ 47.19	\$ 2,454.03
Labor Subtotal (Regular)														\$ 34,565.18		

STP-0494-00(008)LPA / 106378-701000

OVERTIME HOURS ONLY

POSITION TITLE	Overtime Hours Per Month												On Job Months	Subtotal Hours	Hourly Rate	Extension
	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
Resident Project Representative III													4	0	\$ 84.75	\$ -
Resident Project Representative II													4	0	\$ 62.80	\$ -
														0	\$ -	\$ -

CONTRACTOR'S Project Completion Time:

130 Days

Senior Engineer
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Resident Project Representative III
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Administrative Assistant
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Project Engineer
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Resident Project Representative II
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Engineer Intern
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

Technician IV
 Visits/Week:
 Total Visits:
 Hours/Visit:
 Office Time:
 Total Hours:

DIRECT COSTS
CONSULTANT: Neel-Schaffer, Inc.
Construction Oversight Services
Construction Engineering and Inspection Services

POSITION TITLE	TRAVEL					Meals	TOTAL
	Weeks	Trips/Week	Round Trip Miles	Total Miles	Cost (\$0.50/Mile)		
Senior Manager	26	0.25	16	104	\$ 52.00	\$ -	\$ 52.00
Project Engineer	26	0.50	16	208	\$ 104.00	\$ -	\$ 104.00
Engineer Intern	26	0.25	16	104	\$ 52.00	\$ -	\$ 52.00
Resident Project Representative III	6	5.00	16	480	\$ 240.00	\$ -	\$ 240.00
Resident Project Representative II	20	5.00	16	1,600	\$ 800.00	\$ -	\$ 800.00
Technician I	21	0.25	16	84	\$ 42.00	\$ -	\$ 42.00
							\$ 1,290.00

ESTIMATED MAXIMUM FEE

Project Name Gautier Streetscape

MDOT Project No. STP-0494-00(008)LPA / 106378-701000 Prepared By Batson & Brown, Inc.

Client Gautier, MS Date 4/29/2014

Termini U.S. Highway 90 from Beasley Road to Ladnier Road, William Payne Adams Road from Beasley Road to Dolphin Road, and City property from William Payne Adams Road to U.S. Highway 90

Overhead Rate 123.24%

Profit 12.00%

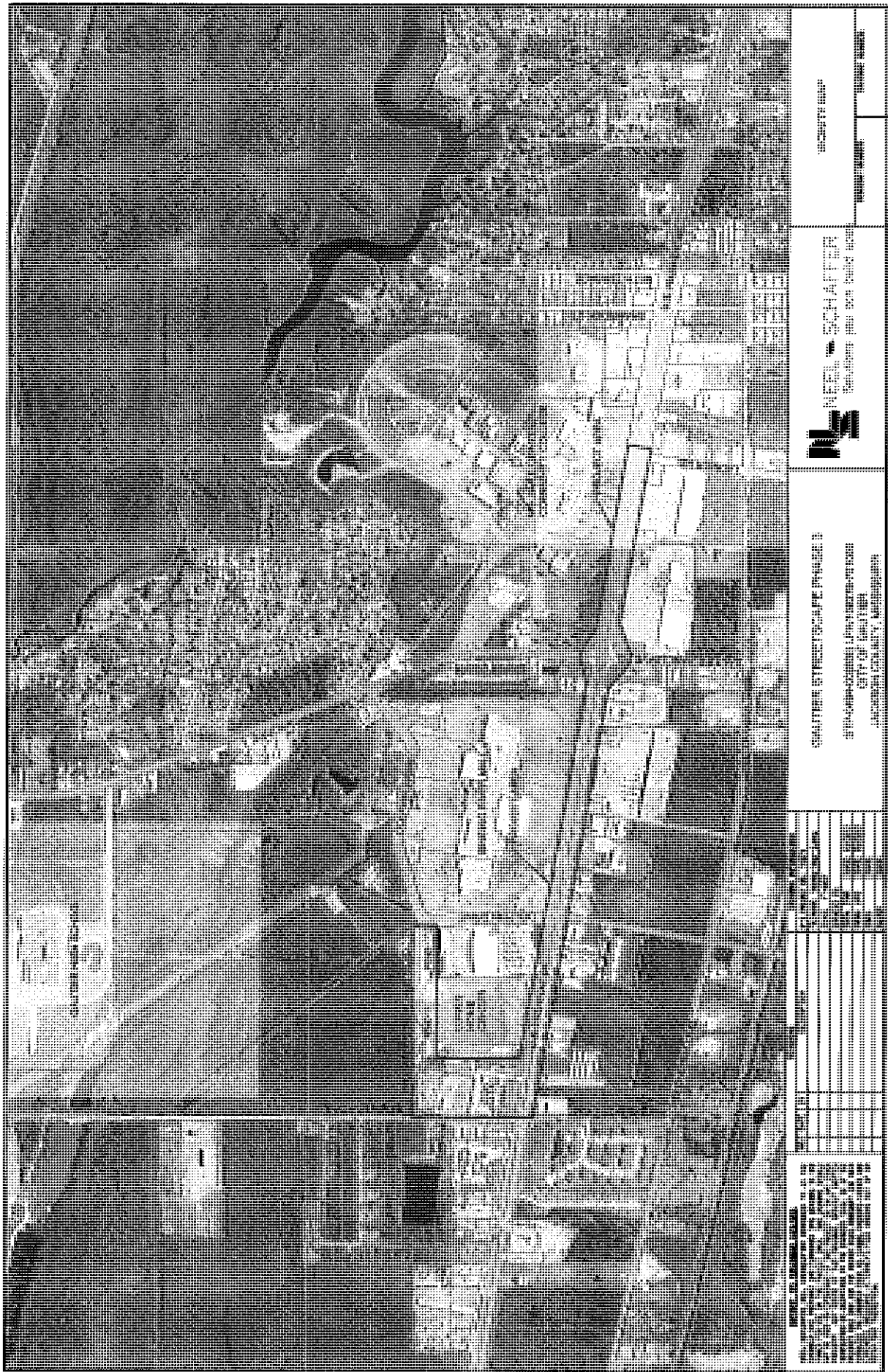
Classification	Raw Wage Rate	Audited OH Rate	Profit	Regular Billing Rate
Engineer (PE)	\$ 39.50	\$ 48.68	\$ 10.58	\$ 98.76
Field Technician	\$ 26.75	\$ 32.97	\$ 7.17	\$ 66.88
Laboratory Technician	\$ 24.75	\$ 30.50	\$ 6.63	\$ 61.88
Admin. Assistant	\$ 12.00	\$ 14.79	\$ 3.21	\$ 30.00

LABOR COSTS	Hours	Regular Billing Rate	Total
Engineer (PE)	6	\$ 98.76	\$ 592.57
Field Technician	18	\$ 66.88	\$ 1,203.89
Laboratory Technician	120	\$ 61.88	\$ 7,425.86
Admin. Assistant	6	\$ 30.00	\$ 180.02
SUBTOTAL - LABOR COSTS	150		\$ 9,402.33

FIELD AND LABORATORY	Quantity	Unit	Unit Cost	Total Cost
Concrete Cylinder, Compressive Strength	50	Each	\$ 20.00	\$ 1,000.00
Standard Proctor Density (T-99, MT-8)	2	Each	\$ 275.00	\$ 550.00
Standard Proctor Density (Untreated) (T-99, MT-8)	1	Each	\$ 175.00	\$ 175.00
Gradation, Dry Sieve and clay/silt (T-87, T-88, MT-22, MT-23)	2	Each	\$ 185.00	\$ 370.00
Granular Material; Gradation, Dry Sieve Analysis (T-87, MT-22)	1	Each	\$ 175.00	\$ 175.00
Field Densities (MT-16 or MT-10)	45	Each	\$ 40.00	\$ 1,800.00
Other				
SUB-TOTAL - FIELD AND LABORATORY				\$ 4,070.00

EXPENSE ITEMS	Quantity	Unit	Rate	Total Cost
Automobile Travel	170	Miles	\$ 0.560	\$ 95.20
SUB-TOTAL - EXPENSE ITEMS				\$ 95.20

TOTAL PROPOSED FEE **\$13,567.53**



CHARTERED BY THE BOARD OF PUBLIC WORKS TO THE BOARD OF PUBLIC WORKS CITY OF CHICAGO JANUARY 1, 1900		NEEL SCHAFER Chairman of the Board of Public Works		SECURITY MAP PLANNING BOARD	
REPORT OF THE BOARD OF PUBLIC WORKS TO THE BOARD OF PUBLIC WORKS CITY OF CHICAGO JANUARY 1, 1900		NEEL SCHAFER Chairman of the Board of Public Works		SECURITY MAP PLANNING BOARD	

APPENDIX A – Methods of Tests for Field Control and Laboratory Designs

The CONSULTANT or the MDOT laboratory will be required to **perform** the test for field control and/or laboratory designs as designated (by check mark "✓") below in the respective column.

1. BITUMINOUS MIXTURES AND PAVEMENTS

MDOT	CONSULTANT	
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☐	☐	MT-16, Nuclear Method of Field In-Place Density Determination
☐	☐	AASHTO T 166 Bulk Specific Gravity of Compacted Hot Mix Asphalt (HMA) Using Saturated Surface-Dry Specimens
☐	☐	AASHTO T 275 Bulk Specific Gravity of Compacted Hot Mix Asphalt (HMA) Using Paraffin-Coated Specimens
☐	☐	When requested obtain representative samples of materials for approval or formulation of asphalt mix designs. Deliver samples to MDOT District Lab.

2. CONCRETE CONSTRUCTION

MDOT	CONSULTANT	
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☐	☐	MT-24, Determination of the Specific Gravity of Fine Aggregates Using the LeChatelier Flask
☐	☒	AASHTO: T2, Sampling of Aggregates
☐	☒	AASHTO: T11, Amount of Material Finer Than 0.075 mm Sieve in Aggregate
☐	☒	AASHTO: T22, Compressive Strength of Cylindrical Concrete Specimens
☐	☒	AASHTO: T23, Making and Curing Concrete Compressive Strength Test Specimens in the Field
☐	☒	AASHTO: T27, Sieve Analysis of Fine and Coarse Aggregates
☐	☒	AASHTO: T84, Specific Gravity and Absorption of Fine Aggregate
☐	☒	AASHTO: T85, Specific Gravity and Absorption of Coarse Aggregate
☐	☒	AASHTO: T119, Slump of Portland Cement Concrete
☐	☒	AASHTO: T121, or weight per Cubic Foot, Yield and Air Content (Gravimetric) of Concrete
☐	☒	AASHTO: T141-05, Sampling of Freshly Mixed Concrete
☐	☒	AASHTO: T152, Air Content of Freshly Mixed Concrete by the Pressure Method
☐	☐	AASHTO: T196, Air Content of Freshly Mixed Concrete by the Volumetric Method
☐	☐	AASHTO: T231, Capping Cylindrical Concrete Specimens
☐	☒	AASHTO: T248, Reducing Field Samples of Aggregate to Testing Size
☐	☒	AASHTO: T255, Total Moisture Content of Aggregate by Drying
☐	☒	AASHTO: T309, Temperature of Freshly Mixed Hydraulic Cement Concrete
☐	☐	Perform Ready-Mix Concrete Plant inspection in accordance with Subsection 804.03.3 and complete TMD-324 (Inspection Report of R/M Concrete Plant) Form
☐	☐	When requested obtain representative samples of materials for approval or formulation of concrete mix designs. Deliver samples to MDOT District Lab.

3. CONSTRUCTION OF EMBANKMENTS, GRANULAR SUB-BASES AND BASES, LIME TREATED SUB-GRADES, LIME/FLY ASH TREATED COURSES, AND CEMENT TREATED COURSES

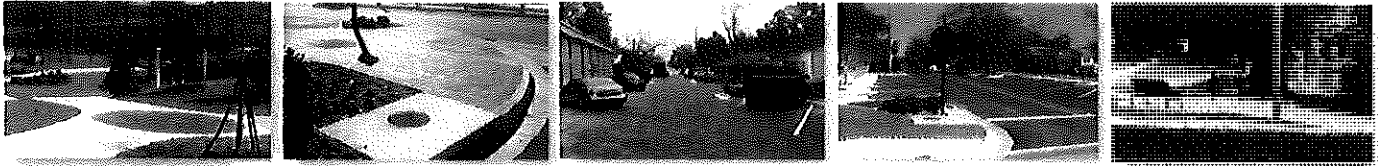
MDOT CONSULTANT

☐	☒	MT-8, Moisture Density Relations of Soils
☐	☐	MT-9, Moisture Density Relations of Treated Soils
☐	☐	MT-10, In-Place Density of Soil
☐	☐	AASHTO T-11, Amount of Material Finer Than 0.075mm Sieve in Aggregate
☐	☒	MT-16, Nuclear Method of Field In-Place Density Determination
☐	☒	MT-22, Sieve Analysis of Granular Materials
☐	☐	MT-23, Methods for Testing Soils (Includes AASHTO: T-88 and T-100)
☐	☐	MT-25 Design of Soil Cement Mixtures
☐	☐	MT- 26, Compressive Strength of Soil-Cement Cylinders and Cores
☐	☐	MT-27, Design of Soil -Lime-Water Mixtures
☐	☐	AASHTO: T85, Specific Gravity and Absorption of Course Aggregate
☐	☐	AASHTO: T87, Dry Preparation of Disturbed Soil and Soil Aggregate Sample for Test
☐	☒	AASHTO: T88, Particle Analysis of Soils
☐	☒	AASHTO: T89, Determining the Liquid Limit of Soils
☐	☒	AASHTO: T90, Determining the Plastic Limit and Plasticity Index of Soils
☐	☐	AASHTO: T92, Determining the Shrinkage Factors of Soils
☐	☐	AASHTO: T100, Specific Gravity of Soil
☐	☐	Perform final soil profile to be submitted to the ENGINEER on finished subgrade using the following parameters: A. Perform soil borings @ 200' intervals 5' deep B. Prepare boring log C. Classify soil by AASHTO- Unified method and plot profile showing results of borings and testing.
☐	☐	When requested, obtain representative samples of materials for approval or formulation of: A. Soil-Lime-Water Mixtures B. Soil-Lime/Fly Ash-Water Mixtures C. Soil-Cement Mixtures

4. Additional Requirements

MDOT CONSULTANT

☐	☐	Batching concrete in accordance with mix design, moisture content of materials, air content of mix
☐	☒	Sampling materials which require testing by the District of State Central Laboratory such as borrow material, cement, concrete cylinders, water, geotextile fabric, etc.



Dennis W. Reeves, PE

Professional History

Mr. Reeves joined Neel-Schaffer in 2012 after working as the Director of Public Works for the city of Gautier. He has 24 years of experience in the Civil Engineering field, managing projects that included water, sewer, drainage, roadway and utility design. Mr. Reeves has been involved from the design phase through to construction phase services. He is familiar with state and federal funding sources and procedures as well as managing budgets.

Related Experience

- **Jackson County Adult Detention Facilities, Jackson County, MS:** Project included the design of a drainage plan, water lines, sewer lines and an erosion control plan for a new facility featuring parking areas, ADA compliant sidewalks, common areas, traffic striping and signage.
- **Jackson County (Mississippi) Utility Authority, Water Well, Water Distribution and Wastewater Transmission Installations:** Project involved multiple work orders involving three contractors performing work at five well sites, 280,000 feet of water line, and 130,000 feet of sewer line. Project funded by Mississippi Development Authority.
- **Old Spanish Trail Improvements, Ocean Springs, MS:** Project included construction engineering and inspection during the construction of auxiliary turn lanes and a new traffic signal in the vicinity of the new Ocean Springs High School.

With his previous Employer

- **Gulfport (Mississippi) Factory Outlet Mall:** Site, drainage, utilities and detention pond design.
- **Flat Branch, Gulfport, Mississippi:** Mississippi River Analysis.
- **Brickyard Bayou, Gulfport, Mississippi:** Mississippi River Analysis.
- **Southwest Aviation Facility, Gulfport/Biloxi (Mississippi) International Airport:** Roadway, drainage and utility design.
- **Airfield Perimeter Road, Gulfport/Biloxi International Airport:** Engineering, design, plan and specification preparation.
- **Beach Boulevard Pedestrian Pathway, Harrison County, Mississippi.**
- **Whataburger, Highway 90, Ocean Springs, Mississippi.**
- **Imperial Palace Casino, Biloxi, Mississippi:** Site engineering.
- **Callavet Street Widening, Biloxi, Mississippi:** Engineering and design.
- **Interstate 10 Access Ramp, Tillman's Corner, Alabama:** Utility relocations.
- **Highway 90 Utility Relocation, Ocean Springs, Mississippi:** Engineering and design for widening project.
- **Drainage Master Plan, Gulfport, Mississippi:** Engineering & field data collection.
- **CDBG Downtown Streetscape, Gulfport, Mississippi:** Construction management and observation.
- **Reverse Osmosis Water treatment Plant, Pascagoula, Mississippi:** Contract administration and construction observation.

Education

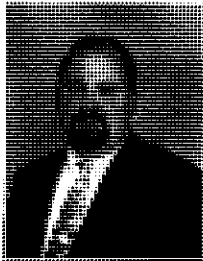
Bachelor of Science,
Civil Engineering,
Mississippi State
University, 1988

Registrations

Professional Engineer:
Mississippi, 15942

Associations

American Public Works
Association



Eric Page, PE

Professional History

Mr. Page joined Neel-Schaffer in 2002 and brings more than 14 years of civil engineering experience in the South Mississippi area to his projects. His experience includes design and construction administration of roadway improvements that include bridge replacement and overlays, site development, improvements to public water and wastewater systems and wetland delineations. Since joining Neel-Schaffer, Mr. Page also has performed hydraulic modeling of water systems, including supply, storage, distribution and wastewater collection systems.

Education

Bachelor of Science,
Civil Engineering
Mississippi State Uni-
versity, 1998

Associate of Science,
Pre-Engineering,
Mississippi Gulf Coast
Community College,
1995

Registrations

Professional Engineer:
Mississippi, 15772

Land Surveyor Intern:
Mississippi, 317

Associations

National Society of
Professional Engineers

Mississippi
Engineering Society

American Public Works
Association

Water Environment
Federation

Related Experience

- **LaFont Inn Redevelopment Project, Pascagoula, Mississippi:** Prepared plans, specifications and contract documents for a commercial subdivision infrastructure project on the 10.2-acre LaFont Inn Hotel property adjacent to Singing River Hospital in the city of Pascagoula. Design element included a single lane roundabout with a decorative fountain, two-lane curb and gutter road with landscaped median and drainage improvements, landscaping, brick paver cross walks, utilities, underground detention system, decorative roadway lighting, decorative sign posts and sidewalks.
- **Jackson County (Mississippi) Utility Authority, Water Well, Water Distribution and Wastewater Transmission Installations:** Team Manager responsible for resolving construction related issues for a multiple work orders involving three contractors performing work at five well sites, 280,000 feet of water line, and 130,000 feet of sewer line. Project funded by Mississippi Development Authority.
- **Highway 90 Utility Relocation, Pascagoula, Mississippi:** Design Engineer responsible for utility relocation project precipitated by an MDOT roadway widening project. Work involved relocating 1,800 feet of sewer line, 2,100 feet of water line and 2,300 feet of gas line in severely congested areas due to the limited right of way available.
- **Water Distribution and Wastewater Collection System Assessment, Bay St. Louis, Mississippi:** Design Engineer responsible for creating hydraulic models, utilizing Mike SWMM software for the wastewater and PIPE2000 software for the water of the utility systems for Bay St. Louis. Goal was to assess the functionality of the previously existing water and wastewater systems and to determine appropriate repairs after Hurricane Katrina.
- **Highway 63 Utility Relocation, SE Greene Water Association:** Project Manager responsible for utility relocation project due to an MDOT roadway widening project. Involved relocation of 2,000 feet of water line and installation of steel pipe casing to ease future expansion of the water system.
- **Highway 67 Utility Relocation, McInn, Mississippi:** Project Manager responsible for utility relocation project due to an MDOT roadway widening project. Involved relocating 500 feet of sewer line and 500 feet of water line, along with installing four separate casing sleeves to ease future expansion of the water and sewer systems.

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

ORDER NUMBER 229-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that request to advertise for bids for a contractor for the Transportation Enhancement Streetscape Improvements Project – Phase III is hereby authorized.

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 Vaughan** seconded by **Councilwoman Martin** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Patty Huffman, Grants & Projects Manager
Through: Chandra Nicholson, Economic Development and Planning Director
Date: September 29, 2014
Subject: Advertisement for Contractor for Transportation Enhancement Streetscape Improvements Project- Phase III

REQUEST:

The Economic Development & Planning Department requests authorization to advertise for bids for a Contractor needed for the Transportation Enhancement funded Streetscape Improvements Project- Phase III. The City has received Authority to Advertise from MDOT. The City is required to Advertise for Bids within 60 days of receiving Authority to Advertise.

BACKGROUND:

This project includes improving and expanding the existing pedestrian/bicycle access walks within the downtown area along a 1.5 mile stretch of Highway 90 from Beasley Road to Ladnier Road, along a 0.22 mile stretch of William Payne Adams Road from Dolphin Drive to Beasley Road, and along a 0.17 mile stretch of City property between William Payne Adams Road and Highway 90. These improvements include: wide multiuse sidewalks, brick paver seating areas, trash receptacles, brick paver crosswalks, pedestrian lighting installation, and pond fountains. All facilities will be ADA accessible.

RECOMMENDATION:

The Economic Development and Planning Department recommends that City Council authorize advertisement for bids for a Contractor for the Streetscape Improvements Project-Phase III.

The City Council may:

1. approve advertising for a contractor as described above; or
2. disapprove advertising for a contractor.

ATTACHMENT(S):

N/A

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

ORDER NUMBER 230-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the submission of the Notice of Intent to Participate in FEMA Region IV's 2015 High Water Mark Initiative for Mississippi Coastal Communities is hereby authorized.

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 Vaughan** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Casey Vaughan

NAYS: **Johnny Jones**
 Hurley Ray Guillotte
 Rusty Anderson
 Adam Colledge

MAYOR

ATTEST:

CITY CLERK

Denied and Failed by Mayor and Members of the Council of the City of Gautier, Mississippi, at the meeting of October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Patty Huffman, Grants and Projects Manager
Through: Chandra Nicholson, Director of Economic Development and Planning
Date: September 29, 2014
Subject: Submission of Notice of Intent to Participate in FEMA Region IV's
2015 High Water Mark Initiative for Mississippi Coastal Communities

REQUEST:

The Economic Development and Planning Department requests City Council authorization to submit a Letter of Intent to FEMA Region IV to participate in a Mississippi Coastal Community 2015 High Water Mark (HWM) Initiative along with the other communities located along the coast.

BACKGROUND:

The objective of the FEMA High Water Mark Program is to increase awareness of the risk of flooding in communities and to encourage local action to reduce the risk. The High Water Mark Project helps communities meet this objective by strategically helping plan mitigation actions using a High Water Mark Launch Event to raise awareness and communicate about those future actions. FEMA and other federal partners provide funding for signage and technical support for the initiative. The survey and installation of signage is provided by local communities as a cost share. The City of Gautier proposes to install up to three signs. Detailed proposals are due by December 1, 2014.

DISCUSSION:

The National Flood Insurance Program's Community Rating System (CRS) provides a flood insurance premium discount for policy holders in communities that participate in CRS. CRS points can be earned through high water mark posting and ongoing outreach. The greater the supporting outreach, the greater the possible CRS points that can be earned. The Mississippi's Coastal Hazard Outreach Strategy Team (C-Host) has volunteered to lead the High Water Mark Initiative for participating communities. A proposed date for a coast-wide HWM Launch Event is the 10-year anniversary of Hurricane Katrina, August 29, 2015. (See the proposed Action Steps for details.)

RECOMMENDATION:

The Economic Development and Planning Department staff recommends that City Council authorize submission of a Letter of Intent and Full Proposal to FEMA to participate in the High Water Mark Project along with other coastal communities. City Council may:

1. authorize submission of a Letter of Intent/Full Proposal to participate in the High Water Mark Initiative as outlined above; or
2. disapprove submission of a Letter of Intent/Full Proposal to participate in the High Water Mark Initiative.

ATTACHMENT(S):

Letter of Intent
CRS Credit for a High Water Mark Initiative
Mississippi Coastal Community 2015 High Water Mark Action Steps



2015 FEMA Region IV High Water Mark Initiative

Letter of Intent

The purpose of this letter is to inform FEMA Region IV of the intent of the City of Gautier to participate in the 2015 High Water Mark Initiative.

The City of Gautier understands that the High Water Mark Initiative is designed to raise awareness of flood risk, beginning with a community launch event for members of community and the media. By placing High Water Mark signs in prominent locations throughout the community, and reinforcing awareness through a launch event and ongoing outreach activities, our community will underscore its commitment to the well-being of its citizens and local businesses, galvanize the community around reducing the impact of floods, seek to earn additional Community Rating System (CRS) points to reduce the cost of flood insurance and put Federal and State mitigation assistance funds to work.

The City of Gautier projects to have (3) three High Water Mark signs placed around our community.

The community will submit a more detailed proposal by December 1, 2014.

Sincerely,

Chandra Nicholson
Director of Economic Development & Planning
City of Gautier

The “Know Your Line: Be Flood Aware” High Water Mark initiative, created by FEMA and seven other federal agencies, helps communities remind residents of major local floods and encourage residents to prepare for the next one. Participating communities post high water mark signs in prominent places, hold a high profile launch event to unveil the signs and conduct ongoing education to build local awareness of flood risk and motivate people to take action.

CRS CREDIT FOR A HIGH WATER MARK INITIATIVE

WHAT IS CRS?

The National Flood Insurance Program's Community Rating System (CRS) provides a flood insurance premium discount for policy holders in communities that participate in CRS. The discount is based on an assessment of floodplain management activities implemented by the community to reduce flood losses, promote flood risk awareness and flood insurance, and protect natural floodplain functions.

CRS OUTREACH PROJECTS AND PROGRAMS FOR PUBLIC INFORMATION

Communities that participate in CRS earn credits toward flood insurance premium discounts through a variety of activities including public information programs and projects. One of these is Activity 330 (Outreach Projects), which provides credit points based on the type of project, the audience reached, and the message(s) conveyed. Other public information activities credit providing floodplain map information, disclosing a property's flood status to a potential buyer, putting references in a library, posting information on a website, and providing one-on-one technical advice.

A CRS Program for Public Information (PPI) is an ongoing public information effort designed to transmit the messages that the community determines are most important to its flood safety and the protection of its floodplains' natural functions. It is developed following a seven step process designed to assess the community's public information needs, determine messages and outcomes appropriate for different audiences, and implement the most effective measures. Working with partners is a key factor throughout the process, resulting in greater credit for more involvement of other organizations and agencies.

HIGH WATER MARK AND CRS POINTS

One activity that communities are implementing more often is providing information on past floods, such as posting high water marks in public places and maps and photographs of past floods on their websites. These high water mark initiatives and a CRS-credited PPI have a lot in common.

CRS HIGH WATER MARK HIGHLIGHTS



CRS HIGH WATER MARK HIGHLIGHTS

- ▶ CRS points can be earned through high water mark posting and ongoing outreach
- ▶ The greater the supporting outreach, the greater the possible CRS points that can be earned
- ▶ CRS points are explained in the CRS Coordinator's Manual

To learn more about CRS, visit:

www.fema.gov/national-flood-insurance-program/national-flood-insurance-program-community-rating-system

High Water Mark Initiative

The "Know Your Line: Be Flood Aware" High Water Mark Initiative was created by the Federal Emergency Management Agency and partner Federal agencies, as a community-based awareness initiative to remind residents of major local floods and encourage residents to prepare for the next one. Participating communities post High Water Mark signs in prominent places, hold a high profile launch event to unveil the signs, and conduct ongoing activities to increase awareness of flood risk that motivates people to take action.



FEMA

To maximize CRS credit for such an initiative, communities are encouraged to use high water marks as a way to generate greater flood risk awareness. For example, a ceremony to unveil flood level signs could be used to announce the formation of a PPI committee or the release of the PPI report.

FEMA and seven other Federal agencies have recently been promoting such efforts in its “Know Your Line: Be Flood Aware” initiative. This initiative encourages communities to post signs showing historical high water levels and educating residents about the risk of flooding.

ONGOING OUTREACH AND CRS POINTS

It is important to note that both the High Water Mark initiative and the CRS call for more than just putting lines on a building or a sign. High water marks can be a catalyst for a master cooperative and coordinated public information program. Such an approach can receive through a PPI, also credited under Activity 330 in the 2013 *CRS Coordinator's Manual*. Reviewing the criteria for both the High Water Mark Initiative and PPI is recommended, so communities can benefit from both programs via the same local activity. Credits are based on three factors:

- ▶ What and how many messages are conveyed;
- ▶ What type of projects they are (e.g., informational materials that people pick up, activities that reach out to people, or projects targeted to a specific audience); and
- ▶ How often they are delivered. Outreach Projects in CRS must be delivered at least once each year.

The 2013 *CRS Manual* provides more detailed information about the priority topics areas to be communicated for CRS credits, with sample messages for each.

PROMOTING ACTION

Community outreach is one of many things communities can do to promote awareness, but more than awareness, communities need to promote action. Through examining ways communities can bolster mitigation actions and plans in their communities, the more CRS points can be earned. In fact, there are activities communities can do concerning everything from floodplain mapping, flood damage reduction planning or enacting new flood warning and response actions that can make communities more resilient...and safer!

LEARN MORE

For more information on CRS credit for public information activities, contact your ISO/CRS Specialist. They are listed at <http://crsresources.org/100-2>. More information on “Know Your Line: Be Flood Aware” can be found at www.fema.gov/knowyourline.

CONTACT INFORMATION FOR THE HIGH WATER MARK CAMPAIGN:

Vince Brown

vincent.brown@fema.dhs.gov

Website:

www.fema.gov/knowyourline

2015 High Water Mark – 10 Year Katrina Anniversary Mississippi Coastal Community Event

Course of Actions:

1. Letter of Intent shall be completed by, and post marked by October 15, 2014.
2. Project Proposals for High Water Initiative. Package shall be completed and Post Marked by December 1, 2014. Ms. Lynne Keating (FEMA Region IV) will be providing a template or example.
 - a. Determine the date, time and locations of the HWM Launch Event. (Proposed Date August 29, 2015) This is a Saturday. Time to be Determined – (Could be land fall time of 10 am). Multiple locations on the coast, pending each jurisdiction marker location. This item to be coordinated by each jurisdiction.
 - b. Determine sign messaging, number of location per community, type and cost of signs.
 1. Messaging should be similar for each community. But, community specific as well. Wording drafts to be discussed and C-Host Meetings.
 2. Coordinate with community leaders as to number of location/signs in each jurisdiction.
 3. I have contacted the Soutwell Co. in Texas for an estimate on durable cast aluminum plaques. Approximate sizes 24 x18 and 30 x 18 both wall and post mounted.
 4. Establish estimated construction and installation cost of project minus sign cost.
 5. Work with C-HOST to create a coast wide theme and messaging of HWM Event.
3. Community Leaders approval. (County Board of Supervisors, City Alderman or Councils and Mayors).
4. Order Signs, and apply for reimbursement from FEMA Region IV. This item is relative to float time and sequence in chain of events here in.
5. Coordinate with local Media and announce HWM event. Ensure coverage by local new media. Invite the public to attend.
 - a. WXXV
 - b. WLOX
 - c. Radio
 - d. Other multi-media...such as news paper



C-HOST

Mississippi's Coastal Hazard Outreach Strategy Team

2015 High Water Mark – 10 Year Katrina Anniversary Mississippi Coastal Community Event

Sign Language

Community Name
High Water Marker

This plaque is dedicated to bring awareness of the surge and high water levels of Hurricane Katrina and Hurricane Camille. Both Storms brought about great devastation and loss of life to the Mississippi Gulf Coast. Hurricane Katrina made landfall on the Gulf Coast on August 29, 2005 at 10:00 am. The storm surge level at this location was 28 feet. There was approximately 125 billion dollars of damage to the coast, leaving 236 people dead and 67 missing. Hurricane Camille made landfall on August 17, 1969 at about 11:30 pm. The storm surge level at this location was 24 feet, with some reported tidal waves reaching 35 feet. There was approximately 1.5 billion dollars of damage to the coast leaving 131 know deaths and 41 missing.

HWM Participating Coastal Communities: Bay of St. Louis, Biloxi, D'Iberville, Gautier, Gulfport, Long Beach, Ocean Springs, Pascagoula, Pass Christian, and Waveland - Harrison County and Jackson County



Example of plaque:



18x24 or 18x30



C-HOST
Mississippi's Coastal Hazard Outreach Strategy Team

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

ORDINANCE NUMBER 000-2014

**ORDINANCE APPROVING A REVISED
SCHEDULE OF AUTHORIZED POSITIONS**

**AN ORDINANCE OF THE CITY COUNCIL OF GAUTIER, MISSISSIPPI,
PROVIDING AUTHORITY & INTENT; PURSUANT TO MISSISSIPPI
ANNOTATED CODE 21-9-45, AUTHORIZING THE CITY COUNCIL TO
CREATE A SCHEDULE OF AUTHORIZED POSITIONS.**

**NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF
GAUTIER, MISSISSIPPI, THAT THE CODE OF ORDINANCES OF THE CITY OF
GAUTIER IS AMENDED AS FOLLOWS:**

SECTION 1. Authority & Intent

A. The Gautier City Council held a public meeting on October 7, 2014 to consider and approve the schedule of authorized positions in the best interest of citizens.

SECTION 2. Amendment to Schedule of Authorized Positions

B. The Official Schedule of Authorized Positions Shall be Amended as Attached.

SECTION 3. This Article shall be effective upon advertisement and adoption, pursuant to Mississippi Annotated Code.

Thereupon, upon motion duly made by **Councilman Jones**, seconded by **Councilwoman Martin** to adopt the foregoing ordinance and received the following votes:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Rusty Anderson
 Adam Colledge

NAYS: **Hurley Ray Guillotte**
 Casey Vaughan

Thereupon, the Mayor declared said Ordinance approved, passed and adopted on this the 7th day of October, 2014.

Gordon Gollott, Mayor

Approved as to form and legal sufficiency

Joshua W. Danos, Esq.

Attest: _____
Cynthia Russell
City Clerk

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Jason Pugh, Human Resources Director
Date: 09/30/14
Subject: Approval of the Revised Schedule of Authorized Positions in order to Create, Eliminate and Fund Positions within the Economic Development and Planning Department in the Interest of the Public

REQUEST:

Building & Code Inspector

The last significant re-organization of the Economic Development Department occurred in 2010. A re-organization is now necessary due to four years of continued attrition, to reflect the continued consolidation of job duties. Namely, the enforcement of property care and maintenance codes will become the shared job duties of the newly created Building & Code Inspector and the existing Animal Control/Code Enforcement Officer (who already shares these job duties). The new Building & Code Inspector's duties will be primarily structural inspections and building and zoning related to the International Building Code and Unified Development Ordinance.

It is requested that the revised Schedule of Authorized Positions be approved to make the funding and defunding of these positions effective for pay period 10/18/14.

Cultural Services Division Dir.

It is requested that the City Council fund the position of Cultural Services Director which was unfunded in the budget at the start of FY2015. This position is necessary to continue existing recreation programs and implement the recommendations of the Recreation Advisory Committee and Senior Citizens Committee. The job description and duties are the same as the previous Cultural Services Manager with only the title being changed to Division Director and the grade from 14 to 19, to reflect the necessary experience and education. This position and division will remain under the Economic Development Director for the time being. It is requested that this position be funded effective 10/18/14.

Grounds and Maintenance Operator

It is requested that the City Council consider funding the position of Grounds and Maintenance Operator which was unfunded in the budget at the start of FY2015. Currently, the City has only one grounds and maintenance position funded. Two funded positions are needed to continue existing levels of service. Funding for this position is requested to begin 01/01/15.

DISCUSSION:

Historically, the Building & Zoning Administrator has had at least one inspector. At this time there is no inspector for the day-to-day overflow of inspections, permitting and plans review. This position covers when the Building & Zoning Administrator is in training or on leave. In addition, the Code Enforcement Officer requires assistance from the Building & Zoning Administrator on a routine and daily basis for safety and structural inspections. A new position of Building & Code Inspector is required to meet the needs of citizens, as well as unfunded state and federal mandates, and code enforcement duties. This position will be able to enforce property care and maintenance codes without the assistance of the Administrator. The Animal Control/Code Enforcement Officer will continue to respond to code enforcement complaints.

The Cultural Services Division Dir. position is needed to move towards creating a separate Department for Cultural Services and remove those duties from the Economic Development & Planning Department.

The Ground & Maintenance Operator which was unfunded at the end of the FY2014 budget is critical to meet day-to-day operations/maintenance of the parks and city facilities, as well as assisting with sport leagues & community events.

FINANCIAL IMPACT:

The new Building & Code Inspector position and elimination of Code Enforcement position will result in a maximum annual increase of \$3-\$11,000, adjusting for benefits. Funding the Cultural Services Director will be at the same wage rate as held in the past of approx. \$45-49,000 for a total \$74,230 (including benefits); the position is currently unfunded. Funding of the Grounds and Maintenance Operator position will be at the same wage rate of \$21,923 for a total \$39,494 (including benefits).

RECOMMENDATION:

Pursuant to Mississippi Annotated Code 21-9-45, the Council may create or eliminate positions upon the recommendation of the City Manager. The City Manager recommends the above revisions to the SAP.

City Council may:

- 1) Approve the Schedule of Authorized Positions as presented; or
- 2) Approve the Schedule of Authorized Positions with changes; or
- 3) Reject the Schedule of Authorized Positions as presented

ATTACHMENT(S):

Schedule of Authorized Positions Ordinance
Building & Code Inspector Job Description

CITY OF GAUTIER
FY 2015
SCHEDULE OF AUTHORIZED POSITIONS
(Underline New/Strike-Thru Old)

	Pay Scale	Pay Grade	Number of Full- Time Authorized Positions	Number of Part- Time Authorized Positions	Number of Reserve Authorized Positions (Not Paid)
<u>JUDICIAL</u>					
City Judge	N/A	N/A		1	
Total Funded				1	
Total Non-Funded					
<u>EXECUTIVE DEPT</u>					
City Manager	N/A	N/A	1		
Executive Assistant	2080	10	1		
Total Funded			2		
Total Non-Funded					
<u>FINANCE DEPT</u>					
Comptroller	2080	21	1		
Finance Support Specialist	2080	11	1		
Accounting Generalist	2080	10	1		
Total Funded			3		
Total Non-Funded					
<u>HUMAN RESOURCES DEPT</u>					
Director	2080	21	1		
HR Generalist	2080	10	1		
Multi-Craft Maintenance Worker	2080	10	1		
Custodian	2080	6	1		
<i>Fleet Maintenance</i>					
Mechanic II	2080	11	1		
Mechanic I	2080	10	1		
Total Funded			6		
Total Non-Funded					
<u>CITY CLERK DEPT</u>					
City Clerk	2080	21	1		
DCC / Executive Assistant	2080	11	1		
Purchasing Agent	2080	10	1		
Administrative Clerk	2080	8	1		
<i>Court Division</i>					
Court Clerk II	2080	10	1		
Deputy Court Clerk	2080	8	1		
Total Funded			6		
Total Non-Funded					

	Pay Scale	Pay Grade	Number of Full-Time Authorized Positions	Number of Part-Time Authorized Positions	Number of Reserve Authorized Positions (Not Paid)
<u>POLICE DEPT</u>					
Police Chief	2080	22	1		
Executive Assistant	2080	9	1		
<u>CID</u>					
Detective Captain	2080	15	1		
Detective Lieutenant	2080	14	1		
Detective Sergeant	2080	13/14	1		
Detective	2080	11/13	3 2		
Detective	2080	11/13	Unfunded (1)		
FBI Task Force Officer	2080	13	1		
Narcotics Officer	2080	11	1		
Crime Prevention Officer	2080	11	1		
Records Clerk II	2080	8	1		
<u>Patrol</u>					
Patrol Captain	2080	15	1		
Patrol Lieutenant	2184	11	4		
Patrol Sergeant	2184	10S	4		
Patrol Officer **	2184	9/10	14		
Dispatcher / TAC Officer	2080	10	1		
Dispatcher	2184	7	7		
<u>Traffic/Admin</u>					
Traffic/Admin Captain	2080	15	1		
K9 Officer	2080	10	1		
Traffic Sergeant	2184	10S	1		
Traffic Officer	2184	10	4 3		
Traffic Officer	2184	10	Unfunded (1)		
School Guards	N/A	N/A		4	
Patrol Officer	N/A	N/A			21
Total Funded			48	4	21
Total Non-Funded			2		

** probationary officer 9
certified officer 10

	Pay Scale	Pay Grade	Number of Full-Time Authorized Positions	Number of Part-Time Authorized Positions	Number of Reserve Authorized Positions (Not Paid)
<u>FIRE DEPT</u>					
Fire Chief	2080	22	1		
Deputy Fire Chief/Fire Marshal	2080	15	1		
Executive Assistant	2080	9	1		
Fire Captains	2496	10	3		
Fire Lieutenant	2496	9	6		
Firefighters ***	2496	9/10	24		
P/T Firefighters ****	N/A	N/A		3	
Total Funded			36	3	
Total Non-Funded					

*** Probationary Firefighter 9
Firefighter 10
**** PT Firefighters (\$10.00/hr)

	Pay Scale	Pay Grade	Number of Full-Time Authorized Positions	Number of Part-Time Authorized Positions	Number of Reserve Authorized Positions (Not Paid)
<u>ECONOMIC DEV DEPT</u>					
Director	2080	22	1		
City Planner	2080	13	1		
Administrative Clerk	2080	8	1		
<u>Building & Zoning</u>					
Building & Zoning Administrator	2080	13	1		
Building & Code Inspector	2080	12	1		
Animal Control/Code Enforcement Officer	2080	9	1		
<u>Neighborhood Services</u>					
Grants and Projects Manager	2080	13	1		
Neighborhood Improv. Coord.	2080	10	Unfunded (1)		
Code Enforcement Officer	2080	10	1		
<u>Cultural Services</u>					
Cultural Services Director	2080	19	1		
Recreation Coordinator	2080	11	1		
Parks Supervisor	2080	11	Unfunded (1)		
Administrative Bookkeeper	2080	10	1		
Grounds and Maintenance Oper.	2080	8	2		
Park Attendant *****	N/A	N/A		4	
Total Funded			12	4	
Total Non-Funded			2		

***** PT Park Attendant (\$7.25 per hour)

Summary of Authorized Positions	Number of Full-Time Authorized Positions	Number of Part-Time Authorized Positions	Number of Reserve Authorized Positions (Not Paid)
Judicial Dept: Funded		1	
Executive Dept: Funded	2		
Finance Dept: Funded	3		
Human Resources Dept: Funded	6		
City Clerk Dept: Funded	6		
Police Dept: Funded	48	4	21
Non-Funded	2		
Fire Dept: Funded	36	3	
Econ Dev Dept: Funded	12	4	
Non-Funded	2		
Total	111- 113	12	21
Total Non Funded	6 4		



BUILDING & CODE INSPECTOR

Department:	Economic Development / Planning Department	Pay Grade:	12 (Schedule 2080)
Reports To:	Building & Zoning Administrator	Exempt (Y/N):	Y
Competitive (Y/N):	N		

SUMMARY:

The Building & Code Inspector inspects new/existing buildings, structures, & sites to enforce conformance to building/grading/zoning/flood zone/stormwater/ADA/Life Safety & other construction codes, laws, industry standards, and approved plans/specifications. This is technical/professional work using excellent customer service skills to establish and maintain effective working relationships with other employees, other departments, prospective new developers, contractors, and all members of the general public.

The Building & Code Inspector also responds to Code Enforcement Complaints and works with property owners/tenants to resolve non-compliance cases in accordance with Department Policies and state statute.

Work includes on site visits to construction projects, keeping records of inspections, dissemination of building code information, meeting with contractors, developers or owners of property preparatory to issuance of permits/notices of violations.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

(Any one position of this class may not include all duties listed, nor do listed examples include all duties which may be found in positions of this class.)

- Inspects residential, commercial, and industrial building & site construction, during and after construction, to ensure compliance with the approved plans, specifications, and applicable codes.
- Communicates processes, construction status, & construction deficiencies/violations with permit holders, property owners, and Building & Zoning Administrator.
- Resolves complex and sensitive customer service issues, either personally, by telephone, or in writing.
- Confers with architects, engineers, developers, property owners, co-workers, and other organizations.
- Review construction plans and specifications as assigned by the Building & Zoning Administrator, for compliance with applicable codes.
- Inspects building sites for compliance with storm water management, landscaping, erosion control, zoning, and flood hazard requirements.
- Conducts inspection of existing properties, buildings, and construction projects for compliance with codes and laws.
- Responds to Code Enforcement complaints, issues compliance and/or violation notices establishing time constraints for compliance, works with property owners/tenants to resolve non-compliance cases, and follows procedures for abatements (where necessary) in accordance with Department Policies and state statute.
- Conducts follow-up investigations or re-inspections to ensure and document corrective measures were taken for all non-compliance/deficiencies/violations.
- Attends workshops, seminars, and code classes where required for the purpose of staying abreast of current code requirements.
- Establishes and maintains personal credentials and code certifications.
- Completes paperwork and submits for filing in accordance with Department policies.
- Performs other duties as assigned by the Building & Zoning Administrator, Director of Economic Development/Planning, and City Manager.

City Manager _____

Date _____



BUILDING & CODE INSPECTOR

REQUIRED KNOWLEDGE, ABILITIES AND SKILLS:

(Must possess required knowledge, skills, abilities and experience and be able to explain and demonstrate, with or without reasonable accommodations, that the essential functions of the job can be performed.)

- Ability to read construction plans and specifications.
- Considerable knowledge of International Building Code, Mechanical, Plumbing and related codes including National Electrical Code, and NFPA Life Safety Codes.
- Considerable knowledge of contemporary building construction techniques.
- Ability to understand zoning ordinances and related regulatory standards.
- Knowledge of best management practices for stormwater pollution prevention.
- Must have exemplary communication skills including fostering a team atmosphere, handling high stress situations, and conferring with a wide range of professionals to facilitate a positive, professional, business-friendly environment.
- Ability to review plans and specifications for code compliance.
- Ability to express ideas effectively, orally and in writing.
- Ability to establish and maintain effective working relations as necessitated by work assignment.
- Ability to understand and follow oral and written instructions.
- Ability to react to change productively and handle other tasks as assigned.
- Ability to become familiar with the specific standards for zoning, subdivisions, flood minimization, and wetlands regulations as adopted by the City of Gautier.
- Working knowledge of the occupational hazards involved in the work and the proper safety precautions for the safe performance of the job.
- Ability to schedule work so as to respond to public needs in a timely matter.
- Must be able to come to work promptly and regularly.
- Must maintain a valid Mississippi driver's license.

SUPERVISORY RESPONSIBILITIES:

This position has no supervisory responsibilities.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly exposed to outside weather conditions. The employee is frequently exposed to wet and/or humid conditions. The noise level in the work environment is usually moderate.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; and talk or hear. The employee frequently is required to stand, walk, and sit. The employee must regularly lift and/or move up to 10 pounds. Specific vision abilities required by this job include ability to adjust focus.

MINIMUM REQUIRED EDUCATION AND EXPERIENCE:

High School diploma or (GED) equivalent; and a minimum two (2) years experience as a building inspector, building construction contractor, or superintendent of construction.

City Manager _____

Date _____



BUILDING & CODE INSPECTOR

REQUIRED LICENSES AND CERTIFICATES:

Must maintain a valid Mississippi driver's license.
MDOT Stormwater Certification preferred.

CIVIL SERVICE MINIMUM QUALIFICATIONS: (Rule 4, Section 4.2)

For minimum qualifications established by the Mississippi Code, see Section 21-31-15.

City Manager _____

Date _____

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

ORDER NUMBER 231-2014

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 Vaughan** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	AT&T	142818	10/07/2014	09/19/2014			3,071.36	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-605	MONTHLY SERVICE	2284978000	09/14/2014				3,071.36
001	DELTA COMPUTER SYSTEMS INC	142853	10/07/2014	09/29/2014			370.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-698	ACCTG SOFTWARE MAINT	MN105702	09/15/2014				260.00
	001-092-698	VOTER REG SOFTWARE MAINT	MN105702	09/15/2014				20.00
	001-092-698	PRIV LIC SOFTWARE MAINT	MN105703	09/15/2014				90.00
001	AT&T	142856	10/07/2014	09/29/2014			75.76	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-605	MONTHLY SERVICE	2284972172	09/14/2014				75.76
001	AT&T	142860	10/07/2014	09/29/2014			52.18	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-605	MONTHLY SERVICE	2284977070	09/14/2014				52.18
001	IBM CORPORATION	142862	10/07/2014	09/29/2014			816.40	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-040-730	AS400 PMT NOV 2014	I3291FY	10/01/2014				816.40
001	GLOBALSTAR	142863	10/07/2014	09/29/2014			52.92	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-605	MONTHLY SERVICE	5923956	09/16/2014				52.92
001	INFORMATION TECHNOLOGY SERVICE	142864	10/07/2014	09/29/2014			224.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-640	AUG 2014	5227149	08/31/2014				224.00
001	CABLE ONE	142865	10/07/2014	09/29/2014			111.19	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-698	OCT 2014:23421-102609-01-6	09282014	10/05/2014				111.19
001	LMS INC	142870	10/07/2014	09/30/2014			100,756.40	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-625	COMMERCIAL PROPERTY	316265	09/23/2014				94,637.40
	001-092-625	BOAT RENEWAL	316243	09/23/2014				2,135.00
	001-092-625	ACCIDENT POLICY	316242	09/23/2014				3,984.00
001	LOWE'S HOME CENTER'S, INC.	142871	10/07/2014	09/30/2014			581.67	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-205-559	CHAIN CONN,CABLE	902600	08/28/2014				1.58
	001-170-559	SUPPLIES:BACOT LIGHTS	902654	09/03/2014				23.39
	001-170-559	CABLE STAPLES,ROD CLAMP	903320	09/04/2014				4.90
	001-170-559	TIME DELAY FUSE	902571	09/08/2014				11.71
	001-170-559	OIL(3),BYPASS,WASP SPRAY(12)	914555	09/09/2014				78.99
	001-170-559	LIGHT BULB(2),FERTILIZER	914607	09/10/2014				39.84
	001-201-576	LUMBER(3),RED STRIPES(3)	986101	09/10/2014				45.45
	001-170-559	WALL MNT HOLDER(2),FAUCET	914655	09/11/2014				57.37

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
001	LOWE'S HOME CENTER'S, INC.	142871	10/07/2014	09/30/2014			581.67	(CONTINUED)
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-559	PVC CAP,FITTINGS(2)	915273	09/11/2014		3.83		
	001-205-559	RECIP BLADE(2),PIPE,BUSHING	902065	09/11/2014		30.02		
	001-170-638	CLEANING SUPPLIES:REC TRUCKS	914911	09/16/2014		33.98		
	001-161-559	32CT NIAGARA WATER(10)	902889	09/16/2014		37.70		
	001-090-645	HANG MULLET FEST BANNERS	901071	09/23/2014		103.71		
	001-090-645	HANG MULLET FEST BANNERS	903748	09/23/2014		76.94		
	001-161-559	EXIT LIGHT BATTERY(2)	923331	09/24/2014		32.26		
001	CHANDRA NICHOLSON,CUSTODIAN	142873	10/07/2014	09/30/2014			322.89	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-500	BINDERS	02012014	09/29/2014		7.36		
	001-170-502	TENT PINS, FLEX NAME BADGES	08092014	09/29/2014		30.66		
	001-090-500	BINDERS	02012014	09/29/2014		36.38		
	001-090-559	BASKETS, STEP STOOL	05242014	09/29/2014		24.99		
	001-090-559	BANKERS BOXES	07262014	09/29/2014		65.98		
	001-090-559	PHOTO PAPER	05212014	09/29/2014		40.98		
	001-090-559	STACKING BINS, POST ITS	05242014	09/29/2014		55.60		
	001-090-559	WASP SPRAY	09022014	09/29/2014		26.16		
	001-170-502	FOOTBALL PANTS	09112014	09/29/2014		21.39		
	001-090-561	CAMERA CABLE (CODE ENF)	09082014	09/29/2014		7.00		
	001-090-559	FLAG TAPE, FLAGS	001090559	09/29/2014		6.39		
001	DANTE ELBIN,CUSTODIAN	142874	10/07/2014	09/30/2014			529.60	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-559	UNIT NUMBERS	05292014	09/29/2014		10.00		
	001-100-559	P-TOUCH TAPE	05302014	09/29/2014		25.67		
	001-100-559	JEEP TAG & POSTAGE	06032014	09/29/2014		16.00		
	001-100-559	GLOCK HOLSTER	06132014	09/29/2014		40.61		
	001-100-559	UNIT NUMBERS	06182014	09/29/2014		10.00		
	001-100-559	SHIRT W/ GPD BADGE	06262014	09/29/2014		30.00		
	001-100-559	UNIT NUMBERS	07072014	09/29/2014		10.00		
	001-100-559	UNIT NUMBERS	07152014	09/29/2014		20.00		
	001-100-525	GAS: FUELMAN CARD DECLINED	07182014	09/29/2014		50.00		
	001-100-681	HOTEL:EXTRADITION-OKLAHOMA	08132014	09/29/2014		158.29		
	001-100-681	MEALS:EXTRADITION-OKLAHOMA	08132014	09/29/2014		71.78		
	001-100-559	PELICAN LIGHT	08262014	09/29/2014		11.25		
	001-100-559	UNIT NUMBERS	08262014	09/29/2014		10.00		
	001-100-559	K9 DECAL	08282014	09/29/2014		20.00		
	001-100-559	K9 WARNING	09022014	09/29/2014		30.00		
	001-100-559	CAR TAG	09262014	09/29/2014		16.00		
001	JOB BELLES	142875	10/07/2014	09/30/2014			100.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-682	MACE ANNUAL DUES	02282016	09/24/2014		50.00		
	001-090-681	MACE EDUCATION CONFERENCE	10162014	09/24/2014		50.00		
001	BASICGOV SYSTEMS INC	142876	10/07/2014	09/30/2014			1,428.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-698	SUBSCRIPTION FEE: 1 USER	11302	09/01/2014		1,428.00		

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001	FUELMAN OF MS	142877	10/07/2014	09/30/2014			3,596.50	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-090-525	UNL FUEL	NP42334034	09/22/2014			161.35	
	001-092-525	UNL FUEL	NP42334034	09/22/2014			49.37	
	001-100-525	UNL FUEL	NP42334034	09/22/2014			2,679.26	
	001-161-525	UNL & DSL FUEL	NP42334034	09/22/2014			624.16	
	001-170-525	UNL FUEL	NP42334034	09/22/2014			85.36	
	001-100-525	CREDIT PRIOR BILL	NP42290062	09/15/2014			-3.00	
001	FUELMAN OF MS	142880	10/07/2014	09/30/2014			3,836.32	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-090-525	UNL FUEL	NP42373542	09/29/2014			170.76	
	001-100-525	UNL FUEL	NP42373542	09/29/2014			3,019.63	
	001-161-525	DSL FUEL	NP42373542	09/29/2014			245.82	
	001-170-525	UNL FUEL	NP42373542	09/29/2014			183.26	
	001-205-525	UNL & DSL FUEL	NP42373542	09/29/2014			216.85	
001	GAUTIER MULLET AND MUSIC FEST	142883	10/07/2014	09/30/2014			5,000.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-090-645	OCT 2014 PLATINUM SPONSOR	10182014	08/16/2014			5,000.00	
001	GULF REGIONAL PLANNING COMMISSION	142884	10/07/2014	09/30/2014			8,477.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-090-643	FY 2015 SUPPORT	FY 2015	07/22/2014			8,477.00	
001	ICMA	142885	10/07/2014	09/30/2014			704.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-021-682	ICMA DUES: ABELL, S	615616	07/01/2014			704.00	
001	IDENTII-KIT SOLUTIONS	142886	10/07/2014	09/30/2014			408.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-699	ANNUAL SOFTWARE LEASE FY15	104570	09/01/2014			408.00	
001	LAMEY ELECTRIC INC	142887	10/07/2014	09/30/2014			1,725.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-092-698	BUCKET TRUCK W/ OPERATOR	12733	09/29/2014			1,725.00	
001	LEADSONLINE, LLC	142888	10/07/2014	09/30/2014			2,148.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-699	TOTALTRACK SERVICE PKG	228799	08/01/2014			2,148.00	
001	MS MUNICIPAL LEAGUE	142889	10/07/2014	09/30/2014			5,872.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-001-682	FY 2015 ANNUAL DUES	21131	08/19/2014			5,872.00	
001	MORPHOTRUST USA	142890	10/07/2014	09/30/2014			2,512.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-699	ANNUAL MAINT: AFIS	81570	06/20/2014			2,512.00	

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001	RJ YOUNG	142891	10/07/2014	09/30/2014			2,238.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-090-698	3245C ANNUAL MAINT	INV424035	07/01/2014				2,238.00
001	SOCIETY FOR HUMAN RESOURCE MGMT	142892	10/07/2014	09/30/2014			185.00	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-022-682	ANNUAL DUES: PUGH, JASON	9005888151	09/01/2014				185.00
001	SINGING RIVER E.P.A.	142893	10/07/2014	09/30/2014			543.93	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-161-631	BROWN FD 95237002	09112014	09/22/2014				208.51
	001-161-631	MARTIN BLUFF FD 58380001	09122014	09/23/2014				276.29
	001-201-629	SIGNAL LIGHTS 17546	09122014	09/23/2014				35.63
	001-092-631	CITY LIMIT SIGN 17546	09122014	09/23/2014				23.50
001	SINGING RIVER E.P.A.	142894	10/07/2014	09/30/2014			9,619.12	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-201-633	STREET LIGHTING	09152014	09/24/2014				4,995.12
	001-201-629	SIGNAL LIGHTS	09152014	09/24/2014				1,160.12
	001-092-631	CITY HALL	09152014	09/24/2014				1,412.08
	001-170-631	FRAZIER PARK	09152014	09/24/2014				49.16
	001-170-631	SENIOR BLDG	09152014	09/24/2014				838.95
	001-161-631	CENTRAL FD	09152014	09/24/2014				562.09
	001-170-631	CITY PARK	09152014	09/24/2014				173.53
	001-092-631	PUBLIC WORKS	09152014	09/24/2014				404.57
	001-092-631	HWY 90 SIGN	09152014	09/24/2014				23.50
001	SINGING RIVER E.P.A.	142895	10/07/2014	09/30/2014			2,633.49	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-631	POLICE STATION 66298004	09152014	09/24/2014				1,844.16
	001-201-629	SIGNAL LIGHT 89113001	09152014	09/24/2014				57.91
	001-170-631	CITY PARK RESTRMS 89912001	09152014	09/24/2014				82.47
	001-201-633	STREET LIGHTS 90345002	09152014	09/24/2014				318.63
	001-092-631	RECORDS BLDG 90790001	09152014	09/24/2014				257.82
	001-092-631	DIGITAL SIGN 97127001	09152014	09/24/2014				72.50
001	SINGING RIVER E.P.A.	142896	10/07/2014	09/30/2014			1,028.65	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-201-633	DOLPHIN ST 94987002	09152014	09/24/2014				120.99
	001-201-633	DOLPHIN ST 94988002	09152014	09/24/2014				139.37
	001-201-633	DOLPHIN ST 94989002	09152014	09/24/2014				148.82
	001-201-633	DOLPHIN ST 94990002	09152014	09/24/2014				619.47
001	STAPLES CREDIT PLAN	142898	10/07/2014	09/30/2014			190.97	
	Account Number	Description	Invoice #	Date	P.O.		Amount	
	001-100-500	TONER CARTS (2),100 PK CDR	16636	08/29/2014				190.97

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001	SINGING RIVER E.P.A.	142903	10/07/2014	09/30/2014			1,967.24	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-631	SOUTH FD	76008001	09162014	09/26/2014		300.26	
	001-170-631	BACOT PARK	10137	09162014	09/26/2014		1,505.37	
	001-201-629	SIGNAL LIGHTS	10138	09162014	09/26/2014		161.61	
001	STEINER SAW & MOWER	142905	10/07/2014	09/30/2014			388.25	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-170-639	CARB,AIR FILTER,OIL FILTER	676297	09/03/2014			76.00	
	001-170-639	120" HEAT SHIELD,BOLT(8),LINE	676299	09/04/2014			85.00	
	001-170-639	CYCLE OIL,OIL CAP	674224	09/15/2014			68.00	
	001-170-639	COIL,CARB	674241	09/24/2014			99.25	
	001-170-639	AIR FILTER(3)	674248	09/29/2014			60.00	
001	BELL AUTO PARTS, INC.	142907	10/07/2014	09/30/2014			463.55	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-638	GAL ROTELLA OIL(4)	D054594	09/08/2014			84.00	
	001-161-638	GAL ROTELLA OIL(2),AIR FILTER	D054595	09/08/2014			49.00	
	001-170-639	SEAT BRACKET & INSTALL KIT	40483	09/04/2014			96.25	
	001-170-639	MOWER SEAT	40484	09/04/2014			98.50	
	001-170-639	BELT(4)	40492	09/11/2014			71.60	
	001-100-570	BATTERY PROTECTOR	40494	09/15/2014			64.20	
001	TEAM ONE COMMUNICATIONS, INC	150001	10/07/2014	10/01/2014			866.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-639	REPR LCD DISPLAY-FLEX CIRCUIT	9080063771	09/23/2014	141124		433.00	
	001-100-639	REPR CONTROLLER BOARD	9080063781	09/23/2014	141124		433.00	
001	ROUGHWATER	150002	10/07/2014	10/01/2014			22.28	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-638	IN LINE FUSE HOLDER #C33	36843	09/29/2014	141201		12.59	
	001-161-638	4 GANG TERMINAL BLOCK #C33	36843	09/29/2014	141201		9.69	
001	SOUTH MISSISSIPPI BUSINESS MACHINES, INC	150003	10/07/2014	10/01/2014			1,245.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-639	SERVICE AGREEMENT MX-M55OU	AR237449	09/26/2014	141180		1,245.00	
001	MID SOUTH UNIFORM & SUPPLY, INC.	150004	10/07/2014	10/01/2014			624.84	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	SS NAVY SHIRTS (6)	520045	09/19/2014	141068		252.00	
	001-100-535	NAVY PANTS W/ BLUE (6)	520045	09/19/2014	141068		249.00	
	001-100-535	RAID JACKET (2)	520045	09/19/2014	141068		39.80	
	001-100-535	SEW ON PATCHES (12)	520045	09/19/2014	141068		8.04	
	001-100-535	NAVY BRAID (12)	520045	09/19/2014	141068		51.00	
	001-100-535	EMBROIDER (2)	520045	09/19/2014	141068		10.00	
	001-100-535	EMBROIDER (12)	520045	09/19/2014	141068		15.00	

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001	MISSISSIPPI FIRE ACADEMY	150005	10/07/2014	10/01/2014			1,325.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-681	FF 1001-1-11: RAYBORN,B	22299	09/19/2014	141071		1,165.00	
	001-161-681	CC CPAT-E: FREMIN & MCCLURE	22299	09/19/2014	140829		80.00	
	001-161-681	CC CPAT-E: PRATT,TJ	22299	09/19/2014	141072		40.00	
	001-161-681	CC CPAT-E: MCCLURE,M	22299	09/19/2014	141141		40.00	
001	GULF COAST BUSINESS SUPPLY CO.	150006	10/07/2014	10/01/2014			98.85	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-500	#8511WH CS COPY PAPER (3)	92590	09/22/2014	141172		98.85	
001	SHERWIN-WILLIAMS	150007	10/07/2014	10/01/2014			265.21	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-576	ASE LTX SAFETY YELLOW (4)	2085-6	09/10/2014	141130		235.56	
	001-201-576	4' WD POLE W/ METAL TP	2085-6	09/10/2014	141130		4.15	
	001-201-576	4 WIRE CAGE FRAME	2085-6	09/10/2014	141130		2.07	
	001-201-576	CS ROLLER COVERS (4)	2085-6	09/10/2014	141130		13.75	
	001-201-576	PAINT TRAY	2085-6	09/10/2014	141130		9.68	
001	CUSTOM PRODUCTS CORPORATION	150008	10/07/2014	10/01/2014			183.37	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-201-576	BROWN ROAD STREET SIGN	254403	09/18/2014	141147		172.52	
	001-201-576	SHIPPING	254403	09/18/2014	141147		10.85	
001	MISSISSIPPI WHOLESALE TROPHIES, INC.	150009	10/07/2014	10/01/2014			148.39	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-559	NAME/SERVING BAR:PRICE,B	3824	09/24/2014	141166		29.39	
	001-161-535	DEP CHIEF BADGE; MCCOY,D	3755	09/11/2014	140688		93.50	
	001-161-535	CHIEF INSIGNIA: MCCOY,D	3755	09/11/2014	140688		25.50	
001	GULF COAST ARMY NAVY STORE	150010	10/07/2014	10/01/2014			191.70	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-535	3 PROPPER BDU PANT:KILLEN	454758	09/22/2014	141184		95.85	
	001-161-535	3 PROPPER BDU PANT:MOONEY	454758	09/22/2014	141184		95.85	
001	SUN COAST/CLAY'S	150012	10/07/2014	10/01/2014			247.72	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-639	APW-BE350G BATTERY BACKUP (2)	1060882-0	09/22/2014	141173		101.22	
	001-161-639	APW-BE550G BATTERY BACKUP (2)	1060882-0	09/22/2014	141173		146.50	
001	OFFICE DEPOT, 1104	150013	10/07/2014	10/01/2014			39.79	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-045-500	ADDING MACHINE TAPE (100)	7302498620	09/17/2014	141142		39.79	
001	PROFESSIONAL DISPATCH MANAGEMENT	150015	10/07/2014	10/01/2014			790.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-681	CERT TRAINING: HUNTER, J	20149-22-2	09/22/2014	141197		395.00	
	001-100-681	CERT TRAINING: BRUEN, R	20149-22-2	09/22/2014	141197		395.00	

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001	ALLISTON'S SCREEN PRINTING	150017	10/07/2014	10/01/2014			137.05	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-100-535	8-WHITE TEES W/NAME: PRICE	26782	09/30/2014	141135		34.00	
	001-100-535	3-NAVY GYM SHORTS: PRICE	26782	09/30/2014	141135		25.05	
	001-100-535	3-NAVY CREW SWEATSUIT: PRICE	26782	09/30/2014	141135		78.00	
001	STAPLES BUSINESS ADVANTAGE DEPT ATL	150018	10/07/2014	10/01/2014			475.16	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-500	12PK 3X3 POP UP NOTES (3)	3242602844	09/13/2014	141157		11.13	
	001-090-500	100 CT BLUE LEGAL FOLDERS (4)	3242602844	09/13/2014	141157		58.16	
	001-090-500	POST IT FLAGS-TABS (3)	3242602844	09/13/2014	141157		6.72	
	001-090-500	ZEBRA F301 BLACK REFILL	3242602844	09/13/2014	141157		3.15	
	001-170-502	CASE COPY PAPER (5)	3242602845	09/13/2014	141158		396.00	
001	PIONEER PRODUCTS INC	150021	10/07/2014	10/01/2014			669.58	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-639	GAL HOSE & GEAR CLEANER (12)	SI-79067	09/18/2014	141183		599.76	
	001-161-639	SHIPPING	SI-79067	09/18/2014	141183		69.82	
001	AT BATTERY COMPANY, INC	150024	10/07/2014	10/01/2014			67.99	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-639	DATA SAFE NPX-50 BATTERY (3)	1119784	09/10/2014	141148		59.97	
	001-161-639	SHIPPING	1119784	09/10/2014	141148		8.02	
001	LLOYD B MARSHALL, JR. CPA	150038	10/07/2014	10/01/2014			2,876.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-092-600	PROGRESS PMT FY 2014	1	10/01/2014			2,876.00	
001	DEREK C MCCOY	150039	10/07/2014	10/01/2014			144.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-161-681	PER DIEM: FIRE INS 1031-1	10132014	10/01/2014			144.00	
001	JACKSON COUNTY CHAMBER OF COMMERCE	150041	10/07/2014	10/01/2014			5,000.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	001-090-643	ANNUAL MEMBERSHIP FY15	23336	06/19/2014			5,000.00	
FUND TOTAL	1 Claims	to	Checks	54 Total	177,447.32 Manual	Held	Total	177,447.32

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157	RAY ALLEN MANUFACTURING LLC	150011	10/07/2014	10/01/2014			26.99	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	157-100-799	BUDDY BOWL 1/2 GALLON	308138-3	09/24/2014	141014		26.99	
FUND TOTAL 157 Claims	to	Checks	1 Total	26.99 Manual	Held	Total	26.99	

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175	ACME BRICK TILE & STONE	150023	10/07/2014	10/01/2014			2,772.00	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	175-170-720		756 SF GRASSTONE II PAVERS	7816728	RI 09/08/2014	140854	1,247.40	
	175-170-720		924 SF GRASSTONE II PAVERS	7821661	RI 09/10/2014	140854	1,524.60	
FUND TOTAL 175	Claims	to	Checks	1 Total	2,772.00	Manual	Held	Total 2,772.00

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	AT&T	142857	10/07/2014	09/29/2014			191.81	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-605	MONTHLY SERVICE	2284970676	09/14/2014			81.81	
	176-170-605	SBP 2014 DSL	2284970676	09/14/2014			110.00	
176	AT&T	142858	10/07/2014	09/29/2014			136.20	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-605	MONTHLY SERVICE	2284972244	09/14/2014			136.20	
176	LOWE'S HOME CENTER'S, INC.	142868	10/07/2014	09/30/2014			2,628.43	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-559	CLEANING SUPPLIES:SHEPARD PARK	913127	08/25/2014			43.36	
	176-170-519	ARCHERY RANGE SUPPLIES	985408	08/25/2014			2,412.30	
	176-170-519	ARCHERY RANGE SUPPLIES	901718	09/04/2014			147.20	
	176-170-559	GROUND CLAMP,MACHINE SCREWS	902888	09/10/2014			5.20	
	176-170-559	MACHINE SCREWS,OUTLET(2)	902197	09/12/2014			20.37	
176	FUELMAN OF MS	142878	10/07/2014	09/30/2014			132.40	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-525	UNL FUEL	NP42334034	09/22/2014			132.40	
176	FUELMAN OF MS	142881	10/07/2014	09/30/2014			75.17	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-525	UNL FUEL	NP42373542	09/29/2014			75.17	
176	SINGING RIVER E.P.A.	142897	10/07/2014	09/30/2014			3,360.71	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-631	PARK FACILITIES	76854002	09162014	09/26/2014		2,846.05	
	176-170-631	HOUSE	76855002	09162014	09/26/2014		514.66	
176	BELL AUTO PARTS, INC.	142908	10/07/2014	09/30/2014			197.69	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-639	DECK WHEELS(10)	40511	09/06/2014			99.50	
	176-170-639	WHEEL BUSHINGS(9)	40512	09/26/2014			98.19	
176	STAPLES BUSINESS ADVANTAGE DEPT ATL	150019	10/07/2014	10/01/2014			445.68	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	176-170-500	12 CT BANKERS BOX (3)	3242602843	09/13/2014	141156		170.07	
	176-170-500	PHONE CORD DETANGLER	3242602843	09/13/2014	141156		3.77	
	176-170-500	15 MO PLANNER (2)	3242602843	09/13/2014	141156		21.98	
	176-170-500	LEXMARK PHOTOCONDUCTOR KIT	3242602843	09/13/2014	141156		79.99	
	176-170-500	LEXMARK TONER CARTRIDGE	3242602843	09/13/2014	141156		83.35	
	176-170-500	6PK 3X3 POP UP NOTES	3242602843	09/13/2014	141156		5.70	
	176-170-500	BIC MED BLACK PENS DZ	3243397516	09/25/2014	141185		7.66	
	176-170-500	JUMBO PAPER CLIPS (2)	3243397516	09/25/2014	141185		10.60	
	176-170-500	12 CT SM BINDER CLIPS	3243397516	09/25/2014	141185		1.20	
	176-170-500	12 CT MED BINDER CLIPS	3243397516	09/25/2014	141185		2.76	
	176-170-500	2" DURABLE VIEW BINDER (10)	3243397516	09/25/2014	141185		58.60	

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
176	LANE CONSTRUCTION CO OF MS INC	150040	10/07/2014	10/01/2014			3,000.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	176-170-519	ARCHERY TARGETS (32)		1	09/29/2014		3,000.00	
FUND TOTAL 176 Claims	to	Checks	9 Total	10,168.09 Manual		Held	Total	10,168.09

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	DELTA COMPUTER SYSTEMS INC	142854	10/07/2014	09/29/2014			340.00	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-698	UTILITY SOFTWARE MAINT	MN105704	09/15/2014		280.00		
	400-650-698	WORK ORDER SOFTWARE MAINT	MN105704	09/15/2014		60.00		
400	AT&T	142855	10/07/2014	09/29/2014			67.05	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-605	MONTHLY SERVICE	2284975234	09/14/2014		67.05		
400	AT&T	142859	10/07/2014	09/29/2014			59.55	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-650-605	MONTHLY SERVICE	2284974594	09/14/2014		59.55		
400	CABLE ONE	142861	10/07/2014	09/29/2014			65.10	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-698	SEPT 2014:23421-132488-01-8	09272014	09/20/2014		65.10		
400	LOWE'S HOME CENTER'S, INC.	142869	10/07/2014	09/30/2014			15.86	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-581	SUPPLIES:OFFICE WELL #8	915497	09/18/2014		15.86		
400	CITY OF GAUTIER	142872	10/07/2014	09/30/2014			43,427.11	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-680-821	ST LNS #3 90/57 SWR	09092014	09/16/2014		7,877.45		
	400-680-822	ST LNS #4 90/57 WTR	09092014	09/16/2014		10,948.67		
	400-680-822	ST LNS #4 90/57 SWR	09092014	09/16/2014		9,019.22		
	400-680-823	ST LNS #5 ALLEN RD	09092014	09/16/2014		2,149.95		
	400-680-824	ST LNS #6 OLD SPAN TR	09092014	09/16/2014		3,765.83		
	400-680-825	ST LNS #7 OLD SPAN TR	09092014	09/16/2014		9,665.99		
400	FUELMAN OF MS	142879	10/07/2014	09/30/2014			58.81	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-525	UNL FUEL	NP42334034	09/22/2014		58.81		
400	FUELMAN OF MS	142882	10/07/2014	09/30/2014			103.74	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-525	UNL FUEL	NP42373542	09/29/2014		103.74		
400	2012 GUD BONDS DEBT SERVICE	142899	10/07/2014	09/30/2014			116,708.33	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-680-816	OCT 2014 PRN PMT	10012014	09/30/2014		106,666.67		
	400-680-817	OCT 2014 INT PMT	10012014	09/30/2014		10,041.66		
400	SINGING RIVER E.P.A.	142900	10/07/2014	09/30/2014			1,509.37	
	Account Number	Description	Invoice #	Date	P.O.	Amount		
	400-651-631	SCHOONER WELL 20688	09082014	09/18/2014		565.80		
	400-651-631	LIFT STATIONS 20688	09082014	09/18/2014		180.91		
	400-651-631	LIFT STATIONS 20649	09112014	09/22/2014		553.85		
	400-651-631	LIFT STATIONS 28779	09112014	09/22/2014		114.52		
	400-651-631	LIFT STNS 89627001	09122014	09/23/2014		66.07		

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
400	SINGING RIVER E.P.A.	142900	10/07/2014	09/30/2014			1,509.37	(CONTINUED)
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS	89702001	09122014	09/23/2014			28.22
400	SINGING RIVER E.P.A.	142901	10/07/2014	09/30/2014			3,840.66	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS	17881	09122014	09/23/2014			1,952.39
	400-651-631	WATER WELLS	17881	09122014	09/23/2014			1,888.27
400	SINGING RIVER E.P.A.	142902	10/07/2014	09/30/2014			8,306.91	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STATIONS	17882	08152014	08/25/2014			2,238.78
	400-651-631	WATER WELLS	17882	08152014	08/25/2014			4,522.53
	400-651-631	CITY HALL SOUTH	17882	08152014	08/25/2014			1,545.60
400	SINGING RIVER E.P.A.	142904	10/07/2014	09/30/2014			4,146.38	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-631	LIFT STNS	17875	09162014	09/26/2014			216.64
	400-651-631	LIFT STNS	17884	09162014	09/26/2014			1,560.38
	400-651-631	LIFT STNS	17883	09162014	09/26/2014			1,741.46
	400-651-631	WATER WELL	17883	09162014	09/26/2014			627.90
400	C & M ELECTRIC MOTOR SERVICE, INC.	150014	10/07/2014	10/01/2014			162.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-584	CAPACITOR	590-708 (12)	11553	09/17/2014	141138		162.00
400	SOUTHERN WATERWORKS SUPPLY, INC	150016	10/07/2014	10/01/2014			987.42	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	4" SDR35 CLEANOUT ADPTR (20)		55489	09/23/2014	141140		54.00
	400-651-581	4" SDR35 MPT PLUG (20)		55489	09/23/2014	141140		32.80
	400-651-581	4" SDR35 COUPLING (10)		55489	09/23/2014	141140		12.40
	400-651-581	2" SCH40 FEMALE ADPTR (10)		55489	09/23/2014	141140		7.20
	400-651-581	3/4 SCH 40 90 (20)		55489	09/23/2014	141140		4.20
	400-651-581	3/4 CTS COMP CPLG (20)		55489	09/23/2014	141140		148.00
	400-651-581	3/4 BRASS CPLG NL (7)		55489	09/23/2014	141140		141.40
	400-651-581	3/4X3" PVC CIRCLE CLAMP (6)		55489	09/23/2014	141140		67.62
	400-651-581	3/4X6" PVC CIRCLE CLAMP (6)		55489	09/23/2014	141140		134.58
	400-651-581	3/4X3" CTS CIRCLE CLAMP (6)		55489	09/23/2014	141140		67.62
	400-651-581	3/4X6" CTS CIRCLE CLAMP (6)		55489	09/23/2014	141140		134.58
	400-651-581	3/4X100' SDR9 BK TUBING (3)		55489	09/23/2014	141140		54.00
	400-651-581	3/4 BRASS COUP NL (3)		55589	09/23/2014	141140		60.60
	400-651-581	BECKSON UTILITY PUMP (2)		55588	09/23/2014	141165		68.42
400	STAPLES BUSINESS ADVANTAGE DEPT	ATL 150020	10/07/2014	10/01/2014			385.98	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-500	CS COPY PAPER (5)		3242602842	09/13/2014	141151		198.00
	400-651-500	HP INK 950/951 (2)		3242602842	09/13/2014	141151		187.98
400	THE GULF COMPANIES INC	150022	10/07/2014	10/01/2014			130.00	
	Account Number	Description		Invoice #	Date	P.O.	Amount	
	400-651-581	33X39 TRASH BAG 33 GAL (5)		1166	09/11/2014	141139		130.00
FUND TOTAL 400 Claims		to	Checks	17 Total	180,314.27 Manual	Held	Total	180,314.27

Docket of Claims
Release date from 10/07/2014 thru 10/07/2014

Fund	Name of Claimant	Trans #	Release Date	Claim Date	Claim Number	Check Number	Claim Amount	Approved/Disapproved
405	TRI-STAR	142906	10/07/2014	09/30/2014			625.00	
	Account Number		Description	Invoice #	Date	P.O.	Amount	
	405-677-695		DEBRIS RMVL:OLD OAKS RD	0912201401	09/12/2014		125.00	
	405-677-695		DEBRIS RMVL:FARRIGUT RD	0912201402	09/12/2014		125.00	
	405-677-695		DEBRIS RMVL:PINEVIEW/SUNSHINE	0912201403	09/12/2014		125.00	
	405-677-695		DEBRIS RMVL:HASTINGS RD	0912201404	09/12/2014		125.00	
	405-677-695		DEBRIS RMVL:WEST GATE SUBD	0912201405	09/12/2014		125.00	
FUND TOTAL 405 Claims	to	Checks	1 Total	625.00 Manual		Held	Total	625.00

Release date from 10/07/2014 thru 10/07/2014

SUMMARY OF ALL FUNDS

FUND 1 Claims	to	Checks	54 Total	177,447.32 Manual	Held	Total	177,447.32
FUND 157 Claims	to	Checks	1 Total	26.99 Manual	Held	Total	26.99
FUND 175 Claims	to	Checks	1 Total	2,772.00 Manual	Held	Total	2,772.00
FUND 176 Claims	to	Checks	9 Total	10,168.09 Manual	Held	Total	10,168.09
FUND 400 Claims	to	Checks	17 Total	180,314.27 Manual	Held	Total	180,314.27
FUND 405 Claims	to	Checks	1 Total	625.00 Manual	Held	Total	625.00
Total for all Funds		Checks	83 Total	371,353.67 Manual	Held	Total	371,353.67

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

ORDER NUMBER 232-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the application for special event permit of Azteca's Mexican Restaurant in the amount of \$200.00 to rent a City digital portable sign for a tourist-oriented special event "Aztecas Welcomes Cruisers of the Coast" is hereby authorized.

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.



**CITY OF GAUTIER
APPLICATION FOR SPECIAL EVENT PERMIT**

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 10/3/14 Day or Week 7 hrs Starting Time 11:00 AM/PM

Ending Time: _____ AM/PM Proposed Location of the Event: _____

Describe the type of event to be conducted: Cruiser of the Coast

Reason for Event, Demonstration or March:

Advertised - Aztecas Welcome (Cruiser of The Coast)

If Event includes a city property or streets, give proposed route:

	(Street)	(Direction Turn)	(Street)
1.	_____	_____	_____
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: Aztecas Name: _____ Phone: () _____

Address: 2405 Hwy 90 Gautier MS 39553
City State Zip

Type of Organization: social Profit: _____ Non-Profit Federal ID# _____
(Religious, Civic, Social, Etc.)

Individual Making Application for Organization:

Name: Daniel Chinnos Phone (Home): (251) 644-3704

Address: 1625 Martin bluff Phone (Work): () _____

City: Gautier State: MS Zip Code: 39553

Position with Organization: _____

Individual(s) Responsible for keeping order and maintenance:

Name: _____ Phone (H): () _____ (W) () _____

Name: _____ Phone (W): () _____ (W) () _____

Public Demonstrations and Parades are covered under city of Gautier Code of Ordinances

Requirements of Applicant:

☐ 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: _____

Date: 10/3/14

FOR OFFICE USE ONLY	
Date Rec'd: <u>10/3</u>	Received By: <u>LSH</u>
Event has been: <u>X</u>	Disapproved: <u>\$200</u>
Approved: _____	Approval/Disapproval Authority: <u>[Signature]</u>
Date: <u>10/3</u>	Date: <u>10/3</u>

Renting the Digital Screen

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

ORDER NUMBER 233-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Consent Agenda Items 1-11 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 **Councilwoman Martin** seconded by **Councilman Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

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

ORDER NUMBER 234-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Municipal Court Clerk's Certificate of Attendance and 2014 Professional Judicial Development Certificate from the Mississippi Judicial College are hereby accepted.

IT IS FURTHER ORDERED that the certificate of completion shall be made a permanent record of the minutes of the city council in the municipality from which the municipal clerk is appointed. Miss. Code Ann. § 21-23-12 (2014).

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

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Miss. Code Ann. § 21-23-12 (Copy w/ Cite)

Pages: 2

Miss. Code Ann. § 21-23-12

MISSISSIPPI CODE of 1972

*** Current through the 2014 Regular Session and 1st and 2nd Extraordinary Sessions ***

TITLE 21. MUNICIPALITIES
CHAPTER 23. MUNICIPAL COURTS

Miss. Code Ann. § 21-23-12 (2014)

§ 21-23-12. Training and education program for municipal court clerks; instruction by Mississippi Judicial College; certificate of completion; compliance with Section 9-1-46

(1) Every person appointed as clerk of the municipal court shall be required annually to attend and complete a comprehensive course of training and education conducted or approved by the Mississippi Judicial College of the University of Mississippi Law Center. Attendance shall be required beginning with the first training seminar conducted after said clerk is appointed.

(2) The Mississippi Judicial College of the University of Mississippi Law Center shall prepare and conduct a course of training and education for municipal court clerks of the state. The course shall consist of at least twelve (12) hours of training per year. After completion of the first year's requirement, a maximum of six (6) hours training, over and above the required twelve (12) hours, may be carried forward from the previous year. The content of the course of training and when and where it is to be conducted shall be determined by the judicial college. A certificate of completion shall be furnished to those municipal court clerks who complete such course, and each certificate shall be made a permanent record of the minutes of the board of aldermen or city council in the municipality from which the municipal clerk is appointed.

(3) Upon the failure of any person appointed as clerk of the municipal court to file the certificate of completion as provided in subsection (2) of this section, within the first year of appointment, such person shall then not be allowed to carry out any of the duties of the office of clerk of the municipal court and shall not be entitled to compensation for the period of time during which such certificate remains unfilled.

(4) After August 1, 2015, and each year thereafter, the Administrative Office of Courts shall notify the judicial college of the name of any municipal court clerk who has not complied with the requirements of Section 9-1-46. The Mississippi Judicial College shall not provide such clerk with a certificate of completion of course work until such time that the Administrative Office of Courts has reported that the clerk is in compliance with the requirements of Section 9-1-46. Further, the Administrative Office of Courts shall report the names of all noncompliant clerks to the State Auditor and to the mayor of the municipality that employs the clerk.

HISTORY: SOURCES: Laws, 1992, ch. 423, § 1; Laws, 1996, ch. 309, § 1; Laws, 2014, ch. 457, § 71, eff from and after July 1, 2014.

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2014 Professional Judicial Development

The Mississippi Judicial College certifies that

DONNA DAVIS

*Attended the above program
at the Jackson Marriott in Jackson, Mississippi
on September 9 -10, 2014
and is awarded Continuing Judicial Education Credits
6 hours*

William T. Wallin

Director
Mississippi Judicial College

The University of Mississippi Law Center

Linda E. Beasley

Linda E. Beasley
Program Manager
Mississippi Judicial College

The University of Mississippi Law Center



Certificate of Attendance

The University of Mississippi Law Center
Awards this Certificate to
Donna Davis

for having attended the
Municipal Court Clerk Seminar
Jackson Marriott ~ Jackson, Mississippi
September 10 -12, 2014
conducted by the
Mississippi Judicial College

Linda E. Basley
Program Manager

WTW
Director

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

RESOLUTION NUMBER 024-2014

WHEREAS, the Gautier Mullet & Music Fest Committee has requested the Mayor and Members of the Council of the City of Gautier, Mississippi to provide in-kind services from the Cultural Services Department, Human Resources Department and the Police Department, for the 24th Annual Gautier Mullet & Music Fest to be held Saturday, October 18th and Sunday, October 19th.

WHEREAS, the Mayor and Members of the Council have determined that this event is an economic development tool to bring favorable notice, opportunities, possibilities and resources to the City of Gautier.

WHEREAS, the Mayor and Members of the Council have determined that the donation of in-kind services have been matched by other existing funds.

NOW, THEREFORE BE IT RESOLVED, by the Mayor and Members of the Council of the City of Gautier, Mississippi, as follows to-wit:

SECTION 1. In-kind services are hereby authorized from the Police Department to provide four (4) full-time officers (total of 96 hours) for security and traffic direction; Estimated costs will equal \$2,393.00; and

SECTION 2. In-kind services are hereby authorized from the Cultural Services Division and Human Resource Department for the set-up of barricades; clean-up during and after the event; trash receptacles/bags; staging; and fencing; Estimated costs is approximately \$2,850.00 in in-kind costs for the requested materials, approximately 106 hours of labor (3 employees), and the use of equipment; and

SECTION 3. the total estimated costs for in-kind services is \$5,243.00 and 202 estimated hours; and

SECTION 4. the City Manager or City Clerk is authorized to execute any and all documents necessary.

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

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Patty Huffman, Grants & Projects Manager
Through: Chandra Nicholson, Director of Economic Development and Planning Dept.
Dante Elbin, Chief of Police
Jason Pugh, Director of Human Resources
Date: September 12, 2014
Subject: 2014 Gautier Mullet & Music Fest In-kind Contribution Request

REQUEST:

The Gautier Mullet & Music Fest Committee requests City Council authorization for in-kind support services to be provided by the City for the event scheduled for October 18 and 19, 2014.

BACKGROUND:

The 24th Annual Gautier Mullet and Music Fest will be held on Saturday, October 18th and on Sunday, October 19th. The free event features arts and craft vendors, live entertainment, heritage and educational displays, a children's area, classic cars, food booths, and the Mullet Toss. The City has historically provided logistical support and security for this event.

DISCUSSION:

The Mullet Fest organizers have submitted a special event permit application requesting the following:

- Security and Traffic Direction
- Barricades and Set-up of Barricades
- Clean-up During and After the Event
- Trash Receptacles/Bags
- Staging and Fencing

The Police Department estimates that their in-kind contribution will equal \$2,393.00 based on four (4) full-time officers providing approximately 96 hours. The Cultural Services Division along with the Human Resource Department estimates approximately \$2,850 in in-kind costs for the requested materials, approximately 106 hours of labor (3 employees), and the use of equipment.

RECOMMENDATION:

The Economic Development and Planning Department recommends that City Council authorize the in-kind services requested by the Mullet Fest Committee since the event attracts both locals and visitors to the City. City Council may:

- 1) approve the in-kind contributions for the 2014 Gautier Mullet & Music Fest as requested;
- 2) approve a different amount of in-kind support; or
- 3) may decline to authorize in-kind support to the festival this year.

ATTACHMENT(S):

2014 Gautier Mullet & Music Fest Application for Special Event Permit

**MDA Tourism Division
TOURISM DEVELOPMENT GRANT CHECK LIST**

Gautier Mullet & Music Fest 2014

- ☒ Is the grant application typed?
- ☒ Is the grant application signed?
- ☒ Did you use only the space provided on the application?
- ☒ Have you enclosed one original and three copies?
- ☒ Is the anticipated media breakout form included with the application?
- ☒ Is a letter of support included from the local tourism entity or unit of local government with the application? One will suffice.
- ☒ Is the organization setup with a tax ID number?
- ☒ Is the organization setup for Paymode?

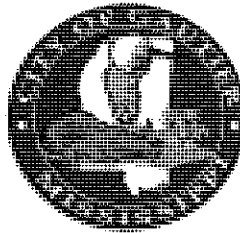
Mayor
Gordon T. Gollott

City of Gautier
Gautier, Mississippi

City Manager
Samantha D. Bell

City Clerk
Cynthia Russell

Council
At Large Mary F. Martin
Ward 1 Johnny Jones
Ward 2 Hurley Ray Guillotte
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

April 25, 2014

MDA Tourism Division
Tourism Development Grant
Post Office Box 849
Jackson, Mississippi 39205-0849
Attn: Leigh Portwood

Re: Gautier Mullet and Music Fest Grant application

Dear Ms. Portwood:

On behalf of the Gautier City Council, I would like to offer this letter of support for the Gautier Mullet & Music Fest's Tourism Development Grant application for the 2015 fiscal year. For many years, the Gautier City Council has approved a financial contribution to the festival as well as in-kind support services. This year's event marks the 24th Annual Gautier Mullet & Music Fest. The festival is one of our city's signature events and combines music, art contests, crafts, and games in a fun-filled two day event.

The event is held on the 3rd weekend of October and is scheduled this year for October 18th and 19th. Attendees enjoy the free admission, free parking, and free children's events as well as live music on two stages. The theme of the festival is "Celebrating Gautier as Nature's Playground". If awarded, grant funds would be used to expand the reach of the festival's current marketing and advertising to bring more tourists and people from outside the local area to the festival. The festival received \$4,000 in grant funding last year and benefitted from the increased advertising.

The City of Gautier and the Gautier Mullet & Music Fest Committee would appreciate consideration of this grant request again this year. Advertising and marketing provided through this grant funding will enable even more people to enjoy our community's hospitality.

Sincerely,

Gordon T. Gollott
Mayor

MDA TOURISM DIVISION
Tourism Development Grant **FY2015**
APPLICATION

Name of Applicant Organization: Gautier Mullet & Music Fest Committee

If grant is awarded an employer tax identification number must be supplied.

Mailing Address: P.O. Box 852

Street or P.O. Box

Gautier

Jackson

MS

39553

City

County

State

Zip

Contact Name: Susan Parol, Festival Chair

Signature: *Susan Parol*

Telephone: (228) 327-3880

Fax: (228) 497-1038

Email: sparol@bellsouth.net

Event Name: Gautier Mullet & Music Fest

Event Date(s): October 18, 2014 - October 19, 2014

Did you receive a FY14 Tourism Development Grant (June 2013 - July 2014): Yes

Amount Requested	\$ <u>5,000.00</u>
Local Funds Provided	\$ <u>5,000.00</u>
All Other Funding Sources	\$ <u>32,000.00</u>
Total Project Budget	\$ <u>42,000.00</u>

1. Please provide a brief description of the tourism event (include location and primary activities) 25 word maximum:

The Mullet & Music Fest is held in Gautier and includes Music, Educational Booths, Arts/Crafts, Kids Area, Classic Cars and Motorcycles, and the Mullet Toss.

2. Please provide an estimated direct economic impact of the event (for example overnight visitation, anticipated increase in restaurant sales):

Since this festival is a two-day event, out-of-town vendors will likely have overnight stays. We expect some overnight stays from attendees as well since October is a popular tourism-related month on the Gulf Coast with several events held every weekend. Sales tax revenue will be generated at the various booths. Many attendees will take advantage of shopping, area restaurants, and gas stations.

3. Does this event demonstrate collaboration between more than one city, community, county, region, or Convention and Visitors Bureau? (Yes, No) If yes, please list the communities, counties, and organizations participating in event and their respective roles. Preference will be given to event that creates regional partnerships/collaborations:

The Gautier Mullet & Music Fest is advertised by both the Jackson County Chamber of Commerce and the MS Gulf Coast Visitors & Convention Bureau. The Festival provides free booths to many civic and educational groups. In addition to financial sponsorship, the City of Gautier provides in-kind services through the Cultural Services Division, the Police Department, and Clearwater Solution's Public Works Department.

4. How will the event improve the image of the community, region and/or State of Mississippi?

The Mullet & Music Fest promotes a positive image of the City and the region through its promotional activities such as the art contests and advertising of the event as a fun-filled, family-focused festival that celebrates our heritage and coastal environment. The Mullet Toss draws 1,000 contestants annually who test their tossing skills in order to win one of the coveted Mullet Toss trophies. The City's 42' tall fountain and sculpture is the festival's backdrop and promotes the City's Nature's Playground theme.

5. Please explain how this event will create or sustain part-time or full-time jobs:

The Gautier Mullet & Music Fest helps to sustain jobs for the vendors who participate in the event as well as those jobs that provide services such as advertising and equipment rental. The event helps to promote our creative economy by promoting local artists and musicians, and brings people to the Gulf Coast who support other local businesses such as restaurants, gas stations, shops, and recreational activities.

6. Give a brief description of the intended market for this event- 25 word maximum:

The festival focus is to attract a varied audience by including activities that appeal to adults and children, both locals and out-of-town visitors.

**MDA Tourism Division
Tourism Development Grant
Anticipated Media Breakout Form**

Logo required on all advertising

PRINT MEDIA (Newspaper, Magazine)

Name of Publication	Designated Market Area (city/county)	Net Cost Newspaper	Net Cost Magazine	Print Materials
Mississippi Press	Jackson County	\$500.00		
South MS Coast's Observer	MS Coast		\$200.00	
Coffee News	Jackson Co., Gulfport, Biloxi- D'Iberville	\$75.00		
South MS Living	Hancock, Harrison and Jackson Counties		\$600.00	
Rack Card Publication	Hancock, Harrison and Jackson Counties			\$225.00

Total Newspaper: \$575.00

Total Magazine: \$800.00

Total Rack Cards: \$225.00

TOTAL PRINT MEDIA: \$ 1,600.00 BROADCAST

MEDIA (Radio, TV)

Name of Radio/TV Station	Designated Market Area (city/county)	Net Cost Radio	Net Cost Television
Clear Channel Radio	WBUV-FM WKNN-FM WMJY-FM WQYZ-FM 925FMthebeat.com K99FM.com Magic937.com NewsRadio1049FM.com	\$3,350.00	
Studio I Productions: (Cable Advertising in AL, LA; Cable One Advertising in MS; and WKFK-TV in AL and MS and WGUD -TV in MS	Lower AL Eastern LA South MS		\$2,400.00

Total Radio: \$3,350.00

Total Television: \$2,400.00

TOTAL BROADCAST MEDIA: \$5,750.00

BILLBOARDS

Name of Supplier	Location	Net Space Cost
Lamar Advertising	I-10	\$850.00

TOTAL BILLBOARD: \$850.00

INTERNET MEDIA (Social Media and Banner ads)

Source of Placement	Description	Net Cost
City of Gautier	City website posts, Facebook and Twitter	No charge

TOTAL INTERNET MEDIA: \$ N/A

WEB SITE DEVELOPMENT / DESIGN / UPGRADES (Event related)

Expense Description	Total Cost
Volunteer website design/maintenance	No charge

Total WEB SITE DEVELOPMENT: \$ N/A

TOTAL ADVERTISING PROGRAM: \$8,200.00

TOTAL STATE FUNDS REQUESTED: \$5,000.00

We realize that media placement plans and associated costs may change, however knowing your anticipated media plan will assist us in better evaluating your grant application.

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

ORDER NUMBER 235-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the City is hereby authorized to enter into a License Agreement with Lowe's Home Centers, Inc., to use a portion of the property for the purpose of the Gautier Mullet & Music Fest.

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

LICENSE AGREEMENT
(Gautier Mullet and Music Fest)

THIS AGREEMENT ("Agreement") made this 9th day of October, 2014, by and between LOWE'S HOME CENTERS, LLC, a North Carolina limited liability company hereinafter referred to as "Licensor", and the City of Gautier, Mississippi (a political subdivision of the State of Mississippi), hereinafter referred to as "Licensee."

RECITALS

WHEREAS, Licensor is the owner of certain real property located at 3200 Highway 90 in Gautier, Jackson County, Mississippi upon which it operates a retail store (the "Retail Property").

WHEREAS, Licensor is also the owner of certain real property in Gautier, Jackson County, Mississippi depicted on Exhibit "A" attached hereto and labeled as the "Property" (the "Property").

WHEREAS, Licensor desires to grant, and Licensee desires to obtain, certain rights to use the Property (but not the Retail Property) as described on Exhibit "B" attached hereto (the "Licensed Area") subject to the terms and conditions of this Agreement.

NOW, THEREFORE, for good and valuable consideration, the receipt of which are hereby acknowledged and the terms of which are hereinafter outlined, the parties agree as follows:

1. Licensor hereby grants to Licensee a temporary, non-exclusive license (the "License") to occupy and use the Licensed Area for the purposes and subject to the conditions set out on Exhibit B (the "Use") attached hereto.
2. Licensee agrees its Use of the Licensed Area shall be in compliance with any and all conditions of any applicable permits, licenses and other governmental and regulatory approvals and in compliance with all applicable laws, statutes, and governmental rules and regulations, including but not limited to, those relating to Environmental Laws as defined herein. This License will be used by Licensee and its employees, agents, and representatives, subject to all the terms and conditions of this Agreement.
3. No fee will be charged for the Use of the Licensed Area during the term of this Agreement.
4. Licensor hereby grants to Licensee the non-exclusive right and privilege, at Licensee's sole cost and expense, to enter on the Licensed Area for the Use set out herein. Licensee's Use of the Licensed Area shall be conducted in a manner whereby it will not preclude or interfere with Licensor's use of the Licensed Area and/or the Retail Property. Additionally, Licensee will closely monitor and take corrective measures, if necessary, to ensure that at all times, its employees, agents and invitees act responsibly, do not drive recklessly on or litter the Licensed Area and/or the rest of the Property.
5. The Licensed Area may be used by Licensee solely for the Use described in Exhibit B during the period beginning on October 18, 2014 and ending on October 19, 2014. Notwithstanding anything contained herein to the contrary, Licensor may terminate this Agreement for any reason or no reason upon five (5) days notice to Licensee.

6. On expiration or termination of the License granted by this Agreement, Licensee shall quietly and peaceably surrender the Licensed Area in a manner that fully complies with all applicable state, federal, or local statute, regulation or ordinance and will leave the Licensed Area in as good condition as such Licensed Area was in at the time of Licensee's entry on the Licensed Area under this Agreement. Furthermore, the terms of this Agreement that would, by their nature, survive termination, including, without limitation, the terms that govern Licensee's removal obligations, and Licensee's indemnification obligations, both environmental and otherwise, as well as this survival provision, will survive any termination or expiration of this Agreement.

7. During the term hereof, Licensee shall keep in full force and effect a policy of commercial general liability insurance with respect to Licensee's Use of the Licensed Area and/or the rest of the Property and the operations of Licensee, with a limit for bodily injury, death, damage and personal injury of not less than Two Million Dollars (\$2,000,000.00) per occurrence. Two Million Dollar (\$2,000,000) general aggregate and Two Million Dollar (\$2,000,000) products/completed operations aggregate. The policy shall name Licensee as insured and Licensor as additional insured and shall contain a clause that the insurance company will not cancel or materially change the insurance without giving Licensor thirty (30) days prior written notice. Licensee shall also maintain commercial automobile liability insurance with a minimum combined single limit of Two Million Dollars (\$2,000,000.00). Licensor shall be named additional insured under the automobile liability policy. Licensee shall also provide evidence of workers' compensation coverage as required by applicable regulation or statute covering any of Licensee's employees who are present on the Licensed Area and/or the rest of the Property. A certificate of insurance shall be delivered to Licensor evidencing the coverage required herein prior to entering upon the Licensed Area and/or the rest of the Property.

8. This Agreement and the rights created herein shall not be recorded in the public records.

9. Licensee may not assign its rights hereunder without first obtaining Licensor's approval, which may be granted or withheld in Licensor's sole discretion.

10. This Agreement shall constitute the entire agreement between the parties and any prior understanding or representation of any kind preceding the date of this Agreement shall not be binding upon either party except to the extent incorporated in this Agreement. No alteration, modification, amendment, or waiver hereto shall be valid unless evidenced by a writing signed by both parties hereto.

11. In the event of any litigation between Licensor and Licensee relating to this instrument or the breach thereof, the prevailing party shall be entitled to recover as provided under any applicable Mississippi law.

12. Licensee shall not permit the roads or any driveways, sidewalks or other rights-of-way adjacent to the Licensed Area to be obstructed or disturbed in connection with the Use of the Licensed Area.

13. All notices, demands and requests required or permitted to be given under this Agreement must be in writing and must be (i) delivered personally (with written confirmation thereof); (ii) sent by a nationally recognized overnight courier (subject to written delivery confirmation thereof); (iii)

faxed to the appropriate numbers listed below (subject to overnight delivery of the original pursuant to the terms set forth herein); or (iv) sent by United States certified mail, return receipt requested, postage prepaid and addressed to the parties at their respective addresses set forth below. The initial addresses of the Parties shall be:

LICENSOR: LOWE'S HOME CENTERS, LLC
 1605 Curtis Bridge Road
 Wilkesboro, NC 28697
 Attn: Property Management

With copy to: Lowe's Companies, Inc.
 1000 Lowe's Boulevard
 Mooresville, NC 28117
 Attention: Legal Department (NB6LG)

LICENSEE: City of Gautier
 3330 Highway 90
 Gautier, MS 39553
 Attention: Samantha Abell (City Manager)

Any such notice, request or other communication shall be considered given or delivered, as the case may be, on the date of overnight courier delivery, upon deposit in the United States mail or upon confirmation of the facsimile transmittal as provided above. Rejection or other refusal to accept or inability to deliver because of changed address of which no notice was given shall be deemed to be receipt of the notice, request or other communication. By giving at least ten (10) days prior written notice thereof, either party may from time to time change its address to any other address within the United States of America.

14. The failure of either party to this Agreement to insist upon the performance of any of the items and conditions of this Agreement, or the waiver of any breach of any of the terms and conditions of this Agreement, shall not be construed as thereafter waiving any such terms and conditions, but the same shall continue and remain in full force and effect as if no such forbearance or waiver had occurred.

15. The invalidity of any portion of this Agreement will not and shall not be deemed to affect the validity of any other provision. In the event that any provision of this Agreement is held to be invalid, the parties agree that the remaining provisions shall be deemed to be in full force and effect as if they had been executed by both parties subsequent to the expungement of the invalid provision.

IN WITNESS WHEREOF the parties have executed this instrument the day and year first above written.

LOWE'S HOME CENTERS, LLC,
a North Carolina limited liability company

By: _____
Name: _____
Title: _____

Licensee:

City of Gautier, Mississippi

By: Samantha D Abell
Name: Samantha D Abell
Title: City Manager

Exhibit "A"

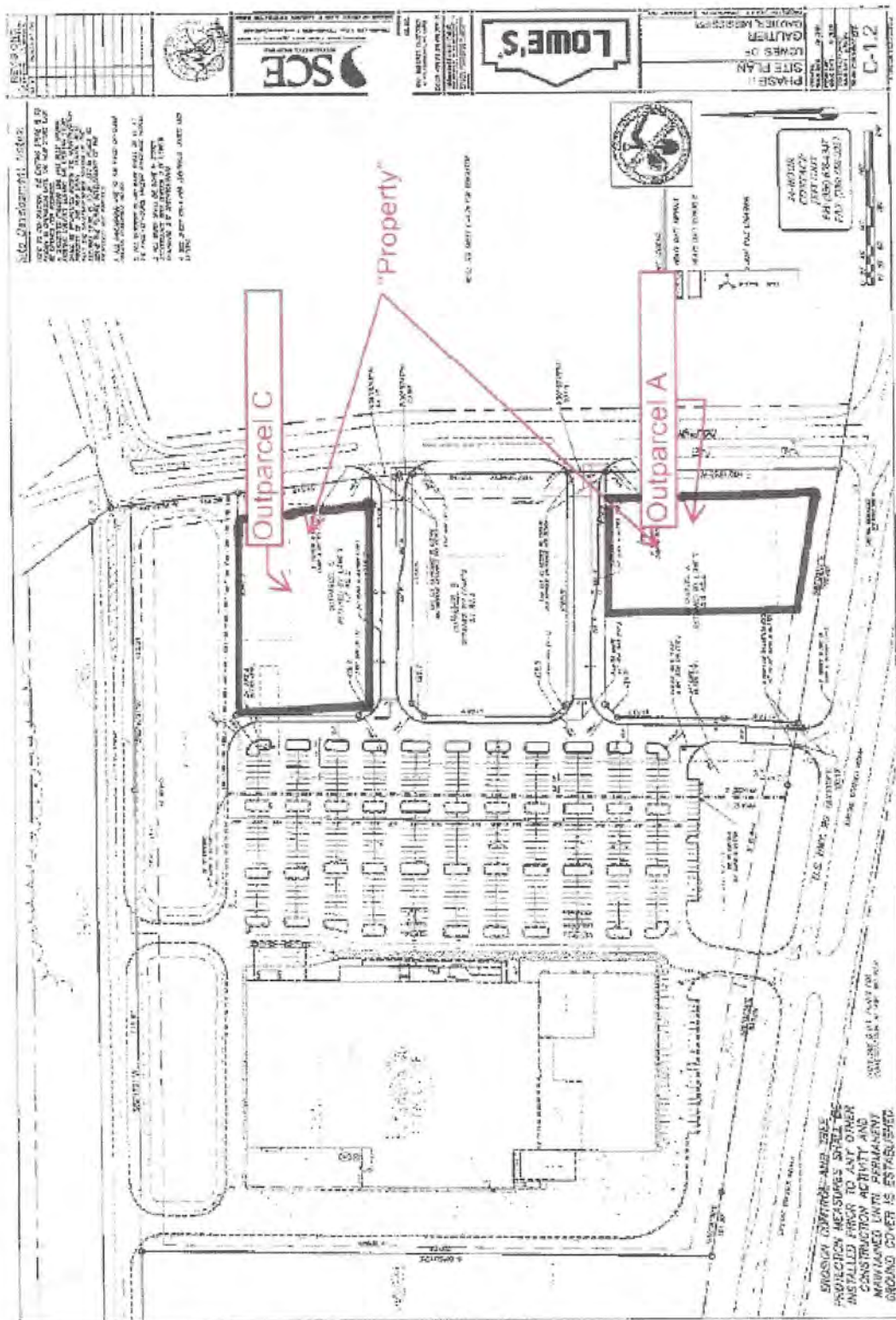


Exhibit "B"

Use of Licensed Area

Licensee intends to use the Licensed Area for the purposes of holding a "Gautier Mullet and Music Fest".

Additionally, such Use shall be further conditioned on:

Licensee must coordinate all activities so as not to interfere with the customers or operation of Licensor's Retail Property.

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

RESOLUTION NUMBER 025-2014

RESOLUTION OF THE CITY COUNCIL OF GAUTIER, MISSISSIPPI, REQUESTING THE LEGISLATURE OF THE STATE OF MISSISSIPPI TO ENACT LOCAL & PRIVATE LEGISLATION AMENDING THE NAMING OF A SEGMENT OF HIGHWAY 90 AS THE “SCOTT E. PRUITT HIGHWAY” TO “MSgt. SCOTT E. PRUITT HIGHWAY”

WHEREAS, MSgt. Scott E. Pruitt, (b. Jan 02, 1974. d. April 28, 2012) was a Graduate of Pascagoula High School in 1992. He is survived by Fiancée Trisha Anderson-Lane, and two daughters Jennifer and Jordyn Pruitt;

WHEREAS, He joined the United States Marine Corp in 1993 and graduated in 2012 from American Military University in Anchorage, Alaska, with a BA Criminal Justice;

WHEREAS, On April 28, 2012 MSgt. Pruitt and three other Marines and Afghan Policeman were in one of four trucks making a routine military patrol run through “Zaranj”, a town in Afghanistan’s Nimruz Province, when suddenly there was an explosion . MSgt. Pruitt was hit in the neck and legs with shrapnel and was killed;

WHEREAS, MSgt. Pruitt was a few weeks shy of his 19th anniversary in the United States Marine Corps in 2012. During his enlistment as a Financial MGT Resource Analyst, he served in Okinawa, Japan; Keflavik, Iceland; Marine Corps Air Station Beaufort, South Carolina; Camp Johnson, North Carolina; and training and Education Command, Quantico, Va.;

WHEREAS, MSgt. Pruitt would have returned to the States in February, 2013 and would have retire after 20 years served, on June 23, 2013. MSgt. Pruitt was buried Tuesday, May 8, 2012; Arlington National Cemetery, Washington, D.C.;

WHEREAS, The City of Gautier and the Citizens therein, wishes to commemorate the life of this honorable man by naming a portion of Highway 90, in Jackson County as the “**MSgt. SCOTT E. PRUITT HIGHWAY**”;

BE IT THEREFORE RESOLVED that the Mayor and Members of the Council of the City of Gautier, Mississippi, does hereby ratify Resolution Number 007-2013 adopted February 19, 2013 to designate a segment of Highway 90 as the “ **MSgt. SCOTT E. PRUITT HIGHWAY**”;

BE IT THEREFORE, RESOLVED that the City of Gautier hereby request that the Legislature enact local and private legislation, a copy of which is attached hereto, designating a segment of Mississippi Highway 90 as the “**MSgt. SCOTT E. PRUITT HIGHWAY**”.

BE IT KNOWN THAT the motion to approve the foregoing resolution was made by Councilwoman Martin, and was seconded by Councilman Jones, and the following vote was recorded:

Mayor	Gordon Gollott	<u>Ayes</u>
Councilwoman at Large	Mary Martin	<u>AYES</u>
Councilman Ward 1	Johnny Jones	<u>AYES</u>
Councilman Ward 2	Hurley Ray Guillotte	<u>AYES</u>
Councilman Ward 3	Casey Vaughan	<u>AYES</u>
Councilman Ward 4	Rusty Anderson	<u>AYES</u>
Councilman Ward 5	Adam Colledge	<u>AYES</u>

RESOLVED, this the 7th day of October, 2014.

CITY CLERK

MAYOR

Tricia Thigpen

From: Chassity Bilbo <cbilbo@gautier-ms.gov>
Sent: Tuesday, September 30, 2014 11:57 AM
To: tthigpen@gautier-ms.gov
Subject: FW: MSgt Scott E. Pruitt

Tricia,
Please use this email as backup.

Thanks,
Chassity Bilbo
City Manager
Executive Assistant
City of Gautier
Phone: 228-497-8000 Ext. 306
Cell: 228-219-7644
www.gautier-ms.gov

From: Betty [<mailto:bobandbet1@aol.com>]
Sent: Thursday, September 25, 2014 3:37 PM
To: cbilbo@gautier-ms.gov
Subject: MSgt Scott E. Pruitt

Hi Ms Bilbo, well, I am back....lol. I just did not know when and where to start on getting MSgt put in front of Scott's name on the hiway signs. I guess I know something has to be done so it can go back to the House for session 2015????

Anyway, you were so helpful with all of original dedication, I was hoping you could help me figure out what has to be done now.

Call me [REDACTED] or email me with any info, I have just now emailed Rep John Read to see what he might know on how to proceed.

Thanks again

Betty

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

ORDER NUMBER 236-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the donation of three (3) Harley Davidson motorcycles by the Jackson County Board of Supervisors from the Jackson County Sherriff's Office surplus inventory is hereby approved.

IT IS FURTHER ORDERED that this donation is in the "Best Interest of the City of Gautier".

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Cindy Russell, City Clerk
Date: October 1, 2014
Subject: Donation of Motorcycles from Jackson County Board of Supervisors

REQUEST:

City Council authorization is requested for the City of Gautier to accept a donation of three (3) Harley Davidson motorcycles to be placed on the police department inventory.

DISCUSSION:

City of Gautier requested the Jackson County Board of Supervisors donate three (3) Harley Davidson motorcycles from the Jackson County Sheriff's Office Surplus Inventory. These motorcycles will be used for the provision of public safety initiatives and support traffic enforcement within the City of Gautier.

RECOMMENDATION:

City staff recommends that City Council authorize and accept the donation of (3) Harley Davidson motorcycles:

2007 Harley Davidson Model FLH Vin# 1HD1FMM197Y672730 Unit 12730
2007 Harley Davidson Model FLH Vin# 1HD1FMM157Y680209 Unit 10209
2006 Harley Davidson Model FLH Vin# 1HD1FMW186Y691720 Unit 11720

ATTACHMENT(S):

Letter of request
Motorcycle Titles
Correspondence from Captain Danny Selover

Cindy Steen

From: Cindy Russell <crussell@gautier-ms.gov>
Sent: Wednesday, October 01, 2014 11:15 AM
To: dselover@gautier-ms.gov
Cc: 'Dante Elbin'; saguilar@gautier-ms.gov; csteen@gautier-ms.gov
Subject: RE: MOTORCYCLES

I SURE WILL DANNY. THANKS

From: Danny Selover [<mailto:dselover@gautier-ms.gov>]
Sent: Wednesday, October 01, 2014 10:15 AM
To: crussell@gautier-ms.gov
Cc: 'Dante Elbin'; saguilar@gautier-ms.gov; csteen@gautier-ms.gov
Subject: MOTORCYCLES

Cindy, Yesterday we received the three donated Police motorcycles from the Jackson County Sheriff Office. Can you please add them to the Police Department inventory.

2007 Harley Davidson	Model FLH	VIN number: 1HD1FMM197Y672730	Unit number will be 12730
2007 Harley Davidson	Model FLH	VIN number: 1HD1FMM157Y680209	Unit number will be 10209
2006 Harley Davidson	Model FLH	VIN number: 1HD1FMW186Y691720	Unit number will be 11720

Mayor
Gordon T. Gollott

City of Gautier
Gautier, Mississippi

City Manager
Samantha D. Abell

City Clerk
Cynthia Russell

Council
At Large Mary F. Martin
Ward 1 Johnny Jones
Ward 2 Hurley Ray Guillotte
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

June 18, 2014

Jackson County Board of Supervisors
Troy Ross, President
P.O. Box 998
Pascagoula, MS 39568

Dear Jackson County Board of Supervisors:

The Jackson County Sheriff Department has three Harley Davidson motorcycles in its surplus inventory. The Gautier Police Department respectfully requests your consideration and approval in transferring this equipment directly to the Gautier Police Department to be used for the provision of public safety initiatives. Specifically, the equipment will be used to support traffic enforcement within the City of Gautier.

Please contact Captain Danny Selover at 219-5143 should you require additional information and/or to coordinate this transfer, if approved.

Thank you for your consideration of this request.

Sincerely,

Gordon T. Gollott
Mayor

CERTIFICATE OF TITLE

Form 79-001-05-7-1-000

STATE OF MISSISSIPPI

ICN 20981
ORIGINAL

VEHICLE IDENTIFICATION NUMBER	MAKE	YEAR	MODEL	BODY	TITLE NUMBER
1HD1FMM157Y680209	HD	2007	FLH	RS	E612116-01

TITLE DATE	DATE OF FIRST SALE FOR USE NEW ONLY	NO. CYL.	NEW / USED	TYPE OF VEHICLE	PASS. OR GVW
08232007	01302007	02	X	MC	000

ODOMETER - TENTHS NOT INCLUDED

000001

ACTUAL MILEAGE

OWNER

JACKSON COUNTY
P O BOX 998
PASCAGOULA MS 39568

1ST LIENHOLDER (OR OWNER IF NO LIEN)

JACKSON COUNTY
P O BOX 998
PASCAGOULA MS 39568

DATE:

MONTH | DAY | YEAR

2ND LIENHOLDER

DATE:

MONTH | DAY | YEAR

LIEN SATISFACTION: THE UNDERSIGNED HOLDER OF ABOVE DESCRIBED LIEN(S) ON THE MOTOR VEHICLE DESCRIBED HEREON HEREBY ACKNOWLEDGES SATISFACTION THEREOF.

1ST LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____

2ND LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____



IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND THIS

THE 23 DAY OF AUGUST 20 07
07234879001 01529

CONTROL NUMBER

15222642

STATE TAX COMMISSION

Joseph L. Blount

The Mississippi State Tax Commission hereby certifies that on application duly made, the person named herein is registered by this office as the lawful owner of the vehicle described subject to the liens or security interests as may subsequently be filed with the State Tax Commission. This certificate of title is issued pursuant to the Mississippi Motor Vehicle Title Law Section 63-21-1, Mississippi Code of 1972, and subject to the provisions thereof.

CERTIFICATE OF TITLE

Form 79-001-05-7-1-000

STATE OF MISSISSIPPI

ICN 20980
ORIGINAL

VEHICLE IDENTIFICATION NUMBER	MAKE	YEAR	MODEL	BODY	TITLE NUMBER
1HD1FMM197Y672730	HD	2007	FLH	RS	E612108-01

TITLE DATE	DATE OF FIRST SALE FOR USE NEW ONLY	NO. CYL.	NEW / USED	TYPE OF VEHICLE	PASS. OR GVW
08232007	01172007	02	X	MC	000

ODOMETER - TENTHS NOT INCLUDED

000001

ACTUAL MILEAGE

OWNER

JACKSON COUNTY
P O BOX 998
PASCAGOULA MS 39568

1ST LIENHOLDER (OR OWNER IF NO LIEN)

JACKSON COUNTY
P O BOX 998
PASCAGOULA MS 39568

DATE:

MONTH | DAY | YEAR

2ND LIENHOLDER

DATE:

MONTH | DAY | YEAR

LIEN SATISFACTION: THE UNDERSIGNED HOLDER OF ABOVE DESCRIBED LIEN(S) ON THE MOTOR VEHICLE DESCRIBED HEREON HEREBY ACKNOWLEDGES SATISFACTION THEREOF.

1ST LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____

2ND LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND THIS



THE 23 DAY OF AUGUST 2007
07234882034 01637

CONTROL NUMBER

15222750

STATE TAX COMMISSION

Joseph L. Blount

The Mississippi State Tax Commission hereby certifies that on application duly made, the person named herein is registered by this office as the lawful owner of the vehicle described subject to the liens or security interests as may subsequently be filed with the State Tax Commission. This certificate of title is issued pursuant to the Mississippi Motor Vehicle Title Law Section 63-21-1, Mississippi Code of 1972, and subject to the provisions thereof.

CERTIFICATE OF TITLE

Form 79-001-05-7-1-000

STATE OF MISSISSIPPI

No. ICN19412

ORIGINAL

VEHICLE IDENTIFICATION NUMBER	MAKE	YEAR	MODEL	BODY	TITLE NUMBER
1HD1FMW186Y691720	HD	2006	FLH	RS	E166240-01

TITLE DATE	DATE OF FIRST SALE FOR USE NEW ONLY	NO. CYL.	NEW / USED	TYPE OF VEHICLE	PASS. OR GVW
08312006	07072006	02	X	MC	000

ODOMETER - TENTHS NOT INCLUDED

000003

ACTUAL MILEAGE

OWNER

JACKSON COUNTY BOARD OF SUPERV
P O BOX 998
PASCAGOULA MS 39568

1ST LIENHOLDER (OR OWNER IF NO LIEN)

JACKSON COUNTY BOARD OF SUPERV
P O BOX 998
PASCAGOULA MS 39568

DATE:

MONTH | DAY | YEAR

DATE:

MONTH | DAY | YEAR

2ND LIENHOLDER

LIEN SATISFACTION: THE UNDERSIGNED HOLDER OF ABOVE DESCRIBED LIEN(S) ON THE MOTOR VEHICLE DESCRIBED HEREON HEREBY ACKNOWLEDGES SATISFACTION THEREOF.

1ST LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____

2ND LIEN _____ BY _____
(LIENHOLDER) (SIGNATURE AND TITLE)

THIS _____ DAY OF _____ 20 _____

IN WITNESS WHEREOF I HAVE HEREUNTO SET MY HAND THIS

THE 31 DAY OF AUGUST 2006
06242703002 00633

CONTROL NUMBER

14269755

STATE TAX COMMISSION

Joseph L. Blount

The Mississippi State Tax Commission hereby certifies that on application duly made, the person named herein is registered by this office as the lawful owner of the vehicle described subject to the liens or security interests as may subsequently be filed with the State Tax Commission. This certificate of title is issued pursuant to the Mississippi Motor Vehicle Title Law Section 63-21-1, Mississippi Code of 1972, and subject to the provisions thereof.

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

ORDER NUMBER 237-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to waive the pavilion rental fee in the amount of \$35.00 at the George Martin Park for the Jackson County AARP 1213, a non-profit organization, is hereby authorized.

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

GAUTIER PARKS AND RECREATION

Request for Pavilion Usage

Received by
SEP 23 2014
City of Gautier
City Hall

DATE OF APPLICATION: 9-23-14
ORGANIZATION OR INDIVIDUAL NAME: Jackson County AARP 1213
NAME OF APPLICANT: Edwina Grimsley CONTACT PHONE: 327-6506
499 1612
CONTACT ADDRESS: 3905 Townsend Rd.
Gautier, Mo.
TYPE OF EVENT: Fish Fry
DATE(S) APPLIED FOR: 10-13-14 FACILITIES APPLIED FOR: _____
SET-UP TIME: 10:30 CLOSE TIME: 3:30

IT IS HEREBY AGREED between the City of Gautier Parks and Recreation Department and the above party the facility named is reserved on _____

The person requesting this permit agrees:

1. To personally accept responsibility for any damage done to the facility or equipment by persons in his/her group during the reserved period of time.
2. To maintain order and control over persons in the group.
3. To abide by all policies and procedures of the Gautier Parks and Recreation Department as well as those policies regulating this facility.
4. There is NO alcohol allowed on City property, NO water slides, NO farm animals, or any other type of instrument that would require water.

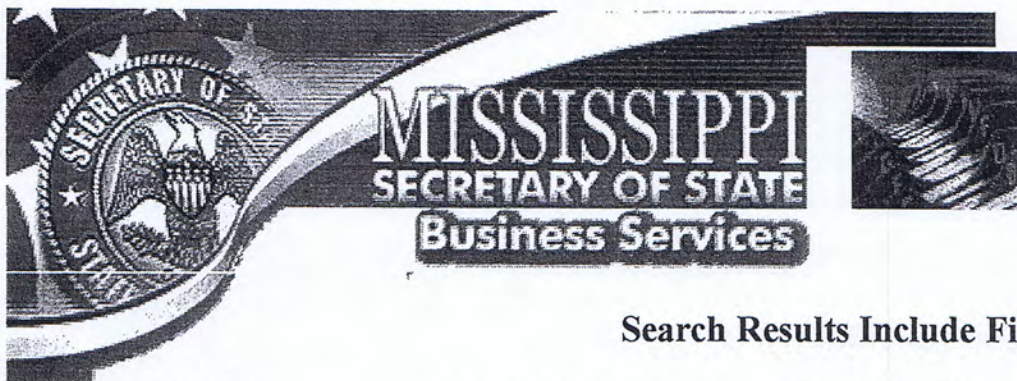
Failure to comply with all the terms of these regulations or violations of any federal, state or municipal law, ordinance or regulation in conjunction with the use of this facility will result in immediate cancellation of the privilege of using this facility and will be grounds for future denial of similar reservations or permits.

Non-profit organizations do not have to pay a fee for rental. To be considered for non-profit status, you must provide a copy of your C-3 Tax Status to the City of Gautier Parks and Recreation Department upon signing the contract.

The rental fee for residents of the City of Gautier is \$35.00 along with a \$15.00 cleanup deposit. The rental fee for non-residents of the City of Gautier is \$35.00 along with a \$15.00 cleanup deposit. Rental fees will not be refunded due to weather conditions. Fees are only refunded if the park is closed by the City of Gautier for any reason. The cleanup fee will be refunded if the area is left in good condition.

Fees are as follows:

Whole Park Rental	Day	\$500.00 + \$250.00 (refundable deposit)
Pavilion - (8am to 12pm)	Day	\$35.00 + \$15.00 (refundable deposit)
(1pm to 4pm)	Day	\$35.00 + \$15.00 (refundable deposit)
(4pm to dusk)	Day	\$35.00 + \$15.00 (refundable deposit)



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Date: 4/5/2011

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Name History

Name	Name Type
JACKSON COUNTY CHAPTER #1213 OF AMERICAN ASSOCIATION OF RETIRED PERSONS, INC.	Legal

Non-Profit Corporation - Domestic - Information

Business ID:	109182
Status:	Name Change
Creation Date:	1/4/1973
State of Incorporation:	MS
Principal Office Address:	[Address Not Avail: PASCAGOULA MS
Listing Address:	No Address

Registered Agent

Agent Name:	LEONARD L MAG
Office Address:	MAYWAKA DRIVE GAUTIER MS 3951

Mailing Address:

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Business

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

ORDER NUMBER 238-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Municipal Compliance Questionnaire for FY 2013 and FY 2014 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 **Councilwoman Martin**, seconded by **Councilman Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

**CITY OF GAUTIER
MEMORANDUM**

To: Samantha Abell, City Manager
From: Cynthia Russell, City Clerk
Date: September 30, 2014
Subject: Municipal Compliance Questionnaire for FY 2013 & 2014

REQUEST:

City Clerk Department requests approval of the Municipal Compliance Questionnaire for FY 2013 & 2014.

BACKGROUND:

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regard to legal compliance. The municipal compliance questionnaire was developed for this purpose. The questionnaire must be completed at the end of the municipality's fiscal year and entered into the official minutes.

RECOMMENDATION:

City staff recommends that City Council approve the Municipal Compliance Questionnaire for FY 2013 and 2014.

ATTACHMENT(S):

FY 2013 Municipal Compliance Questionnaire
FY 2014 Municipal Compliance Questionnaire

Municipal Compliance Questionnaire

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regard to legal compliance. The municipal compliance questionnaire was developed for this purpose.

The following questionnaire and related certification must be completed at the end of the municipality's fiscal year and entered into the official minutes of the governing authorities at their next regular meeting.

The governing authorities should take care to answer these questions accurately. Incorrect answers could reduce the auditor's reliance on the questionnaire responses, resulting in the need to perform additional audit procedures at added cost.

Information

Note: Due to the size of some municipalities, some of the questions may not be applicable. If so, mark N/A in answer blanks. Answers to other questions may require more than "yes" or "no," and, as a result, more information on this questionnaire may be required and/or separate work papers may be needed.

1. Name and address of municipality:

City of Gautier
3330 Hwy 90, Gautier, MS. 39553

2. List the date and population of the latest official U.S. Census or most recent official census:

2012 18,554

3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).

attached

4. Period of time covered by this questionnaire:

From: 10/1/13

To: 9/30/14

5. Expiration date of current elected officials' term:

2017

IV-B0

MUNICIPAL COMPLIANCE QUESTIONNAIRE

Year Ended September 30, 2014

Answer All Questions: Y - YES, N - NO, N/A - NOT APPLICABLE

PART I - General

1. Have all ordinances been entered into the ordinance book and included in the minutes? (Section 21-13-13) y
2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) y
3. Are municipal records open to the public? (Section 25-61-5) y
4. Are meetings of the board open to the public? (Section 25-41-5) y
5. Are notices of special or recess meetings posted? (Section 25-41-13) y
5. Are all required personnel covered by appropriate surety bonds?
 - Board or council members (Sec. 21-17-5) y
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) y
 - Municipal clerk (Section 21-15-38) y
 - Deputy clerk (Section 21-15-23) y
 - Chief of police (Section 21-21-1) y
 - Deputy police (Section 45-5-9) (if hired under this law) n/a
7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) y
8. Are minutes of board meetings signed by the mayor or majority of the board within 30 days of the meeting? (Section 21-15-33) y
9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) y
10. Did all officers, employees of the municipality, or their relatives avoid any personal interest in any contracts with the municipality during their term or within one year after their terms of office or employment? (Section 25-4-105) y
11. Does the municipality contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of each fiscal year? (Section 21-35-31) y

IV-B1

12. Has the municipality published a synopsis or notice of the annual audit within 30 days of acceptance?
(Section 21-35-31 or 21-17-19)

y

PART II - Cash and Related Records

1. Where required, is a claims docket maintained?
(Section 21-39-7)
2. Are all claims paid in the order of their entry in the claims docket? (Section 21-39-9)
3. Does the claims docket identify the claimant, claim number, amount and fund from which each warrant will be issued?
(Section 21-39-7)
4. Are all warrants approved by the board, signed by the mayor or majority of the board, attested to by the clerk, and bearing the municipal seal? (Section 21-39-13)
5. Are warrants for approved claims held until sufficient cash is available in the fund from which it is drawn?
(Section 21-39-13)
6. Has the municipality adopted and entered on its minutes a budget in the format prescribed by the Office of the State Auditor? (Sections 21-35-5, 21-35-7 and 21-35-9)
7. Does the municipality operate on a cash basis budget, except for expenditures paid within 30 days of fiscal year end or for construction in progress? (Section 21-35-23)
8. Has the municipality held a public hearing and published its adopted budget? (Sections 21-35-5, 27-39-203, & 27-39-205)
9. Has the municipality complied with legal publication requirements when budgetary changes of 10% or more are made to a department's budget? (Section 21-35-25)
10. If revenues are less than estimated and a deficit is anticipated, did the board revise the budget by its regular July meeting? (Section 21-35-25)

y

y

y

y

y

y

y

y

y

y

IV-B2

11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (Section 21-35-11)
12. Does the municipal clerk submit to the board a monthly report of expenditures against each budget item for the preceding month and fiscal year to date and the unexpended balances of each budget item? (Section 21-35-13)
13. Does the board avoid approving claims and the city clerk not issue any warrants which would be in excess of budgeted amounts, except for court-ordered or emergency expenditures? (Section 21-35-17)
14. Has the municipality commissioned municipal depositories? (Sections 27-105-353 and 27-105-363)
15. Have investments of funds been restricted to those instruments authorized by law? (Section 21-33-323)
16. Are donations restricted to those specifically authorized by law? [Section 21-17-5 (Section 66, Miss. Constitution) -- Sections 21-19-45 through 21-19-59, etc.]
17. Are fixed assets properly tagged and accounted for? (Section II - Municipal Audit and Accounting Guide)
18. Is all travel authorized in advance and reimbursements made in accordance with Section 25-3-41?
19. Are all travel advances made in accordance with the State Auditor's regulations? (Section 25-3-41)

y

y

y

y

y

y

y

y

y

PART III - Purchasing and Receiving

1. Are bids solicited for purchases, when required by law (written bids and advertising)? [Section 31-7-13(b) and (c)]
2. Are all lowest and best bid decisions properly documented? [Section 31-7-13(d)]
3. Are all one-source item and emergency purchases documented on the board's minutes? [Section 31-7-13(m) and (k)]
4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (Section 31-7-23)

y

y

y

y

IV-B3

PART IV - Bonds and Other Debt

1. Has the municipality complied with the percentage of taxable property limitation on bonds and other debt issued during the year? (Section 21-33-303)
2. Has the municipality levied and collected taxes, in a sufficient amount for the retirement of general obligation debt principal and interest? (Section 21-33-87)
3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65)
4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317)
5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5)

y

y

y

y

y

PART V - Taxes and Other Receipts

1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167)
2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53)
3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63)
4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53)
5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (Sections 27-39-320 and 27-39-321)
6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5)
7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1)
8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37)

n/a

y

n/a

y

y

y

y

y

IV-B4

9. Has the municipality levied or appropriated not less than 1/4 mill for fire protection and certified to the county it provides its own fire protection or allowed the county to levy such tax? (Sections 83-1-37 and 83-1-39)
10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73, 83-39-31, etc.)
11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21)
12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1)
13. Has the municipality determined the full and complete cost for solid waste for the previous fiscal year? (Section 17-17-347)
14. Has the municipality published an itemized report of all revenues, costs and expenses incurred by the municipality during the immediately preceding fiscal year in operating the garbage or rubbish collection or disposal system? (Section 17-17-348)
15. Has the municipality conducted an annual inventory of its assets in accordance with guidelines established by the Office of the State Auditor? (MMAAG)

y

y

y

y

y

N

y

IV-B5

Municipal Compliance Questionnaire

As part of the municipality's audit, the governing authorities of the municipality must make certain assertions with regard to legal compliance. The municipal compliance questionnaire was developed for this purpose.

The following questionnaire and related certification must be completed at the end of the municipality's fiscal year and entered into the official minutes of the governing authorities at their next regular meeting.

The governing authorities should take care to answer these questions accurately. Incorrect answers could reduce the auditor's reliance on the questionnaire responses, resulting in the need to perform additional audit procedures at added cost.

Information

Note: Due to the size of some municipalities, some of the questions may not be applicable. If so, mark N/A in answer blanks. Answers to other questions may require more than "yes" or "no," and, as a result, more information on this questionnaire may be required and/or separate work papers may be needed.

1. Name and address of municipality:

City of Gautier
3336 Hwy 90, Gautier, Ms. 39553

2. List the date and population of the latest official U.S. Census or most recent official census:

2012 - 18,554

3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).

see attached

4. Period of time covered by this questionnaire:

From: 10/1/2012

To: 9/30/2013

5. Expiration date of current elected officials' term:

2017

MUNICIPAL COMPLIANCE QUESTIONNAIRE

Year Ended September 30, 20__

Answer All Questions: Y - YES, N - NO, N/A - NOT APPLICABLE

PART I - General

1. Have all ordinances been entered into the ordinance book and included in the minutes? (Section 21-13-13) Y
2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) Y
3. Are municipal records open to the public? (Section 25-61-5) Y
4. Are meetings of the board open to the public? (Section 25-41-5) Y
5. Are notices of special or recess meetings posted? (Section 25-41-13) Y
5. Are all required personnel covered by appropriate surety bonds?
 - Board or council members (Sec. 21-17-5) Y
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) Y
 - Municipal clerk (Section 21-15-38) Y
 - Deputy clerk (Section 21-15-23) Y
 - Chief of police (Section 21-21-1) Y
 - Deputy police (Section 45-5-9) (if hired under this law) N/A
7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) Y
8. Are minutes of board meetings signed by the mayor or majority of the board within 30 days of the meeting? (Section 21-15-33) Y
9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) Y
10. Did all officers, employees of the municipality, or their relatives avoid any personal interest in any contracts with the municipality during their term or within one year after their terms of office or employment? (Section 25-4-105) Y
11. Does the municipality contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of each fiscal year? (Section 21-35-31) Y

IV-B1

12. Has the municipality published a synopsis or notice of the annual audit within 30 days of acceptance?
(Section 21-35-31 or 21-17-19)

Y

PART II - Cash and Related Records

1. Where required, is a claims docket maintained?
(Section 21-39-7)

Y

2. Are all claims paid in the order of their entry in the claims docket? (Section 21-39-9)

Y

3. Does the claims docket identify the claimant, claim number, amount and fund from which each warrant will be issued?
(Section 21-39-7)

Y

4. Are all warrants approved by the board, signed by the mayor or majority of the board, attested to by the clerk, and bearing the municipal seal? (Section 21-39-13)

Y

5. Are warrants for approved claims held until sufficient cash is available in the fund from which it is drawn?
(Section 21-39-13)

Y

6. Has the municipality adopted and entered on its minutes a budget in the format prescribed by the Office of the State Auditor? (Sections 21-35-5, 21-35-7 and 21-35-9)

Y

7. Does the municipality operate on a cash basis budget, except for expenditures paid within 30 days of fiscal year end or for construction in progress? (Section 21-35-23)

Y

8. Has the municipality held a public hearing and published its adopted budget? (Sections 21-35-5, 27-39-203, & 27-39-205)

Y

9. Has the municipality complied with legal publication requirements when budgetary changes of 10% or more are made to a department's budget? (Section 21-35-25)

Y

10. If revenues are less than estimated and a deficit is anticipated, did the board revise the budget by its regular July meeting? (Section 21-35-25)

N/A

11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (Section 21-35-11)

Y

12. Does the municipal clerk submit to the board a monthly report of expenditures against each budget item for the preceding month and fiscal year to date and the unexpended balances of each budget item? (Section 21-35-13)

Y

13. Does the board avoid approving claims and the city clerk not issue any warrants which would be in excess of budgeted amounts, except for court-ordered or emergency expenditures? (Section 21-35-17)

Y

14. Has the municipality commissioned municipal depositories? (Sections 27-105-353 and 27-105-363)

Y

15. Have investments of funds been restricted to those instruments authorized by law? (Section 21-33-323)

Y

16. Are donations restricted to those specifically authorized by law? [Section 21-17-5 (Section 66, Miss. Constitution) -- Sections 21-19-45 through 21-19-59, etc.]

Y

17. Are fixed assets properly tagged and accounted for? (Section II - Municipal Audit and Accounting Guide)

Y

18. Is all travel authorized in advance and reimbursements made in accordance with Section 25-3-41?

Y

19. Are all travel advances made in accordance with the State Auditor's regulations? (Section 25-3-41)

Y

PART III - Purchasing and Receiving

1. Are bids solicited for purchases, when required by law (written bids and advertising)? [Section 31-7-13(b) and (c)]

Y

2. Are all lowest and best bid decisions properly documented? [Section 31-7-13(d)]

Y

3. Are all one-source item and emergency purchases documented on the board's minutes? [Section 31-7-13(m) and (k)]

Y

4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (Section 31-7-23)

Y

IV-B3

PART IV - Bonds and Other Debt

1. Has the municipality complied with the percentage of taxable property limitation on bonds and other debt issued during the year? (Section 21-33-303)
2. Has the municipality levied and collected taxes, in a sufficient amount for the retirement of general obligation debt principal and interest? (Section 21-33-87)
3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65)
4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317)
5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5)

Y

Y

Y

Y

Y

PART V - Taxes and Other Receipts

1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167)
2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53)
3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63)
4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53)
5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (Sections 27-39-320 and 27-39-321)
6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5)
7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1)
8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37)

N/A

Y

N/A

Y

Y

Y

Y

Y

IV-B4

9. Has the municipality levied or appropriated not less than 1/4 mill for fire protection and certified to the county it provides its own fire protection or allowed the county to levy such tax? (Sections 83-1-37 and 83-1-39)
10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73, 83-39-31, etc.)
11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21)
12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1)
13. Has the municipality determined the full and complete cost for solid waste for the previous fiscal year? (Section 17-17-347)
14. Has the municipality published an itemized report of all revenues, costs and expenses incurred by the municipality during the immediately preceding fiscal year in operating the garbage or rubbish collection or disposal system? (Section 17-17-348)
15. Has the municipality conducted an annual inventory of its assets in accordance with guidelines established by the Office of the State Auditor? (MMAAG)

Y

Y

Y

Y

Y

N

Y

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

ORDER NUMBER 279-2013

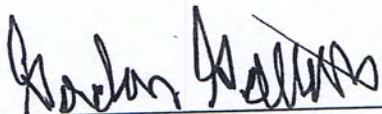
IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Municipal Compliance Questionnaire for FY 2012 and FY 2013 are hereby approved.

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

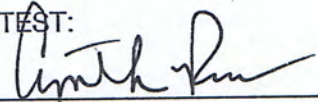
Motion was made by Councilman Vaughan, seconded by Councilwoman Martin and the following vote was recorded:

AYES: Gordon Gollott
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 November 5, 2013.

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

ORDER NUMBER 239-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to the Jackson County Board of Supervisors for the purchase of a lawn mower and weed eater for Shepard State Park 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 **Councilwoman Martin**, seconded by **Councilman Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

Mayor
Gordon F. Gollott

City of Gautier
Gautier, Mississippi

City Manager
Samantha D. Abell

City Clerk
Cynthia L. Russell

Council
At Large Mary F. Martin
Ward 1 Johnny Jones
Ward 2 Hurley Ray Guillotte
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

October 1, 2014

Jackson County Board of Supervisors
Mike Mangum
P.O. Box 998
Pascagoula, MS 39568

Dear Jackson County Board of Supervisors,

The City of Gautier respectfully requests Board assistance for the purchase of a lawn mower and weed eater for Shepard State Park.

Thank you for your continued support and partnership. If you have any questions or need more information, please feel free to contact me at 228-497-8000 ext. 306.

Sincerely,

Samantha D. Abell
Samantha D. Abell
City Manager

ATTACHMENTS:
Quotes

Cc: Gautier Mayor and Council

**Phone 762-2741
762-2742**

1008 Telephone Road
Pascagoula, Miss. 39567

**REPLACEMENT PARTS - SHOE EQUIPMENT - ACCESSORIES
- WHOLESALE DISTRIBUTOR -**

CUSTOMER'S
ORDER NO.

DATE _____

9-22

20 14

SOLD TO

ADDRESS

SALESMAN

TERMS

CASH SALE

CHARGE SALE

MORE BETO

RECD ON ACCT

MISC

LEAD OUT

QTY.

PART NUMBER

DESCRIPTION

PRICE

AMOUNT

1	LZS 740 EKC 60 RS
---	-------------------

AMOUNT	
9239	23

EX MARKS Zero Turn mower
 W/ Rear Discharge
 W/ Suspension seat

Clayton Stewart

SALES TAX

RECEIVED BY

TOTAL

No.

GOODGAMES', INC.

Steiner Saw & Mower
RLJ Grace Corp.
2412 Chicot St.
Pascagoula, MS 39581

393054

CUSTOMER'S ORDER NO.	DEPARTMENT	DATE
NAME City of Gauthier		6/21/14
ADDRESS		
CITY, STATE, ZIP		

QUANTITY	DESCRIPTION	PRICE	AMOUNT
1	FS 250 R	501.56	501.56
2	Wreater		
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			501.56

RECEIVED BY

KEEP THIS SLIP FOR REFERENCE

01-11

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

ORDER NUMBER 240-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the request to waive a Minor Conditional Use fee in the amount of \$250.00 for Bennie Lee and Meredith Dickerson at 1420 Magnolia Bluff Drive is hereby authorized due to a delay in the planning process. The following fees have been paid by the applicant:

Building Permit Fee	\$264.00
Other	\$50.00
Total	\$314.00

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 Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.



City of Gautier
 Economic Development / Planning Department
 3305 Gautier-Vancleave Road
 Gautier, MS, 39553
 Phone: (228) 497-1878 Fax: (228) 497-1038

Building PERMIT# B14-08-169
JOB LOCATION: 1420 MAGNOLIA BLUFF DR GAUTIER
JOB DESCRIPTION: GUEST HOUSE

Permit Type	Building	Permit Status	Entered
Work Type	New	Date Issued	08/14/2014
Use Type	Single Family Dwelling	Date Expiration	01/13/2014
Constr. Area (Sq Ft)		Total Valuation	\$50,932.00

Parcels

Parcel Number	Zone	Subdivision	Lot
85934013.000			

Contacts

Type	Full Name	Main Phone	Address
Owner	DICKERSON BENNIE LEE JR & MERIDETH M		1420 MAGNOLIA BLUFF DR GAUTIER MS 39553
Applicant	MERIDETH DICKERSON		

Contractors

Type	Name	Main Phone	Address
Home Owner	MERIDETH DICKERSON		

Fees

Type	Date Paid	Amount	Outstanding
Building Permit Fee		\$264.00	\$264.00
Other		\$50.00	\$50.00
		\$314.00	\$314.00

Work Items

Type	Quantity	Unit	Value per Unit	Total Value
-------------	-----------------	-------------	-----------------------	--------------------

Conditions of Issuance

THE OWNERS OF THIS BUILDING AND THE UNDERSIGNED AGREE TO NOTIFY THE BUILDING OFFICIAL OF ANY CHANGES IN PLANS FOR WHICH THIS PERMIT IS REQUESTED.

Owner/Authorized Signature	Date
Print Name	
Issuing initials:	Date

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

ORDER NUMBER 241-2014

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the minutes from Council Meetings held September 9, 2014; September 16th; September 23, 2014 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 **Councilwoman Martin**, seconded by **Councilman Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

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

ORDER NUMBER 242-2012

IT IS HEREBY ORDERED by the Mayor and Members of the Council of the City of Gautier, Mississippi, that the Engagement Letter for Audit of Fiscal Year Ended September 30, 2014, as required by Generally Accepted Auditing Standards (GAAS) by Lloyd Marshall, Jr. – Certified Public Accountant 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 Martin** seconded by **Councilman Jones** and the following vote was recorded:

AYES: **Gordon Gollott**
 Mary Martin
 Johnny Jones
 Hurley Ray Guillotte
 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 October 7, 2014.

Mayor, Council, and City Manager

City of Gautier, Mississippi

I am pleased to confirm my understanding of the services I am to provide for the City of Gautier for the Fiscal Year ended September 30, 2014. I will audit the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information, which collectively comprise the basic financial statements of the City of Gautier as of and for the period ended September 30, 2014. Accounting standards generally accepted in the United States provide for certain required supplementary information (RSI), such as management's discussion and analysis (MD&A), to accompany the City of Gautier's basic financial statements. As part of my engagement, I will apply certain limited procedures to the City of Gautier's RSI. These limited procedures will consist principally of inquiries of management regarding the methods of measurement and presentation, which management is responsible for affirming to us in its representation letter. Unless I encounter problems with the presentation of the RSI or with procedures relating to it, I will disclaim an opinion on it. The following RSI is required by generally accepted accounting principles and will be subjected to certain limited procedures, but will not be audited:

- 1) Management's Discussion and Analysis.
- 2) Budgetary Comparison Information.

Supplementary information other than RSI also accompanies the City of Gautier's basic financial statements. I will subject the following supplementary information to the auditing procedures applied in our audit of the basic financial statements and will provide an opinion on it in relation to the basic financial statements:

The Schedule of Federal Awards.

Audit Objectives

The objective of my audit is the expression of opinions as to whether your basic financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the supplementary information referred to in the second paragraph when considered in relation to the financial statements as a whole. The objective also includes reporting on:

Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with Government Auditing Standards.

Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a direct and material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, Audits of States, Local Governments, and Non-profit Organizations.

The reports on internal control and compliance will each include a statement that the report is intended solely for the information and use of management, the body or individuals charged with governance, others within the entity specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

My audit will be conducted in accordance with auditing standards generally accepted in the United States of America', the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States', the Single Audit Act Amendments of 1996: and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with OMB Circular A-133, and other procedures I consider necessary to enable me to express such opinions and to render the required reports. If my opinions on the financial statements or the Single Audit compliance opinions are other than unqualified, I will fully discuss the reasons with you in advance. If, for any reason, I am unable to complete the audit or are unable to form or have not formed opinions, I may decline to express opinions or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for the basic financial statements and all accompanying information as well as all representations contained therein. Management is also responsible for identifying government award programs and understanding and complying with the compliance requirements, and for preparation of the schedule of expenditures of federal awards in accordance with the requirements of OMB Circular A-133. As part of the audit, I will assist with preparation of your financial statements, schedule of expenditures of federal awards, and related notes. You are responsible for making all management decisions and performing all management functions relating to the financial statements, schedule of expenditures of federal awards, and related notes and for accepting full responsibility for such decisions. You will be required to acknowledge in the management representation letter our assistance with preparation of the financial statements and the schedule of expenditures of federal awards and that you have reviewed and approved the financial statements, schedule of expenditures of federal awards, and related notes prior to their issuance and have accepted responsibility for them. Further, you are required to designate an individual with suitable skill, knowledge, or experience to oversee any nonaudit services I provide and for evaluating the adequacy and results of those services and accepting responsibility for them.

Management is responsible for establishing and maintaining effective internal controls, including internal controls over compliance, and for evaluating and monitoring ongoing activities, to help ensure that appropriate goals and objectives are met and that there is reasonable assurance that government programs are administered in compliance with compliance requirements. You are also responsible for the selection and application of accounting principles; for the fair presentation in the financial statements of the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Gautier and the respective changes in financial position and, where applicable, cash flows in conformity with U.S. generally accepted accounting principles; and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is also responsible for making all financial records and related information available to me and for ensuring that management and financial information is reliable and properly recorded. Your responsibilities also include identifying significant vendor relationships in which the vendor has responsibility for program compliance and for the accuracy and completeness of that information. Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to me in the representation letter that the effects of any uncorrected misstatements aggregated by me during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing me about all known or suspected fraud or illegal acts affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud or illegal acts could have a material effect on the financial statements. Your responsibilities include informing me of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the entity complies with applicable laws, regulations, contracts, agreements, and grants.

Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan. The summary schedule of prior audit findings is available for my review. You are responsible for the preparation of the supplementary information in conformity with U.S. generally accepted accounting principles. You agree to include my report on the supplementary information in any document that contains and indicates that we have reported on the supplementary information. You also agree to make the audited financial statements readily available to users of the supplementary information no later than the date the supplementary information is issued with my report thereon.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying for me previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Objectives section of this letter. This responsibility includes relaying to me corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or studies. You are also responsible for providing management's views on my current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Audit Procedures--General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, my audit will involve judgment about the number of transactions to be examined and the areas to be tested. I will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the entity or to acts by management or employees acting on behalf of the entity. Because the determination of abuse is subjective, *Government Auditing Standards* do not expect auditors to provide reasonable assurance of detecting abuse.

Because an audit is designed to provide reasonable, but not absolute assurance and because I will not perform a detailed examination of all transactions, there is a risk that material misstatements or noncompliance may exist and not be detected by me. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements or major programs. However, I will inform you of any material errors and any fraudulent financial reporting or misappropriation of assets that come to my attention. I will also inform you of any violations of laws or governmental regulations that come to my attention, unless clearly inconsequential, and of any material abuse that comes to my attention. I will include such matters in the reports required for a Single Audit. My responsibility as an auditor is limited to the period covered by our audit and does not extend to any later periods for which I am not engaged as an auditor.

My procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, funding sources, creditors, and financial institutions. I will request written

representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of my audit, I will require certain written representations from you about the financial statements and related matters.

Audit Procedures--Internal Controls

My audit will include obtaining an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing, and extent of further audit procedures. Tests of controls may be performed to test the effectiveness of certain controls that I consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. My tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, I will perform tests of controls over compliance to evaluate the effectiveness of the design and operation of controls that I consider relevant to preventing or detecting material noncompliance with compliance requirements applicable to each major federal award program. However, my tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in my report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify significant deficiencies. However, during the audit, I will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards, *Government Auditing Standards*, and OMB Circular A-133.

Audit Procedures--Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, I will perform tests of the City of Gautier's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and I will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that I also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. My procedures will consist of tests of transactions and other applicable procedures described in the OMB Circular A-133 Compliance Supplement and related addenda for the types of compliance requirements that could have a direct and material effect on each of the City of Gautier's major programs. The purpose of these procedures will be to express an opinion on the City of Gautier's compliance with requirements applicable to each of its major programs in my report on compliance issued pursuant to OMB Circular A-133.

Engagement Administration, Fees, and Other

I may from time to time, and depending on the circumstances, use third-party service providers in serving your account. I may share confidential information about you with these service providers, but remain committed to maintaining the confidentiality and security of your information. Accordingly, I maintain internal policies, procedures, and safeguards to protect the confidentiality of your personal information. In addition, I will secure confidentiality agreements with all service providers to maintain the confidentiality of your information and I will take reasonable precautions to determine that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others. In the event that I am unable to secure an appropriate confidentiality agreement, you will be asked to provide your consent prior to the sharing of your

confidential information with the third-party service provider. Furthermore, I will remain responsible for the work provided by any such third-party service providers.

I understand that your employees will prepare all cash, accounts receivable, or other confirmations I request and will locate any documents selected by me for testing.

At the conclusion of the engagement, I will complete the appropriate sections of the Data Collection Form that summarizes my audit findings. It is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and corrective action plan) along with the Data Collection Form to the federal audit clearinghouse. I will coordinate with you the electronic submission and certification. If applicable, I will provide copies of my report for you to include with the reporting package you will submit to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits.

The audit documentation for this engagement is the property of Lloyd B. Marshall, Jr., CPA, and constitutes confidential information. However, pursuant to authority given by law or regulation, I may be requested to make certain audit documentation available to the oversight pass through Agencies or their designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. I will notify you of any such request. If requested, access to such audit documentation will be provided under my supervision. Furthermore, upon request, I may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release or for any additional period requested by the oversight pass through Agencies or their designee. If I am aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, I will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

I expect to begin my audit as soon as possible and plan to issue my reports no later than May 31, 2015. Lloyd B. Marshall, Jr., CPA is the engagement manager and is responsible for the engagement and signing the reports. My fee for these services will be at the agreed upon hourly rate except that I agree that my gross fee, including expenses, will not exceed \$27,950. My standard hourly rate varies according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. My invoices for these fees will be rendered each month as work progresses and are payable on presentation. In accordance with my firm policies, work may be suspended if your account becomes days or more overdue and may not be resumed until your account is paid in full. If I elect to terminate my services for nonpayment, my engagement will be deemed to have been completed upon written notification of termination, even if I have not completed my report(s). You will be obligated to compensate me for all time expended and to reimburse me for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary I will discuss it with you and arrive at a new fee estimate before I incur the additional costs.

Government Auditing Standards require that I provide you with a copy of my most recent external peer review report and any letter of comment, and any subsequent peer review reports and letters of comment received during the period of the contract. My current peer review report accompanies this letter.

I appreciate the opportunity to be of service to the City of Gautier and believe this letter accurately summarizes the significant terms of my engagement. If you have any questions, please let me know. If you agree with the terms of my engagement as described in this letter, please sign both originals and return one to me; retain one for your records.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Lloyd B. Marshall, JR.", written in a cursive style.

Lloyd B. Marshall, JR., CPA

RESPONSE:

This letter correctly sets forth the understanding of the City of Gautier.

By: _____

Title: _____

Date: _____

Joe Belles resident at 1501 Magnolia Bluff commented during Citizen Comments.

Councilwoman Martin made the motion to recess until October 21, 2014 at 6:30 PM.
Councilman Vaughan seconded the motion and the vote was unanimously carried.

APPROVED BY:

MAYOR

ATTEST:

CITY CLERK

Submitted for approval of the Mayor and Members of the Council of the City of Gautier, Mississippi at their meeting of October 21, 2014.