BAY SAINT LOUIS
A PLACE APART

Minutes
Bay Saint Louis
City Council Meeting
1st Regular Meeting
July 2, 2019
5:30 p.m.

Call to Order

Attendee Name	Title	Status	Arrived
Larry Smith	Councilman Ward 4, President	Present	
Doug Seal	Councilman Ward 1	Present	
Gene Hoffman	Councilman Ward 2	Present	
Jeffery Reed	Councilman Ward 3	Present	
Buddy Zimmerman	Councilman Ward 5	Present	
Josh DeSalvo	Councilman Ward 6	Present	
Gary Knoblock	Councilman At Large	Present	

A) The Invocation and Pledge was led by Council Member Reed

Guests

A) Bill Cork - Presentation from Hancock County Port and Harbor Commission to discuss Master Planning of new properties at Port Bienville and Stennis International Airport.

Allison Anderson and Bill Cork spoke about the master planning of the new properties at Port Bienville and Stennis International Airport.

RESULT:	**NO ACTION TAKEN- FINAL**

Planning and Zoning

A) Motion to follow the Planning and Zoning Commission recommendation of approval for the applicants' request for a 65% variance to maximum floor area and a 2'2" variance to the rear yard setback. Braud - Recommend approval 5-0

Council Member Smith asked if anyone was at the meeting to speak about the property. Leon and Deborah Braud spoke as the applicants. No one was there to speak for or against the property.

Motion to follow the Planning and Zoning Commission recommendation for approval for the applicants' request for a 65% variance to maximum floor area and a 2'2" variance to the rear yard setback at 145 Bayview Court, parcel #149F-0-21-019.000.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Josh DeSalvo, Councilman Ward 6
SECONDER:	Gene Hoffman, Councilman Ward 2
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

B) Motion to follow the Planning and Zoning Commission recommendation to approve a 3ft variance resulting in a 2ft setback to the rear yard with the stipulation to change the side yard setback from 2ft to 3.5ft resulting in a 1.5 ft variance. In addition, a gutter shall be installed to the side of the shed to keep water off of adjacent property. Gouguet - Recommend approval 5-0

Council Member Smith asked if anyone was at the meeting to speak against the application. No one came forward.

Motion to follow the Planning and Zoning Commission recommendation to approve a 3ft variance resulting in a 2ft setback to the rear yard with the stipulation to change the side yard setback from 2ft to 3.5ft resulting in a 1.5 ft variance at 208 Saint George Street, parcel #149F-0-29-202.000. In addition, a gutter shall be installed to the side of the shed to keep water off of adjacent property.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffery Reed, Councilman Ward 3
SECONDER:	Gary Knoblock, Councilman At Large
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

C) Motion to follow the Planning and Zoning Commission recommendation to approve the applicants' request for a Special Exception to allow an existing dwelling to become an accessory dwelling as well as a variance of 15' to the front yard setback. Lacy - Recommend approval 4-0 Doescher recused)

Edward Wikoff spoke to represent the applicants.

Motion to follow the Planning and Zoning Commission recommendation for approval for the applicants' request for a Special Exception to allow an existing dwelling to become an accessory dwelling to the rear of the property. In addition, the applicants are requesting a variance of 15' resulting in a total of 35' setback to the front yard at 145 Bayview Court, parcel #149F-0-21-019.000.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Jeffery Reed, Councilman Ward 3
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

D) Motion to follow Planning and Zoning Commission recommendation to approve the applicant's request for a variance of 76% to the maximum floor area as well as a variance of 4' to the height of an accessory structure. Lafontaine - Recommend approval 4-1 (LeBlanc)

Council Member Smith asked if anyone was at the meeting to speak about the property. No one came forward.

Motion to follow Planning and Zoning Commission recommendation to approve the applicant's request for a variance of 76% to the maximum floor area as well as a variance of 4' to the height of an accessory structure at 480 Saint Charles Street, parcel #137K-1-44-086.000 and parcel #137K-1-44-086.002.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Josh DeSalvo, Councilman Ward 6
SECONDER:	Doug Seal, Councilman Ward 1
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

E) Motion to follow the Planning and Zoning Commission recommendation to approve the applicant's request for a zoning map amendment from an R-3 District to a C-2 District for Commercial business use. Mitchell - Recommend approved 5-0

Council Member Smith asked if anyone was at the meeting to speak against the application and asked the applicant to speak on the project. Jan Mitchell spoke. Kevin Jordan spoke.

Katie Aime spoke on behalf of one of the neighbors.

Council Member Reed stated, for the record, that a few years ago, Phillip Williams, who is sandwiched between two commercial pieces of property, tried to do the same thing and the City Council would not grant him that zoning. They gave him a Special Exception, so therefore, in his passing, his siblings had to shut the restaurant down and now they are using it as a house.

Council Member Reed stated, in doing this application, Council Member Reed is going to ask the siblings to reapply and follow lead with what is going on in the City, because that was part of their inheritance. But during that time the City Council would not grant Mr. Williams, who had been paying taxes for years, sales taxes, had a very viable restaurant, but the City Council would not grant him to do exactly what the young lady is doing tonight. Which is to changing his property from R, whatever it was zoned, to a Commercial and his restaurant was sandwiched in between two Commercial pieces of property.

Council Member Reed just wanted to put that on the record tonight, with the City Council, on the Minutes, because the City Council will probably see his siblings in the near future.

Motion to follow the Planning and Zoning Commission recommendation to approve the applicant's request for a zoning map amendment from an R-3 District to a C-2 District for Commercial business use at 402 and 404 Dunbar Avenue, parcel #149E-0-29-067.000 and parcel #149E-0-29-067.001.

RESULT:	**MOTION FAILED FOR LACK OF VOTES [2 TO 5]**
MOVER:	Buddy Zimmerman, Councilman Ward 5
SECONDER:	Jeffery Reed, Councilman Ward 3
AYES:	Larry Smith, Buddy Zimmerman
NAYS:	Seal, Hoffman, Reed, DeSalvo, Knoblock

F) Motion to follow the Planning and Zoning Commission recommendation to approve the applicant's request for a Preliminary and Final Plat Approval for Carre Court Estates Phase II. Felter - Recommend approved 5-0

Council Member Smith asked if anyone was at the meeting to speak against the property. John Ohman spoke, not for or against, but asked about how Planning and Zoning was listed on the Agenda.

Motion to follow the Planning and Zoning Commission recommendation to approve the applicant's request for a Preliminary and Final Plat Approval for Carre Court Estates Phase II.at 216 Carre Court, parcel #149N-0-30-204.000.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Doug Seal, Councilman Ward 1
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

Motion to approve Consent Agenda, as shown below. (Exhibit "A")

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Josh DeSalvo, Councilman Ward 6
SECONDER:	Buddy Zimmerman, Councilman Ward 5
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

A) Spread the Bay Saint Louis Cash Balances dated June 28, 2019, in the amount of $4,745,391.91 after the docket, on the Minutes.

B) Spread the Bay Saint Louis Certification Letter dated July 2, 2019 on the Minutes.

C) Spread the Bay Saint Louis Certification Letter dated July 2, 2019 on the Minutes.

D) Spread the Bay Saint Louis Payroll dated June 21, 2019, in the amount of $154,283.60, on the Minutes.

E) Spread the Bay Saint Louis Payroll Hours Report dated June 21, 2019, on the Minutes.

F) Spread the Bay Saint Louis Revenue & Expense Report dated June 30, 2019, on the Minutes.

G) Motion to approve the Minutes of June 18, 2019 Workshop Meeting and June 18, 2019 Meeting

Engineer's Report (Exhibit "B")

A) City Engineer Report dated July 2, 2019

RESULT:	**NO ACTION TAKEN- FINAL**

City Clerk/Comptroller's Report

A) Motion to spread the Bay Saint Louis Payroll dated June 21, 2019, for an individual, in the amount of $1,414.60, on the Minutes. (Exhibit "C")

Council Member Zimmerman and Council Member Seal both left the room for the discussion and vote.

RESULT:	**APPROVED [5 TO 0]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Jeffery Reed, Councilman Ward 3
AYES:	Reed, Hoffman, Smith, DeSalvo, Knoblock
AWAY:	Doug Seal, Buddy Zimmerman

B) Motion to approve the Bay Saint Louis Docket of Claims #19-025 dated July 2, 2019, in the amount of $267,351.53. (Exhibit "D")

Council Member Zimmerman and Council Member Seal both left the room for the discussion and vote.

RESULT:	**APPROVED [5 TO 0]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Hoffman, Smith, DeSalvo, Knoblock
AWAY:	Doug Seal, Buddy Zimmerman

C) Motion to approve the Bay Saint Louis Docket of Claims #19-026 dated July 2, 2019, in the amount of $19,908.83. (Exhibit "E")

Council Member Zimmerman and Council Member Reed both left the room for the discussion and vote.

RESULT:	**APPROVED [4 TO 1]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Gene Hoffman, Councilman Ward 2
AYES:	Doug Seal, Gene Hoffman, Larry Smith, Gary Knoblock
NAYS:	Josh DeSalvo
AWAY:	Jeffery Reed, Buddy Zimmerman

D) Motion to approve the Bay Saint Louis Docket of Claims #19-027 dated July 2, 2019, in the amount of $34,280.04 . (Exhibit "F")

RESULT:	**APPROVED [6 TO 0]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Gene Hoffman, Councilman Ward 2
AYES:	Reed, Seal, Hoffman, Smith, DeSalvo, Knoblock
ABSTAIN:	Buddy Zimmerman

E) Motion to close the Bay Saint Louis Long Term Recovery Projects Bank Account at Hancock Bank and transfer the balance of $65.55 to Bay Saint Louis General Fund Operating Account.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

F) Motion to Close the Bay Saint Louis 2016 Road & Bridge Construction Fund at Hancock Bank and transfer the balance of $28.76 to the Bay Saint Louis 2016 Road & Bridge Debt Service Account.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

G) Motion to adopt Ordinance Number 638-07-2019, An Ordinance of the Mayor and City Council of the City of Bay Saint Louis Adopting Salary Schedule, Establishing Salary Compensation for Officers, Employees and Open Positions of the City of Bay Saint Louis, which amends previous Ordinance Number 637-05-2019. (Exhibit "G")

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Buddy Zimmerman, Councilman Ward 5
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

Mayor's Report

A) Motion to approve the Resolution of the Mayor and City Council of Bay Saint Louis Abandoning and Vacating a Portion of Kellar Street in Favor of the Abutting Land Owners. (Exhibit "H")

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Buddy Zimmerman, Councilman Ward 5
SECONDER:	Josh DeSalvo, Councilman Ward 6
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

B) Motion to approve and spread the MDES SSAI SCSEP Host Agency Agreement Notice of Continuation to June 30, 2020 and the SCSEP Host Agency Agreement Notice of Continuation to June 30, 2020, both for the Southern Mississippi Planning and Development District. (Exhibit "I")

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Buddy Zimmerman, Councilman Ward 5
AYES:	Smith, Seal, Hoffman, Reed, Zimmerman, DeSalvo, Knoblock

Department Requests/Motions

A) Motion to allow Bay Saint Louis Police Chief Ponthieux to execute and and approve the FY2019 HIDTA Sub Grantee Cooperative Agreement reimbursements. (Exhibit "J")

RESULT:	**APPROVED [6 TO 1]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Jeffery Reed, Councilman Ward 3
AYES:	Smith, Hoffman, Reed, Zimmerman, DeSalvo, Knoblock
NAYS:	Doug Seal

Council/New/Old Business

A) Motion to add columns to the Docket of Claims and receive a summary sheet for budget amendments

Council Member Knoblock made a Motion, seconded by Council Member Reed, that for the next meeting, on the Docket of Claims, that a column is added, for when the bills are paid, the account

number for the bills that are coming from and that when budget amendments are done that the City Council receive a sheet showing the amendments of the accounts, that it is clearly stated when money is moved from one location to another.

RESULT:	**WITHDRAWN**

B) Motion that on future Docket of Claims, beginning with the next meeting, that the account numbers are added used to pay vendors from.

RESULT:	**DEFEATED [3 TO 3]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Jeffery Reed, Councilman Ward 3
AYES:	Gene Hoffman, Jeffery Reed, Gary Knoblock
NAYS:	Larry Smith, Doug Seal, Buddy Zimmerman
AWAY:	Josh DeSalvo

C) Motion that, starting with any budget amendments, with all amendments made, a summary sheet be presented to the City Council if money is being moved from one account to another and that it is listed separately.

RESULT:	**APPROVED [6 TO 0]**
MOVER:	Gary Knoblock, Councilman At Large
SECONDER:	Doug Seal, Councilman Ward 1
AYES:	Smith, Seal, Hoffman, Reed, Zimmerman, Knoblock
AWAY:	Josh DeSalvo

D) Motion approve the Audit for year ending September 30, 2018. (Exhibit "K")

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Doug Seal, Councilman Ward 1
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

Miscellaneous Items

B) No Action Needed - Gaming and Sales Tax Report

RESULT:	**NO ACTION TAKEN- FINAL**

C) No Action Needed - Bay Saint Louis Municipal Harbor Report.

RESULT:	**NO ACTION TAKEN- FINAL**

Adjourn

A) Motion to adjourn.

RESULT:	**APPROVED [UNANIMOUS]**
MOVER:	Gene Hoffman, Councilman Ward 2
SECONDER:	Doug Seal, Councilman Ward 1
AYES:	Reed, Seal, Hoffman, Smith, Zimmerman, DeSalvo, Knoblock

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CITY COUNCIL MEETING
JULY 2, 2019

Larry Smith, Councilman Ward 4, President	7/16/19 **Date**
Doug Seal, Councilman Ward 1	7/16/19 **Date**
Gene Hoffman, Councilman Ward 2	**Date**
Jeffery Reed, Councilman Ward 3	7/16/19 **Date**
Buddy Zimmerman, Councilman Ward 5	7/16/19 **Date**
Josh DeSalvo, Councilman Ward 6	7/16/19 **Date**
Gary Knoblock, Councilman At Large	7/16/2019 **Date**
Lisa Tilley, Clerk of Council	7-16-19 **Date**
Mike Favre, Mayor	**Date**

CITY OF BAY ST LOUIS

CASH BALANCES

6/28/2019

FUND	TYPE	DESCRIPTION	Before	Docket	After
001	COMMITTED	GENERAL FUND OPERATING	$ 2,187,903.26	$ 169,707.35	$ 2,018,195.91
001	RESTRICTED	MUN FIRE REBATE FUND & 1/4 MILL	$ 3,480.88		$ 3,480.88
005	COMMITTED	MUNICIPAL RESERVE FUND	$ 389,090.15		$ 389,090.15
020	COMMITTED	NARCOTIC'S TASK FORCE ACCT	$ 5,276.90		$ 5,276.90
200	COMMITTED & RESTRICTED	DEBT SERVICE ACCOUNT	$ 141,782.28	$ 1,139.67	$ 140,642.61
270	RESTRICTED	2016 ROAD & BRIDGE DEBT SERVICE	$ 131,662.88		$ 131,662.88
300	RESTRICTED	DOJ FUNDS	$ 144,230.38		$ 144,230.38
330	RESTRICTED	2016 ROAD CONSTRUCTION BOND	$ 28.76		$ 28.76
350	COMMITTED	COUNTY ROAD & BRIDGE	$ 270,592.46		$ 270,592.46
400	COMMITTED	UTILITY FUND OPERATING	$ 390,703.57	$ 112,368.78	$ 278,334.79
400	COMMITTED	UTILITY CAPITAL AND MAINTENANCE	$ 578,611.36		$ 578,611.36
400	RESTRICTED	UTILITY METER DEPOSITS	$ 387,770.91		$ 387,770.91
450	COMMITTED	MUNICIPAL HARBOR FUND	$ 274,043.23	$ 38,324.60	$ 235,718.63
450	COMMITTED	MUNICIPAL HARBOR CAPITAL & MAINTENANCE	$ 65,118.68		$ 65,118.68
650	RESTRICTED	COMMUNITY HALL ACCOUNT	$ 39,601.89		$ 39,601.89
654	RESTRICTED	UNEMPLOYMENT REVOLVING FUND	$ 46,079.89		$ 46,079.89
100	RESTRICTED	KATRINA LONG TERM RECOVERY (FEMA)	$ 65.55		$ 65.55
115	RESTRICTED	KATRINA SUPPLEMENTAL CDBG ACCOUNT	$ 10,889.28		$ 10,889.28
		TOTAL ALL FUNDS:	**$ 5,066,932.31**	**$ 321,540.40**	**$ 4,745,391.91**

Exhibit "A"
July 2, 2019

July 2, 2019

CERTIFICATION

I certify that funds are available and make the recommendation to approve and pay the following claims dockets:

Claims Docket 07/02/2019_19-025 – $267,351.53

Sissy Gonzales
City Clerk
City of Bay St. Louis

July 2, 2019

CERTIFICATION

I certify that funds are available and make the recommendation to approve and pay the following claims dockets:

- Claims Docket 07/02/2019_19-026 – $19,908.83
- Claims Docket 07/02/2019_19-027 - $34,280.04

Sissy Gonzales
City Clerk
City of Bay St. Louis

00_Council Report_All minus MBurch

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Fund - Code - Current: 1

Department - Name - Current: Council

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	100	Council	1377	Desalvo, Joshua	8.08	646.16	13.91	4.40	261.91	101.77	9.33	39.88	1,077.36
1	100	Council	1434	Fitts, Valerie	11.50								0.00
1	100	Council	1375	Hoffman, Eugene	8.08	646.16	13.91	4.40	261.91	101.77	9.37	40.06	1,077.58
1	100	Council	1374	Knoblock, Gary	8.08	646.16	13.91	4.40	261.91	101.77	7.66	32.76	1,068.57
1	100	Council	1039	Reed, Jeffrey	8.65	692.31	13.91	4.40	261.91	109.04	10.04	42.93	1,134.54
1	100	Council	1038	Seal Jr, Phillip	8.08	646.16				101.77	9.37	40.07	797.37
1	100	Council	1376	Smith Jr, Larry	8.08	646.16	13.91	2.86	261.91	101.77	9.33	39.88	1,075.82
1	100	Council	1326	Tilley, Lisa	17.37	1,389.60	13.91	4.40	261.91	218.86	20.15	86.16	1,994.99
1	100	Council	1147	Zimmerman Jr, William	7.57	605.21	13.91	4.40	261.91	110.27	8.52	36.45	1,040.67

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City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Court

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	102	Court	1050	Kihneman, Susan	12.70								0.00
1	102	Court	1319	Maggio, Stephen	5.77								0.00
1	102	Court	1411	Reynolds, Sandy	11.50	920.00	13.91	4.40	261.91	144.90	12.29	52.54	1,409.95
1	102	Court	1011	Sheppard, Clementine	19.37	1,818.36	13.91	4.40	261.91	286.39	26.23	112.14	2,523.34
1	102	Court	1350	Smith, Rachael	13.25								0.00

00_Council Report_All minus MBurch

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Administration

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	120	Administration	1146	Averhart, Peggy	14.75	468.31				73.76	6.31	26.97	575.35
1	120	Administration	1426	Dobraska, Kimberly	11.00	877.25				138.17	12.72	54.39	1,082.53
1	120	Administration	1219	Favre, Jamie	19.00	1,520.00	13.91	4.40	261.91	239.40	21.69	92.75	2,154.06
1	120	Administration	1299	Favre, Michael	38.64	3,091.38	13.91	4.40	261.91	486.89	44.34	189.61	4,092.44
1	120	Administration	1244	Feuerstein, Dana	19.35	1,591.55	13.91	4.40	261.91	250.67	20.93	89.50	2,232.87
1	120	Administration	1341	Gonzales, Dolly	31.62	2,529.62	13.91	4.40	261.91	398.42	36.43	155.77	3,400.46
1	120	Administration	1005	McKay Jr, August	26.45								0.00
1	120	Administration	1137	Stewart, Katie	17.20	1,376.00	13.91	4.40	261.91	216.72	18.04	77.13	1,968.11

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City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Building and P&Z

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	150	Building and P&Z	1052	Black, Charlene	21.75	2,009.16	13.91	4.40	261.91	316.44	29.09	124.39	2,759.30
1	150	Building and P&Z	1053	Bremer, Mary Ann	16.25	1,295.94	13.91	4.40	261.91	204.11	18.75	80.17	1,879.19
1	150	Building and P&Z	1383	Ladner, Rickey	21.00	1,680.00	13.91	4.40	261.91	264.60	24.07	102.93	2,351.82
1	150	Building and P&Z	1045	McConnell, Thomas	21.50	1,720.00	13.91	2.86	261.91	270.90	23.02	98.41	2,391.01
1	150	Building and P&Z	1386	Siebenkittel, Don	17.25	1,380.00	13.91	4.40	261.91	217.35	19.97	85.38	1,982.92

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City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Police

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	200	Police	1085	Armentrout, Scott	16.50	1,827.38	13.91	4.40	261.91	287.81	26.45	113.12	2,534.98
1	200	Police	1090	Arnold, James	17.07								0.00
1	200	Police	1043	Blappert, Diane	16.00	1,280.00	13.91	4.40	261.91	201.60	18.56	79.37	1,859.75
1	200	Police	1378	Bowden, Benjamin	17.50	2,148.13	13.91	4.40	261.91	338.33	31.11	133.00	2,930.79
1	200	Police	1059	Brady, Tammy	15.50	1,240.00	13.91	4.40	261.91	195.30	17.74	75.84	1,809.10
1	200	Police	1073	Buckley, David	20.50	1,722.00	13.91	4.40	261.91	271.22	23.91	102.23	2,399.58
1	200	Police	1075	Buehler, Jonathan	15.02								0.00
1	200	Police	1363	Canaski, Christopher	16.00								0.00
1	200	Police	1401	Cardinale, Chenea	14.00	1,120.00	13.91	4.40	261.91	176.40	14.77	63.14	1,654.53
1	200	Police	1420	Corr, Nathan	17.50	1,859.38	13.91	4.40	261.91	292.85	26.71	114.23	2,573.39
1	200	Police	1414	Coster, Mary	14.00	451.50				71.11	6.55	27.99	557.15
1	200	Police	1368	Cousins, Christopher	17.35								0.00
1	200	Police	1352	Craig, Kyle	15.50								0.00
1	200	Police	1394	Crittenden,	15.02								0.00
1	200	Police	1431	Dunigan, Leeanna	14.00	52.50				8.27	0.76	3.26	64.79
1	200	Police	1333	Eagan III, Frederick	16.00								0.00
1	200	Police	1427	Gai, Bryan	15.02	73.00				11.50	1.06	4.53	90.09
1	200	Police	1080	Gaillot, Kevin	17.50	1,531.25	13.91	4.40		241.17	22.16	94.76	1,907.65
1	200	Police	1349	Grady, Scott	15.02								0.00
1	200	Police	1202	Gray, Donald	19.25	1,617.00	13.91	4.40	261.91	254.68	21.36	91.34	2,264.60
1	200	Police	1337	Hart, David	15.50								0.00
1	200	Police	1065	Hendrix, Jeffrey	18.25								0.00
1	200	Police	1384	Jewell, Rachel	17.50	1,470.01		4.40		231.53	21.32	91.14	1,818.40
1	200	Police	1407	Johnson, Britney	15.50	1,302.00	13.91	4.40	261.91	205.07	18.64	79.71	1,885.64
1	200	Police	1390	Johnson, Demarcus	16.00	1,532.00	13.91	4.40	261.91	241.29	20.30	86.78	2,160.59
1	200	Police	1379	Johnson, Stepheon	15.50								0.00
1	200	Police	1406	Kent, Thomas	16.00	1,568.00	13.91	4.40	261.91	246.96	21.03	89.91	2,206.12
1	200	Police	1385	Kingston III, Alvin	25.48	2,038.46	13.91	4.40	261.91	321.06	26.20	112.01	2,777.95
1	200	Police	1369	Kirsch, Karl	15.50								0.00
1	200	Police	1429	Larsen, Ian	16.00	1,700.00				267.75	24.65	105.40	2,097.80
1	200	Police	1367	Long, Kristie	15.50								0.00
1	200	Police	1060	Mayley, Weston	18.75								0.00
1	200	Police	1324	McQueen, Caleb	16.00								0.00
1	200	Police	1393	Morales, Tiffany	15.02								0.00

1	200	Police	1416	Moran, Devon	15.02								0.00
1	200	Police	1227	Murphy, Dylan	17.50	1,938.13	13.91	4.40	261.91	305.26	28.10	120.16	2,671.87
1	200	Police	1041	Necaise, Dorty	14.00	1,130.50	13.91	4.40	261.91	178.05	16.39	70.10	1,675.26
1	200	Police	1332	Nelson, Jamie	15.50								0.00
1	200	Police	1402	Ordoyne, Bailey	15.50	1,902.63	13.91	4.40	261.91	299.66	27.59	117.96	2,628.06
1	200	Police	1068	Phillips, Push	19.25	1,617.01	13.91	4.40	261.91	254.68	23.45	100.25	2,275.61
1	200	Police	1381	Ponthieux, Gary	28.61	2,288.46		4.40		360.43	33.18	141.88	2,828.35
1	200	Police	1309	Reynolds, Ricky	15.50								0.00
1	200	Police	1345	Reynolds, Sara	15.50								0.00
1	200	Police	1415	Robin, Steven	16.00	1,766.00	13.91	4.40	261.91	278.15	25.61	109.49	2,459.47
1	200	Police	1392	Sanchez, James	16.00	1,352.00	13.91	4.40	261.91	212.94	19.60	83.82	1,948.58
1	200	Police	1409	Saucier, Steven	17.50	1,470.01	13.91	4.40	261.91	231.53	21.27	90.96	2,093.99
1	200	Police	1234	Stanton, Nathaniel	17.75								0.00
1	200	Police	1417	Stinson, Corey	15.02	1,261.68	13.91	4.40	261.91	198.71	18.02	77.03	1,835.66
1	200	Police	1425	Strong, Kyle	15.50	1,600.38				252.06	23.21	99.22	1,974.87
1	200	Police	1338	Taylor Jr, Ernest	16.50	1,410.75	13.91	4.40	261.91	222.19	20.41	87.29	2,020.86
1	200	Police	1418	Taylor, Benjamin	14.00	220.50					3.20	13.67	237.37
1	200	Police	1066	Taylor, Ernest	14.75	472.00				74.34	6.84	29.26	582.44
1	200	Police	1196	Taylor, Paul	15.75								0.00
1	200	Police	1387	Wilder, David	17.50	1,767.50	13.91	4.40	261.91	278.38	25.63	109.59	2,461.32

00_Council Report_All minus MBurch

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Fire

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	260	Fire	1362	Anderson, Brandon	10.87	1,304.40	13.91	4.40	261.91	205.44	18.40	78.66	1,887.12
1	260	Fire	1099	Armenta Sr, Brian	12.57	1,206.72	13.91	4.40	261.91	190.06	15.79	67.51	1,760.30
1	260	Fire	1220	Avery, Ronald	23.20	1,855.65	13.91	4.40	261.91	292.26	26.80	114.58	2,569.51
1	260	Fire	1314	Bell, Joshua	12.06								0.00
1	260	Fire	1269	Burchett, Timothy	9.52	913.92				143.94	13.25	56.66	1,127.77
1	260	Fire	1230	Catalano Jr, Gary	12.57	2,006.49	13.91	4.40	261.91	316.02	28.62	122.39	2,753.74
1	260	Fire	1313	Clark, Austin	10.87	1,304.40	13.91	4.40	261.91	205.44	18.67	79.82	1,888.55
1	260	Fire	1432	Cuevas, Drake	9.52	1,894.48				298.38	27.47	117.46	2,337.79
1	260	Fire	1316	Elzy, Derrion	12.06	1,572.32	13.91	4.40	261.91	247.64	22.15	94.72	2,217.05
1	260	Fire	1103	Farve III, John	12.57	1,508.40	13.91	4.40	261.91	237.57	19.50	83.37	2,129.06
1	260	Fire	1257	Garber, Jeffrey	12.06	1,459.26	13.91	4.40	261.91	229.83	19.17	81.98	2,070.46
1	260	Fire	1320	Glidden, John	10.87								0.00
1	260	Fire	1104	Gnau, Rachel	12.06								0.00
1	260	Fire	1328	Guitreau, Michael	10.87	1,043.52	13.91	4.40	261.91	164.35	14.53	62.14	1,564.76
1	260	Fire	1258	Hardman, Matthew	12.06	1,531.62	13.91	4.40	261.91	241.23	20.73	88.66	2,162.46
1	260	Fire	1361	Hoffmann II, Wayne	10.87	1,304.40	13.91	4.40	261.91	205.44	18.91	80.87	1,889.84
1	260	Fire	1346	Labat, Robert	10.87	1,043.52	13.91	4.40	261.91	164.35	15.13	64.70	1,567.92
1	260	Fire	1340	Loustalot III, Norman	9.52	228.48				35.99	3.31	14.17	281.95
1	260	Fire	1370	Mallini, Anthony	10.87	1,771.81	13.91	4.40	261.91	279.06	25.12	107.41	2,463.62
1	260	Fire	1303	Maurice Jr, Gary	12.06	1,531.62	13.91	4.40	261.91	241.23	21.96	93.90	2,168.93
1	260	Fire	1399	Polk, Bradley	9.52								0.00
1	260	Fire	1400	Sekinger III, Allen	10.87	1,380.49	13.91	4.40	261.91	217.43	20.02	85.59	1,983.75
1	260	Fire	1107	Stefano, David	12.06	1,965.78	13.91	4.40	261.91	309.61	28.24	120.74	2,704.59
1	260	Fire	1110	Strong, Monty	27.41	2,192.69	13.91	4.40	261.91	345.35	27.86	119.13	2,965.25
1	260	Fire	1355	Torres, Adam	10.87	1,380.49	13.91	4.40	261.91	217.43	16.98	72.60	1,967.72
1	260	Fire	1360	Woods, Justin	12.06	1,531.62	13.91	4.40	261.91	241.23	18.17	77.67	2,148.91

00_Council Report_All minus MBurch

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Public Works

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	300	Public Works	1398	Allen Jr, Travis	9.50								0.00
1	300	Public Works	1410	Avery, Arem	10.50								0.00
1	300	Public Works	1423	Boswell, Billy	12.00								0.00
1	300	Public Works	1321	Chiasson Sr, Jason	15.50								0.00
1	300	Public Works	1403	Crowell, Louie	14.00	1,204.00	13.91	4.40	261.91	189.63	14.99	64.08	1,752.92
1	300	Public Works	1404	Darty, Dakota	10.00								0.00
1	300	Public Works	1266	Duvernay, Robert	14.50	1,160.00	13.91	4.40	261.91	182.70	15.89	67.94	1,706.75
1	300	Public Works	1004	Elliott, Cindy	14.50								0.00
1	300	Public Works	1174	Favre, Kim	27.31	2,185.00	13.91	4.40	261.91	344.14	29.76	127.27	2,966.39
1	300	Public Works	1424	Hollins, Robert	10.25	820.00				129.15	11.89	50.84	1,011.88
1	300	Public Works	1353	Johnson, Sandra	13.50	1,076.63	13.91	4.40	261.91	169.57	15.32	65.50	1,607.24
1	300	Public Works	1391	Lacy, Matthew	11.50	920.00	13.91	4.40	261.91	144.90	13.30	56.86	1,415.28
1	300	Public Works	1364	Ladner, Colin	9.87								0.00
1	300	Public Works	1164	Ladner, Mark	11.85	139.24					2.02	8.63	149.89
1	300	Public Works	1389	Lafontaine, Zachary	10.50								0.00
1	300	Public Works	1148	Loiacano, James	18.27								0.00
1	300	Public Works	1253	Maurice, Gary	19.15	1,493.70	13.91	4.40	261.91	235.26	21.23	90.78	2,121.19
1	300	Public Works	1382	Mayo, David	12.44								0.00
1	300	Public Works	1150	McCardle, Samuel	15.10								0.00
1	300	Public Works	1154	McKay, Jamie	19.00	2,006.88	13.91	4.40	261.91	316.08	28.28	120.94	2,752.40
1	300	Public Works	1342	Meek, George	13.00	1,040.00	13.91	4.40	261.91	163.80	15.04	64.30	1,563.36

1	300	Public Works	1430	Murphy, Claudia	10.50	336.00					4.87	20.83	361.70
1	300	Public Works	1395	Nguyen, Joey	14.00	1,221.50	13.91	4.40	261.91	192.39	17.71	75.73	1,787.55
1	300	Public Works	1419	Palode, Sunnie	10.50	766.50	13.91	4.40	261.91	120.72	10.98	46.95	1,225.37
1	300	Public Works	1412	Perniciaro, Debbie	14.50	1,160.00	13.91	4.40	261.91	182.70	16.49	70.52	1,709.93
1	300	Public Works	1433	Peterson, Debra	11.00	880.00				138.60	12.76	54.56	1,085.92
1	300	Public Works	1331	Piazza, Ashley	13.81	1,244.63	13.91	4.40	261.91	196.03	17.82	76.20	1,814.90
1	300	Public Works	1421	Puckett, Robert	10.00	800.00	13.91	4.40	261.91	126.00	11.60	49.60	1,267.42
1	300	Public Works	1240	Raboteau, Wendell	14.95								0.00
1	300	Public Works	1205	Storey, Charles	14.00	1,120.00	13.91	4.40	261.91	176.40	16.24	69.44	1,662.30
1	300	Public Works	1405	Storey, Kenneth	14.50	1,160.00	13.91	4.40	261.91	182.70	16.82	71.92	1,711.66
1	300	Public Works	1155	Swanier, Mitchell	15.50	1,240.00	13.91	4.40	261.91	195.30	17.71	75.74	1,808.97
1	300	Public Works	1276	Taylor, Donnell	11.00	880.00	13.91	2.86	261.91	138.60	12.72	54.38	1,364.38
1	300	Public Works	1161	Thomas, Archie	13.50	1,080.00	13.91	4.40	261.91	170.10	15.62	66.78	1,612.72
1	300	Public Works	1413	Thomas, Dakota	10.50	455.44	13.91	4.40	261.91	71.73	2.80	11.99	822.18
1	300	Public Works	1408	Thomas, Edward	10.00								0.00
1	300	Public Works	1231	Washington, Thelma	12.85								0.00

Group Total Records: 144

Fund - Code - Current: 400

Department - Name - Current: Administration

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
400	120	Administration	1145	Breaux, Candee	16.45								0.00
400	120	Administration	1339	Garcia, Linda	17.00	1,366.38	13.91	4.40	261.91	215.20	18.26	78.08	1,958.14
400	120	Administration	1357	Thompson, Caitlin	11.50	920.01	13.91	4.40	261.91	144.90	13.04	55.76	1,413.93
400	120	Administration	1093	Tice, Violet Patricia	20.47	1,637.60	13.91	4.40	261.91	257.92	23.49	100.45	2,299.68

Department - Name - Current: Operations

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
400	700	Operations	1422	Alley, Laurie	10.00								0.00
400	700	Operations	1397	Boehnel, Joseph	10.50	714.84				112.59	10.37	44.32	882.12
400	700	Operations	1295	Conway Jr, Quentin	16.50	1,897.52	13.91	4.40	261.91	298.86	27.51	117.65	2,621.76
400	700	Operations	1373	Faye, Joseph	12.00	960.00	13.91	4.40	261.91	151.20	13.70	58.56	1,463.68
400	700	Operations	1138	Kelley Jr, Carlton	15.83								0.00
400	700	Operations	1388	Ladner Jr, Rickey	10.50	840.00	13.91	4.40	261.91	132.30	12.18	52.08	1,316.78
400	700	Operations	1372	Matheny, Charles	14.00	1,130.50	13.91	4.40	261.91	178.05	14.12	60.39	1,663.28
400	700	Operations	1380	McPhearson, Thomas	14.22	1,196.26	13.91	4.40	261.91	188.41	17.30	73.99	1,756.18
400	700	Operations	1176	Ortiz, Jeraldo	27.89	2,230.77	13.91	4.40	261.91	351.35	32.35	138.31	3,033.00
400	700	Operations	1329	Ramsey, Dajon	9.87								0.00
400	700	Operations	1214	Richardson, Cory	14.00								0.00
400	700	Operations	1178	Saucier, Henri	21.75	2,164.14	13.91	4.40	261.91	340.85	31.09	132.93	2,949.23
400	700	Operations	1180	Summers, Carl	17.51	1,453.33	13.91	4.40	261.91	228.90	19.29	82.47	2,064.21
400	700	Operations	1175	Thoms, Stephen	17.37	1,611.07	13.91	4.40	261.91	253.74	23.36	99.89	2,268.28

Group Total Records: 18

Fund - Code - Current: 450

Department - Name - Current: Administration

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
450	120	Administration	1074	Caughlin, Duane	19.23	1,538.46	13.91	4.40	261.91	242.31	20.52	87.75	2,169.26
450	120	Administration	1210	Forstall, Stephen	13.45	934.78				147.23	13.55	57.96	1,153.52
450	120	Administration	1310	Fortin, Charles	22.50	1,800.38	13.91	4.40	261.91	283.56	26.06	111.44	2,501.66
450	120	Administration	1285	Mossey, Joshua	14.43	1,143.58	13.91	4.40	261.91	180.11	16.54	70.72	1,691.17
450	120	Administration	1396	Singleton, Zakoven	10.00								0.00
450	120	Administration	1428	Weaver, Rameo	10.00	480.00				75.60	6.96	29.76	592.32
450	120	Administration	1351	White, Derek	12.87	1,016.73		4.40	261.91	160.13	14.49	61.94	1,519.60

Group Total Records: 7

154,283.60	1,321.45	426.58	24,881.45	24,205.01	2,170.25	9,279.67	216,568.01

Report Total Records: 169

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Fund - Code - Current: 1

Department - Name - Current: Council

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1377	Desalvo, Joshua	80.00	646.16	0.00								0	0.00	80.00	$646.16
1434	Fitts, Valerie	0.00	0.00	0.00								0	0.00		
1375	Hoffman, Eugene	80.00	646.16	0.00								0	0.00	80.00	$646.16
1374	Knoblock, Gary	80.00	646.16	0.00								0	0.00	80.00	$646.16
1039	Reed, Jeffrey	80.00	692.31	0.00								0	0.00	80.00	$692.31
1038	Seal Jr, Phillip	80.00	646.16	0.00								0	0.00	80.00	$646.16
1376	Smith Jr, Larry	80.00	646.16	0.00								0	0.00	80.00	$646.16
1326	Tilley, Lisa	79.00	1,372.23	0.00						1.00	17.37	0	0.00	80.00	$1,389.60
1147	Zimmerman Jr, William	80.00	605.21	0.00								0	0.00	80.00	$605.21
		639.00	**5,900.55**	**0.00**						**1.00**	**17.37**	**0**	**0.00**	**640.00**	**$5,917.92**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Court

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1319	Maggio, Stephen	0.00	0.00	0.00								0	0.00		
1411	Reynolds, Sandy	80.00	920.00	11.63								0	0.00	91.63	$920.00
1011	Sheppard, Clementine	80.00	1,549.60	9.25	268.76							0	0.00	89.25	$1,818.36
		160.00	**2,469.60**	**20.88**	**268.76**							**0**	**0.00**	**180.88**	**$2,738.36**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Administration

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1146	Averhart, Peggy	31.75	468.31	0.00								0	0.00	31.75	$468.31
1182	Burch, Mary	71.00	1,249.60	0.25	6.60	9.00	158.40					0	0.00	80.25	$1,414.60
1426	Dobraska, Kimberly	79.75	877.25	0.00								0	0.00	79.75	$877.25
1219	Favre, Jamie	49.25	935.75	64.13								31	584.25	144.13	$1,520.00
1299	Favre, Michael	80.00	3,091.38	0.00								0	0.00	80.00	$3,091.38
1244	Feuerstein, Dana	79.50	1,538.33	1.50	43.54							1	9.68	81.50	$1,591.55
1341	Gonzales, Dolly	50.50	1,596.83	0.00		6.50	205.53	23.00	727.26			0	0.00	124.75	$2,529.62
1137	Stewart, Katie	71.50	1,229.80	0.00		8.00	137.60					0	0.00	80.00	$1,376.00
		513.25	**10,987.25**	**65.88**	**50.14**	**23.50**	**501.53**	**23.00**	**727.26**			**31**	**593.93**	**702.13**	**$12,868.71**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Building and P&Z

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1052	Black, Charlene	78.50	1,707.38	9.25	301.78							0	0.00	87.75	$2,009.16
1053	Bremer, Mary Ann	75.25	1,222.81	6.38						4.50	73.13	0	0.00	86.13	$1,295.94
1383	Ladner, Rickey	72.00	1,512.00	6.38								8	168.00	86.38	$1,680.00
1045	McConnell, Thomas	79.00	1,698.50	3.75								1	21.50	83.75	$1,720.00
1386	Siebenkittel, Don	76.50	1,319.63	0.00				3.25	56.06	0.25	4.31	0	0.00	80.00	$1,380.00
		381.25	**7,460.32**	**25.76**	**301.78**			**3.25**	**56.06**	**4.75**	**77.44**	**9**	**189.50**	**424.01**	**$8,085.10**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Police

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1085	Armentrout, Scott	86.00	1,419.00	16.50	408.38							0	0.00	102.50	$1,827.38
1043	Blappert, Diane	80.00	1,280.00	0.00								0	0.00	80.00	$1,280.00
1378	Bowden, Benjamin	86.00	1,505.00	24.50	643.13							0	0.00	110.50	$2,148.13
1059	Brady, Tammy	77.00	1,193.50	0.00				1.00	15.50	2.00	31.00	0	0.00	80.00	$1,240.00
1073	Buckley, David	76.00	1,558.00	0.00						8.00	164.00	0	0.00	84.00	$1,722.00
1401	Cardinale, Chenea	80.00	1,120.00	0.00								0	0.00	80.00	$1,120.00
1420	Corr, Nathan	86.00	1,505.00	13.50	354.38							0	0.00	99.50	$1,859.38
1414	Coster, Mary	32.25	451.50	0.00								0	0.00	32.25	$451.50
1431	Dunigan, Leeanna	3.75	52.50	0.00								0	0.00	3.75	$52.50
1080	Gaillot, Kevin	86.00	1,505.00	1.00	26.25							0	0.00	87.00	$1,531.25
1202	Gray, Donald	74.25	1,429.31	0.00				9.75	187.69			0	0.00	84.00	$1,617.00
1384	Jewell, Rachel	55.25	966.88	0.00		28.75	503.13					0	0.00	84.00	$1,470.01
1407	Johnson, Britney	84.00	1,302.00	0.00								0	0.00	84.00	$1,302.00
1390	Johnson, Demarcus	86.00	1,376.00	6.50	156.00							0	0.00	92.50	$1,532.00
1406	Kent, Thomas	86.00	1,376.00	8.00	192.00							0	0.00	94.00	$1,568.00
1385	Kingston III, Alvin	72.00	1,834.62	0.00						8.00	203.84	0	0.00	152.00	$2,038.46
1429	Larsen, Ian	86.00	1,376.00	13.50	324.00							0	0.00	99.50	$1,700.00
1227	Murphy, Dylan	86.00	1,505.00	16.50	433.13							0	0.00	102.50	$1,938.13
1041	Necaise, Dorty	64.00	896.00	0.50	10.50	8.00	112.00	8.00	112.00			0	0.00	80.50	$1,130.50
1402	Ordoyne, Bailey	86.00	1,333.00	33.50	569.63							0	0.00	119.50	$1,902.63
1068	Phillips, Push	73.25	1,410.07	0.00		8.50	163.63	2.25	43.31			0	0.00	84.00	$1,617.01
1381	Ponthieux, Gary	80.00	2,288.46	0.00								0	0.00	164.00	$2,288.46
1415	Robin, Steven	86.00	1,376.00	16.25	390.00							0	0.00	102.25	$1,766.00

1392	Sanchez, James	84.50	1,352.00	0.00								0	0.00	84.50	$1,352.00
1409	Saucier, Steven	82.25	1,439.38	0.00				1.75	30.63			0	0.00	84.00	$1,470.01
1417	Stinson, Corey	84.00	1,261.68	0.00								0	0.00	84.00	$1,261.68
1425	Strong, Kyle	86.00	1,333.00	11.50	267.38							0	0.00	97.50	$1,600.38
1338	Taylor Jr, Ernest	85.50	1,410.75	0.00								0	0.00	85.50	$1,410.75
1418	Taylor, Benjamin	15.75	220.50	0.00								0	0.00	15.75	$220.50
1066	Taylor, Ernest	32.00	472.00	0.00								0	0.00	32.00	$472.00
1387	Wilder, David	86.00	1,505.00	10.00	262.50							0	0.00	96.00	$1,767.50
		2,267.75	**39,053.15**	**171.75**	**4,037.28**	**45.25**	**778.76**	**22.75**	**389.13**	**18.00**	**398.84**	**0**	**0.00**	**2,681.50**	**$44,657.16**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Fire

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1362	Anderson, Brandon	24.00	260.88	0.00								96	1043.52	120.00	$1,304.40
1099	Armenta Sr, Brian	96.00	1,206.72	0.00								0	0.00	96.00	$1,206.72
1220	Avery, Ronald	72.00	1,670.05	0.00						8.00	185.60	0	0.00	152.00	$1,855.65
1269	Burchett, Timothy	96.00	913.92	0.00								0	0.00	96.00	$913.92
1230	Catalano Jr, Gary	106.00	1,332.42	35.75	674.07							0	0.00	141.75	$2,006.49
1313	Clark, Austin	0.00	0.00	0.00		24.00	260.88			96.00	1,043.52	0	0.00	120.00	$1,304.40
1432	Cuevas, Drake	106.00	1,009.12	62.00	885.36							0	0.00	168.00	$1,894.48
1316	Elzy, Derrion	106.00	1,278.36	16.25	293.96							0	0.00	122.25	$1,572.32
1103	Farve III, John	72.00	905.04	0.00		32.00	402.24	16.00	201.12			0	0.00	120.00	$1,508.40
1257	Garber, Jeffrey	97.00	1,169.82	0.00						24.00	289.44	0	0.00	121.00	$1,459.26
1328	Guitreau, Michael	72.00	782.64	0.00						24.00	260.88	0	0.00	96.00	$1,043.52
1258	Hardman, Matthew	106.00	1,278.36	14.00	253.26							0	0.00	120.00	$1,531.62
1361	Hoffmann II, Wayne	96.00	1,043.52	0.00				24.00	260.88			0	0.00	120.00	$1,304.40
1346	Labat, Robert	0.00	0.00	0.00								96	1043.52	96.00	$1,043.52
1340	Loustalot III, Norman	24.00	228.48	0.00								0	0.00	24.00	$228.48
1370	Mallini, Anthony	106.00	1,152.22	38.00	619.59							0	0.00	144.00	$1,771.81
1303	Maurice Jr, Gary	106.00	1,278.36	14.00	253.26							0	0.00	120.00	$1,531.62
1400	Sekinger III, Allen	106.00	1,152.22	14.00	228.27							0	0.00	120.00	$1,380.49
1107	Stefano, David	106.00	1,278.36	38.00	687.42							0	0.00	144.00	$1,965.78
1110	Strong, Monty	48.00	1,315.57	0.00		16.00	438.56			16.00	438.56	0	0.00	128.00	$2,192.69
1355	Torres, Adam	106.00	1,152.22	14.00	228.27							0	0.00	120.00	$1,380.49

1360	Woods, Justin	106.00	1,278.36	14.00	253.26							0	0.00	120.00	$1,531.62
		1,757.00	21,686.64	260.00	4,376.72	72.00	1,101.68	40.00	462.00	168.00	2,218.00	192	2087.04	2,609.00	$31,932.08

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Public Works

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1403	Crowell, Louie	76.00	1,064.00	4.00	84.00							0	0.00	84.00	$1,204.00
1266	Duvernay, Robert	74.50	1,080.25	0.00		4.00	58.00	1.50	21.75			0	0.00	80.00	$1,160.00
1174	Favre, Kim	76.50	2,089.41	0.00		3.50	95.59					0	0.00	156.50	$2,185.00
1424	Hollins, Robert	80.00	820.00	0.00								0	0.00	80.00	$820.00
1353	Johnson, Sandra	68.75	928.13	0.00		11.00	148.50					0	0.00	79.75	$1,076.63
1391	Lacy, Matthew	66.00	759.00	0.00				6.00	69.00	8.00	92.00	0	0.00	80.00	$920.00
1164	Ladner, Mark	11.75	139.24	0.00								0	0.00	11.75	$139.24
1253	Maurice, Gary	74.00	1,417.10	0.00				4.00	76.60			0	0.00	78.00	$1,493.70
1150	McCardle, Samuel	0.00	0.00	0.00								0	0.00		
1154	McKay, Jamie	53.75	1,021.25	17.25	491.63	8.00	152.00					0	0.00	97.00	$2,006.88
1342	Meek, George	80.00	1,040.00	0.00								0	0.00	80.00	$1,040.00
1430	Murphy, Claudia	32.00	336.00	0.00								0	0.00	32.00	$336.00
1395	Nguyen, Joey	53.25	745.50	0.00		24.00	336.00			8.00	112.00	0	0.00	87.25	$1,221.50
1419	Palode, Sunnie	64.00	672.00	0.00				9.00	94.50			0	0.00	73.00	$766.50
1412	Perniciaro, Debbie	80.00	1,160.00	0.00								0	0.00	80.00	$1,160.00
1433	Peterson, Debra	80.00	880.00	0.00								0	0.00	80.00	$880.00
1331	Piazza, Ashley	70.00	966.70	6.75	139.83	6.00	82.86	2.00	27.62			0	0.00	86.75	$1,244.63
1421	Puckett, Robert	80.00	800.00	0.00								0	0.00	80.00	$800.00
1205	Storey, Charles	64.00	896.00	0.00						8.00	112.00	8	112.00	80.00	$1,120.00
1405	Storey, Kenneth	71.00	1,029.50	0.00				9.00	130.50			0	0.00	80.00	$1,160.00
1155	Swanier, Mitchell	64.00	992.00	0.00		16.00	248.00					0	0.00	80.00	$1,240.00
1276	Taylor, Donnell	76.00	836.00	0.00						4.00	44.00	0	0.00	80.00	$880.00
1161	Thomas, Archie	76.00	1,026.00	0.00						4.00	54.00	0	0.00	80.00	$1,080.00

1413	Thomas, Dakota	40.00	420.00	2.25	35.44							0	0.00	42.25	$455.44
1231	Washington, Thelma	0.00	0.00	0.00								0	0.00		
		1,511.50	**21,118.08**	**30.25**	**750.90**	**72.50**	**1,120.95**	**31.50**	**419.97**	**32.00**	**414.00**	**8**	**112.00**	**1,788.25**	**$24,389.52**

7,229.75	108,675.59	574.52	9,785.58	213.25	3,502.92	120.50	2,054.42	223.75	3,125.65	240	2982.47	9,025.77	$130,588.85

Group Total Records: 103

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Fund - Code - Current: 400

Department - Name - Current: Administration

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1339	Garcia, Linda	48.25	820.25	0.25	6.38	29.87	507.79					2	31.96	80.25	$1,366.38
1357	Thompson, Caitlin	72.25	830.88	1.13						7.75	89.13	0	0.00	81.13	$920.01
1093	Tice, Violet Patricia	80.00	1,637.60	2.63								0	0.00	82.63	$1,637.60
		200.50	**3,288.73**	**4.01**	**6.38**	**29.87**	**507.79**			**7.75**	**89.13**	**2**	**31.96**	**244.01**	**$3,923.99**

00_PAYROLL WAGE & HOURS REPORT_REVISED 2

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Department - Name - Current: Operations

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1397	Boehnel, Joseph	65.00	682.50	0.00				3.08	32.34			0	0.00	68.08	$714.84
1295	Conway Jr, Quentin	53.75	886.88	22.00	544.50			3.25	53.63	2.25	37.13	0	0.00	104.00	$1,897.52
1373	Faye, Joseph	66.50	798.00	0.00		13.00	156.00	0.50	6.00			0	0.00	80.00	$960.00
1138	Kelley Jr, Carlton	0.00	0.00	0.00								0	0.00		
1388	Ladner Jr, Rickey	80.00	840.00	0.00								0	0.00	80.00	$840.00
1372	Matheny, Charles	80.00	1,120.00	0.50	10.50							0	0.00	80.50	$1,130.50
1380	McPhearson, Thomas	74.00	1,052.28	2.75	58.66			4.00	56.88			0	0.00	82.75	$1,196.26
1176	Ortiz, Jeraldo	72.00	2,007.65	0.00		8.00	223.12					0	0.00	152.00	$2,230.77
1178	Saucier, Henri	63.50	1,381.13	13.00	424.13	10.50	228.38					0	0.00	93.00	$2,164.14
1180	Summers, Carl	74.75	1,308.87	2.00	52.53			3.25	56.91			0	0.00	82.00	$1,453.33
1175	Thoms, Stephen	68.00	1,181.16	8.50	221.47							0	0.00	88.50	$1,611.07
		697.50	**11,258.47**	**48.75**	**1,311.79**	**31.50**	**607.50**	**14.08**	**205.76**	**2.25**	**37.13**	**0**	**0.00**	**910.83**	**$14,198.43**

898.00	14,547.20	52.76	1,318.17	61.37	1,115.29	14.08	205.76	10.00	126.26	2	31.96	1,154.84	$18,122.42

Group Total Records: 14

Fund - Code - Current: 450

Department - Name - Current: Administration

EMP#	EMPLOYEE	REG H	REG $	OT/CE	OT $	VAC H	VAC $	PER H	PERS $	SICKH	SICK $	OTH	OTH $	HOURS	WAGES $
1074	Caughlin, Duane	80.00	1,538.46	0.00								0	0.00	162.00	$1,538.46
1210	Forstall, Stephen	69.50	934.78	0.00								0	0.00	69.50	$934.78
1310	Fortin, Charles	80.00	1,800.38	0.00								0	0.00	218.00	$1,800.38
1285	Mossey, Joshua	79.25	1,143.58	0.00								0	0.00	79.25	$1,143.58
1428	Weaver, Rameo	48.00	480.00	0.00								0	0.00	48.00	$480.00
1351	White, Derek	79.00	1,016.73	0.00								0	0.00	79.00	$1,016.73
		435.75	**6,913.93**	**0.00**								**0**	**0.00**	**655.75**	**$6,913.93**

435.75	6,913.93	0.00	0	0.00	655.75	$6,913.93

Group Total Records: 6

8,563.50	130,136.72	627.28	11,103.75	274.62	4,618.21	134.58	2,260.18	233.75	3,251.91	242	3014.43	10,836.36	$155,625.20

Report Total Records: 123

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City of Bay Saint Louis

Clerk of Council

Lisa Tilley

001-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TAXES	5,768,497	218,204.10	4,885,592.71	0.00	882,904.29	84.69
LICENSES & PERMITS	465,000	30,674.28	432,284.70	0.00	32,715.30	92.96
FINES & FEES	125,000	1,496.00	101,332.84	0.00	23,667.16	81.07
GAMING	2,033,500	171,887.03	1,519,975.68	0.00	513,524.32	74.75
GRANTS	70,706	878.25	64,918.65	0.00	5,786.95	91.82
DONATIONS	0	23,010.76	23,010.76	0.00	(23,010.76)	0.00
INTEREST	750	0.00	2,441.24	0.00	(1,691.24)	325.50
OTHER	816,653	13,234.15	690,670.21	0.00	125,982.79	84.57
CAPITAL	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL REVENUES	9,461,416	459,384.57	7,720,226.79	0.00	1,741,188.81	81.60
EXPENDITURE SUMMARY						
CITY COUNCIL						
PERSONNEL SERVICES	254,200	19,962.96	187,011.64	0.00	67,188.36	73.57
CONTRACTUAL SERVICES	60,423	15,034.00	63,951.32	0.00	(3,528.32)	105.84
SUPPLIES	3,350	0.00	1,222.99	1,443.44	683.57	79.59
CAPITAL OUTLAY	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL CITY COUNCIL	318,973	34,996.96	252,185.95	1,443.44	65,343.61	79.51
JUDICIAL						
PERSONNEL SERVICES	145,994	9,356.78	90,363.36	0.00	55,630.64	61.90
CONTRACTUAL SERVICES	91,930	8,310.55	60,763.72	0.00	31,166.28	66.10
SUPPLIES	5,300	0.00	4,707.48	196.60	395.92	92.53
CAPITAL OUTLAY	15,000	0.00	0.00	0.00	15,000.00	0.00
TOTAL JUDICIAL	258,224	17,667.33	155,834.56	196.60	102,192.84	60.42
ADMINISTRATION						
PERSONNEL SERVICES	442,722	34,864.20	312,831.77	0.00	129,890.23	70.66
CONTRACTUAL SERVICES	1,960,741	17,913.97	1,515,725.91	1,763.75	443,251.34	77.39
SUPPLIES	20,034	6,619.81	13,036.21	749.12	6,248.67	68.81
CAPITAL OUTLAY	16,116	0.00	7,606.91	0.00	8,509.09	47.20
TOTAL ADMINISTRATION	2,439,613	59,397.98	1,849,200.80	2,512.87	587,899.33	75.90
BUILDING DEPARTMENT						
PERSONNEL SERVICES	300,419	22,765.29	221,556.68	0.00	78,862.32	73.75
CONTRACTUAL SERVICES	18,991	372.01	9,261.01	186.79	9,543.20	49.75
SUPPLIES	13,800	416.67	5,598.97	56.81	8,144.22	40.98
CAPITAL OUTLAY	4,100	0.00	4,077.76	0.00	22.24	99.46
TOTAL BUILDING DEPARTMENT	337,310	23,553.97	240,494.42	243.60	96,571.98	71.37
POLICE						
PERSONNEL SERVICES	1,852,842	127,177.11	1,255,663.61	0.00	597,178.39	67.77
CONTRACTUAL SERVICES	97,600	6,325.12	60,784.97	20,804.95	16,010.08	83.60
SUPPLIES	79,400	5,769.04	51,235.94	1,540.15	26,623.91	66.47

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL OUTLAY	123,819	0.00	118,819.00	26,180.00	(21,180.00)	117.11
TOTAL POLICE	2,153,661	139,271.27	1,486,503.52	48,525.10	618,632.38	71.28
FIRE						
PERSONNEL SERVICES	1,126,647	90,803.18	850,830.41	0.00	275,816.59	75.52
CONTRACTUAL SERVICES	86,761	2,469.21	37,299.15	21,067.79	28,394.06	67.27
SUPPLIES	20,000	721.92	12,187.53	1,874.87	5,937.60	70.31
CAPITAL OUTLAY	117,888	0.00	116,138.00	0.00	1,750.00	98.52
TOTAL FIRE	1,351,296	93,994.31	1,016,455.09	22,942.66	311,898.25	76.92
STREETS & PUBLIC WORKS						
PERSONNEL SERVICES	1,088,615	70,710.79	710,964.85	0.00	377,650.15	65.31
CONTRACTUAL SERVICES	1,152,117	60,082.23	669,608.87	41,388.91	441,119.22	61.71
SUPPLIES	139,700	3,598.49	72,168.33	17,056.57	50,475.10	63.87
CAPITAL OUTLAY	39,152	29,639.43	47,791.43	16,730.00	(25,369.43)	164.80
TOTAL STREETS & PUBLIC WORKS	2,419,584	164,030.94	1,500,533.48	75,175.48	843,875.04	65.12
TRANSFERS OUT						
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL TRANSFERS OUT	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL EXPENDITURES	9,459,971	532,912.76	6,501,207.82	151,039.75	2,807,723.43	70.32
REVENUE OVER/(UNDER) EXPENDITURES	1,445	(73,528.19)	1,219,018.97	(151,039.75)	(1,066,534.62)	3,929.06

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
001-000-201-000 REAL TAXES/AD VAL CURREN	2,586,944	0.00	2,296,762.03	0.00	290,181.97	88.78
001-000-201-002 LIBRARY AD VALOREM	162,880	3,191.98	149,032.17	0.00	13,847.83	91.50
001-000-201-003 RESERVE FUND AD VALOREM	0	14.68	14.68	0.00	(14.68)	0.00
001-000-201-004 DEBT SERVICE AD VALOREM	129,000	2,518.38	116,116.41	0.00	12,883.59	90.01
001-000-201-005 ROAD & BRIDGE AD VAL	258,000	4,979.29	232,093.75	0.00	25,906.25	89.96
001-000-202-000 REAL TAXES/AD VAL - PRIO	8,500	29,440.95	31,406.74	0.00	(22,906.74)	369.49
001-000-203-000 AUTO TAXES/AD VAL - PRIO	15,000	31,784.56	67,104.65	0.00	(52,104.65)	447.36
001-000-204-000 CNTY TAX PENALTY & INTER	26,000	2,320.03	9,790.91	0.00	16,209.09	37.66
001-000-205-000 AUTO TAXES/AD VAL - CURR	327,159	0.00	187,297.71	0.00	139,861.29	57.25
001-000-205-001 PERSONAL - CURRENT	143,984	0.00	132,232.57	0.00	11,751.43	91.84
001-000-205-002 PERSONAL - PRIOR	3,400	(127.27)	5,319.36	0.00	(1,919.36)	156.45
001-000-205-003 MOBILE HOMES - CURRENT	1,232	0.00	732.80	0.00	499.20	59.48
001-000-205-004 MOBILE HOMES - PRIOR	450	6.25	125.99	0.00	324.01	28.00
001-000-205-005 MOTOR VEHICLES OVERLOAD	50	0.00	33.57	0.00	16.43	67.14
001-000-206-000 LINE/REAL PROP TAX - UTI	103,000	0.00	117,192.92	0.00	(14,192.92)	113.78
001-000-207-000 FRANCHISE - COAST ELECTR	40,000	0.00	36,395.20	0.00	3,604.80	90.99
001-000-207-001 FRANCHISE - MEDIACOM	55,000	0.00	39,822.83	0.00	15,177.17	72.41
001-000-207-002 FRANCHISE - MS POWER	257,000	0.00	202,932.58	0.00	54,067.42	78.96
001-000-207-003 FRANCHISE - BELLSOUTH	28,000	0.00	20,303.27	0.00	7,696.73	72.51
001-000-207-004 FRANCHISE - BAY PINES	11,500	0.00	0.00	0.00	11,500.00	0.00
001-000-208-000 SALES TAX REVENUE	1,597,000	143,889.36	1,230,347.61	0.00	366,652.39	77.04
001-000-209-000 VEHICLE FUEL TAX AKA MUN	9,198	0.00	5,466.92	0.00	3,731.08	59.44
001-000-210-000 RAIL CAR TAX	3,000	0.00	3,152.18	0.00	(152.18)	105.07
001-000-211-000 ADDITIONAL PRIVILEGE TAX	2,200	185.89	1,915.86	0.00	284.14	87.08
TOTAL TAXES	5,768,497	218,204.10	4,885,592.71	0.00	882,904.29	84.69
LICENSES & PERMITS						
001-000-220-000 ALCOHOL BEVERAGE LICENSE	52,000	5,175.00	38,876.74	0.00	13,123.26	74.76
001-000-221-000 LICENSES - CONTRACTOR	37,000	400.00	27,198.00	0.00	9,802.00	73.51
001-000-222-000 LICENSES - PRIVILEGE	24,000	874.22	22,772.29	0.00	1,227.71	94.88
001-000-223-000 PERMIT - BUILDING	280,000	17,624.00	259,995.77	0.00	20,004.23	92.86
001-000-224-000 PERMIT - TREE	3,000	180.00	2,520.00	0.00	480.00	84.00
001-000-225-000 PERMIT - PLUMBING	18,000	852.00	14,244.27	0.00	3,755.73	79.13
001-000-226-000 PERMIT - ELECTRICAL	20,000	2,124.06	27,352.66	0.00	(7,352.66)	136.76
001-000-227-000 PERMIT - MECHANICAL	7,000	540.00	13,739.97	0.00	(6,739.97)	196.29
001-000-228-000 PLANNING & ZONING	12,000	1,405.00	11,635.00	0.00	365.00	96.96
001-000-229-000 GOLF CART PERMITS	12,000	1,500.00	13,950.00	0.00	(1,950.00)	116.25
TOTAL LICENSES & PERMITS	465,000	30,674.28	432,284.70	0.00	32,715.30	92.96
FINES & FEES						
001-000-230-000 COURT COSTS	11,000	58.00	9,577.00	0.00	1,423.00	87.06
001-000-230-001 COURT - TF TECHNOLOGY FE	29,000	210.00	22,430.00	0.00	6,570.00	77.34
001-000-231-000 COURT - FINES	75,000	1,367.00	61,708.84	0.00	13,291.16	82.28
001-000-233-000 POLICE REPORT FEES	10,000	0.00	8,315.00	0.00	1,685.00	83.15
001-000-233-001 POLICE - CRIME STOPPERS	0	(139.00)	(698.00)	0.00	698.00	0.00
TOTAL FINES & FEES	125,000	1,496.00	101,332.84	0.00	23,667.16	81.07

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
GAMING						
001-000-234-001 GAMING FEES - HOLLYWOOD	1,830,000	160,964.33	1,341,899.24	0.00	488,100.76	73.33
001-000-234-002 GAMING GROSS REVENUE TAX	105,000	10,922.70	79,576.44	0.00	25,423.56	75.79
001-000-234-003 GAMING DEVICES	98,500	0.00	98,500.00	0.00	0.00	100.00
TOTAL GAMING	2,033,500	171,887.03	1,519,975.68	0.00	513,524.32	74.75
GRANTS						
001-000-256-002 KATRINA - PROJECT CLOSEO	0	0.00	0.00	0.00	0.00	0.00
001-000-257-002 HURRICANE NATE	25,487	0.00	25,487.00	0.00	0.00	100.00
001-000-260-000 POLICE STATE GRANT REVEN	0	0.00	3,012.00	0.00	(3,012.00)	0.00
001-000-260-001 POLICE GRANT -OVERTIME	22,000	878.25	15,901.05	0.00	6,098.95	72.28
001-000-260-002 POLICE GRANT-TRAINING RE	4,500	0.00	1,800.00	0.00	2,700.00	40.00
001-000-262-000 SCHOOL RESOURCE OFFICER	18,719	0.00	18,718.60	0.00	0.00	100.00
TOTAL GRANTS	70,706	878.25	64,918.65	0.00	5,786.95	91.82
DONATIONS						
001-000-286-000 DONATIONS - GENERAL FUND	0	23,010.76	23,010.76	0.00	(23,010.76)	0.00
TOTAL DONATIONS	0	23,010.76	23,010.76	0.00	(23,010.76)	0.00
INTEREST						
001-000-290-000 INTEREST INCOME	750	0.00	2,441.24	0.00	(1,691.24)	325.50
TOTAL INTEREST	750	0.00	2,441.24	0.00	(1,691.24)	325.50
OTHER						
001-000-300-000 OTHER INCOME	23,000	1,686.19	12,200.63	0.00	10,799.37	53.05
001-000-300-001 PROPERTY CLEAN-UP REVENU	0	0.00	0.00	0.00	0.00	0.00
001-000-300-302 TRANSFERS IN-1/4 MILL	32,250	0.00	32,250.00	0.00	0.00	100.00
001-000-300-303 TRANSFER IN MUN RESERVE	0	0.00	0.00	0.00	0.00	0.00
001-000-300-304 TRANS IN FROM DEBT SERVI	0	0.00	0.00	0.00	0.00	0.00
001-000-300-305 TRANSFER IN UTILTY C&M	100,000	0.00	100,000.00	0.00	0.00	100.00
001-000-313-000 COUNTY ROAD & BRIDGE	136,740	2,826.44	131,653.64	0.00	5,086.36	96.28
001-000-314-000 FIRE INSURANCE REBATE	50,000	0.00	0.00	0.00	50,000.00	0.00
001-000-317-000 MUNICIPAL REVOLVING FUND	4,618	0.00	4,617.79	0.00	0.21	100.00
001-000-319-000 RENT-COMMUNITY HALL	70,000	2,420.00	38,835.00	0.00	31,165.00	55.48
001-000-319-001 RENT-OLD CITY HALL-CYPRE	16,620	0.00	9,695.00	0.00	6,925.00	58.33
001-000-319-002 RENT-DEPOT	5,325	0.00	2,640.00	0.00	2,685.00	49.58
001-000-319-003 RENT-GARDEN CLUB	5,000	0.00	0.00	0.00	5,000.00	0.00
001-000-319-004 RENT-OLD TOWN COMMUNITY	30,000	2,610.00	23,445.00	0.00	6,555.00	78.15
001-000-319-005 RENT-OTHER	100	0.00	350.00	0.00	(250.00)	350.00
001-000-319-006 RENT-OLD CITY HALL-2ND F	0	0.00	0.00	0.00	0.00	0.00
001-000-321-000 POLICE - FORFEITED ASSET	0	0.00	0.00	0.00	0.00	0.00
001-000-324-000 POLICE ACADEMY REIMBURSE	0	0.00	7,200.00	0.00	(7,200.00)	0.00
001-000-325-000 GRANT - HIDTA	45,000	0.00	36,322.30	0.00	8,677.70	80.72
001-000-326-000 SALE OF ASSETS - PW	0	0.00	0.00	0.00	0.00	0.00
001-000-326-001 INSURANCE PROCEEDS	12,000	3,650.00	26,332.19	0.00	(14,332.19)	219.43
001-000-326-002 SALE OF ASSETS - POLICE	0	0.00	0.00	0.00	0.00	0.00
001-000-327-000 HOMESTEAD REIMBURSEMENT	46,000	0.00	24,994.05	0.00	21,005.95	54.33
001-000-328-001 DEBT SERVICE VALOREM	0	0.00	0.00	0.00	0.00	0.00
001-000-329-000 UTILITY FUND INDIRECT CO	220,000	0.00	220,000.00	0.00	0.00	100.00

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
001-000-329-001 HARBOR INDIRECT REVENUE	20,000	0.00	20,000.00	0.00	0.00	100.00
001-000-372-000 CREDIT CARD FEE INCOME	0	41.52	134.61	0.00	(134.61)	0.00
TOTAL OTHER	816,653	13,234.15	690,670.21	0.00	125,982.79	84.57
CAPITAL						
001-000-395-000 OTHER FUNDING SOURCES -	0	0.00	0.00	0.00	0.00	0.00
001-000-395-002 OTHER FUNDING - TAX ANT.	0	0.00	0.00	0.00	0.00	0.00
001-000-399-000 BEGINNING CASH BALANCE-G	130,000	0.00	0.00	0.00	130,000.00	0.00
001-000-399-001 BEGINNING CASH BALANCE-F	51,310	0.00	0.00	0.00	51,310.00	0.00
TOTAL CAPITAL	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL REVENUE	9,461,416	459,384.57	7,720,226.79	0.00	1,741,188.81	81.60

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CITY COUNCIL						
PERSONNEL SERVICES						
001-100-400-000 PAYROLL	165,895	12,760.07	121,252.00	0.00	44,643.00	73.09
001-100-401-000 OVERTIME PAYROLL EXPENSE	430	6.51	301.70	0.00	128.30	70.16
001-100-403-000 PERS	26,824	2,040.63	19,284.76	0.00	7,539.24	71.89
001-100-404-000 FICA	12,723	953.52	9,095.51	0.00	3,627.49	71.49
001-100-405-000 EMPLOYEE INSURANCE	48,000	4,200.19	36,771.78	0.00	11,228.22	76.61
001-100-406-000 UNEMPLOYMENT	70	2.04	48.25	0.00	21.75	68.93
001-100-407-000 WORKERS' COMPENSATION	258	0.00	257.64	0.00	0.36	99.86
TOTAL PERSONNEL SERVICES	254,200	19,962.96	187,011.64	0.00	67,188.36	73.57
CONTRACTUAL SERVICES						
001-100-510-000 COMPUTER/SOFTWARE	50,000	15,292.00	48,107.85	0.00	1,892.15	96.22
001-100-512-000 ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
001-100-513-000 EQUIPMENT RENTAL	2,121	0.00	1,834.08	0.00	286.92	86.47
001-100-520-000 LEGAL ADVERTISEMENTS	1,200	0.00	750.09	0.00	449.91	62.51
001-100-526-000 REPAIRS & MAINT -EQUIP &	2,552	80.00	1,238.02	0.00	1,313.98	48.51
001-100-530-000 TELEPHONE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
001-100-531-000 UTILITIES	0	0.00	0.00	0.00	0.00	0.00
001-100-533-000 WORKSHOPS, SEMINARS, TRA	4,500	(338.00)	5,341.78	0.00	(841.78)	118.71
001-100-543-000 PUBLICATIONS	0	0.00	6,679.50	0.00	(6,679.50)	0.00
001-100-568-000 MEDICAL EXPENSES	50	0.00	0.00	0.00	50.00	0.00
TOTAL CONTRACTUAL SERVICES	60,423	15,034.00	63,951.32	0.00	(3,528.32)	105.84
SUPPLIES						
001-100-606-000 FIDELITY BOND	350	0.00	350.00	0.00	0.00	100.00
001-100-612-000 OFFICE SUPPLIES	1,000	0.00	458.94	463.99	77.07	92.29
001-100-613-000 OPERATING SUPPLIES	2,000	0.00	414.05	979.45	606.50	69.68
TOTAL SUPPLIES	3,350	0.00	1,222.99	1,443.44	683.57	79.59
CAPITAL OUTLAY						
001-100-900-000 CAPITAL EXPENSE	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL CAPITAL OUTLAY	1,000	0.00	0.00	0.00	1,000.00	0.00
TOTAL CITY COUNCIL	318,973	34,996.96	252,185.95	1,443.44	65,343.61	79.51
JUDICIAL						
PERSONNEL SERVICES						
001-102-400-000 PAYROLL	93,265	5,956.45	58,123.12	0.00	35,141.88	62.32
001-102-401-000 OVERTIME PAYROLL EXPENSE	1,000	268.76	1,065.87	0.00	(65.87)	106.59
001-102-403-000 PERS	17,109	980.47	9,322.23	0.00	7,786.77	54.49
001-102-404-000 FICA	8,167	463.64	4,331.84	0.00	3,835.16	53.04
001-102-405-000 EMPLOYEE INSURANCE	25,744	1,681.32	16,867.47	0.00	8,876.53	65.52

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
001-102-406-000 UNEMPLOYMENT	140	6.14	83.49	0.00	56.51	59.64
001-102-407-000 WORKERS' COMPENSATION	569	0.00	569.34	0.00	(0.34)	100.06
TOTAL PERSONNEL SERVICES	145,994	9,356.78	90,363.36	0.00	55,630.64	61.90
CONTRACTUAL SERVICES						
001-102-510-000 COMPUTER/SOFTWARE	2,700	3,540.55	3,989.50	0.00	(1,289.50)	147.76
001-102-513-000 EQUIPMENT RENTAL	1,020	84.86	763.74	0.00	256.26	74.88
001-102-521-000 MAINTENANCE AGREEMENTS	0	0.00	0.00	0.00	0.00	0.00
001-102-526-000 REPAIRS & MAINT - EQUIP	560	45.14	378.84	0.00	181.16	67.65
001-102-533-000 WORKSHOPS, SEMINARS & TR	500	0.00	70.00	0.00	430.00	14.00
001-102-535-000 PROSECUTOR, JUDGES LEGAL	27,000	2,000.00	19,550.00	0.00	7,450.00	72.41
001-102-544-000 PRISONER FEES	60,000	2,640.00	36,006.64	0.00	23,993.36	60.01
001-102-550-000 CASH SHORT/OVER	50	0.00	(20.00)	0.00	70.00	40.00-
001-102-568-000 MEDICAL EXPENSES	100	0.00	25.00	0.00	75.00	25.00
TOTAL CONTRACTUAL SERVICES	91,930	8,310.55	60,763.72	0.00	31,166.28	66.10
SUPPLIES						
001-102-606-000 FIDELITY BONDS	100	0.00	0.00	0.00	100.00	0.00
001-102-612-000 OFFICE SUPPLIES	2,500	0.00	2,161.01	196.60	142.39	94.30
001-102-613-000 OPERATING SUPPLIES	2,700	0.00	2,546.47	0.00	153.53	94.31
001-102-615-000 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	5,300	0.00	4,707.48	196.60	395.92	92.53
CAPITAL OUTLAY						
001-102-900-000 CAPITAL EXPENSE	15,000	0.00	0.00	0.00	15,000.00	0.00
TOTAL CAPITAL OUTLAY	15,000	0.00	0.00	0.00	15,000.00	0.00
TOTAL JUDICIAL	258,224	17,667.33	155,834.56	196.60	102,192.84	60.42
ADMINISTRATION						
PERSONNEL SERVICES						
001-120-400-000 PAYROLL	320,324	25,536.97	228,255.63	0.00	92,068.37	71.26
001-120-401-000 OVERTIME PAYROLL EXPENSE	2,500	50.14	1,703.15	0.00	796.85	68.13
001-120-403-000 PERS	52,053	4,029.99	35,505.00	0.00	16,548.00	68.21
001-120-404-000 FICA	24,849	1,870.24	16,864.63	0.00	7,984.37	67.87
001-120-405-000 EMPLOYEE INSURANCE	41,459	3,362.83	29,010.11	0.00	12,448.89	69.97
001-120-406-000 UNEMPLOYMENT	245	14.03	200.92	0.00	44.08	82.01
001-120-407-000 WORKERS' COMPENSATION	1,292	0.00	1,292.33	0.00	(0.33)	100.03
TOTAL PERSONNEL SERVICES	442,722	34,864.20	312,831.77	0.00	129,890.23	70.66
CONTRACTUAL SERVICES						
001-120-500-000 AUDIT FEES	57,200	0.00	48,500.00	0.00	8,700.00	84.79
001-120-501-000 BANK FEES	3,600	0.00	2,931.37	0.00	668.63	81.43
001-120-502-000 ELECTION EXPENSES	0	0.00	0.00	0.00	0.00	0.00
001-120-503-001 DEBT SERVICE TRF. AD VAL	129,000	1,222.02	112,318.66	0.00	16,681.34	87.07
001-120-503-002 DEBT SERVICE TRF. FIRE	50,000	0.00	50,000.00	0.00	0.00	100.00
001-120-503-003 TFR OUT MUN RESERVE FUND	250,000	0.00	150,000.00	0.00	100,000.00	60.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
001-120-503-006 TRANSFER OUT-LIBRARY	162,880	1,551.93	144,220.27	0.00	18,659.73	88.54
001-120-503-007 TFR OUT 1/4 MILL TAX-FIR	32,250	0.00	32,250.00	0.00	0.00	100.00
001-120-503-009 TRANSF UTIL INTERFUND	100,000	0.00	0.00	0.00	100,000.00	0.00
001-120-503-011 TRANSF MUN RESERVE INTER	0	0.00	0.00	0.00	0.00	0.00
001-120-504-001 TRF OUT ROAD & BRIDGE SK	258,000	2,444.05	224,565.94	0.00	33,434.06	87.04
001-120-504-003 TFR OUT -COUNTY R&B TAX	136,740	1,380.97	127,386.43	0.00	9,353.57	93.16
001-120-509-000 CAFETERIA PLAN ADMINISTR	0	0.00	0.00	0.00	0.00	0.00
001-120-510-000 COMPUTER/SOFTWARE	30,000	141.99	24,873.40	677.50	4,449.10	85.17
001-120-513-000 EQUIPMENT RENTAL	845	70.18	631.62	0.00	213.38	74.75
001-120-516-000 GENERAL INSURANCE	315,000	2,490.00	269,446.53	0.00	45,553.47	85.54
001-120-520-000 LEGAL ADVERTISEMENTS	7,200	78.60	3,018.54	1,086.25	3,095.21	57.01
001-120-520-005 RECODIFICATION	9,000	550.00	2,280.21	0.00	6,719.79	25.34
001-120-521-000 MAINTENANCE AGREEMENTS	345	40.34	301.55	0.00	43.45	87.41
001-120-521-001 PAYLOCITY SERVICE FEES	26,000	0.00	8,965.16	0.00	17,034.84	34.48
001-120-523-000 MS MUNICPAL LEAGUE	3,078	0.00	3,078.00	0.00	0.00	100.00
001-120-526-000 REPAIRS & MAINT - EQUIPM	0	0.00	0.00	0.00	0.00	0.00
001-120-528-000 REPAIRS & MAINT - VEHICL	500	0.00	0.00	0.00	500.00	0.00
001-120-530-000 TELEPHONE EXPENSE	62,000	5,134.65	46,107.42	0.00	15,892.58	74.37
001-120-533-000 WORKSHOPS, SEMINARS, TRA	5,000	0.00	4,037.49	0.00	962.51	80.75
001-120-538-000 MEMBERSHIP DUES	500	0.00	0.00	0.00	500.00	0.00
001-120-539-000 DEPRECIATION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
001-120-542-000 OPERATING EXPENSE	13,360	838.24	13,891.02	0.00	(531.02)	103.97
001-120-543-000 PUBLICATIONS	400	0.00	0.00	0.00	400.00	0.00
001-120-544-000 LEGAL SERVICES	160,000	0.00	107,455.30	0.00	52,544.70	67.16
001-120-544-001 LEGAL SERVICES-RETAINER	0	0.00	0.00	0.00	0.00	0.00
001-120-546-000 SETTLEMENTS	118,500	0.00	117,858.00	0.00	642.00	99.46
001-120-550-001 CASH - LONG/SHORT	0	0.00	0.00	0.00	0.00	0.00
001-120-560-001 SUPPORT - SENIOR CITIZEN	2,400	200.00	1,800.00	0.00	600.00	75.00
001-120-560-002 SUPPORT - TOURISM	22,500	1,771.00	15,416.00	0.00	7,084.00	68.52
001-120-560-004 SUPPORT - GRPC	4,391	0.00	4,391.00	0.00	0.00	100.00
001-120-560-005 SUPPORT - OTHER	2	0.00	2.00	0.00	0.00	100.00
001-120-568-000 MEDICAL EXPENSES	50	0.00	0.00	0.00	50.00	0.00
TOTAL CONTRACTUAL SERVICES	1,960,741	17,913.97	1,515,725.91	1,763.75	443,251.34	77.39
SUPPLIES						
001-120-606-000 FIDELITY BOND	5,534	5,990.99	6,565.99	0.00	(1,031.99)	118.65
001-120-612-000 OFFICE SUPPLIES	5,000	88.87	712.32	116.77	4,170.91	16.58
001-120-613-000 OPERATING SUPPLIES	1,500	39.95	527.70	632.35	339.95	77.34
001-120-614-000 POSTAGE	7,000	500.00	4,600.00	0.00	2,400.00	65.71
001-120-616-000 FUEL EXPENSE	1,000	0.00	630.20	0.00	369.80	63.02
TOTAL SUPPLIES	20,034	6,619.81	13,036.21	749.12	6,248.67	68.81
CAPITAL OUTLAY						
001-120-900-000 CAPITAL EXPENSE	10,000	0.00	1,490.91	0.00	8,509.09	14.91
001-120-905-200 TRANSFER OUT DEBT SERV	6,116	0.00	6,116.00	0.00	0.00	100.00
TOTAL CAPITAL OUTLAY	16,116	0.00	7,606.91	0.00	8,509.09	47.20
TOTAL ADMINISTRATION	2,439,613	59,397.98	1,849,200.80	2,512.87	587,899.33	75.90

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
BUILDING DEPARTMENT						
PERSONNEL SERVICES						
001-150-400-000 PAYROLL	204,820	15,765.82	149,386.36	0.00	55,433.64	72.94
001-150-401-000 OVERTIME PAYROLL EXPENSE	5,000	432.28	3,675.19	0.00	1,324.81	73.50
001-150-403-000 PERS	32,982	2,551.20	24,093.80	0.00	8,888.20	73.05
001-150-404-000 FICA	15,745	1,214.48	11,481.64	0.00	4,263.36	72.92
001-150-405-000 EMPLOYEE INSURANCE	33,430	2,799.12	24,477.77	0.00	8,952.23	73.22
001-150-406-000 UNEMPLOYMENT	175	2.39	174.94	0.00	0.06	99.97
001-150-407-000 WORKERS' COMPENSATION	8,267	0.00	8,266.98	0.00	0.02	100.00
TOTAL PERSONNEL SERVICES	300,419	22,765.29	221,556.68	0.00	78,862.32	73.75
CONTRACTUAL SERVICES						
001-150-510-000 COMPUTER/SOFTWARE	2,200	60.00	3,772.62	95.00	(1,667.62)	175.80
001-150-512-000 ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
001-150-513-000 EQUIPMENT RENTAL	1,020	84.86	763.74	0.00	256.26	74.88
001-150-520-000 LEGAL ADVERTISEMENTS	1,600	0.00	106.32	0.00	1,493.68	6.65
001-150-521-000 MAINTENANCE AGREEMENTS	4,900	45.15	378.83	0.00	4,521.17	7.73
001-150-524-001 PLANNING & ZONING	1,000	113.62	946.00	91.79	(37.79)	103.78
001-150-528-000 REPAIRS & MAINT - VEHICL	900	0.00	113.58	0.00	786.42	12.62
001-150-530-000 TELEPHONE EXPENSE	821	68.38	615.42	0.00	205.58	74.96
001-150-533-000 WORKSHOPS, SEMINARS & TR	2,000	0.00	0.00	0.00	2,000.00	0.00
001-150-538-000 MEMBERSHIP DUES	1,500	0.00	135.00	0.00	1,365.00	9.00
001-150-542-000 OPERATING EXPENSES	2,500	0.00	2,230.00	0.00	270.00	89.20
001-150-543-000 PUBLICATIONS	500	0.00	199.50	0.00	300.50	39.90
001-150-568-000 MEDICAL EXPENSES	50	0.00	0.00	0.00	50.00	0.00
TOTAL CONTRACTUAL SERVICES	18,991	372.01	9,261.01	186.79	9,543.20	49.75
SUPPLIES						
001-150-612-000 OFFICE SUPPLIES	2,800	0.00	1,441.29	56.81	1,301.90	53.50
001-150-613-000 OPERATING SUPPLIES	4,000	0.00	407.69	0.00	3,592.31	10.19
001-150-614-000 POSTAGE	2,000	0.00	0.00	0.00	2,000.00	0.00
001-150-615-000 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
001-150-616-000 FUEL EXPENSE	5,000	416.67	3,749.99	0.00	1,250.01	75.00
TOTAL SUPPLIES	13,800	416.67	5,598.97	56.81	8,144.22	40.98
CAPITAL OUTLAY						
001-150-900-000 CAPITAL EXPENSE	4,100	0.00	4,077.76	0.00	22.24	99.46
TOTAL CAPITAL OUTLAY	4,100	0.00	4,077.76	0.00	22.24	99.46
TOTAL BUILDING DEPARTMENT	337,310	23,553.97	240,494.42	243.60	96,571.98	71.37

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
POLICE						
======						
PERSONNEL SERVICES						
001-200-400-000 PAYROLL	1,225,000	84,339.64	811,656.84	0.00	413,343.16	66.26
001-200-401-000 OVERTIME PAYROLL EXPENSE	40,000	8,852.29	54,911.33	0.00	(14,911.33)	137.28
001-200-401-001 OVERTIME-GRANT REIMB	22,000	0.00	11,249.18	0.00	10,750.82	51.13
001-200-403-000 PERS	218,987	14,545.46	136,722.89	0.00	82,264.11	62.43
001-200-404-000 FICA	104,539	6,993.91	65,587.21	0.00	38,951.79	62.74
001-200-405-000 EMPLOYEE INSURANCE	187,267	12,383.90	120,535.83	0.00	66,731.17	64.37
001-200-406-000 UNEMPLOYMENT	1,260	61.91	1,211.69	0.00	48.31	96.17
001-200-407-000 WORKERS' COMPENSATION	53,789	0.00	53,788.64	0.00	0.36	100.00
TOTAL PERSONNEL SERVICES	1,852,842	127,177.11	1,255,663.61	0.00	597,178.39	67.77
CONTRACTUAL SERVICES						
001-200-500-000 AUDIT FEES-DOJ	0	0.00	0.00	0.00	0.00	0.00
001-200-510-000 COMPUTER SOFTWARE	12,000	448.55	10,228.56	0.00	1,771.44	85.24
001-200-512-000 ENGINEERING	0	0.00	4,900.75	0.00	(4,900.75)	0.00
001-200-516-000 GENERAL INSURANCE	0	0.00	0.00	0.00	0.00	0.00
001-200-521-000 MAINTENANCE AGREEMENTS	13,000	360.35	2,942.67	0.00	10,057.33	22.64
001-200-526-000 REPAIRS & MAINT - EQUIPM	0	0.00	0.00	0.00	0.00	0.00
001-200-528-000 REPAIRS & MAINT - VEHICL	45,000	4,946.22	22,588.72	10,626.95	11,784.33	73.81
001-200-533-000 WORKSHOPS, SEMINARS, TRA	5,000	0.00	5,074.21	92.00	(166.21)	103.32
001-200-538-000 MEMBERSHIP DUES	500	0.00	225.00	0.00	275.00	45.00
001-200-542-000 OPERATING EXPENSES	8,100	570.00	6,825.06	615.00	659.94	91.85
001-200-561-000 TRAINING	12,000	0.00	7,200.00	8,240.00	(3,440.00)	128.67
001-200-568-000 MEDICAL EXPENSES	2,000	0.00	800.00	1,231.00	(31.00)	101.55
001-200-576-000 911 DISPATCHING SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	97,600	6,325.12	60,784.97	20,804.95	16,010.08	83.60
SUPPLIES						
001-200-600-000 AMMUNITION	2,000	0.00	0.00	0.00	2,000.00	0.00
001-200-606-000 FIDELITY BOND	400	0.00	350.00	0.00	50.00	87.50
001-200-608-000 FORFEITED ASSETS EXPENDE	0	0.00	0.00	0.00	0.00	0.00
001-200-608-001 DOJ EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
001-200-612-000 OFFICE SUPPLIES	4,000	0.00	14.34	235.35	3,750.31	6.24
001-200-613-000 OPERATING SUPPLIES	1,000	0.00	161.14	219.41	619.45	38.06
001-200-615-000 UNIFORMS	10,000	95.00	6,385.36	410.39	3,204.25	67.96
001-200-616-000 FUEL EXPENSE	60,000	5,403.04	43,843.60	0.00	16,156.40	73.07
001-200-620-000 CRIME PREVENTION SUPPLIE	2,000	271.00	481.50	675.00	843.50	57.83
TOTAL SUPPLIES	79,400	5,769.04	51,235.94	1,540.15	26,623.91	66.47
CAPITAL OUTLAY						
001-200-900-000 CAPITAL EXPENSE	5,000	0.00	0.00	26,180.00	(21,180.00)	523.60
001-200-900-001 CAPITAL EXPENSE-DOJ EXP	0	0.00	0.00	0.00	0.00	0.00
001-200-901-000 POLICE REIMBURSEABLES	0	0.00	0.00	0.00	0.00	0.00
001-200-905-200 TRANSFER OUT DEBT SERV	118,819	0.00	118,819.00	0.00	0.00	100.00
TOTAL CAPITAL OUTLAY	123,819	0.00	118,819.00	26,180.00	(21,180.00)	117.11
TOTAL POLICE	2,153,661	139,271.27	1,486,503.52	48,525.10	618,632.38	71.28

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
FIRE						
PERSONNEL SERVICES						
001-260-400-000 PAYROLL	682,105	56,409.14	496,586.18	0.00	185,518.82	72.80
001-260-401-000 OVERTIME PAYROLL EXPENSE	91,503	8,657.18	76,992.61	0.00	14,510.39	84.14
001-260-403-000 PERS	121,950	10,247.96	90,338.74	0.00	31,611.26	74.08
001-260-404-000 FICA	58,216	4,758.00	41,864.71	0.00	16,351.29	71.91
001-260-405-000 EMPLOYEE INSURANCE	117,349	10,698.36	89,546.30	0.00	27,802.70	76.31
001-260-406-000 UNEMPLOYMENT	770	32.54	748.24	0.00	21.76	97.17
001-260-407-000 WORKERS' COMPENSATION	54,754	0.00	54,753.63	0.00	0.37	100.00
TOTAL PERSONNEL SERVICES	1,126,647	90,803.18	850,830.41	0.00	275,816.59	75.52
CONTRACTUAL SERVICES						
001-260-510-000 COMPUTER/SOFTWARE	1,500	24.00	1,132.40	255.00	112.60	92.49
001-260-513-000 EQUIPMENT RENTAL	2,400	0.00	0.00	0.00	2,400.00	0.00
001-260-516-000 GENERAL INSURANCE - VFIS	0	0.00	0.00	0.00	0.00	0.00
001-260-521-000 MAINTENANCE AGREEMENTS	14,000	20.46	3,458.33	2,875.00	7,666.67	45.24
001-260-526-000 REPAIRS & MAINT - EQUIPM	7,000	0.00	3,640.69	1,724.86	1,634.45	76.65
001-260-527-000 REPAIRS & MAINT - PROPER	12,361	719.93	2,529.95	5,330.61	4,500.44	63.59
001-260-528-000 REPAIRS & MAINT - VEHICL	30,000	474.82	17,935.38	9,752.32	2,312.30	92.29
001-260-530-000 TELEPHONE EXPENSE	0	0.00	0.00	0.00	0.00	0.00
001-260-533-000 WORKSHOPS, SEMINARS, TRA	5,000	0.00	2,062.40	0.00	2,937.60	41.25
001-260-542-000 OPERATING EXPENSE	2,500	0.00	587.00	0.00	1,913.00	23.48
001-260-561-000 TRAINING	10,000	1,230.00	4,655.00	1,000.00	4,345.00	56.55
001-260-561-001 TRAINING-1/4 MILL	0	0.00	0.00	0.00	0.00	0.00
001-260-568-000 MEDICAL EXPENSES	2,000	0.00	1,298.00	130.00	572.00	71.40
TOTAL CONTRACTUAL SERVICES	86,761	2,469.21	37,299.15	21,067.79	28,394.06	67.27
SUPPLIES						
001-260-612-000 OFFICE SUPPLIES	1,000	0.00	76.68	0.00	923.32	7.67
001-260-613-000 OPERATING SUPPLIES	3,000	0.00	607.74	1,874.87	517.39	82.75
001-260-615-000 UNIFORMS	6,000	0.00	4,379.05	0.00	1,620.95	72.98
001-260-615-001 UNIFORM-1/4 MILL	0	0.00	0.00	0.00	0.00	0.00
001-260-616-000 FUEL EXPENSE	10,000	721.92	7,124.06	0.00	2,875.94	71.24
TOTAL SUPPLIES	20,000	721.92	12,187.53	1,874.87	5,937.60	70.31
CAPITAL OUTLAY						
001-260-900-000 CAPITAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
001-260-900-001 CAPITAL EXPENSE-1/4 MIL	44,087	0.00	42,337.00	0.00	1,750.00	96.03
001-260-905-200 TRANSFER OUT DEBT SERV	73,801	0.00	73,801.00	0.00	0.00	100.00
TOTAL CAPITAL OUTLAY	117,888	0.00	116,138.00	0.00	1,750.00	98.52
TOTAL FIRE	1,351,296	93,994.31	1,016,455.09	22,942.66	311,898.25	76.92

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
STREETS & PUBLIC WORKS						
PERSONNEL SERVICES						
001-300-400-000 PAYROLL	692,227	47,775.26	454,674.02	0.00	237,552.98	65.68
001-300-401-000 OVERTIME PAYROLL EXPENSE	20,000	750.90	11,369.17	0.00	8,630.83	56.85
001-300-403-000 PERS	124,438	7,532.23	72,847.73	0.00	51,590.27	58.54
001-300-404-000 FICA	59,687	3,585.75	34,848.23	0.00	24,838.77	58.38
001-300-405-000 EMPLOYEE INSURANCE	150,000	10,985.49	94,946.48	0.00	55,053.52	63.30
001-300-406-000 UNEMPLOYMENT	988	81.16	1,004.52	0.00	(16.52)	101.67
001-300-407-000 WORKERS' COMPENSATION	41,275	0.00	41,274.70	0.00	0.30	100.00
TOTAL PERSONNEL SERVICES	1,088,615	70,710.79	710,964.85	0.00	377,650.15	65.31
CONTRACTUAL SERVICES						
001-300-510-000 COMPUTER/SOFTWARE	3,500	48.00	2,626.71	147.50	725.79	79.26
001-300-512-000 ENGINEERING	21,000	475.00	15,599.87	0.00	5,400.13	74.29
001-300-513-000 EQUIPMENT RENTAL	4,000	70.18	688.82	105.00	3,206.18	19.85
001-300-516-000 GENERAL INSURANCE	7,000	0.00	7,000.00	0.00	0.00	100.00
001-300-521-000 MAINTENANCE AGREEMENTS	15,500	3,107.77	9,987.37	2,716.00	2,796.63	81.96
001-300-521-001 MAINTENANCE--LIGHTING CO	44,000	0.00	0.00	0.00	44,000.00	0.00
001-300-524-000 BLIGHTED PROPERTY PROJEC	20,000	0.00	2.50	0.00	19,997.50	0.01
001-300-526-000 REPAIRS & MAINT - EQUIPM	50,000	2,390.52	45,249.62	9,257.90	(4,507.52)	109.02
001-300-527-000 REPAIRS & MAINT - PROPER	80,000	2,758.15	52,778.60	16,178.52	11,042.88	86.20
001-300-527-001 SPORTS COMPLEX EXPENSE	9,000	131.08	8,661.75	766.62	(428.37)	104.76
001-300-528-000 REPAIRS & MAINT - VEHICL	12,000	1,277.13	10,730.35	2,576.73	(1,307.08)	110.89
001-300-529-000 STREET LIGHTS	316,000	32,375.22	298,135.33	3,268.89	14,595.78	95.38
001-300-530-000 TELEPHONE EXPENSE	1,900	131.33	1,439.79	0.00	460.21	75.78
001-300-531-000 UTILITIES	200,000	15,135.70	154,127.24	0.00	45,872.76	77.06
001-300-533-000 WORKSHOPS, SEMINARS, TRA	1,500	0.00	0.00	0.00	1,500.00	0.00
001-300-541-000 GARBAGE EXPENSE	2,200	0.00	0.00	0.00	2,200.00	0.00
001-300-542-000 OPERATING EXPENSES	25,500	2,182.15	14,456.93	2,815.26	8,227.81	67.73
001-300-549-000 JANITORIAL SUPPLIES	10,000	0.00	6,036.55	557.92	3,405.53	65.94
001-300-550-000 GRASS CUTTING	328,017	0.00	41,112.44	2,998.57	283,905.99	13.45
001-300-568-000 MEDICAL EXPENSES	1,000	0.00	975.00	0.00	25.00	97.50
TOTAL CONTRACTUAL SERVICES	1,152,117	60,082.23	669,608.87	41,388.91	441,119.22	61.71
SUPPLIES						
001-300-610-000 DRAINAGE MATERIALS	5,000	0.00	61.75	9,733.65	(4,795.40)	195.91
001-300-611-000 STREET MATERIALS	20,000	0.00	16,272.67	5,078.89	(1,351.56)	106.76
001-300-612-000 OFFICE SUPPLIES	1,000	0.00	403.68	202.66	393.66	60.63
001-300-613-000 OPERATING SUPPLIES	10,500	0.00	1,061.42	264.95	9,173.63	12.63
001-300-615-000 UNIFORMS	18,200	1,421.48	13,275.80	0.00	4,924.20	72.94
001-300-616-000 FUEL EXPENSE	60,000	2,177.01	36,609.39	0.00	23,390.61	61.02
001-300-621-000 LIGHTING MATERIALS	5,000	0.00	0.00	0.00	5,000.00	0.00
001-300-622-000 GRASSCUTTING MATERIALS	10,000	0.00	4,483.62	1,512.42	4,003.96	59.96
001-300-623-000 BEAUTIFICATION MATERIALS	5,000	0.00	0.00	0.00	5,000.00	0.00
001-300-625-000 PARKS MATERIALS	5,000	0.00	0.00	264.00	4,736.00	5.28
TOTAL SUPPLIES	139,700	3,598.49	72,168.33	17,056.57	50,475.10	63.87

001-GENERAL FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL OUTLAY						
001-300-900-000 CAPITAL EXPENSE	21,000	29,639.43	29,639.43	8,330.00	(16,969.43)	180.81
001-300-905-200 TRANSFER OUT DEBT SERV	18,152	0.00	18,152.00	0.00	0.00	100.00
001-300-912-000 CAPITAL OUTLAY-STREETS	0	0.00	0.00	8,400.00	(8,400.00)	0.00
TOTAL CAPITAL OUTLAY	39,152	29,639.43	47,791.43	16,730.00	(25,369.43)	164.80
TOTAL STREETS & PUBLIC WORKS	2,419,584	164,030.94	1,500,533.48	75,175.48	843,875.04	65.12
TRANSFERS OUT						
==========						
CAPITAL OUTLAY						
001-900-900-001 TRANSFERS OUT	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER						
001-900-951-000 ENDING CASH BAL-GEN FUND	130,000	0.00	0.00	0.00	130,000.00	0.00
001-900-951-001 ENDING CASH BAL-FIRE BAN	51,310	0.00	0.00	0.00	51,310.00	0.00
TOTAL TRANSFERS & OTHER	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL TRANSFERS OUT	181,310	0.00	0.00	0.00	181,310.00	0.00
TOTAL EXPENDITURES	9,459,971	532,912.76	6,501,207.82	151,039.75	2,807,723.43	70.32
REVENUE OVER/(UNDER) EXPENDITURES	1,445	(73,528.19)	1,219,018.97	(151,039.75)	(1,066,534.62)	3,929.06

003-CAPITAL LEASE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

003-CAPITAL LEASE FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL						
003-000-395-000 OTHER FUNDING-LEASES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

003-CAPITAL LEASE FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

005-MUNICIPAL RESERVE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TAXES	0	0.00	0.00	0.00	0.00	0.00
GRANTS	605,055	0.00	462,562.01	0.00	142,492.99	76.45
INTEREST	500	0.00	185.73	0.00	314.27	37.15
OTHER	250,000	50,000.00	220,394.03	0.00	29,605.97	88.16
CAPITAL	168,000	0.00	0.00	0.00	168,000.00	0.00
TOTAL REVENUES	1,023,555	50,000.00	683,141.77	0.00	340,413.23	66.74
EXPENDITURE SUMMARY						
MUNI RESERVE EXPENSE						
CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	65,000	0.00	0.00	67,932.15	(2,932.15)	104.51
TOTAL MUNI RESERVE EXPENSE	65,000	0.00	0.00	67,932.15	(2,932.15)	104.51
MUNI RESERVE EXPENSE						
CAPITAL OUTLAY	505,055	0.00	505,054.90	0.00	0.10	100.00
TRANSFERS & OTHER	353,500	0.00	0.00	0.00	353,500.00	0.00
TOTAL MUNI RESERVE EXPENSE	858,555	0.00	505,054.90	0.00	353,500.10	58.83
TOTAL EXPENDITURES	923,555	0.00	505,054.90	67,932.15	350,567.95	62.04
REVENUE OVER/(UNDER) EXPENDITURES	100,000	50,000.00	178,086.87	(67,932.15)	(10,154.72)	110.15

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

005-MUNICIPAL RESERVE FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
005-000-201-003 RESERVE FUND AD VALOREM	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0	0.00	0.00	0.00	0.00	0.00
GRANTS						
005-000-257-013 GRANT REVENUE-OST PROJEC	100,000	0.00	0.00	0.00	100,000.00	0.00
005-000-257-014 GRANT REVENUE-MDOT-90 ME	353,750	0.00	353,677.95	0.00	72.05	99.98
005-000-257-015 GRANT REVENUE_SAFE ROUTE	151,305	0.00	108,884.06	0.00	42,420.94	71.96
TOTAL GRANTS	605,055	0.00	462,562.01	0.00	142,492.99	76.45
INTEREST						
005-000-290-000 INTEREST INCOME	500	0.00	185.73	0.00	314.27	37.15
TOTAL INTEREST	500	0.00	185.73	0.00	314.27	37.15
OTHER						
005-000-300-000 OTHER INCOME	0	50,000.00	70,394.03	0.00	(70,394.03)	0.00
005-000-300-302 TRANSFER IN-TAXES	0	0.00	0.00	0.00	0.00	0.00
005-000-300-303 TRANSFER IN-GEN FUND OPE	250,000	0.00	150,000.00	0.00	100,000.00	60.00
005-000-300-304 TRANSFER IN - DEBT SERVI	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	250,000	50,000.00	220,394.03	0.00	29,605.97	88.16
CAPITAL						
005-000-399-000 BEGINNING CASH BALANCE	168,000	0.00	0.00	0.00	168,000.00	0.00
TOTAL CAPITAL	168,000	0.00	0.00	0.00	168,000.00	0.00
TOTAL REVENUE	1,023,555	50,000.00	683,141.77	0.00	340,413.23	66.74

005-MUNICIPAL RESERVE FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
MUNI RESERVE EXPENSE						
CONTRACTUAL SERVICES						
005-100-546-000 SETTLEMENTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES						
005-100-611-000 STREET MATERIALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
005-100-900-000 CAPITAL EXPENSE	65,000	0.00	0.00	67,932.15 (	2,932.15)	104.51
TOTAL CAPITAL OUTLAY	65,000	0.00	0.00	67,932.15 (	2,932.15)	104.51
TOTAL MUNI RESERVE EXPENSE	65,000	0.00	0.00	67,932.15 (	2,932.15)	104.51
MUNI RESERVE EXPENSE						
CAPITAL OUTLAY						
005-900-900-001 TRANFERS OUT	0	0.00	0.00	0.00	0.00	0.00
005-900-905-001 OLD SPANISH TRAIL PROJEC	0	0.00	0.00	0.00	0.00	0.00
005-900-905-002 MDOT HWY 90 MEDIAN PROJE	353,750	0.00	353,749.96	0.00	0.04	100.00
005-900-905-003 SAFE ROUTES TO SCHOOLS	151,305	0.00	151,304.94	0.00	0.06	100.00
TOTAL CAPITAL OUTLAY	505,055	0.00	505,054.90	0.00	0.10	100.00
TRANSFERS & OTHER						
005-900-951-000 ENDING CASH BALANCE	353,500	0.00	0.00	0.00	353,500.00	0.00
TOTAL TRANSFERS & OTHER	353,500	0.00	0.00	0.00	353,500.00	0.00
TOTAL MUNI RESERVE EXPENSE	858,555	0.00	505,054.90	0.00	353,500.10	58.83
TOTAL EXPENDITURES	923,555	0.00	505,054.90	67,932.15	350,567.95	62.04
REVENUE OVER/(UNDER) EXPENDITURES	100,000	50,000.00	178,086.87 (	67,932.15)(	10,154.72)	110.15

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

020-NARCOTICS TASK FORCE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INTEREST	0	0.00	7.08	0.00 (	7.08)	0.00
OTHER	0	0.00	0.00	0.00	0.00	0.00
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	7.08	0.00 (	7.08)	0.00
EXPENDITURE SUMMARY						
POLICE						
CONTRACTUAL SERVICES	0	0.00	0.00	5.85 (	5.85)	0.00
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	0	0.00	0.00	5.85 (	5.85)	0.00
TOTAL EXPENDITURES	0	0.00	0.00	5.85 (	5.85)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	7.08 (	5.85)(	1.23)	0.00

020-NARCOTICS TASK FORCE

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INTEREST						
020-000-290-000 INTEREST INCOME	0	0.00	7.08	0.00	(7.08)	0.00
020-000-290-001 BANK INTEREST INCOME	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	0	0.00	7.08	0.00	(7.08)	0.00
OTHER						
020-000-322-000 NARCOTICS REVENUE	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0	0.00	0.00	0.00	0.00	0.00
CAPITAL						
020-000-399-000 BEGINNING CASH BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	7.08	0.00	(7.08)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

020-NARCOTICS TASK FORCE

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
POLICE						
CONTRACTUAL SERVICES						
020-200-542-000 OPERATING EXPENSE	0	0.00	0.00	5.85 (	5.85)	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	0.00	5.85 (	5.85)	0.00
SUPPLIES						
020-200-612-000 OFFICE SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
020-200-900-000 CAPITAL EXPENSE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE	0	0.00	0.00	5.85 (	5.85)	0.00
TOTAL EXPENDITURES	0	0.00	0.00	5.85 (	5.85)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	7.08 (	5.85)(	1.23)	0.00

100-KATRINA RECOVERY FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
FEMA	0	0.00	0.00	0.00	0.00	0.00
INTEREST	0	0.00	0.07	0.00	(0.07)	0.00
OPERATING	0	0.00	0.00	0.00	0.00	0.00
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.07	0.00	(0.07)	0.00
EXPENDITURE SUMMARY						
KATRINA RECOVERY						
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL KATRINA RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.07	0.00	(0.07)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

100-KATRINA RECOVERY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
FEMA						
100-000-276-004 PW 2704	0	0.00	0.00	0.00	0.00	0.00
100-000-276-006 PW 4076	0	0.00	0.00	0.00	0.00	0.00
100-000-276-011 PW 7200	0	0.00	0.00	0.00	0.00	0.00
100-000-276-063 PW 0641 PIER REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-064 PW 10471 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-065 PW 10996 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-096 PW 2685 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-097 PW 4013 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-098 PW 5594 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-099 PW 5778 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-276-100 PWS INCOME	0	0.00	0.00	0.00	0.00	0.00
100-000-276-101 PW 11041 REVENUE	0	0.00	0.00	0.00	0.00	0.00
100-000-277-000 PW ADMINISTRATION INCOME	0	0.00	0.00	0.00	0.00	0.00
100-000-278-000 FEMA PW EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-000-278-001 PW 23 ISAAC	0	0.00	0.00	0.00	0.00	0.00
100-000-278-002 PW 34 ISAAC	0	0.00	0.00	0.00	0.00	0.00
100-000-278-003 PW 46 ISAAC	0	0.00	0.00	0.00	0.00	0.00
100-000-278-004 PW 267 ISAAC	0	0.00	0.00	0.00	0.00	0.00
100-000-278-005 PW 142 ISAAC	0	0.00	0.00	0.00	0.00	0.00
100-000-278-006 PW 187 ISAAC	0	0.00	0.00	0.00	0.00	0.00
TOTAL FEMA	0	0.00	0.00	0.00	0.00	0.00
INTEREST						
100-000-290-000 INTEREST INCOME	0	0.00	0.07	0.00 (	0.07)	0.00
100-000-295-000 BEGINNING CASH (ADD)	0	0.00	0.00	0.00	0.00	0.00
100-000-296-000 ENDING CASH	0	0.00	0.00	0.00	0.00	0.00
100-000-297-000 DUE FROM FEMA	0	0.00	0.00	0.00	0.00	0.00
TOTAL INTEREST	0	0.00	0.07	0.00 (	0.07)	0.00
OPERATING						
100-000-390-001 INCOME GG OPERATING	0	0.00	0.00	0.00	0.00	0.00
100-000-390-002 INCOME PS OPERATING	0	0.00	0.00	0.00	0.00	0.00
100-000-390-003 INCOME PW OPERATING	0	0.00	0.00	0.00	0.00	0.00
100-000-390-004 INCOME CR OPERATING	0	0.00	0.00	0.00	0.00	0.00
TOTAL OPERATING	0	0.00	0.00	0.00	0.00	0.00
CAPITAL						
100-000-391-010 INCOME GG CAPITAL	0	0.00	0.00	0.00	0.00	0.00
100-000-391-011 INCOME PS CAPITAL	0	0.00	0.00	0.00	0.00	0.00
100-000-391-012 INCOME PW CAPITAL	0	0.00	0.00	0.00	0.00	0.00
100-000-391-014 INCOME CR CAPITAL	0	0.00	0.00	0.00	0.00	0.00
100-000-399-000 CASH & INVESTMENT BALANC	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.07	0.00 (	0.07)	0.00

100-KATRINA RECOVERY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
KATRINA RECOVERY						
CAPITAL OUTLAY						
100-900-904-000 PW 0954 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-002 PW 1356 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-005 PW 0641 EXP - RUTHERFORD	0	0.00	0.00	0.00	0.00	0.00
100-900-904-010 PW 2685 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-013 PW 4013 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-016 PW 4524 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-018 PW 5594 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-019 PW 8990 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-022 PW 5700 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-023 PW 5710 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-024 PW 5765 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-025 PW 5778 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-026 PW 5782 EXP - LIFT STATI	0	0.00	0.00	0.00	0.00	0.00
100-900-904-029 PW 5872 EXP - WATER SYST	0	0.00	0.00	0.00	0.00	0.00
100-900-904-033 PW 5936 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-034 PW 5957 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-035 PW 5959 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-037 PW 6026 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-038 PW 6049 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-040 PW 6148 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-042 PW 6678 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-043 PW 7200 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-044 PW 7257 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-045 PW 7368 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-053 PW 9091 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-054 PW 9256 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-056 PW 9382 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-057 PW 9384 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-058 PW 9516 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-059 PW 10623 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-060 PW 10851 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-064 PW 10471 EXPENSE	0	0.00	0.00	0.00	0.00	0.00
100-900-904-065 FEDERAL URBAN SIGN PROJE	0	0.00	0.00	0.00	0.00	0.00
100-900-905-001 TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL KATRINA RECOVERY	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.07	0.00	(0.07)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

115-CDBG FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
GRANTS	0	0.00	0.00	0.00	0.00	0.00
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
CDBG EXPENSES						
CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG EXPENSES	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

115-CDBG FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
GRANTS						
115-000-252-002 CDBG - WATERFRONT/PARKIN	0	0.00	0.00	0.00	0.00	0.00
115-000-252-003 CDBG - DOWNTOWN STREETSC	0	0.00	0.00	0.00	0.00	0.00
115-000-252-004 CDBG - MAIN ST FIRE STAT	0	0.00	0.00	0.00	0.00	0.00
115-000-252-005 CDBG - PLANNING GRANT	0	0.00	0.00	0.00	0.00	0.00
115-000-252-006 CDBG - COMM CTR & VCJ	0	0.00	0.00	0.00	0.00	0.00
115-000-252-007 CDBG - HWY 603 FIRE STAT	0	0.00	0.00	0.00	0.00	0.00
115-000-252-008 CDBG - DEPOT DISTRICT IM	0	0.00	0.00	0.00	0.00	0.00
115-000-252-009 CDBG - NEW CITY HALL	0	0.00	0.00	0.00	0.00	0.00
115-000-252-010 CDBG - SENIOR CITIZEN CE	0	0.00	0.00	0.00	0.00	0.00
115-000-252-011 CDBG - BOYS & GIRLS CLUB	0	0.00	0.00	0.00	0.00	0.00
115-000-252-012 CDBG - ATHLETIC COMPLEX	0	0.00	0.00	0.00	0.00	0.00
115-000-252-013 CDBG - WATER TANK IMPROV	0	0.00	0.00	0.00	0.00	0.00
115-000-252-014 CDBG - HISTORIC CITY HAL	0	0.00	0.00	0.00	0.00	0.00
115-000-252-015 CDBG - LONGFELLOW DRIVE	0	0.00	0.00	0.00	0.00	0.00
115-000-252-016 CDBG - DRAINAGE MASTER P	0	0.00	0.00	0.00	0.00	0.00
115-000-252-017 CDBG - HISTORIC TRAIN DE	0	0.00	0.00	0.00	0.00	0.00
115-000-252-018 CDBG - WASHINGTON ST IMP	0	0.00	0.00	0.00	0.00	0.00
115-000-252-019 CDBG - PIER & HARBOR	0	0.00	0.00	0.00	0.00	0.00
115-000-252-020 CDBG - CITY HALL ANNEX	0	0.00	0.00	0.00	0.00	0.00
115-000-252-021 CDBG - HARBOR STUDY	0	0.00	0.00	0.00	0.00	0.00
TOTAL GRANTS	0	0.00	0.00	0.00	0.00	0.00
CAPITAL						
115-000-399-000 BEGINNING/END CASH BALAN	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

115-CDBG FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CDBG EXPENSES						
CONTRACTUAL SERVICES						
115-120-501-000 BANK FEES	0	0.00	0.00	0.00	0.00	0.00
115-120-517-002 CDBG - WATERFRONT/PARKIN	0	0.00	0.00	0.00	0.00	0.00
115-120-517-003 CDBG - DOWNTOWN STREETSC	0	0.00	0.00	0.00	0.00	0.00
115-120-517-004 CDBG - MAIN ST FIRE STAT	0	0.00	0.00	0.00	0.00	0.00
115-120-517-005 CDBG - PLANNING GRANT	0	0.00	0.00	0.00	0.00	0.00
115-120-517-006 CDBG - COMM CTR & VCJ	0	0.00	0.00	0.00	0.00	0.00
115-120-517-007 CDBG - HWY 603 FIRE STAT	0	0.00	0.00	0.00	0.00	0.00
115-120-517-008 CDBG - DEPOT DISTRICT IM	0	0.00	0.00	0.00	0.00	0.00
115-120-517-009 CDBG - NEW CITY HALL	0	0.00	0.00	0.00	0.00	0.00
115-120-517-010 CDBG - SENIOR CITIZEN CE	0	0.00	0.00	0.00	0.00	0.00
115-120-517-011 CDBG - BOYS AND GIRLS CL	0	0.00	0.00	0.00	0.00	0.00
115-120-517-012 CDBG - ATHLETIC COMPLEX	0	0.00	0.00	0.00	0.00	0.00
115-120-517-013 CDBG - WATER TANK IMPROV	0	0.00	0.00	0.00	0.00	0.00
115-120-517-014 CDBG - HISTORIC CITY HAL	0	0.00	0.00	0.00	0.00	0.00
115-120-517-015 CDBG - LONGFELLOW DRIVE	0	0.00	0.00	0.00	0.00	0.00
115-120-517-016 CDBG - DRAINAGE MASTER P	0	0.00	0.00	0.00	0.00	0.00
115-120-517-017 CDBG - HISTORIC TRAIN DE	0	0.00	0.00	0.00	0.00	0.00
115-120-517-018 CDBG - WASHINGTON ST IMP	0	0.00	0.00	0.00	0.00	0.00
115-120-517-019 CDBG - PIER & HARBOR	0	0.00	0.00	0.00	0.00	0.00
115-120-517-020 CDBG - CITY HALL ANNEX	0	0.00	0.00	0.00	0.00	0.00
115-120-517-021 CDBG - HARBOR STUDY	0	0.00	0.00	0.00	0.00	0.00
115-120-517-022 TRANSFERS OUT	0	0.00	0.00	0.00	0.00	0.00
115-120-517-023 CITY MATCH HWY 603 FIRE	0	0.00	0.00	0.00	0.00	0.00
115-120-517-024 CITY MATCH - CITY HALL A	0	0.00	0.00	0.00	0.00	0.00
115-120-517-090 PRIOR YEAR ADVANCED EXPE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
TOTAL CDBG EXPENSES	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

200-DEBT SERVICE FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TAXES	0	0.00	0.00	0.00	0.00	0.00
INTEREST	100	0.00	52.52	0.00	47.48	52.52
OTHER	486,171	1,222.02	466,366.66	0.00	19,804.34	95.93
CAPITAL	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL REVENUES	576,271	1,222.02	466,419.18	0.00	109,851.82	80.94
EXPENDITURE SUMMARY						
DEBT SERVICE						
DEBT SERVICE	469,478	9,819.92	402,633.66	0.00	66,844.34	85.76
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL DEBT SERVICE	559,478	9,819.92	402,633.66	0.00	156,844.34	71.97
TOTAL EXPENDITURES	559,478	9,819.92	402,633.66	0.00	156,844.34	71.97
REVENUE OVER/(UNDER) EXPENDITURES	16,793	(8,597.90)	63,785.52	0.00	(46,992.52)	379.83

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

200-DEBT SERVICE FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
200-000-201-004 DEBT SERVICE AD VALOREM	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0	0.00	0.00	0.00	0.00	0.00
INTEREST						
200-000-291-000 INTEREST INCOME	100	0.00	52.52	0.00	47.48	52.52
TOTAL INTEREST	100	0.00	52.52	0.00	47.48	52.52
OTHER						
200-000-300-001 AD VALOREM	129,000	1,222.02	112,318.66	0.00	16,681.34	87.07
200-000-300-002 DEBT SVC. - FIRE REBATE	50,000	0.00	50,000.00	0.00	0.00	100.00
200-000-300-003 DEBT SVC. - PUBLIC WORKS	18,152	0.00	18,152.00	0.00	0.00	100.00
200-000-300-005 DEBT SVC. -POLICE ASSETS	118,819	0.00	118,819.00	0.00	0.00	100.00
200-000-300-006 R & B TRANSFER IN FOR EQ	70,000	0.00	70,000.00	0.00	0.00	100.00
200-000-300-009 CHEVROLET CAPRICES	0	0.00	0.00	0.00	0.00	0.00
200-000-300-012 TRF IN FOR NEW FIRE TRUC	73,801	0.00	73,801.00	0.00	0.00	100.00
200-000-300-013 TRANS IN FR UTIL FUND	20,283	0.00	17,160.00	0.00	3,123.00	84.60
200-000-300-014 TRANSFER IN ADMIN ASSETS	6,116	0.00	6,116.00	0.00	0.00	100.00
200-000-300-303 TRANSFER IN-MUNICIPAL RE	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	486,171	1,222.02	466,366.66	0.00	19,804.34	95.93
CAPITAL						
200-000-399-000 BEG CASH BALANCE	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL CAPITAL	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL REVENUE	576,271	1,222.02	466,419.18	0.00	109,851.82	80.94

200-DEBT SERVICE FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEBT SERVICE						
==========						
DEBT SERVICE						
200-000-805-004 BOND PRINCIPAL - 2010	107,500	0.00	107,500.00	0.00	0.00	100.00
200-000-805-005 BOND PRINCIPAL - 2014 G/	0	0.00	0.00	0.00	0.00	0.00
200-000-805-007 TOYOTA TUNDRA - HIDTA	0	0.00	0.00	0.00	0.00	0.00
200-000-805-008 DODGE CHARGERS 2014	0	0.00	0.00	0.00	0.00	0.00
200-000-805-009 CHEVROLET CAPRICES	0	0.00	0.00	0.00	0.00	0.00
200-000-805-010 KUBOTA AND CASE TRACTORS	0	0.00	0.00	0.00	0.00	0.00
200-000-805-011 JOHN DEERE BOOM CUTTER	2,883	0.00	2,882.54	0.00	0.46	99.98
200-000-805-012 FIRE LADDER TRUCK	68,095	0.00	68,095.20	0.00	(0.20)	100.00
200-000-805-013 PW KUBOTA 2017 WITH KING	16,128	1,343.98	12,095.82	0.00	4,032.18	75.00
200-000-805-014 PW EQUIP--65K PRICE?	0	0.00	0.00	0.00	0.00	0.00
200-000-805-015 UTIL-COMPACT ESCAVATOR	5,317	443.08	3,987.72	0.00	1,329.28	75.00
200-000-805-016 DUMP TRUCK	7,981	665.07	1,995.21	0.00	5,985.79	25.00
200-000-805-017 UTIL-EXCAV. FUSING EQUIP	3,862	321.83	2,896.47	0.00	965.53	75.00
200-000-805-018 2 ZERO TURN MOWERS	3,310	275.77	2,481.93	0.00	828.07	74.98
200-000-805-019 1/2 PW-1/2 UTIL==2018 BA	14,226	1,185.47	10,669.23	0.00	3,556.77	75.00
200-000-805-020 MINI TRACTOR	0	0.00	0.00	0.00	0.00	0.00
200-000-805-021 2017 POLICE CAR	6,116	509.63	4,586.67	0.00	1,529.33	74.99
200-000-805-022 CITY HALL CAR	6,116	509.63	4,586.67	0.00	1,529.33	74.99
200-000-805-023 DURASPRAY PATCHER	10,595	882.91	7,946.19	0.00	2,648.81	75.00
200-000-805-024 STREET SWEEPER	30,456	2,542.88	17,800.16	0.00	12,655.84	58.45
200-000-810-001 POLICE CARS (10)	112,703	0.00	84,526.98	0.00	28,176.02	75.00
200-000-810-002 PW TRACTOR 2016 kubota	13,676	1,139.67	11,396.70	0.00	2,279.30	83.33
200-000-810-003 2016 CINDER CHASSIS FIRE	55,706	0.00	55,705.92	0.00	0.08	100.00
200-000-810-004 BOND INTEREST - 2010	3,983	0.00	2,655.25	0.00	1,327.75	66.66
200-000-810-005 BOND INTEREST SERIES 201	0	0.00	0.00	0.00	0.00	0.00
200-000-811-001 BANK FEES	0	0.00	0.00	0.00	0.00	0.00
200-000-811-002 BOND ISSUANCE COSTS	825	0.00	825.00	0.00	0.00	100.00
TOTAL DEBT SERVICE	469,478	9,819.92	402,633.66	0.00	66,844.34	85.76
CAPITAL OUTLAY						
200-000-900-001 TRANSFERS OUT	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER						
200-000-951-000 ENDING CASH	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL TRANSFERS & OTHER	90,000	0.00	0.00	0.00	90,000.00	0.00
TOTAL DEBT SERVICE	559,478	9,819.92	402,633.66	0.00	156,844.34	71.97
TOTAL EXPENDITURES	559,478	9,819.92	402,633.66	0.00	156,844.34	71.97
REVENUE OVER/(UNDER) EXPENDITURES	16,793 (	8,597.90)	63,785.52	0.00 (	46,992.52)	379.83

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

250-2014 SINKING FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TAXES	0	0.00	0.00	0.00	0.00	0.00
UTILITY	0	0.00	0.00	0.00	0.00	0.00
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
EXPENDITURE SUMMARY						
DEBT SERVICE						
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

250-2014 SINKING FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
250-000-201-004 DEBT SERVICE AD VALOREM	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0	0.00	0.00	0.00	0.00	0.00
UTILITY						
250-000-248-000 SINKING TRANSFER IN	0	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY	0	0.00	0.00	0.00	0.00	0.00
CAPITAL						
250-000-399-000 BEGINNING CASH BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

250-2014 SINKING FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEBT SERVICE						
==========						
DEBT SERVICE						
250-000-805-005 2014 BOND PRINCIPAL	0	0.00	0.00	0.00	0.00	0.00
250-000-810-005 2014 BOND INTEREST	0	0.00	0.00	0.00	0.00	0.00
250-000-811-002 BOND ADMIN COSTS	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
250-000-905-001 TRANSFER OUT TO UTIL	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER						
250-000-951-000 ENDING CASH BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL TRANSFERS & OTHER	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

270-2016 DEBT SERV R&B BOND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
TAXES	0	0.00	0.00	0.00	0.00	0.00
UTILITY	0	0.00	0.00	0.00	0.00	0.00
OTHER	258,000	2,444.05	224,574.30	0.00	33,425.70	87.04
CAPITAL	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUES	408,000	2,444.05	224,574.30	0.00	183,425.70	55.04
EXPENDITURE SUMMARY						
DEBT SERVICE						
CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE	249,025	0.00	249,025.00	0.00	0.00	100.00
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL DEBT SERVICE	399,025	0.00	249,025.00	0.00	150,000.00	62.41
TOTAL EXPENDITURES	399,025	0.00	249,025.00	0.00	150,000.00	62.41
REVENUE OVER/(UNDER) EXPENDITURES	8,975	2,444.05	(24,450.70)	0.00	33,425.70	272.43-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

270-2016 DEBT SERV R&B BOND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TAXES						
270-000-201-006 ROAD & BRIDGE COUNTY POR	0	0.00	0.00	0.00	0.00	0.00
TOTAL TAXES	0	0.00	0.00	0.00	0.00	0.00
UTILITY						
270-000-248-000 DEBT SERV R&B REV	0	0.00	0.00	0.00	0.00	0.00
TOTAL UTILITY	0	0.00	0.00	0.00	0.00	0.00
OTHER						
270-000-300-302 TRANSFERS IN	258,000	2,444.05	224,574.30	0.00	33,425.70	87.04
270-000-300-303 TRANSFER IN-FIRST BANK A	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	258,000	2,444.05	224,574.30	0.00	33,425.70	87.04
CAPITAL						
270-000-399-000 BEGINNING CASH BALANCE	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL CAPITAL	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUE	408,000	2,444.05	224,574.30	0.00	183,425.70	55.04

270-2016 DEBT SERV R&B BOND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
DEBT SERVICE						
==========						
CONTRACTUAL SERVICES						
270-000-512-000 ENGINEERING	0	0.00	0.00	0.00	0.00	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	0.00	0.00	0.00	0.00
SUPPLIES						
270-000-611-000 STREET MATERIALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
DEBT SERVICE						
270-000-805-006 2016 R&B PRINCIPAL	155,000	0.00	155,000.00	0.00	0.00	100.00
270-000-810-006 2016 R&B BOND INTEREST	92,625	0.00	92,625.00	0.00	0.00	100.00
270-000-811-000 BANK FEES	1,400	0.00	1,400.00	0.00	0.00	100.00
TOTAL DEBT SERVICE	249,025	0.00	249,025.00	0.00	0.00	100.00
CAPITAL OUTLAY						
270-000-905-001 TRANSFER OUT	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TRANSFERS & OTHER						
270-000-951-000 ENDING CASH	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL TRANSFERS & OTHER	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL DEBT SERVICE	399,025	0.00	249,025.00	0.00	150,000.00	62.41
TOTAL EXPENDITURES	399,025	0.00	249,025.00	0.00	150,000.00	62.41
REVENUE OVER/(UNDER) EXPENDITURES	8,975	2,444.05	(24,450.70)	0.00	33,425.70	272.43-

300-DOJ FUNDS
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OTHER	0	0.00	4,683.90	0.00	(4,683.90)	0.00
CAPITAL	239,113	0.00	0.00	0.00	239,113.00	0.00
TOTAL REVENUES	239,113	0.00	4,683.90	0.00	234,429.10	1.96
EXPENDITURE SUMMARY						
POLICE						
CAPITAL OUTLAY	0	0.00	90,747.56	0.00	(90,747.56)	0.00
TOTAL POLICE	0	0.00	90,747.56	0.00	(90,747.56)	0.00
DEBT SERVICE						
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	90,747.56	0.00	(90,747.56)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	239,113	0.00	(86,063.66)	0.00	325,176.66	35.99-

300-DOJ FUNDS

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
OTHER						
300-000-300-302 TRANSFER IN	0	0.00	0.00	0.00	0.00	0.00
300-000-340-000 DOJ FORFEITED ASSETS	0	0.00	4,683.90	0.00	(4,683.90)	0.00
TOTAL OTHER	0	0.00	4,683.90	0.00	(4,683.90)	0.00
CAPITAL						
300-000-399-000 BEGINNING CASH BALANCE	239,113	0.00	0.00	0.00	239,113.00	0.00
TOTAL CAPITAL	239,113	0.00	0.00	0.00	239,113.00	0.00
TOTAL REVENUE	239,113	0.00	4,683.90	0.00	234,429.10	1.96

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

300-DOJ FUNDS

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
POLICE						
======						
CAPITAL OUTLAY						
300-200-900-000 CAPITAL EXPENSE	0	0.00	90,747.56	0.00	(90,747.56)	0.00
TOTAL CAPITAL OUTLAY	0	0.00	90,747.56	0.00	(90,747.56)	0.00
TOTAL POLICE	0	0.00	90,747.56	0.00	(90,747.56)	0.00
DEBT SERVICE						
==========						
DEBT SERVICE						
300-000-811-001 BANK FEES	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
TOTAL EXPENDITURES	0	0.00	90,747.56	0.00	(90,747.56)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	239,113	0.00	(86,063.66)	0.00	325,176.66	35.99-

330-2016 R&B CONSTRUCTION FND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INTEREST	0	0.00	1.43	0.00	(1.43)	0.00
OTHER	0	0.00	0.00	0.00	0.00	0.00
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	1.43	0.00	(1.43)	0.00
EXPENDITURE SUMMARY						
STREETS AND PUBLIC WORKS						
CONTRACTUAL SERVICES	0	0.00	2,126.08	0.00	(2,126.08)	0.00
SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL STREETS AND PUBLIC WORKS	0	0.00	2,126.08	0.00	(2,126.08)	0.00
TOTAL EXPENDITURES	0	0.00	2,126.08	0.00	(2,126.08)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	(2,124.65)	0.00	2,124.65	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

330-2016 R&B CONSTRUCTION FND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INTEREST						
330-000-290-000 INTEREST INCOME	0	0.00	1.43	0.00	(1.43)	0.00
TOTAL INTEREST	0	0.00	1.43	0.00	(1.43)	0.00
OTHER						
330-000-300-302 TRANSFERS IN	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0	0.00	0.00	0.00	0.00	0.00
CAPITAL						
330-000-391-000 BOND PROCEEDS	0	0.00	0.00	0.00	0.00	0.00
330-000-399-000 BEGINNING CASH BALANCE	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	1.43	0.00	(1.43)	0.00

330-2016 R&B CONSTRUCTION FND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
STREETS AND PUBLIC WORKS						
CONTRACTUAL SERVICES						
330-300-505-000 BOND ISSUANCE COSTS	0	0.00	0.00	0.00	0.00	0.00
330-300-512-000 ENGINEERING SERVICES	0	0.00	(600.00)	0.00	600.00	0.00
330-300-544-000 LEGAL FEES	0	0.00	2,726.08	0.00	(2,726.08)	0.00
TOTAL CONTRACTUAL SERVICES	0	0.00	2,126.08	0.00	(2,126.08)	0.00
SUPPLIES						
330-300-611-000 STREET MATERIALS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
330-300-912-000 CAPITAL OUTLAY-STREETS	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL OUTLAY	0	0.00	0.00	0.00	0.00	0.00
TOTAL STREETS AND PUBLIC WORKS	0	0.00	2,126.08	0.00	(2,126.08)	0.00
TOTAL EXPENDITURES	0	0.00	2,126.08	0.00	(2,126.08)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	(2,124.65)	0.00	2,124.65	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

350-COUNTY ROAD & BRIDGE
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OTHER	273,480	9,195.70	272,317.42	0.00	1,162.58	99.57
CAPITAL	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUES	423,480	9,195.70	272,317.42	0.00	151,162.58	64.30
EXPENDITURE SUMMARY						
GENERAL						
DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY	121,000	0.00	123,717.26	1,241.50	(3,958.76)	103.27
TRANSFERS & OTHER	300,000	0.00	0.00	0.00	300,000.00	0.00
TOTAL GENERAL	421,000	0.00	123,717.26	1,241.50	296,041.24	29.68
TOTAL EXPENDITURES	421,000	0.00	123,717.26	1,241.50	296,041.24	29.68
REVENUE OVER/(UNDER) EXPENDITURES	2,480	9,195.70	148,600.16	(1,241.50)	(144,878.66)	5,941.88

350-COUNTY ROAD & BRIDGE

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
OTHER						
350-000-300-302 TRANSFERS IN	136,740	1,380.97	127,386.43	0.00	9,353.57	93.16
350-000-340-000 COUNTY ROAD & BRIDGE REV	136,740	7,814.73	144,930.99	0.00	(8,190.99)	105.99
TOTAL OTHER	273,480	9,195.70	272,317.42	0.00	1,162.58	99.57
CAPITAL						
350-000-399-000 BEG CASH BALANCE	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL CAPITAL	150,000	0.00	0.00	0.00	150,000.00	0.00
TOTAL REVENUE	423,480	9,195.70	272,317.42	0.00	151,162.58	64.30

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

350-COUNTY ROAD & BRIDGE

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
GENERAL						
=======						
DEBT SERVICE						
350-000-811-001 BANK FEES	0	0.00	0.00	0.00	0.00	0.00
TOTAL DEBT SERVICE	0	0.00	0.00	0.00	0.00	0.00
CAPITAL OUTLAY						
350-000-905-001 TRANSFERS OUT DEBT SERV	70,000	0.00	70,000.00	0.00	0.00	100.00
350-000-912-000 CAPITAL OUTLAY-STREETS	25,000	0.00	25,576.00	1,241.50	(1,817.50)	107.27
350-000-912-001 CAPITAL OUTLAY-SEMINARY	26,000	0.00	28,141.26	0.00	(2,141.26)	108.24
TOTAL CAPITAL OUTLAY	121,000	0.00	123,717.26	1,241.50	(3,958.76)	103.27
TRANSFERS & OTHER						
350-000-951-000 ENDING CASH BALANCE	300,000	0.00	0.00	0.00	300,000.00	0.00
TOTAL TRANSFERS & OTHER	300,000	0.00	0.00	0.00	300,000.00	0.00
TOTAL GENERAL	421,000	0.00	123,717.26	1,241.50	296,041.24	29.68
TOTAL EXPENDITURES	421,000	0.00	123,717.26	1,241.50	296,041.24	29.68
REVENUE OVER/(UNDER) EXPENDITURES	2,480	9,195.70	148,600.16	(1,241.50)	(144,878.66)	5,941.88

400-UTILITY FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
UTILITY	3,617,200	16,115.48	2,400,823.28	0.00	1,216,376.72	66.37
OPERATING	105,600	(0.88)	41,563.96	0.00	64,036.04	39.36
INTEREST	800	0.00	1,260.09	0.00	(460.09)	157.51
OTHER	181,000	1,001.50	14,513.56	0.00	166,486.44	8.02
CAPITAL	993,541	0.00	0.00	0.00	993,541.00	0.00
TOTAL REVENUES	4,898,141	17,116.10	2,458,160.89	0.00	2,439,980.11	50.19
EXPENDITURE SUMMARY						
ADMINISTRATION						
PERSONNEL SERVICES	129,617	9,509.35	94,153.68	0.00	35,462.92	72.64
CONTRACTUAL SERVICES	584,350	1,386.13	487,148.45	175.00	97,026.55	83.40
SUPPLIES	25,700	2,006.53	19,684.04	87.18	5,928.78	76.93
CAPITAL OUTLAY	2,000	0.00	0.00	0.00	2,000.00	0.00
TOTAL ADMINISTRATION	741,667	12,902.01	600,986.17	262.18	140,418.25	81.07
UTILITY OPERATIONS						
PERSONNEL SERVICES	559,383	39,217.36	396,836.18	0.00	162,546.82	70.94
CONTRACTUAL SERVICES	1,975,000	151,315.13	1,452,800.18	19,973.57	502,226.25	74.57
SUPPLIES	462,580	40,114.54	373,996.65	32,643.40	55,939.95	87.91
CAPITAL OUTLAY	138,986	0.00	35,551.25	45,191.37	58,243.38	58.09
TOTAL UTILITY OPERATIONS	3,135,949	230,647.03	2,259,184.26	97,808.34	778,956.40	75.16
CITY SERVICES (OTHER)						
TRANSFERS & OTHER	1,009,041	0.00	0.00	0.00	1,009,041.00	0.00
TOTAL CITY SERVICES (OTHER)	1,009,041	0.00	0.00	0.00	1,009,041.00	0.00
TOTAL EXPENDITURES	4,886,657	243,549.04	2,860,170.43	98,070.52	1,928,415.65	60.54
REVENUE OVER/(UNDER) EXPENDITURES	11,484	(226,432.94)	(402,009.54)	(98,070.52)	511,564.46	4,354.43-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

400-UTILITY FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
UTILITY						
400-000-240-000 WATER INCOME	590,000	3,503.39	385,274.35	0.00	204,725.65	65.30
400-000-241-000 SERVICE CONNECTION INCOM	21,000	2,145.00	23,302.00	0.00	(2,302.00)	110.96
400-000-242-000 SEWER INCOME	962,000	602.27	597,043.04	0.00	364,956.96	62.06
400-000-243-000 WASTE WATER INCOME	815,000	(3,132.75)	509,243.19	0.00	305,756.81	62.48
400-000-244-000 GAS INCOME	615,000	(266.16)	453,048.39	0.00	161,951.61	73.67
400-000-245-000 GARBAGE COLLECTION INCOM	400,488	(63.77)	262,722.10	0.00	137,765.90	65.60
400-000-246-000 GARBAGE COLLECTION - COU	140,712	7,942.50	113,160.21	0.00	27,551.79	80.42
400-000-247-000 LATE PAYMENT PENALTY INC	73,000	5,385.00	57,420.00	0.00	15,580.00	78.66
400-000-248-000 DEBT SERVICE FEE REVENUE	0	0.00	(390.00)	0.00	390.00	0.00
TOTAL UTILITY	3,617,200	16,115.48	2,400,823.28	0.00	1,216,376.72	66.37
OPERATING						
400-000-250-000 GRAPPLE TRUCK SERVICES	105,600	(0.88)	41,563.96	0.00	64,036.04	39.36
TOTAL OPERATING	105,600	(0.88)	41,563.96	0.00	64,036.04	39.36
INTEREST						
400-000-290-000 INTEREST INCOME	800	0.00	1,260.09	0.00	(460.09)	157.51
TOTAL INTEREST	800	0.00	1,260.09	0.00	(460.09)	157.51
OTHER						
400-000-300-000 OTHER INCOME	16,000	1,001.50	14,513.56	0.00	1,486.44	90.71
400-000-300-002 TRANSFERS IN TO C&M	65,000	0.00	0.00	0.00	65,000.00	0.00
400-000-300-003 TRANSFER IN-POOLED CASH	100,000	0.00	0.00	0.00	100,000.00	0.00
400-000-300-004 TRANSFER IN FR 2014 BOND	0	0.00	0.00	0.00	0.00	0.00
400-000-300-005 TRANSFER INTO UTILOPER F	0	0.00	0.00	0.00	0.00	0.00
400-000-327-000 CREDIT CARD FEE INCOME	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	181,000	1,001.50	14,513.56	0.00	166,486.44	8.02
CAPITAL						
400-000-395-000 OTHER FUNDING-LEASES	0	0.00	0.00	0.00	0.00	0.00
400-000-399-000 ADD BEGINNING CASH BALAN	302,000	0.00	0.00	0.00	302,000.00	0.00
400-000-399-001 BEG CASH BALANCE C&M ACC	691,541	0.00	0.00	0.00	691,541.00	0.00
TOTAL CAPITAL	993,541	0.00	0.00	0.00	993,541.00	0.00
TOTAL REVENUE	4,898,141	17,116.10	2,458,160.89	0.00	2,439,980.11	50.19

400-UTILITY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
ADMINISTRATION						
PERSONNEL SERVICES						
400-120-400-000 PAYROLL	90,314	6,624.52	65,997.55	0.00	24,316.05	73.08
400-120-401-000 OVERTIME PAYROLL EXPENSE	500	6.38	131.76	0.00	368.24	26.35
400-120-403-000 PERS	14,552	1,044.35	10,405.49	0.00	4,146.51	71.51
400-120-404-000 FICA	6,947	488.11	4,847.83	0.00	2,099.17	69.78
400-120-405-000 EMPLOYEE INSURANCE	16,715	1,340.95	12,204.77	0.00	4,510.23	73.02
400-120-406-000 UNEMPLOYMENT	105	5.04	82.42	0.00	22.58	78.50
400-120-407-000 WORKERS' COMPENSATION	484	0.00	483.86	0.00	0.14	99.97
TOTAL PERSONNEL SERVICES	129,617	9,509.35	94,153.68	0.00	35,462.92	72.64
CONTRACTUAL SERVICES						
400-120-500-000 AUDIT FEES	16,000	0.00	16,000.00	0.00	0.00	100.00
400-120-500-001 AUDIT FEES-UTILITY ACCOU	38,000	0.00	15,833.35	0.00	22,166.65	41.67
400-120-501-000 BANK FEES	3,000	0.00	2,144.03	0.00	855.97	71.47
400-120-503-000 CREDIT CARD FEES	3,600	0.00	4,061.66	0.00	(461.66)	112.82
400-120-503-003 2014 W&S TRF TO SINKING	0	0.00	0.00	0.00	0.00	0.00
400-120-504-003 BOND INTEREST W&S	0	0.00	0.00	0.00	0.00	0.00
400-120-510-000 COMPUTER/SOFTWARE	15,000	130.91	14,071.23	0.00	928.77	93.81
400-120-511-000 INDIRECT GENERAL FUND EX	220,000	0.00	220,000.00	0.00	0.00	100.00
400-120-512-000 TRANSFER OUT TO C&M	65,000	0.00	0.00	0.00	65,000.00	0.00
400-120-512-001 TRANSFER OUT DEBT	0	0.00	0.00	0.00	0.00	0.00
400-120-512-002 TRANSFER OUT-C&M TO 001	100,000	0.00	100,000.00	0.00	0.00	100.00
400-120-512-003 TRANSFER OUT C&M TO UTIL	0	0.00	0.00	0.00	0.00	0.00
400-120-516-000 GENERAL INSURANCE	100,000	0.00	100,519.09	0.00	(519.09)	100.52
400-120-518-000 KATRINA CLOSE OUT COSTS	0	0.00	0.00	0.00	0.00	0.00
400-120-521-000 MAINTENANCE AGREEMENTS	11,000	68.61	4,290.59	0.00	6,709.41	39.01
400-120-530-000 TELEPHONE EXPENSE	12,000	1,186.61	10,228.50	0.00	1,771.50	85.24
400-120-533-000 WORKSHOPS, SEMINARS & TR	500	0.00	0.00	175.00	325.00	35.00
400-120-539-000 DEPRECIATION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
400-120-550-000 CASH OVER/SHORT	200	0.00	0.00	0.00	200.00	0.00
400-120-568-000 MEDICAL EXPENSES	50	0.00	0.00	0.00	50.00	0.00
TOTAL CONTRACTUAL SERVICES	584,350	1,386.13	487,148.45	175.00	97,026.55	83.40
SUPPLIES						
400-120-606-000 FIDELITY BONDS	500	0.00	75.00	0.00	425.00	15.00
400-120-612-000 OFFICE SUPPLIES	6,000	206.53	2,984.04	87.18	2,928.78	51.19
400-120-614-000 POSTAGE	19,200	1,800.00	16,625.00	0.00	2,575.00	86.59
400-120-615-000 UNIFORMS	0	0.00	0.00	0.00	0.00	0.00
TOTAL SUPPLIES	25,700	2,006.53	19,684.04	87.18	5,928.78	76.93
CAPITAL OUTLAY						
400-120-900-000 CAPITAL EXPENSE	2,000	0.00	0.00	0.00	2,000.00	0.00
TOTAL CAPITAL OUTLAY	2,000	0.00	0.00	0.00	2,000.00	0.00
TOTAL ADMINISTRATION	741,667	12,902.01	600,986.17	262.18	140,418.25	81.07

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

400-UTILITY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
UTILITY OPERATIONS						
PERSONNEL SERVICES						
400-700-400-000 PAYROLL	367,964	26,368.40	258,986.79	0.00	108,977.21	70.38
400-700-401-000 OVERTIME	13,000	1,343.54	9,272.66	0.00	3,727.34	71.33
400-700-403-000 PERS	63,249	4,364.63	41,909.63	0.00	21,339.37	66.26
400-700-404-000 FICA	30,194	2,071.33	20,073.11	0.00	10,120.89	66.48
400-700-405-000 EMPLOYEE INSURANCE	66,860	5,043.96	48,513.69	0.00	18,346.31	72.56
400-700-406-000 UNEMPLOYMENT	385	25.50	349.56	0.00	35.44	90.79
400-700-407-000 WORKERS COMPENSATION	17,731	0.00	17,730.74	0.00	0.26	100.00
TOTAL PERSONNEL SERVICES	559,383	39,217.36	396,836.18	0.00	162,546.82	70.94
CONTRACTUAL SERVICES						
400-700-512-000 ENGINEERING	9,000	0.00	7,343.75	0.00	1,656.25	81.60
400-700-513-000 EQUIPMENT RENTAL	10,000	222.85	6,016.38	0.00	3,983.62	60.16
400-700-521-000 MAINTENANCE AGREEMENT-TA	0	0.00	0.00	0.00	0.00	0.00
400-700-526-000 REPAIRS & MAINT - EQUIPM	70,000	1,242.62	37,510.96	703.49	31,785.55	54.59
400-700-526-001 REPAIR & MAINT-GRAPPLE T	10,000	0.00	0.00	0.00	10,000.00	0.00
400-700-527-000 REPAIRS & MAINT - PROPER	60,000	547.38	38,489.86	8,028.87	13,481.27	77.53
400-700-528-000 REPAIRS & MAINT - VEHICL	5,000	450.00	1,521.37	516.21	2,962.42	40.75
400-700-531-000 UTILITIES	134,000	8,587.64	106,243.96	0.00	27,756.04	79.29
400-700-533-000 WORKSHOPS, SEMINARS & TR	2,500	0.00	350.00	10,725.00	(8,575.00)	443.00
400-700-535-000 WASTEWATER EXPENSE	1,120,000	95,473.37	849,853.79	0.00	270,146.21	75.88
400-700-536-000 TESTING & ANALYSIS	19,000	0.00	1,950.00	0.00	17,050.00	10.26
400-700-541-000 GARBAGE EXPENSE	525,000	44,791.27	396,209.43	0.00	128,790.57	75.47
400-700-542-000 DEBRIS REMOVAL	10,000	0.00	7,005.68	0.00	2,994.32	70.06
400-700-568-000 MEDICAL EXPENSES	500	0.00	305.00	0.00	195.00	61.00
TOTAL CONTRACTUAL SERVICES	1,975,000	151,315.13	1,452,800.18	19,973.57	502,226.25	74.57
SUPPLIES						
400-700-606-000 FIDELITY BOND	300	0.00	0.00	0.00	300.00	0.00
400-700-613-000 OPERATING SUPPLIES	180,000	15,400.78	106,939.02	32,643.40	40,417.58	77.55
400-700-616-000 FUEL EXPENSE	24,000	2,000.00	18,000.00	0.00	6,000.00	75.00
400-700-617-000 NATURAL GAS PURCHASE	255,000	22,605.76	247,063.23	0.00	7,936.77	96.89
400-700-618-001 MISCELLANEOUS	80	0.00	5.00	0.00	75.00	6.25
400-700-620-000 LIFT STATION MONITORING	3,200	108.00	1,989.40	0.00	1,210.60	62.17
TOTAL SUPPLIES	462,580	40,114.54	373,996.65	32,643.40	55,939.95	87.91
CAPITAL OUTLAY						
400-700-900-000 CAPITAL EXPENSE	68,703	0.00	35,551.25	924.09	32,227.66	53.09
400-700-900-001 CAPITAL EXP-C&M ACCOUNT	50,000	0.00	0.00	44,267.28	5,732.72	88.53
400-700-905-200 TRANSFER OUT DEBT SERV	20,283	0.00	0.00	0.00	20,283.00	0.00
TOTAL CAPITAL OUTLAY	138,986	0.00	35,551.25	45,191.37	58,243.38	58.09
TOTAL UTILITY OPERATIONS	3,135,949	230,647.03	2,259,184.26	97,808.34	778,956.40	75.16

400-UTILITY FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CITY SERVICES (OTHER)						
TRANSFERS & OTHER						
400-900-951-000 ENDING CASH BALANCE-OPER	302,000	0.00	0.00	0.00	302,000.00	0.00
400-900-951-001 ENDING CASH BALANCE-O&M	707,041	0.00	0.00	0.00	707,041.00	0.00
TOTAL TRANSFERS & OTHER	1,009,041	0.00	0.00	0.00	1,009,041.00	0.00
TOTAL CITY SERVICES (OTHER)	1,009,041	0.00	0.00	0.00	1,009,041.00	0.00
TOTAL EXPENDITURES	4,886,657	243,549.04	2,860,170.43	98,070.52	1,928,415.65	60.54
REVENUE OVER/(UNDER) EXPENDITURES	11,484	(226,432.94)	(402,009.54)	(98,070.52)	511,564.46	4,354.43-

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

450-MUNICIPAL HARBOR FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OPERATING	1,093,968	85,862.21	514,410.40	0.00	579,557.10	47.02
GRANTS	0	0.00	11.90	0.00	(11.90)	0.00
INTEREST	150	0.00	165.54	0.00	(15.54)	110.36
OTHER	50,250	0.00	6,661.53	0.00	43,588.47	13.26
CAPITAL	265,000	0.00	0.00	0.00	265,000.00	0.00
TOTAL REVENUES	1,409,368	85,862.21	521,249.37	0.00	888,118.13	36.98
EXPENDITURE SUMMARY						
HARBOR EXPENSE						
PERSONNEL SERVICES	282,772	19,541.60	186,927.88	0.00	95,844.12	66.11
CONTRACTUAL SERVICES	144,075	8,586.88	155,165.86	6,031.08	(17,121.94)	111.88
SUPPLIES	185,750	22,158.83	140,473.43	2,620.64	42,655.93	77.04
CAPITAL OUTLAY	785,000	0.00	0.00	0.00	785,000.00	0.00
TOTAL HARBOR EXPENSE	1,397,597	50,287.31	482,567.17	8,651.72	906,378.11	35.15
TOTAL EXPENDITURES	1,397,597	50,287.31	482,567.17	8,651.72	906,378.11	35.15
REVENUE OVER/(UNDER) EXPENDITURES	11,771	35,574.90	38,682.20	(8,651.72)	(18,259.98)	255.13

450-MUNICIPAL HARBOR FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
OPERATING						
450-000-250-001 DMR PIER/HARBOR GRANT	444,000	11,220.00	28,086.25	0.00	415,913.75	6.33
450-000-250-002 FESTIVAL/RENTAL REVENUE	2,000	200.00	650.00	0.00	1,350.00	32.50
450-000-250-003 SLIP RENTAL REVENUE	300,000	30,354.80	252,166.24	0.00	47,833.76	84.06
450-000-250-004 SLIP UTILITY/CLEAN MARIN	74,000	7,185.20	58,970.26	0.00	15,029.74	79.69
450-000-250-005 FUEL SALES	221,500	34,518.17	151,946.18	0.00	69,553.82	68.60
450-000-250-006 TRANSIENT DOCKAGE REVENU	18,000	1,007.49	15,827.32	0.00	2,172.68	87.93
450-000-250-007 CREDIT CARD PROCESSING	7,000	1,035.53	5,395.86	0.00	1,604.14	77.08
450-000-250-008 ICE SALES	2,500	341.02	1,368.29	0.00	1,131.71	54.73
450-000-250-009 DMR/CLEAN VESSEL ACT GRA	24,968	0.00	0.00	0.00	24,967.50	0.00
TOTAL OPERATING	1,093,968	85,862.21	514,410.40	0.00	579,557.10	47.02
GRANTS						
450-000-257-017 MISCELLANEOUS INCOME	0	0.00	46.90	0.00	(46.90)	0.00
450-000-257-018 LATE FEE REVENUE	0	0.00	(35.00)	0.00	35.00	0.00
TOTAL GRANTS	0	0.00	11.90	0.00	(11.90)	0.00
INTEREST						
450-000-290-000 INTEREST INCOME	150	0.00	165.54	0.00	(15.54)	110.36
TOTAL INTEREST	150	0.00	165.54	0.00	(15.54)	110.36
OTHER						
450-000-300-000 OTHER INCOME	250	0.00	6,661.53	0.00	(6,411.53)	2,664.61
450-000-300-302 TRANSFER IN	50,000	0.00	0.00	0.00	50,000.00	0.00
TOTAL OTHER	50,250	0.00	6,661.53	0.00	43,588.47	13.26
CAPITAL						
450-000-399-000 BEG CASH BALANCE-OPER	200,000	0.00	0.00	0.00	200,000.00	0.00
450-000-399-001 BEG CASH BALANCE-C&M	65,000	0.00	0.00	0.00	65,000.00	0.00
TOTAL CAPITAL	265,000	0.00	0.00	0.00	265,000.00	0.00
TOTAL REVENUE	1,409,368	85,862.21	521,249.37	0.00	888,118.13	36.98

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

450-MUNICIPAL HARBOR FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
HARBOR EXPENSE						
PERSONNEL SERVICES						
450-120-400-000 PAYROLL	191,200	14,047.94	124,994.09	0.00	66,205.91	65.37
450-120-401-000 OVERTIME PAYROLL EXPENSE	3,500	0.00	1,388.80	0.00	2,111.20	39.68
450-120-403-000 PERS	31,200	2,212.55	19,905.36	0.00	11,294.64	63.80
450-120-404-000 FICA	14,894	1,052.22	9,472.40	0.00	5,421.60	63.60
450-120-405-000 EMPLOYEE INSURANCE	30,087	2,213.94	19,354.02	0.00	10,732.98	64.33
450-120-406-000 UNEMPLOYMENT	245	14.95	167.51	0.00	77.49	68.37
450-120-407-000 WORKERS' COMPENSATION	11,646	0.00	11,645.70	0.00	0.30	100.00
TOTAL PERSONNEL SERVICES	282,772	19,541.60	186,927.88	0.00	95,844.12	66.11
CONTRACTUAL SERVICES						
450-120-500-000 AUDIT FEES	2,000	0.00	0.00	0.00	2,000.00	0.00
450-120-501-000 BANK FEES	6,000	0.00	5,965.65	0.00	34.35	99.43
450-120-510-000 COMPUTER/SOFTWARE	2,800	118.91	1,260.92	4,127.50	(2,588.42)	192.44
450-120-512-000 ENGINEERING-GRANT REIMB	24,000	0.00	63,603.75	0.00	(39,603.75)	265.02
450-120-512-001 ENGINEERING -NOT GRANT	4,000	0.00	0.00	0.00	4,000.00	0.00
450-120-513-000 EQUIPMENT RENTAL	1,000	0.00	1,000.00	0.00	0.00	100.00
450-120-516-000 GENERAL INSURANCE	12,200	0.00	11,557.96	0.00	642.04	94.74
450-120-526-000 REPAIRS & MAINT - EQUIPM	3,000	263.60	2,461.82	510.00	28.18	99.06
450-120-526-005 R&PP	6,000	3.56	1,126.79	1,189.10	3,684.11	38.60
450-120-528-000 REPAIRS & MAINT - VEHICL	1,000	0.00	25.20	40.00	934.80	6.52
450-120-530-000 TELEPHONE	4,500	207.40	1,846.79	0.00	2,653.21	41.04
450-120-531-000 UTILITIES	68,000	6,662.52	53,842.93	0.00	14,157.07	79.18
450-120-533-000 WORKSHOPS, SEMINARS, TRA	500	0.00	0.00	0.00	500.00	0.00
450-120-539-000 DEPRECIATION EXPENSE	0	0.00	0.00	0.00	0.00	0.00
450-120-541-000 GARBAGE EXPENSE	0	279.87	408.61	0.00	(408.61)	0.00
450-120-542-000 OPERATING EXPENSES	6,000	723.72	4,636.91	0.00	1,363.09	77.28
450-120-543-000 PUBLICATIONS	500	0.00	64.00	164.48	271.52	45.70
450-120-544-000 LEGAL FEES	1,000	0.00	2,130.00	0.00	(1,130.00)	213.00
450-120-549-000 JANITORIAL SUPPLIES	1,500	327.30	1,533.35	0.00	(33.35)	102.22
450-120-550-000 LS - HARBOR ACCOUNT	0	0.00	3,701.18	0.00	(3,701.18)	0.00
450-120-568-000 MEDICAL EXPENSES	75	0.00	0.00	0.00	75.00	0.00
TOTAL CONTRACTUAL SERVICES	144,075	8,586.88	155,165.86	6,031.08	(17,121.94)	111.88
SUPPLIES						
450-120-600-000 HARBOR INDIRECT EXPENSE	20,000	0.00	20,000.00	0.00	0.00	100.00
450-120-612-000 OFFICE SUPPLIES	1,000	52.48	52.48	258.10	689.42	31.06
450-120-613-000 OPERATING SUPPLIES	5,900	547.19	835.71	2,362.54	2,701.75	54.21
450-120-614-000 POSTAGE	850	0.00	0.00	0.00	850.00	0.00
450-120-615-000 UNIFORMS	3,000	155.40	1,415.02	0.00	1,584.98	47.17
450-120-616-000 FUEL PURCHASE EXPENSE	155,000	21,403.76	118,170.22	0.00	36,829.78	76.24
TOTAL SUPPLIES	185,750	22,158.83	140,473.43	2,620.64	42,655.93	77.04

450-MUNICIPAL HARBOR FUND

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL OUTLAY						
450-120-900-000 CAPITAL EXPENSE	420,000	0.00	0.00	0.00	420,000.00	0.00
450-120-900-001 TRANSFERS OUT TO O&M	50,000	0.00	0.00	0.00	50,000.00	0.00
450-120-900-900 ENDING CASH BAL-OPER	200,000	0.00	0.00	0.00	200,000.00	0.00
450-120-900-901 ENDING CASH BALANCE C&M	115,000	0.00	0.00	0.00	115,000.00	0.00
TOTAL CAPITAL OUTLAY	785,000	0.00	0.00	0.00	785,000.00	0.00
TOTAL HARBOR EXPENSE	1,397,597	50,287.31	482,567.17	8,651.72	906,378.11	35.15
TOTAL EXPENDITURES	1,397,597	50,287.31	482,567.17	8,651.72	906,378.11	35.15
REVENUE OVER/(UNDER) EXPENDITURES	11,771	35,574.90	38,682.20 (	8,651.72)(	18,259.98)	255.13

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

650-COMMUNITY HALL UNEARNED
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
OTHER	0	42.30	294.60	0.00	(294.60)	0.00
TOTAL REVENUES	0	42.30	294.60	0.00	(294.60)	0.00
EXPENDITURE SUMMARY						
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	42.30	294.60	0.00	(294.60)	0.00

650-COMMUNITY HALL UNEARNED

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
OTHER						
650-000-300-000 OTHER INCOME	0	42.30	294.60	0.00	(294.60)	0.00
TOTAL OTHER	0	42.30	294.60	0.00	(294.60)	0.00
TOTAL REVENUE	0	42.30	294.60	0.00	(294.60)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

650-COMMUNITY HALL UNEARNED

% OF YEAR COMPLETED: 75.00

DEPARTMENTAL EXPENDITURES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
TOTAL EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	42.30	294.60	0.00	(294.60)	0.00

654-UNEMPLOYMENT FUND
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
INTEREST	0	0.00	61.82	0.00	(61.82)	0.00
OTHER	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	61.82	0.00	(61.82)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	61.82	0.00	(61.82)	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

654-UNEMPLOYMENT FUND

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
INTEREST						
654-000-290-000 INTEREST INCOME	0	0.00	61.82	0.00	(61.82)	0.00
TOTAL INTEREST	0	0.00	61.82	0.00	(61.82)	0.00
OTHER						
654-000-300-304 TRANSFER IN	0	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	61.82	0.00	(61.82)	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	61.82	0.00	(61.82)	0.00

999-POOLED CASH
FINANCIAL SUMMARY

% OF YEAR COMPLETED: 75.00

	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
REVENUE SUMMARY						
CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUES	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

REVENUE & EXPENSE REPORT (UNAUDITED)
AS OF: JUNE 30TH, 2019

999-POOLED CASH

% OF YEAR COMPLETED: 75.00

REVENUES	CURRENT BUDGET	CURRENT PERIOD	YEAR TO DATE ACTUAL	TOTAL ENCUMBERED	BUDGET BALANCE	% YTD BUDGET
CAPITAL						
999-000-399-000 BEGINNING/END CASH BALAN	0	0.00	0.00	0.00	0.00	0.00
TOTAL CAPITAL	0	0.00	0.00	0.00	0.00	0.00
TOTAL REVENUE	0	0.00	0.00	0.00	0.00	0.00
REVENUE OVER/(UNDER) EXPENDITURES	0	0.00	0.00	0.00	0.00	0.00

July 2, 2019

Engineering Report and Update

Potential Action Items:
1) Pennsylvania St. patch paving – see attached quotes

Project Updates

1) Public Works/Utilities
   a) Seminary Drainage
      i) Recommend videoing storm drain line crossing Seminary Drive once remainder of downstream ditch is cleaned. Coordinating with Public Works to replace drain inlet top on the box at the intersection of Ruella and Seminary Drive. There are visible signs of surface settlement near the junction box.

   b) Webster St. Drainage
      i) Secured ROE from property owner to allow City to enter the property to clean existing ditch and remove debris currently obstructing storm water flow. Upon inspection week of 4.22.19, there was still growth in the ditch section downstream and near the HDPE culvert entrance.

   c) Sunset Dr. to Dunbar Ave. Sewer Line Repair
      i) Discussing potential funding from MSDEQ

   d) Lift Station 1 and 43 Repairs
      i) Discussing funding with MSDEQ

   e) 498 Vine Circle – Topographic survey was completed last week.

   f) 509 Spanish Acres Drive – Topographic survey was completed last week

   g) Building repairs – coordinating with multiple design professionals regarding repairs needed to Community Hall (roof leak – may still be under warranty), Fire Station 1 window leaks and Parking Garage paint and structural metal repairs.

2) Building Department (CFM/CRS)
   a) CFM – Currently working with MEMA on Flood Plain Ordinance Revisions
   b) CRS – coordinating with MEMA and MS Rating Bureau for recertification per 2017 CRS Manual

3) Carrol Ave Safe Routes Project

412 HWY 90 Suite 4 · Bay St. Louis, MS 39520 · O: 228-467-6755 · F: 228-466-4643

Exhibit "B"
July 2, 2019

a) Coordinating Close Out with MDOT

4) Public Safety Complex
   a) NA

5) City Wide Drainage Plan - NA

6) City Wide Paving Plan - NA

7) CSX Rail Road Crossings –CSX stated they would work with the City to waive the flagger fee. We are coordinating quotes with paving companies for the repairs.

8) BSL Harbor Pier 5 & Other Improvements
   a) Anticipated Publish Dates are June 26 and July 3
   b) Anticipated Bid Date is July 26, 2019

9) Beyer Drive Sidewalk Improvements
   a) Waiting on MDOT to approve CEI contract.

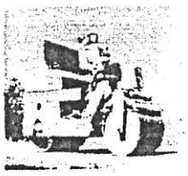
10) Washington St. Pathway Improvements
    a) Waiting on MDOT to approve CEI contract.

11) Downtown Connectivity Study
    a) Waiting on MDOT to approve CEI contract.

12) Ward 6 Surface Treatment – coordinating cost estimates for chip seal surface treatment on Honeysuckle, Wisteria, Azalea and Pointsettia St.

13) Grants
    a) We are researching available grants for derelict piling removal
    b) FY 21 Tidelands – applications were submitted on 6.27.19
    c) BP MDA applications to be taken beginning June 1, 2019.
        (1) Depot Improvements and Amphitheater - $3,000,000
    d) GRPC – call for projects beginning July 2019, Due December 2019, Award June 2020

Williams Asphalt Repair



•Striping
•Sealcoating
•Crack filling

Estimators Licensed & Insured
601-347-5347 William
Picayune, MS 39466
asphaltpavingco@yahoo.com

Estimators Licensed & Insured

Contractors Invoice

WORK PERFORMED AT:

TO: Jason Chiniche

Bay St. louis
Pennsylvania St
4808

DATE	YOUR WORK ORDER NO.	OUR BID NO.
6-28-19		

DESCRIPTION OF WORK PERFORMED

150 x 18 = overlay Pennsylvania St. 4808
From telephone pold to telephone pole

Power clean area, prime with SS1 tack coating

Overlay with 2 Full inches of hot mix
surface grade asphalt

Power compact to complete work

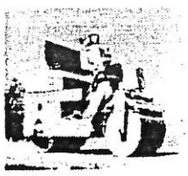
For the sum of $8,100.00

All Material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of $8,100.00 Dollars ($ 8,100.00).

This is a ☐ Partial ☐ Full Invoice due and payable by: _____ Month _____ Day _____ Year

in accordance with our ☐ Agreement ☐ Proposal No. _____ Dated _____ Month _____ Day _____ Year

Williams Asphalt Repair



•Striping
•Sealcoating
•Crack filling

Estimators Licensed & Insured
601-347-5347 William
Picayune, MS 39466
asphaltpavingco@yahoo.com

Estimators Licensed & Insured

Contractors Invoice

TO: Jason Chiniche	WORK PERFORMED AT: Bay St Louis

DATE	YOUR WORK ORDER NO.	OUR BID NO.
6-28-19		

DESCRIPTION OF WORK PERFORMED

3,000 SqFt of intersection of new york St. and Pennsylvania St.

Miling out 2 inches of old asphalt and hall away

Power sweep area, prime with SS1 tack coating

Overlay with 2 full inches of hot mix surface grade asphalt

Power compacted to complete work.

For the sum of $18,000.00

All Material is guaranteed to be as specified, and the above work was performed in accordance with the drawings and specifications provided for the above work and was completed in a substantial workmanlike manner for the agreed sum of $18,000.00 Dollars ($ 18,000.00).

This is a ☐ Partial ☐ Full Invoice due and payable by: _____ Month _____ Day _____ Year

in accordance with our ☐ Agreement ☐ Proposal No. _____ Dated _____ Month _____ Day _____ Year

00_Council Report_Only MBurch

City of Bay St Louis (48853)

From: 06/21/2019 Through: 06/21/2019

Fund - Code - Current: 1

Department - Name - Current: Administration

Fund	Dept	Dept Name	Emp#	Last, First	Rate	Gross	Dental	Life	Health	PERS	Medi	SS	Total
1	120	Administration	1182	Burch, Mary	17.60	1,414.60	13.91	4.40	261.91	222.80	17.97	76.86	2,012.45

Exhibit "C"
July 30, 2019

Group Total Records: 1

1,414.60	13.91	4.40	261.91	222.80	17.97	76.86	2,012.45

Report Total Records: 1

CITY OF BAY ST. LOUIS_COUNCIL DOCKET_07/02/2019_19-025

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14783	B.E.A.R. ELECTRICAL APPARATUS & REPAIR	6/11/2019	SQ D CONTACTORS(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 1,987.50
14783		6/11/2019	FREIGHT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 35.30
14772		6/4/2019	SRVC CALL 5/29/19	UTILITY FUND	UTILITY OPERATIONS	$ 295.00
14772		6/4/2019	TRNSDUCER REPLA	UTILITY FUND	UTILITY OPERATIONS	$ 980.00
14772		6/4/2019	FREIGHT TRANDUCER	UTILITY FUND	UTILITY OPERATIONS	$ 46.00
14772		6/4/2019	TRANSDUCER SPARE	UTILITY FUND	UTILITY OPERATIONS	$ 595.00
14772		6/4/2019	FREIGHT 2ND TRNS	UTILITY FUND	UTILITY OPERATIONS	$ 19.06
					TOTAL:	$ 3,957.86
14835	BANCORPSOUTH EQUIPMENT FINANCE	6/19/2019	PAY #37 KUBOTA M9960	DEBT SERVICE FUND	DEBT SERVICE	$ 1,139.67
					TOTAL:	$ 1,139.67
14801	BAY ICE COMPANY	6/14/2019	HARBOR_ICE	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 107.80
					TOTAL:	$ 107.80
14793	BRUNO'S NORTHSHORE INVESTMENTS, LLC	6/13/2019	HD BATTERY _MC 763	GENERAL FUND	POLICE	$ 170.95
14793		6/13/2019	DISCOUNT	GENERAL FUND	POLICE	$ (34.19)
					TOTAL:	$ 136.76
14791	BUTLER SNOW LLP	6/6/2019	PROFESSIONAL SERVICES	GENERAL FUND	ADMINISTRATION	$ 9,312.65
14800		6/5/2019	PROFESSIONAL SERVICES	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 675.00
					TOTAL:	$ 9,987.65
14814	CARQUEST AUTO PARTS	6/17/2019	KEYS LOCKS(1)	GENERAL FUND	POLICE	$ 12.79
14850		6/18/2019	BRAKE ROTOR(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 162.16
14850		6/18/2019	SWAY BAR BUSHKIT(1	GENERAL FUND	STREETS & PUBLIC WORKS	$ 18.84
14765		6/7/2019	WATER PUMP(1)	UTILITY FUND	UTILITY OPERATIONS	$ 44.61
					TOTAL:	$ 238.40

Exhibit "D"
July 2, 2019

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14812	CENTER POINT ENERGY (ATMOS ENERGY)	6/14/2019	NATURAL GAS PURCHASE_MAY 2019	UTILITY FUND	UTILITY OPERATIONS	$ 15,909.20
					TOTAL:	$ 15,909.20
14822	CHANCELLOR	6/17/2019	LAMP MVR400/VBU(6)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 120.00
					TOTAL:	$ 120.00
14816	CHARLIE PERNICIARO	6/18/2019	RADIATR/FANS UN875	GENERAL FUND	POLICE	$ 937.00
14815		6/13/2019	FRONT PADS(1)	GENERAL FUND	POLICE	$ 95.00
14815		6/13/2019	FRONT ROTORS(2)	GENERAL FUND	POLICE	$ 220.00
14815		6/13/2019	REAR PADS(1)	GENERAL FUND	POLICE	$ 86.00
14815		6/13/2019	REAR ROTORS(2)	GENERAL FUND	POLICE	$ 210.00
14815		6/13/2019	LABOR	GENERAL FUND	POLICE	$ 160.00
14854		6/3/2019	REBLD CYLHEAD R(1)	GENERAL FUND	FIRE	$ 550.00
14854		6/3/2019	UPR GASKET SET(1)	GENERAL FUND	FIRE	$ 180.00
14854		6/3/2019	SET HED BOLTS(1)	GENERAL FUND	FIRE	$ 75.00
14854		6/3/2019	LABOR 7.0 HOURS	GENERAL FUND	FIRE	$ 420.00
14854		6/3/2019	COOLANT(1 GAL)	GENERAL FUND	FIRE	$ 20.00
14847		6/17/2019	ADDITIONAL PARTS	GENERAL FUND	FIRE	$ 98.00
					TOTAL:	$ 3,051.00
14825	CINTAS UNIFORMS	6/13/2019	P.W. UNIFORMS_06/13/19	GENERAL FUND	STREETS & PUBLIC WORKS	$ 317.72
14790		6/13/2019	HARBOR UNIFORMS_06/13/19	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 38.82
					TOTAL:	$ 356.54
14862	CITY OF BAY SAINT LOUIS	6/20/2019	TRF GF TO 2016 R&B DBT SVC	GENERAL FUND	ADMINISTRATION	$ 4,979.29
14859		6/20/2019	TRF GF TO COUNTY R&B_TAXES	GENERAL FUND	ADMINISTRATION	$ 2,826.44
14858		6/20/2019	TRF GF TO DEBT SVC FND TAX	GENERAL FUND	ADMINISTRATION	$ 2,518.38
14853		6/20/2019	TRF UTOP TO HARBOR_PYMT ER	UTILITY FUND	NON-DEPARTMENTAL	$ 292.98
1486		6/20/2019	TRF UTOP TO GF_PAYROLL	UTILITY FUND	NON-DEPARTMENTAL	$ 58,166.25
14861		6/20/2019	TRF HARBOR TO GF_PAYROLL	MUNICIPAL HARBOR FUND	NON-DEPARTMENTAL	$ 23,783.00
					TOTAL:	$ 92,566.34

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14770	COAST CHLORINATOR	6/10/2019	ACID ZIRCONYL REAGENT	UTILITY FUND	UTILITY OPERATIONS	$ 30.00
14770		6/10/2019	REFILL PHOSPHATE LR KIT	UTILITY FUND	UTILITY OPERATIONS	$ 37.50
14770		6/10/2019	REFILL CHLORINE	UTILITY FUND	UTILITY OPERATIONS	$ 26.00
					TOTAL:	$ 93.50
14805	COAST ELECTRIC POWER ASSOCIATION	6/7/2019	386820-002 TURNER ST LIGHT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 111.06
14805		6/7/2019	386820-009 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 86.67
14805		6/7/2019	386820-033 HWY 90 ACROSS P.O.	GENERAL FUND	STREETS & PUBLIC WORKS	$ 53.34
14805		6/7/2019	386820-034 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 64.77
14805		6/7/2019	386820-035 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 57.61
14805		6/7/2019	386820-036 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 59.90
14805		6/7/2019	386820-037 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 60.08
14805		6/7/2019	386820-039 HWY 90 W LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 53.66
14805		6/7/2019	386820-040 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 34.11
14805		6/7/2019	386820-041 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 56.00
14805		6/7/2019	386820-042 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 58.47
14805		6/7/2019	386820-043 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 69.61
14805		6/7/2019	386820-044 CITY HALL	GENERAL FUND	STREETS & PUBLIC WORKS	$ 5,453.01
14805		6/7/2019	386820-045 VEHICLE MAINT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 1,421.90
14805		6/7/2019	386820-046 POLICE DEPARTMENT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 106.21
14805		6/7/2019	386820-047 CARPENTER SHED	GENERAL FUND	STREETS & PUBLIC WORKS	$ 103.49
14805		6/7/2019	386820-048 DRY STORAGE	GENERAL FUND	STREETS & PUBLIC WORKS	$ 34.02
14805		6/7/2019	386820-050 DRINKWATER MEDIA	GENERAL FUND	STREETS & PUBLIC WORKS	$ 167.56
14805		6/7/2019	386820-052 WASHINGTON ST LN	GENERAL FUND	STREETS & PUBLIC WORKS	$ 51.51
14805		6/7/2019	386820-053 BLUE MEAD CAUTION	GENERAL FUND	STREETS & PUBLIC WORKS	$ 38.86
14805		6/7/2019	386820-054 WASH/CHAP CAUTION	GENERAL FUND	STREETS & PUBLIC WORKS	$ 44.49
14805		6/7/2019	386820-055 WASH RD 3119 SIREN	GENERAL FUND	STREETS & PUBLIC WORKS	$ 38.22
14787		6/7/2019	870474-002 HWY 90 & WASHINGTON	GENERAL FUND	STREETS & PUBLIC WORKS	$ 48.85
14787		6/7/2019	870474-004 MAIN ST. LIGHTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 46.71
14787		6/7/2019	870474-007 HWY 603/LAGAN	GENERAL FUND	STREETS & PUBLIC WORKS	$ 157.38
14787		6/7/2019	870474-008 HWY 603/SUGARFIELD	GENERAL FUND	STREETS & PUBLIC WORKS	$ 97.36
14787		6/7/2019	870474-009 HWY 603/GULF CONCRETE	GENERAL FUND	STREETS & PUBLIC WORKS	$ 79.99
14787		6/7/2019	870474-010 HWY 603/GATOR STOP	GENERAL FUND	STREETS & PUBLIC WORKS	$ 176.74
14805		6/7/2019	386820-003 LS#20 WASHINGTON	UTILITY FUND	UTILITY OPERATIONS	$ 106.56
14805		6/7/2019	386820-005 LS#18 EASTERBROOK	UTILITY FUND	UTILITY OPERATIONS	$ 38.70

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14805	COAST ELECTRIC POWER ASSOCIATION	6/7/2019	386820-006 LS#14 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 39.57
14805		6/7/2019	386820-007 LS#13 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 44.39
14805		6/7/2019	386820-016 LS#31 BLUE MEADOW	UTILITY FUND	UTILITY OPERATIONS	$ 72.91
14805		6/7/2019	386820-017 LS#29 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 58.76
14805		6/7/2019	386820-018 LS#27 PONTIAC DR	UTILITY FUND	UTILITY OPERATIONS	$ 57.56
14805		6/7/2019	386820-020 LS#26 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 45.37
14805		6/7/2019	386820-021 LS#24 SUEBE ST	UTILITY FUND	UTILITY OPERATIONS	$ 128.36
14805		6/7/2019	386820-022 LS#28 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 228.30
14805		6/7/2019	386820-023 LS#30 GREEN MEADOW	UTILITY FUND	UTILITY OPERATIONS	$ 208.10
14805		6/7/2019	386820-026 TENTH ST WATER	UTILITY FUND	UTILITY OPERATIONS	$ 1,310.09
14805		6/7/2019	386820-029 LS#12 HWY 90	UTILITY FUND	UTILITY OPERATIONS	$ 44.11
14805		6/7/2019	386820-031 LS#38 SCIANNA LN	UTILITY FUND	UTILITY OPERATIONS	$ 82.14
					TOTAL:	$ 11,296.50
14827	CONSOLIDATED PIPE & SUPPLY COMPANY	6/12/2019	1/2 STAB CPIG(50)	UTILITY FUND	UTILITY OPERATIONS	$ 1,200.00
14826		6/12/2019	1 1/4SCH40PIPE(160	UTILITY FUND	UTILITY OPERATIONS	$ 78.40
14826		6/12/2019	6X4 PVC TEE(6)	UTILITY FUND	UTILITY OPERATIONS	$ 138.00
14826		6/12/2019	4X2 PVC BUSHING(4)	UTILITY FUND	UTILITY OPERATIONS	$ 20.00
14826		6/12/2019	2X1/2 PVC BUSH(4)	UTILITY FUND	UTILITY OPERATIONS	$ 6.00
					TOTAL:	$ 1,442.40
14778	DAVID'S CHAINSAW & LAWNMOWER REPAIR	6/11/2019	STRING 3 LB(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 155.92
14778		6/11/2019	STIHL 25-2 HEAD(10	GENERAL FUND	STREETS & PUBLIC WORKS	$ 269.50
14778		6/11/2019	SPOOL 25-2(10)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 99.50
					TOTAL:	$ 524.92
14831	DPC ENTERPRISES, L.P.	5/31/2019	CHLORINE	UTILITY FUND	UTILITY OPERATIONS	$ 450.00
					TOTAL:	$ 450.00
14856	ERIC REEVES	6/13/2019	CASH BOND REFUND	GENERAL FUND	NON-DEPARTMENTAL	$ 155.00
					TOTAL:	$ 155.00

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14813	FUELMAN	6/17/2019	FUELMAN_P.D. #3640	GENERAL FUND	POLICE	$ 1,188.10
14807		6/10/2019	FUELMAN_F.D.	GENERAL FUND	FIRE	$ 179.96
					TOTAL:	$ 1,368.06
14811	GULFSOUTH PIPELINE	6/11/2019	GULFSOUTH PIPELINE_MAY 2019	UTILITY FUND	UTILITY OPERATIONS	$ 5,019.35
					TOTAL:	$ 5,019.35
14788	HANCOCK COUNTY SHERIFF'S DEPARTMENT	6/13/2019	HOUSING INMATES_MAY 2019	GENERAL FUND	JUDICIAL	$ 4,020.00
					TOTAL:	$ 4,020.00
14857	HC LIBRARY SYSTEM	6/20/2019	TAX REVENUE	GENERAL FUND	ADMINISTRATION	$ 3,191.98
					TOTAL:	$ 3,191.98
14787	HC TOURISM DEVELOPMENT BUREAU	6/1/2019	MONTHLY SUPPORT_JUNE 2019	GENERAL FUND	ADMINISTRATION	$ 1,771.00
					TOTAL:	$ 1,771.00
14863	ISREAL BORJA	6/10/2019	CASH BOND REFUND	GENERAL FUND	NON-DEPARTMENTAL	$ 100.00
					TOTAL:	$ 100.00
14820	J.P. COMPRETTA, ATTORNEY AT LAW	6/2/2019	PROFESSIONAL SERVICES	GENERAL FUND	JUDICIAL	$ 1,000.00
					TOTAL:	$ 1,000.00
14842	JAMES J. CHINICHE, P.A. INC.	6/19/2019	ENGINEERING SERVICES	GENERAL FUND	STREETS & PUBLIC WORKS	$ 1,000.00
14840		6/19/2019	VINE CIRCLE SURVEY	GENERAL FUND	STREETS & PUBLIC WORKS	$ 650.00
14841		6/19/2019	SPANISH ACRES SURVEY	GENERAL FUND	STREETS & PUBLIC WORKS	$ 300.00
14844		6/19/2019	BSL HARBOR IMPROVEMENTS	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 3,500.00
					TOTAL:	$ 5,450.00

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14834	JUDGE JAY LAGASSE	6/14/2019	JUDGE JAY LAGASSE_JUNE 14	GENERAL FUND	JUDICIAL	$ 175.00
					TOTAL:	$ 175.00
14781	LOWE'S	6/11/2019	FUSES(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 3.76
14776		6/10/2019	16' EXT CORD(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 34.14
14776		6/10/2019	3" PAINT BRUSH(10)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 37.80
14776		6/10/2019	80GRIT SANDPAPER(4	GENERAL FUND	STREETS & PUBLIC WORKS	$ 18.92
14776		6/10/2019	120GRIT SANDPAP(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 18.92
14776		6/10/2019	PAINT SCRAPER(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 36.52
14776		6/10/2019	FLAT SHOVEL(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 37.92
14780		6/11/2019	SUBMERSIBLE PUMP(1	GENERAL FUND	STREETS & PUBLIC WORKS	$ 79.01
14779		6/11/2019	20PC SCREWDVR(1)	UTILITY FUND	UTILITY OPERATIONS	$ 32.28
14779		6/11/2019	PIPE WRENCH(4)	UTILITY FUND	UTILITY OPERATIONS	$ 74.00
14779		6/11/2019	JT PLIERS 3PC(2)	UTILITY FUND	UTILITY OPERATIONS	$ 24.66
14779		6/11/2019	20PC WRENCH SET(1)	UTILITY FUND	UTILITY OPERATIONS	$ 56.98
14779		6/11/2019	TOOLSET 230 PC(1)	UTILITY FUND	UTILITY OPERATIONS	$ 217.58
14779		6/11/2019	20 VDRILL, SAW(1)	UTILITY FUND	UTILITY OPERATIONS	$ 379.05
14779		6/11/2019	20 V IMP WRENCH(1)	UTILITY FUND	UTILITY OPERATIONS	$ 236.55
					TOTAL:	$ 1,288.09
14792	MAYLEY'S PEST CONTROL, LLC.	4/2/2019	OLD TOWN COMMUNITY_MONTHLY	GENERAL FUND	STREETS & PUBLIC WORKS	$ 46.00
14792		6/12/2019	OLD TOWN COMMUNITY_MONTHLY	GENERAL FUND	STREETS & PUBLIC WORKS	$ 46.00
14843		6/18/2019	COMMUNITY HALL_JUNE 2019	GENERAL FUND	STREETS & PUBLIC WORKS	$ 80.00
					TOTAL:	$ 172.00
14764	MAYO'S A/C & HEATING REPAIR, INC.	5/29/2019	DIAGNOSTIC FEE	GENERAL FUND	STREETS & PUBLIC WORKS	$ 90.00
14764		5/29/2019	CAPICATOR MS4050	GENERAL FUND	STREETS & PUBLIC WORKS	$ 106.31
14764		5/29/2019	CAPICATOR MS4550	GENERAL FUND	STREETS & PUBLIC WORKS	$ 111.11
14764		5/29/2019	427 A FREON	GENERAL FUND	STREETS & PUBLIC WORKS	$ 70.00
14830		6/10/2019	SIGN SHOP A/C RPR	GENERAL FUND	STREETS & PUBLIC WORKS	$ 90.00
					TOTAL:	$ 467.42

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14808	MISSISSIPPI POWER	6/12/2019	01239-14009 ST. FRANCIS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 88.30
14808		6/12/2019	02135-28039 DUNBAR TRF LT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.42
14808		6/12/2019	02475-32010 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 66.82
14808		6/12/2019	03268-85018 CTRL #7 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 83.73
14808		6/12/2019	03841-48010 HWY 90 TRAFFIC	GENERAL FUND	STREETS & PUBLIC WORKS	$ 116.72
14808		6/12/2019	04015-98007 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 61.32
14808		6/12/2019	04237-20110 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 84.33
14808		6/12/2019	04679-18047 DUNBAR SPLASH PAD	GENERAL FUND	STREETS & PUBLIC WORKS	$ 56.24
14808		6/12/2019	04997-75021 S BEACH BLVD LTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 55.20
14808		6/12/2019	05633-98041 UNION ST. LIGHTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.20
14808		6/12/2019	06078-21009 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 64.40
14808		6/12/2019	06327-08000 CTRL#16 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 28.40
14808		6/12/2019	06493-43064 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 67.73
14808		6/12/2019	06735-45009 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 68.13
14808		6/12/2019	06774-59004 MAIN ST. LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 61.95
14808		6/12/2019	07061-27004 CTRL#11 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 53.83
14808		6/12/2019	08734-17013 DEPOT GROUNDS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 54.92
14808		6/12/2019	09482-28019 BOOKTER SOFTBALL	GENERAL FUND	STREETS & PUBLIC WORKS	$ 399.12
14808		6/12/2019	10186-00006 SPC-DD-4 LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 78.64
14808		6/12/2019	10748-22013 CTRL #6 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 69.95
14808		6/12/2019	10791-48003 C.H. ANNEX LTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 114.45
14808		6/12/2019	10834-92041 CTRL#2 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 92.81
14808		6/12/2019	10911-25022 CTRL#4 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 109.80
14808		6/12/2019	12788-76011 CTRL#5 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 91.25
14808		6/12/2019	14985-49019 CTRL#28 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 52.81
14808		6/12/2019	15070-53019 CTRL#29 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 26.44
14808		6/12/2019	16353-67048 SPC-DD-3 LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 56.26
14808		6/12/2019	18197-16018 CTRL#17 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 61.19
14808		6/12/2019	18225-93001 CTRL#18 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 24.26
14808		6/12/2019	18430-94003 CTRL#1 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 63.97
14808		6/12/2019	19631-85025 S BEACH BLVD LTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 34.10
14808		6/12/2019	20430-97036 CTRL#9 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 58.75
14808		6/12/2019	20915-15027 SPC-DD-1 LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 65.19
14808		6/12/2019	20931-23027 CTRL#23 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 60.56
14808		6/12/2019	20976-92005 DEPOT GROUNDS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 54.62
14808		6/12/2019	229551-85001 DEPOT GROUNDS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 54.62

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14808	MISSISSIPPI POWER continued...	6/12/2019	24519-50068 CTRL#8 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.23
14808		6/12/2019	24743-62002 WASHINGTON LT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 79.60
14808		6/12/2019	24923-28008 CTRL#26 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.63
14808		6/12/2019	25490-44002 CTRL#12 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 20.26
14808		6/12/2019	26425-22023 CTRL#20 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 44.05
14808		6/12/2019	28236-26082 SPC-DD-2 LT METER	GENERAL FUND	STREETS & PUBLIC WORKS	$ 59.33
14808		6/12/2019	30466-71017 CTRL#19 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 20.06
14808		6/12/2019	30806-92005 CTRL#15 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 21.48
14808		6/12/2019	30979-62094 CTRL#13 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 83.33
14808		6/12/2019	32141-01008 CTRL#24 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 59.85
14808		6/12/2019	33281-46017 BOOKER CONCESSION	GENERAL FUND	STREETS & PUBLIC WORKS	$ 64.60
14808		6/12/2019	42621-47002 BLSL ST. LIGHT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 15,707.83
14808		6/12/2019	43251-47004 BLC1 MAIN ST.	GENERAL FUND	STREETS & PUBLIC WORKS	$ 51.45
14808		6/12/2019	43350-26003 CTRL#22 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 60.90
14808		6/12/2019	43521-48017 HWY 90 LTS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 96.65
14808		6/12/2019	43941-48017 HWY 90 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 97.06
14808		6/12/2019	45201-48014 HWY 90 2ND LT	GENERAL FUND	STREETS & PUBLIC WORKS	$ 143.06
14808		6/12/2019	45443-30005 CTRL#25 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 59.41
14808		6/12/2019	48921-47003 BLC3 OST	GENERAL FUND	STREETS & PUBLIC WORKS	$ 220.23
14808		6/12/2019	49341-47014 CITY PARK/PLAY	GENERAL FUND	STREETS & PUBLIC WORKS	$ 55.97
14808		6/12/2019	53581-22018 CTRL#14 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 20.78
14808		6/12/2019	54481-48020 DEPOT GROUNDS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 54.62
14808		6/12/2019	55721-47011 HWY 90 TRAFFIC	GENERAL FUND	STREETS & PUBLIC WORKS	$ 6.11
14808		6/12/2019	56081-06006 CTRL#27 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.16
14808		6/12/2019	59891-48008 JULIA/DUNBAR	GENERAL FUND	STREETS & PUBLIC WORKS	$ 16.70
14808		6/12/2019	61574-95000 CTRL#3 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 95.31
14808		6/12/2019	65318-23002 CTRL#10 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 61.53
14808		6/12/2019	77341-49017 FELICITY CAUTION	GENERAL FUND	STREETS & PUBLIC WORKS	$ 54.62
14808		6/12/2019	85534-23017 CTRL#21 LIGHTING	GENERAL FUND	STREETS & PUBLIC WORKS	$ 57.32
14808		6/12/2019	90381-48014 BEACH BLVD TRF	GENERAL FUND	STREETS & PUBLIC WORKS	$ 62.23
14808		6/12/2019	03516-58010 DUNBAR SIREN	GENERAL FUND	STREETS & PUBLIC WORKS	$ 56.37
14808		6/12/2019	16346-47001 OST WARNING SIREN	GENERAL FUND	STREETS & PUBLIC WORKS	$ 56.82
14804		6/12/2019	02381-470125 LS#4 N BEACH	UTILITY FUND	UTILITY OPERATIONS	$ 74.70
14804		6/12/2019	03192-96010 LS#5 N BEACH BLVD	UTILITY FUND	UTILITY OPERATIONS	$ 110.01
14804		6/12/2019	03651-47002 LS#40 DUNBAR	UTILITY FUND	UTILITY OPERATIONS	$ 221.24
14804		6/12/2019	03956-29080 LS#41 JOHN BAPTISTE	UTILITY FUND	UTILITY OPERATIONS	$ 70.50

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14804	MISSISSIPPI POWER continued...	6/12/2019	04721-47014 LS#17 EASTERBROOK	UTILITY FUND	UTILITY OPERATIONS	$ 135.32
14804		6/12/2019	13297-23052 LS#43 FELICITY	UTILITY FUND	UTILITY OPERATIONS	$ 982.37
14804		6/12/2019	14472-53000 LS#37 UNION ST	UTILITY FUND	UTILITY OPERATIONS	$ 108.78
14804		6/12/2019	17956-66037 LS#42 UNION ST	UTILITY FUND	UTILITY OPERATIONS	$ 78.30
14804		6/12/2019	24821-47019 LS#7 N. BEACH	UTILITY FUND	UTILITY OPERATIONS	$ 67.84
14804		6/12/2019	27821-47006 LS#16 EASTERBROOK	UTILITY FUND	UTILITY OPERATIONS	$ 94.76
14804		6/12/2019	33071-46008 LS#19 BOOKTER	UTILITY FUND	UTILITY OPERATIONS	$ 125.57
14804		6/12/2019	37841-48011 LS#8 DUNBAR	UTILITY FUND	UTILITY OPERATIONS	$ 363.40
14804		6/12/2019	38759-34010 LS#2 S. BEACH	UTILITY FUND	UTILITY OPERATIONS	$ 67.87
14804		6/12/2019	40851-49000 LS#39 ST. CHARLES	UTILITY FUND	UTILITY OPERATIONS	$ 60.62
14804		6/12/2019	44301-47018 LS#10 DUNBAR	UTILITY FUND	UTILITY OPERATIONS	$ 583.77
14804		6/12/2019	46611-47006 LS#1 CENTRAL AVE	UTILITY FUND	UTILITY OPERATIONS	$ 1,268.14
14804		6/12/2019	49251-49000 LS#22 SPANISH	UTILITY FUND	UTILITY OPERATIONS	$ 119.53
14804		6/12/2019	50651-48017 LS#6 N BEACH BLVD	UTILITY FUND	UTILITY OPERATIONS	$ 103.16
14804		6/12/2019	51091-48008 LS#9 FELICITY	UTILITY FUND	UTILITY OPERATIONS	$ 296.54
14804		6/12/2019	55281-48008 LS#32 ENGMAN AVE	UTILITY FUND	UTILITY OPERATIONS	$ 171.03
14804		6/12/2019	65581-49023 LS#36 ATHLETIC DR	UTILITY FUND	UTILITY OPERATIONS	$ 968.92
14804		6/12/2019	73381-48009 LS#3 S BEACH BLVD	UTILITY FUND	UTILITY OPERATIONS	$ 169.65
14804		6/12/2019	78161-48014 LS#33 ENGMAN AVE	UTILITY FUND	UTILITY OPERATIONS	$ 152.36
14804		6/12/2019	85091-48018 LS#34 POGO RD.	UTILITY FUND	UTILITY OPERATIONS	$ 233.07
14804		6/12/2019	85721-48011 LS#35 N BEACH	UTILITY FUND	UTILITY OPERATIONS	$ 111.29
14804		6/12/2019	88911-49007 LS#15 MAIN ST.	UTILITY FUND	UTILITY OPERATIONS	$ 106.30
14804		6/12/2019	96461-47014 LS#11 RUELLA AVE	UTILITY FUND	UTILITY OPERATIONS	$ 429.27
					TOTAL:	$ 27,654.29
14768	NAPA AUTO PARTS	6/10/2019	AIR FILTER(5)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 77.45
14767		6/10/2019	FUEL SENSOR(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 57.00
14767		6/10/2019	OXYGEN SENSOR(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 109.10
14769		6/10/2019	BATTERY(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 88.95
14824		6/17/2019	CREEPER 8156271(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 97.12
14848		6/18/2019	OIL ABSORBENT(10)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 81.70
14849		6/18/2019	HEADLIGHT BULB(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 5.16
14849		6/18/2019	CAPSULE(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 5.16
14823		6/17/2019	BATTERY 6565(1)	UTILITY FUND	UTILITY OPERATIONS	$ 90.69
					TOTAL:	$ 612.33

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14828	NECAISE LOCKSMITH SERVICE	6/10/2019	DOOR LOCK CHANGE(3	GENERAL FUND	STREETS & PUBLIC WORKS	$ 69.00
14828		6/10/2019	LABOR	GENERAL FUND	STREETS & PUBLIC WORKS	$ 70.00
14828		6/10/2019	SERVICE CALL	GENERAL FUND	STREETS & PUBLIC WORKS	$ 80.00
14829		6/10/2019	CYLINDER CHANGE(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 15.00
14829		6/10/2019	SERVICE CALL	GENERAL FUND	STREETS & PUBLIC WORKS	$ 80.00
					TOTAL:	$ 314.00
14819	NORTHSHORE COMPUTER SERVICES, LLC	6/16/2019	HARD DRIVE_COUNCIL	GENERAL FUND	CITY COUNCIL	$ 55.00
14819		6/16/2019	HARD DRIVE_PUBLIC WORKS	GENERAL FUND	STREETS & PUBLIC WORKS	$ 25.00
14819		6/16/2019	EPSON UTILITY PRINTERS	UTILITY FUND	ADMINISTRATION	$ 200.00
					TOTAL:	$ 280.00
14839	ONE STOP GOODYEAR AUTO	5/31/2019	NEW TIRES UN877(4)	GENERAL FUND	POLICE	$ 479.12
14839		5/31/2019	COMPUTER BALANCE(4	GENERAL FUND	POLICE	$ 63.80
14839		5/31/2019	TIRE BALANCE(4)	GENERAL FUND	POLICE	$ 15.00
					TOTAL:	$ 557.92
14794	PAYLOCITY	4/12/2019	PAYLOCITY	GENERAL FUND	ADMINISTRATION	$ 270.60
14795		4/26/2019	PAYLOCITY	GENERAL FUND	ADMINISTRATION	$ 971.30
14796		5/10/2019	PAYLOCITY	GENERAL FUND	ADMINISTRATION	$ 272.14
14797		5/24/2019	PAYLOCITY	GENERAL FUND	ADMINISTRATION	$ 983.69
14798		6/7/2019	PAYLOCITY	GENERAL FUND	ADMINISTRATION	$ 273.68
					TOTAL:	$ 2,771.41
14773	ROPER SUPPLY COMPANY	4/17/2019	SGN PST GALV(20)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 539.00
					TOTAL:	$ 539.00
14821	S&L OFFICE SUPPLIES , INC	6/18/2019	POCKET FOLD(1)	GENERAL FUND	ADMINISTRATION	$ 42.77
14817		6/12/2019	NAME PLATE_BRELAND	GENERAL FUND	BUILDING DEPARTMENT	$ 14.50
14845		6/20/2019	GREEN LEGAL FOLD(1	GENERAL FUND	BUILDING DEPARTMENT	$ 56.81
14802		6/12/2019	THERMAL PAPER(1)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 47.99

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14803	S&L OFFICE SUPPLIES , INC continued...	6/14/2019	RECEIPT BOOK(2)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 19.82
14837		6/18/2019	ALL PURPOSE(1)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 8.19
14837		6/18/2019	ROLL TOWELS(1)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 21.84
14837		6/18/2019	TOLIET PAPER (2)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 69.58
14837		6/18/2019	TRASH LINERS(1)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 69.25
14837		6/18/2019	BLEACH(6)	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 21.43
					TOTAL:	$ 372.18
14833	SEA COAST ECHO	5/18/2019	FY18-19 BUDGET AMENDMENT	GENERAL FUND	ADMINISTRATION	$ 550.00
14777		6/8/2019	P&Z LEGAL AD	GENERAL FUND	BUILDING DEPARTMENT	$ 78.84
					TOTAL:	$ 628.84
14782	SOUTHERN PIPE & SUPPLY	6/5/2019	HDPE CULVRTS(600)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 9,648.00
					TOTAL:	$ 9,648.00
14809	SPECIAL RISK INSURANCE	6/13/2019	F.D. INS RENEWAL '19-'20	GENERAL FUND	FIRE	$ 13,103.00
					TOTAL:	$ 13,103.00
14855	STEPHEN TREUTEL	6/10/2019	CASH BOND REFUND	GENERAL FUND	NON-DEPARTMENTAL	$ 250.00
					TOTAL:	$ 250.00
14774	SUN COAST CLAYS BUSINESS SUPPLY	6/10/2019	TRASH BAG(5)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 159.95
14775		6/10/2019	GLOVES MED(5)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 37.50
14775		6/10/2019	CLEANER(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 55.92
14775		6/10/2019	TOILET TISSUE(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 88.60
14775		6/10/2019	TOWELS(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 76.00
14775		6/10/2019	CELLY SOFT TWLS(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 49.98
14775		6/10/2019	DISINFECTANT(12)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 49.20
14775		6/10/2019	FABULOSO(4)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 49.52

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14775	SUN COAST CLAYS BUSINESS SUPPLY	6/10/2019	TRASH LINER(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 63.94
14775		6/10/2019	TRASH LINER(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 18.98
14775		6/10/2019	VAC BAGS(12)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 38.40
14846		6/19/2019	BROOM(2)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 19.98
					TOTAL:	$ 707.97
14852	TEMCO OF GULFCOAST, INC.	6/3/2019	SERVICE/REPAIR	GENERAL FUND	STREETS & PUBLIC WORKS	$ 446.25
					TOTAL:	$ 446.25
14806	THE LINCOLN NAIONAL LIFE INSURANCE CO.	7/1/2019	DENTAL & LIFE INSURANCE_JULY 2019	GENERAL FUND	ADMINISTRATION	$ 3,779.44
						$ 3,779.44
14766	TIRE SPOT	6/10/2019	24X12X12 TIRES(3)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 289.50
					TOTAL:	$ 289.50
14851	UNITED RENTALS	6/8/2019	PUMP RENTAL	UTILITY FUND	UTILITY OPERATIONS	$ 1,033.00
14851		6/8/2019	HOSE SUCTION RENT	UTILITY FUND	UTILITY OPERATIONS	$ 451.16
14851		6/8/2019	HOSEDISCHARGE RENT	UTILITY FUND	UTILITY OPERATIONS	$ 225.97
14851		6/8/2019	STRAINER RENTAL	UTILITY FUND	UTILITY OPERATIONS	$ 35.28
14851		6/8/2019	ENVIRONMETNAL FEE	UTILITY FUND	UTILITY OPERATIONS	$ 19.00
14851		6/8/2019	DELIVERY CHARGE	UTILITY FUND	UTILITY OPERATIONS	$ 250.00
14851		6/8/2019	PICK UP CHARGE	UTILITY FUND	UTILITY OPERATIONS	$ 250.00
					TOTAL:	$ 2,264.41
14810	UTILITY MANAGEMENT CORPORATION	6/17/2019	UTILITY MANAGEMENT_MAY 2019	UTILITY FUND	UTILITY OPERATIONS	$ 700.00
					TOTAL:	$ 700.00
14838	VINSON UNIFORMS	6/6/2019	HIVIZ YELLO POLO(2)	GENERAL FUND	POLICE	$ 79.90
14838		6/6/2019	POLICE REFLECT(2)	GENERAL FUND	POLICE	$ 24.00
14838		6/6/2019	NAMETAG_NEW HIRE(2)	GENERAL FUND	POLICE	$ 27.70

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14838	VINSON UNIFORMS continued...	6/6/2019	TROUSER_(2)	GENERAL FUND	POLICE	$ 79.96
14838		6/6/2019	PANT STRIPING(2)	GENERAL FUND	POLICE	$ 21.00
14838		6/6/2019	MEN TROUSER(6)	GENERAL FUND	POLICE	$ 239.88
14838		6/6/2019	PANT STRIPING	GENERAL FUND	POLICE	$ 72.00
14838		6/6/2019	DUTY S/S SHIRTS(6)	GENERAL FUND	POLICE	$ 283.50
14838		6/6/2019	DUTY L/S SHIRTS(2)	GENERAL FUND	POLICE	$ 104.98
					TOTAL:	$ 932.92
14771	WARING OIL	6/5/2019	PB BLASTER(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 42.99
14771		6/5/2019	STARTING FLUID(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 21.99
14771		6/5/2019	BRAKE CLEANER(1)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 22.50
14771		6/5/2019	HD FLUID(10)	GENERAL FUND	STREETS & PUBLIC WORKS	$ 219.90
14771		6/5/2019	COMPLIANCE FEE	GENERAL FUND	STREETS & PUBLIC WORKS	$ 9.88
14799		6/10/2019	GAS & DIESEL	GENERAL FUND	STREETS & PUBLIC WORKS	$ 1,164.49
14818		6/13/2019	HARBOR GAS	MUNICIPAL HARBOR FUND	ADMINISTRATION	$ 9,961.88
					TOTAL:	$ 11,443.63
14832	WRIGHT, WARD, HATTEN, & GUEL, PLLC	6/14/2019	AUDIT FEES FY 17/18	GENERAL FUND	ADMINISTRATION	$ 9,500.00
14832		6/14/2019	AUDIT FEES FY 17/18	UTILITY FUND	ADMINISTRATION	$ 15,000.00
					TOTAL:	$ 24,500.00
		FUND 001	**GENERAL FUND**	**$ 115,518.48**		
		FUND 200	**DEBT SERVICE FUND**	**$ 1,139.67**		
		FUND 400	**UTILITY OPERATING FUND**	**$ 112,368.78**		
		FUND 450	**MUNICIPAL HARBOR FUND**	**$ 38,324.60**		
			TOTAL:	**$ 267,351.53**		

CITY OF BAY ST. LOUIS_COUNCIL DOCKET_07/02/2019_19-026

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CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14678	GULF BREEZE LANDSCAPING, LLC	4/15/2019	BUSH HOGGING_WARDS 1-6_04/11/2019	GENERAL FUND	STREETS & PUBLIC WORKS	$ 24,886.04
14678		4/15/2019	BUSH HOGGING_WARDS 1-6_04/11/2019 - DISCOUNT	GENERAL FUND	STREETS & PUBLIC WORKS	$ (4,977.21)
					TOTAL:	$ 19,908.83
		FUND 001	**GENERAL FUND**	**$ 19,908.83**		
			TOTAL:	**$ 19,908.83**		

Exhibit "3"
July 2, 2019

CITY OF BAY ST. LOUIS_COUNCIL DOCKET_07/02/2019_19-027

CLAIM #	VENDOR NAME	DATE	DESCRIPTION	FUND	DEPARTMENT	AMOUNT
14739	GULF BREEZE LANDSCAPING, LLC	5/31/2019	HWY 603 LAWN MAINTENANCE_05/11/19/_05/23/19_05/29/19	GENERAL FUND	STREETS & PUBLIC WORKS	$ 6,594.00
14740		5/31/2019	HWY 90 LAWN MAINTENANCE_05/20/19/_05/28/19	GENERAL FUND	STREETS & PUBLIC WORKS	$ 2,800.00
14738		6/3/2019	BUSH HOGGING_WARDS 1-6_05/31/2019	GENERAL FUND	STREETS & PUBLIC WORKS	$ 24,886.04
					TOTAL:	$ 34,280.04
		FUND 001	**GENERAL FUND**	**$ 34,280.04**		
			TOTAL:	**$ 34,280.04**		

Exhibit "F"
July 2, 2019

Copy - Original at City Hall

CITY OF BAY ST. LOUIS
STATE OF MISSISSIPPI

There came on for consideration at a duly constituted meeting of the Mayor and City Council of the City of Bay St. Louis, Mississippi, held on the 2nd day of July, 2019, the following Ordinance:

ORDINANCE NO. 638-07-2019

AN ORDINANCE OF THE MAYOR AND CITY COUNCIL OF THE CITY OF BAY ST. LOUIS ADOPTING SALARY SCHEDULE, ESTABLISHING SALARY COMPENSATION FOR OFFICERS, EMPLOYEES, AND OPEN POSITIONS OF THE CITY OF BAY ST. LOUIS

Thereupon Councilman Knobloch offered and moved the adoption of the following resolution:

RESOLUTION BY THE MAYOR AND CITY COUNCILOF THE CITY OF BAY ST. LOUIS, MISSISSIPPI TO AMEND CITY ORDINANCE NO. 637-05-2019 AND TO ADOPT A SALARY SCHEDULE AND TO ESTABLISH SALARY COMPENSATION FOR OFFICERS, EMPLOYEES, AND OPEN POSITIONS OF THE CITY OF BAY ST. LOUIS

WHEREAS, Miss. Code Annotated § 21-8-21(2) provides that every officer or employee of the municipality shall receive such a salary of compensation as the Council shall by ordinance provide ("Payroll Ordinance"); and

WHEREAS, Miss. Code Annotated § 21-8-21(2) also provides that the salary compensation of all employees of such municipality shall be fixed by the Council from time to time, as occasion may demand; and

THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Bay St. Louis that the attached three (3) page amended salary ordinance, attached hereto as Exhibit A, with total **estimated** salaries and employee benefits of **$6,341,552.82** is hereby adopted establishing the compensation rate for every officer, employee and open position of the City; and

NOW, THEREFORE BE IT ALSO ORDAINED, by the City Council that the Mayor of the City of Bay St. Louis is hereby authorized to fill any position as may exist from **July 3, 2019 through September 30, 2019**, with a compensation rate not to exceed that specified amount for that particular position as reflected in the above referenced salary ordinance budget; and

NOW, THEREFORE BE IT ALSO ORDAINED, that any and all ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

Exhibit "G"
July 2, 2019

NOW, THEREFORE BE IT ALSO ORDAINED, that the Ordinance shall be in full force and effect thirty (30) days after the date of passage, except where it should pass unanimously in which case, for the safety and benefit of the City, it shall go into effect immediately.

NOW, THEREFORE BE IT ALSO ORDAINED, that the City Clerk, pursuant to Miss. Code 21-13-11, provide notice of the adoption of the Ordinance in the *Sea Coast Echo* for one (1) time.

NOW, THEREFORE BE IT ALSO ORDAINED, that the Mayor, City Clerk, or any of their designees are authorized to take all actions, including the revision and administrative forms and procedures to effectuate the intent of this Resolution.

The foregoing Resolution was seconded by Councilman DeSalvo and brought to a vote as follows:

Councilman Gary Knoblock	✓YEA/NAY
Councilman Doug Seal	✓YEA/NAY
Councilman Gene Hoffman	✓YEA/NAY
Councilman Jeffery Reed	✓YEA/NAY
Councilman Larry Smith	✓YEA/NAY
Councilman Buddy Zimmerman	✓YEA/NAY
Councilman Josh Desalvo	✓YEA/NAY

After being reduced by writing and having received a majority of affirmative votes, the Council President declared that the Resolution was carried and the Ordinance adopted as set forth above on this the 2nd day of July, 2019.

ATTESTATION

I, Lisa Tilley, Clerk of Council for the City of Bay Saint Louis, Mississippi, do hereby attest that the foregoing Ordinance No. **638-07-2019** was approved and adopted in the public meeting of the City Council held on 2nd day of July, 2019, a quorum being present, in the City Council Conference Chambers and said City Council being the duly elected, qualified, and acting governing body of Bay Saint Louis.

Given under my hand and the official seal of the City of Bay Saint Louis, on this, the 16th day of July, 2019.

Lisa Tilley, Clerk of Council

Approved/Disapproved, and signed by me on this, the 16th day of July, 2019.

Michael J. Favre, Mayor

CERTIFICATION

I, Sissy Gonzales, Municipal Clerk for the City of Bay Saint Louis, Mississippi, do hereby certify that the foregoing Ordinance No. **638-07-2019** was approved and adopted in the public meeting of the City Council held on 2nd day of July, 2019, a quorum being present, in the City Council Conference Chambers and to be published according to Mississippi State Statute, said Council being the duly elected, qualified, and acting governing body of Bay Saint Louis.

Presented by me on this, the 16th day of July, 2019.

Sissy Gonzales, Municipal Clerk

PERSONNEL BUDGET FISCAL YEAR 2018-2019 Eff 7/1/2019 7/2/2019 meeting

CITY COUNCIL	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS / STD	Unemp/WC	TOTAL
	councilman			$ 15,735.46	$ 2,692.20	$ 1,203.76	$ 6,686.06		$ 26,317.48
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20			$ 20,777.40
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46
	councilman-president			$ 18,000.00	$ 2,884.50	$ 1,377.00	$ 6,686.06		$ 28,947.56
	councilman at large			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46
	Clerk of council	$17.37	80	$ 36,129.60	$ 5,789.77	$ 2,763.91	$ 6,686.06	$ 35.00	$ 51,404.35
	Deputy Clerk of council	$11.50	40	$ 11,960.00	$ 1,916.59	$ 914.94		$ 35.00	$ 14,826.53
Overtime				$ 500.00	$ 80.13	$ 38.25			$ 618.38
Worker's Comp								951.00	$ 951.00
COUNCIL TOTAL				**$ 166,325.06**	**$ 26,824.18**	**$ 12,723.87**	**$ 46,802.44**	**$ 1,021.00**	**$ 253,696.55**
	$ 165,825.06							**$ 70.00**	$ (3,343.03)

JUDICIAL	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	Clerk of court	$19.37	80	$ 40,289.60	$ 6,456.41	$ 3,082.15	$ 6,686.06	$ 35.00	$ 56,549.23
	Clerk	$12.70	80	$ 26,416.00	$ 4,233.16	$ 2,020.82	$ 6,686.06	$ 35.00	$ 39,391.05
	Clerk	$13.25	80	$ 27,560.00	$ 4,416.49	$ 2,108.34	$ 6,686.06	$ 35.00	$ 40,805.89
	Judge			$ 12,000.00	$ 1,923.00	$ 918.00	$ 6,686.06	$ 35.00	$ 21,562.06
Overtime	-			$ 500.00	$ 80.13	$ 38.25			$ 618.38
Worker's Comp								$ 461.00	$ 461.00
JUDICIAL TOTAL				**$ 106,765.60**	**$ 17,109.19**	**$ 8,167.57**	**$ 26,744.26**	**$ 601.00**	**$ 159,387.61**
	$ 106,265.60							**$ 140.00**	$ -

ADMIN	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	Mayor			$ 80,376.00	$ 12,880.25	$ 6,148.76	$ 6,686.06		$ 106,091.08
	clerical (PERS RETIREE)	$14.75	40	$ 15,340.00	$ 2,458.24	$ 1,173.51		$ 35.00	$ 19,006.75
Worker's Comp									
ADMIN. TOTAL				**$ 95,716.00**	**$ 15,338.49**	**$ 7,322.27**	**$ 6,686.06**	**$ 35.00**	**$ 125,097.83**
									$ 3,794.35

FINANCE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	City Clerk/Comptroller			$ 65,770.00	$ 10,539.64	$ 5,031.41	$ 6,686.06	$ 35.00	$ 88,062.11
	Dep Cty Clk-G/L, Purch, PR, Grants	$19.35	80	$ 40,248.00	$ 6,449.74	$ 3,078.97	$ 6,686.06	$ 35.00	$ 56,497.78
	Benefits/Insurance clerk	$19.00	80	$ 39,520.00	$ 6,333.08	$ 3,023.28	$ 6,686.06	$ 35.00	$ 55,597.42
	Clerk	$17.20	80	$ 35,776.00	$ 5,733.10	$ 2,736.86	$ 6,686.06	$ 35.00	$ 50,967.03
	clerical worker 50% of person	$11.00	40	$ 11,440.00	$ 1,833.26	$ 875.16	$ 3,343.03	$ 17.50	$ 17,508.95
Overtime				$ 1,000.00	$ 160.25	$ 76.50			$ 1,236.75
Worker's Comp								$ 2,328.00	$ 2,328.00
FINANCE TOTAL				**$ 193,754.00**	**$ 31,049.08**	**$ 14,822.18**	**$ 30,087.29**	**$ 2,485.50**	**$ 272,198.05**
									$ 496.99
				$ 289,470.00	**$ 46,387.57**	**$ 22,144.46**	**$ 36,773.35**	**$ 2,520.50**	**$ 397,295.87**

BUILDING	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	zoning administrator	$21.75	80	$ 45,240.00	$ 7,249.71	$ 3,460.86	$ 6,686.06	$ 35.00	$ 62,671.63
	inspector	$21.50	80	$ 44,720.00	$ 7,166.38	$ 3,421.08	$ 6,686.06	$ 35.00	$ 62,028.52
	inspector	$21.00	80	$ 43,680.00	$ 6,999.72	$ 3,341.52	$ 6,686.06	$ 35.00	$ 60,742.30
	Blight Prop/Enfor/Beaut	$17.25	80	$ 35,880.00	$ 5,749.77	$ 2,744.82	$ 6,686.06	$ 35.00	$ 51,095.65
	Clerk	$16.25	80	$ 33,800.00	$ 5,416.45	$ 2,585.70	$ 6,686.06	$ 35.00	$ 48,523.21
Overtime				$ 2,500.00	$ 400.63	$ 191.25			$ 3,091.88
Worker's Comp								$ 8,649.00	$ 8,649.00
BUILDING TOTAL				**$ 205,820.00**	**$ 32,982.66**	**$ 15,745.23**	**$ 33,430.32**	**$ 8,824.00**	**$ 296,802.21**
	$ 203,320.00							**$ 175.00**	$ -

POLICE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	Chief			$ 59,500.00	$ 9,534.88	$ 4,551.75		$ 35.00	$ 73,621.63
	Major-Asst Chief			$ 53,000.00	$ 8,493.25	$ 4,054.50	$ 6,686.06	$ 35.00	$ 72,268.81
	captain	$20.50	84	$ 44,772.00	$ 7,174.71	$ 3,425.06	$ 6,686.06	$ 35.00	$ 62,092.84
	lieutenant/Patrol	$19.25	84	$ 42,042.00	$ 6,737.23	$ 3,216.21	$ 6,686.06	$ 35.00	$ 58,716.51
	lieutenant/Det	$19.25	84	$ 42,042.00	$ 6,737.23	$ 3,216.21	$ 6,686.06	$ 35.00	$ 58,716.51
	sergeant/traffic	$17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09
	sergeant	$17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09
	sergeant	$17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09
	sergeant	$17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09
	sergeant	$17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09
	Detective/Sgt	$17.50	84	$ 38,220.00	$ 6,124.76	$ 2,923.83	$ 6,686.06	$ 35.00	$ 53,989.65
	Detective/Sgt	$17.50	84	$ 38,220.00	$ 6,124.76	$ 2,923.83	$ 6,686.06	$ 35.00	$ 53,989.65
	DETECTIVE/CID	$16.50	84	$ 36,036.00	$ 5,774.77	$ 2,756.75	$ 6,686.06	$ 35.00	$ 51,288.59
	DETECTIVE/HIDTA	$16.50	84	$ 36,036.00	$ 5,774.77	$ 2,756.75	$ 6,686.06	$ 35.00	$ 51,288.59

PERSONNEL ORDINANCE FISCAL YEAR 2018-2019

6/28/2019
names updated

CITY COUNCIL	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS / STD	Unemp/WC	TOTAL		
	councilman			$ 15,735.46	$ 2,692.20	$ 1,203.76	$ 6,686.06		$ 26,317.48	$ -	$ -
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20			$ 20,777.40	$ -	$ -
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46	$ -	$ -
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46	$ -	$ -
	councilman			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46	$ -	$ -
	councilman-president			$ 18,000.00	$ 2,884.50	$ 1,377.00	$ 6,686.06		$ 28,947.56	$ -	$ -
	councilman at large			$ 16,800.00	$ 2,692.20	$ 1,285.20	$ 6,686.06		$ 27,463.46	$ -	$ -
Tilley	Clerk of council	$ 17.37	80	$ 36,129.60	$ 5,789.77	$ 2,763.91	$ 6,686.06	$ 35.00	$ 51,404.35	$ -	$ -
Fitts	**Dep Clerk of council-eff. 06/19/19 mtg**	**$ 11.50**	40	$ 11,960.00	$ 1,916.59	$ 914.94	$ -	$ 35.00	$ 14,826.53	$ -	$ -
Overtime				$ 500.00	$ 80.13	$ 38.25			$ 618.38	$ -	$ -
Worker's Comp								951.00	$ 951.00	$ -	$ -
COUNCIL TOTAL				**$ 166,325.06**	**$ 26,824.18**	**$ 12,723.87**	**$ 46,802.44**	**$ 1,021.00**	**$ 253,696.55**	$ -	

JUDICIAL	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Sheppard	clerk of court	$ 19.37	80	$ 40,289.60	$ 6,456.41	$ 3,082.15	$ 6,686.06	$ 35.00	$ 56,549.23	$ -	$ -
Anderson	**Clerk**	**$ 11.50**	80	$ 23,920.00	$ 3,833.18	$ 1,829.88	$ 6,686.06	$ 35.00	$ 36,304.12	$ 3,086.93	$ 1.20
Reynolds	**Clerk**	**$ 12.50**	80	$ 26,000.00	$ 4,166.50	$ 1,989.00	$ 6,686.06	$ 35.00	$ 38,876.56	$ 1,929.33	$ 0.75
Maggio	Judge			$ 12,000.00	$ 1,923.00	$ 918.00	$ 6,686.06	$ 35.00	$ 21,562.06	$ -	$ -
Overtime				$ 500.00	$ 80.13	$ 38.25			$ 618.38	$ -	$ -
Worker's Comp								461.00	$ 461.00	$ -	$ -
JUDICIAL TOTAL				**$ 102,709.60**	**$ 16,459.21**	**$ 7,857.28**	**$ 26,744.26**	**$ 601.00**	**$ 154,371.35**	$ 5,016.26	

ADMIN	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Favre	Mayor			$ 80,376.00	$ 12,880.25	$ 6,148.76	$ 6,686.06		$ 106,091.08	$ -	$ -
Averhart	clerical (PERS RETIREE)	$ 14.75	40	$ 15,340.00	$ 2,458.24	$ 1,173.51		$ 35.00	$ 19,006.75	$ -	$ -
Worker's Comp									$ -	$ -	$ -
ADMIN. TOTAL				**$ 95,716.00**	**$ 15,338.49**	**$ 7,322.27**	**$ 6,686.06**	**$ 35.00**	**$ 125,097.83**	$ -	

FINANCE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Gonzales	City Clerk/Comptroller			$ 65,770.00	$ 10,539.64	$ 5,031.41	$ 6,686.06	$ 35.00	$ 88,062.11	$ -	$ -
Feuerstein	Dep Cty Clk-G/L, Purch, PR, Grants	$ 19.35	80	$ 40,248.00	$ 6,449.74	$ 3,078.97	$ 6,686.06	$ 35.00	$ 56,497.78	$ -	$ -
Favre	Benefits/Insurance clerk	$ 19.00	80	$ 39,520.00	$ 6,333.08	$ 3,023.28	$ 6,686.06	$ 35.00	$ 55,597.42	$ -	$ -
Stewart	Clerk	$ 17.20	80	$ 35,776.00	$ 5,733.10	$ 2,736.86	$ 6,686.06	$ 35.00	$ 50,967.03	$ -	$ -
Dobraska	clerical worker 50% of person	$ 11.00	40	$ 11,440.00	$ 1,833.26	$ 875.16	$ 3,343.03	$ 17.50	$ 17,508.95	$ -	$ -
Overtime				$ 1,000.00	$ 160.25	$ 76.50			$ 1,236.75	$ -	$ -
						$ -		$ 2,328.00	$ 2,328.00	$ -	$ -
FINANCE TOTAL				**$ 193,754.00**	**$ 31,049.08**	**$ 14,822.18**	**$ 30,087.29**	**$ 2,485.50**	**$ 272,198.05**	$ -	
				$ 289,470.00	**$ 46,387.57**	**$ 22,144.46**	**$ 36,773.35**	**$ 2,520.50**	**$ 397,295.87**	$ -	

BUILDING	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Black	zoning administrator	$ 21.75	80	$ 45,240.00	$ 7,249.71	$ 3,460.86	$ 6,686.06	$ 35.00	$ 62,671.63	$ -	$ -
McConnell	inspector	$ 21.50	80	$ 44,720.00	$ 7,166.38	$ 3,421.08	$ 6,686.06	$ 35.00	$ 62,028.52	$ -	$ -
Ladner	inspector	$ 21.00	80	$ 43,680.00	$ 6,999.72	$ 3,341.52	$ 6,686.06	$ 35.00	$ 60,742.30	$ -	$ -
Siebenkittel	Blight Prop/Enfor/Beaut	$ 17.25	80	$ 35,880.00	$ 5,749.77	$ 2,744.82	$ 6,686.06	$ 35.00	$ 51,095.65	$ -	$ -
Bremer	Clerk	$ 16.25	80	$ 33,800.00	$ 5,416.45	$ 2,585.70	$ 6,686.06	$ 35.00	$ 48,523.21	$ -	$ -
Overtime				$ 2,500.00	$ 400.63	$ 191.25			$ 3,091.88	$ -	$ -
Worker's Comp								8,649.00	$ 8,649.00	$ -	$ -
BUILDING TOTAL				**$ 205,820.00**	**$ 32,982.66**	**$ 15,745.23**	**$ 33,430.32**	**$ 8,824.00**	**$ 296,802.21**	$ -	

POLICE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Ponthieux	Chief			$ 59,500.00	$ 9,534.88	$ 4,551.75		$ 35.00	$ 73,621.63	$ -	$ -
Kingston	Major-Asst Chief			$ 53,000.00	$ 8,493.25	$ 4,054.50	$ 6,686.06	$ 35.00	$ 72,268.81	$ -	$ -
Buckley	captain	$ 20.50	84	$ 44,772.00	$ 7,174.71	$ 3,425.06	$ 6,686.06	$ 35.00	$ 62,092.84	$ -	$ -
Phillips	lieutenant/Patrol	$ 19.25	84	$ 42,042.00	$ 6,737.23	$ 3,216.21	$ 6,686.06	$ 35.00	$ 58,716.51	$ -	$ -
Gray	lieutenant/Det	$ 19.25	84	$ 42,042.00	$ 6,737.23	$ 3,216.21	$ 6,686.06	$ 35.00	$ 58,716.51	$ -	$ -
Bowden	sergeant/traffic	$ 17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09	$ -	$ -
Gaillot	sergeant	$ 17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09	$ -	$ -
Corr	sergeant	$ 17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09	$ -	$ -
Wilder	sergeant	$ 17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09	$ -	$ -
Murphy	sergeant	$ 17.50	87.69	$ 39,898.95	$ 6,393.81	$ 3,052.27	$ 6,686.06	$ 35.00	$ 56,066.09	$ -	$ -
Jewell	Detective/Sgt	$ 17.50	84	$ 38,220.00	$ 6,124.76	$ 2,923.83	$ 6,686.06	$ 35.00	$ 53,989.65	$ -	$ -
Saucier	Detective/Sgt	$ 17.50	84	$ 38,220.00	$ 6,124.76	$ 2,923.83	$ 6,686.06	$ 35.00	$ 53,989.65	$ -	$ -
Sanchez	DETECTIVE/CID	$ 16.00	84	$ 34,944.00	$ 5,599.78	$ 2,673.22	$ 6,686.06	$ 35.00	$ 49,938.06	$ 1,350.53	$ 0.50
Taylor Jr	DETECTIVE/HIDTA	$ 16.50	84	$ 36,036.00	$ 5,774.77	$ 2,756.75	$ 6,686.06	$ 35.00	$ 51,288.59	$ -	$ -

	DETECTIVE/SO	$16.50	84	$ 36,036.00	$ 5,774.77	$ 2,756.75	$ 6,686.06	$ 35.00	$ 51,288.59		$ -	$ -
	Patrol Officer	$16.50	87.69	$ 37,619.01	$ 6,028.45	$ 2,877.85	$ 6,686.06	$ 35.00	$ 53,246.37	1 Armentrout	$ -	$ -
	Patrol Officer	$16.50	87.69	$ 37,619.01	$ 6,028.45	$ 2,877.85	$ 6,686.06	$ 35.00	$ 53,246.37	2 S. Phillips	$ 1,409.86	$ 0.50
	Patrol Officer	$16.50	87.69	$ 37,619.01	$ 6,028.45	$ 2,877.85	$ 6,686.06	$ 35.00	$ 53,246.37	3 Larsen	$ 1,409.86	$ 0.50
	Patrol Officer	$16.50	87.69	$ 37,619.01	$ 6,028.45	$ 2,877.85	$ 6,686.06	$ 35.00	$ 53,246.37	4 Robin	$ 1,409.86	$ 0.50
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	5 Johnson D	$ -	$ -
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	6 Kent	$ -	$ -
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	7 Strong	$ 1,409.86	$ 0.50
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	8 Ordoyne	$ 1,409.86	$ 0.50
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	9	$ 1,409.86	$ 0.50
	Patrol Officer	$16.00	87.69	$ 36,479.04	$ 5,845.77	$ 2,790.65	$ 6,686.06	$ 35.00	$ 51,836.52	10 Johnson B	$ 1,409.86	$ 0.50
	Patrol Officer	$15.50	87.69	$ 35,339.07	$ 5,663.09	$ 2,703.44		$ 35.00	$ 43,740.59	11 Stinson	$ 1,353.46	$ 0.48
	Patrol Officer	$15.50	87.69	$ 35,339.07	$ 5,663.09	$ 2,703.44	$ 6,686.06	$ 35.00	$ 50,426.66	12	$ -	$ -
	Patrol Officer	$15.50	87.69	$ 35,339.07	$ 5,663.09	$ 2,703.44	$ 6,686.06	$ 35.00	$ 50,426.66	13 Dunnigan	$ 4,229.57	$ 1.50
	Patrol Officer	$15.50	87.69	$ 35,339.07	$ 5,663.09	$ 2,703.44		$ 35.00	$ 43,740.59	14 Taylor	$ 4,229.57	$ 1.50
	Bailiff/Warrants Officer	$14.00	32	$ 11,648.00	$ 1,866.59	$ 891.07		$ 35.00	$ 14,440.66	15 Coster	$ -	$ -
	school officer	$15.50	84	$ 33,852.00	$ 5,424.78	$ 2,589.68	$ 6,686.06	$ 35.00	$ 48,587.53		$ -	$ -
	HIDTA	$16.00	80	$ 33,280.00	$ 5,333.12	$ 2,545.92	$ 6,686.06	$ 35.00	$ 47,880.10	Blappert	$ -	$ -
	clerical	$14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	Cardinale	$ -	$ -
	animal control	$14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	Necaise	$ -	$ -
	clerk	$15.50	80	$ 32,240.00	$ 5,166.46	$ 2,466.36	$ 6,686.06	$ 35.00	$ 46,593.88	Brady	$ -	$ -
	community liaison (pers retiree)	$14.75	32	$ 12,272.00	$ 1,966.59	$ 938.81		$ 35.00	$ 15,212.40	Taylor Sr	$ -	$ -
HolidayPay	87.69 hours has holiday included			$ -	$ -	$ -			$ -	HolidayPay	$ -	$ -
Overtime				$ 50,000.00	$ 8,012.50	$ 3,825.00			$ 61,837.50	Overtime	$ -	$ -
GRANT OT BENEFITS INCLUDED				$ -	$ -	$ -			$ -	GRANT OT BENEFITS INCLUDED	$ -	$ -
total shift hours include +272 per patrolman tot hr=39296			1783.35					$ 53,502.00	$ 53,502.00	total shift hours include +272 per patrolman tot hr=39296	$ -	$ -
POLICE TOTAL				**$ 1,367,637.31**	**$ 219,163.88**	**$ 104,624.25**	**$ 207,267.98**	**$ 54,762.00**	**$ 1,953,455.43**	**POLICE TOTAL**	$ 21,032.15	
	$ 1,317,637.31							**$ 1,260.00**	$ 1,362.38			

FIRE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL			
	chief			$ 57,010.00	$ 9,135.85	$ 4,361.27	$ 6,686.06	$ 35.00	$ 77,228.18		$ -	$ -
	deputy chief			$ 48,247.00	$ 7,731.58	$ 3,690.90	$ 6,686.06	$ 35.00	$ 66,390.54		$ -	$ -
	captain	$12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87	Armenta	$ -	$ -
	captain	$12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87	Catalano	$ -	$ -
	captain	$12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87	Farve	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Garber	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Hardman	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Stefano	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Maurice	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Elzy	$ -	$ -
	engineer	$12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59	Woods	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Torres	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Anderson	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Guitreau	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Labat	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62		$ 35.00	$ 41,965.19		$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Sekkinger	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Mallini	$ -	$ -
	firefighter	$10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25	Hoffman	$ -	$ -
	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81	Loustalot	$ -	$ -
	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81	Burchett	$ -	$ -
	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81	Cuevas	$ -	$ -
Holiday Pay Factor of 96 hours per year is above in the 3119									$ -	Holiday Pay Factor of 96 hours per year is above in the 3119	$ -	$ -
Overtime	Total number of Fire fighters		18	$ 11,503.00	$ 1,843.36	$ 879.98			$ 14,226.34	Overtime	$ -	$ -
total shift hours include +104 per FT(H)tot hr=			56142			Worker's Comp		47,098.00	$ 47,098.00	total shift hours include +104 per FT(H)tot hr=	$ -	$ -
FIRE TOTAL		**annual**	**1517157**	**$ 760,998.97**	**$ 121,950.08**	**$ 58,216.42**	**$ 120,349.15**	**$ 47,868.00**	**$ 1,109,382.63**	**FIRE TOTAL**	$ -	
	$ 679,495.97							**$ 770.00**	$ -			

FIRE	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL			
Strong	chief			$ 57,010.00	$ 9,135.85	$ 4,361.27	$ 6,686.06	$ 35.00	$ 77,228.18		$ -	$ -
Avery	deputy chief			$ 48,247.00	$ 7,731.58	$ 3,690.90	$ 6,686.06	$ 35.00	$ 66,390.54		$ -	$ -
Armenta	captain	$ 12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87		$ -	$ -
Catalano	captain	$ 12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87		$ -	$ -
Farve	captain	$ 12.57	3119	$ 39,205.83	$ 6,282.73	$ 2,999.25	$ 6,686.06	$ 35.00	$ 55,208.87		$ -	$ -
Garber	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Hardman	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Stefano	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Maurice	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Elzy	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Woods	engineer	$ 12.06	3119	$ 37,615.14	$ 6,027.83	$ 2,877.56	$ 6,686.06	$ 35.00	$ 53,241.59		$ -	$ -
Torres	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Anderson	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Guitreau	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Labat	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
	firefighter	**$ 10.87**	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62		$ 35.00	$ 41,965.19		$ -	$ -
Sekkinger	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Mallini	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Hoffman	firefighter	$ 10.87	3119	$ 33,903.53	$ 5,433.04	$ 2,593.62	$ 6,686.06	$ 35.00	$ 48,651.25		$ -	$ -
Loustalot	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81		$ -	$ -
Burchett	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81		$ -	$ -
Cuevas	reserve firefighter	$ 9.52	1040	$ 9,900.80	$ 1,586.60	$ 757.41	$ -	$ 35.00	$ 12,279.81		$ -	$ -
Holiday Pay Factor of 96 hours per year is above in the 3119					$ -	$ -			$ -		$ -	$ -
Overtime	Total number of Fire fighters		18	$ 11,503.00	$ 1,843.36	$ 879.98			$ 14,226.34		$ -	$ -
total shift hours include +104 per FT(H)tot hr=			56142			Worker's Comp		47,098.00	$ 47,098.00		$ -	$ -
FIRE TOTAL		**annual**		**$ 760,998.97**	**$ 121,950.08**	**$ 58,216.42**	**$ 120,349.15**	**$ 47,868.00**	**$ 1,109,382.63**		$ -	

STREETS AND PUBLIC WORKS	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL
	director public works			$ 56,810.00	$ 9,103.80	$ 4,345.97	$ 6,686.06	$ 35.00	$ 76,980.83
	clerk	$14.50	80	$ 30,160.00	$ 4,833.14	$ 2,307.24	$ 6,686.06	$ 35.00	$ 44,021.44
	supervisor	$19.00	80	$ 39,520.00	$ 6,333.08	$ 3,023.28	$ 6,686.06	$ 35.00	$ 55,597.42
	chief mechanic	$19.15	80	$ 39,832.00	$ 6,383.08	$ 3,047.15	$ 6,686.06	$ 35.00	$ 55,983.29
	street signs/catch basins	$15.00	80	$ 31,200.00	$ 4,999.80	$ 2,386.80	$ 6,686.06	$ 35.00	$ 45,307.66
	graveyard	$12.85	80	$ 26,728.00	$ 4,283.16	$ 2,044.69	$ 6,686.06	$ 35.00	$ 39,776.92
	property custodian	$13.50	80	$ 28,080.00	$ 4,499.82	$ 2,148.12	$ 6,686.06	$ 35.00	$ 41,449.00
	property custodian	$11.00	80	$ 22,880.00	$ 3,666.52	$ 1,750.32	$ 6,686.06	$ 35.00	$ 35,017.90
	property custodian	$11.85	12	$ 3,697.20		$ 282.84		$ 35.00	$ 4,015.04
	grounds/ballfields	$13.50	80	$ 28,080.00	$ 4,499.82	$ 2,148.12	$ 6,686.06	$ 35.00	$ 41,449.00
1.00	tractors	$15.50	80	$ 32,240.00	$ 5,166.46	$ 2,466.36	$ 6,686.06	$ 35.00	$ 46,593.88
2.00	tractors	$15.50	80	$ 32,240.00	$ 5,166.46	$ 2,466.36	$ 6,686.06	$ 35.00	$ 46,593.88
3.00	tractors	$15.00	80	$ 31,200.00	$ 4,999.80	$ 2,386.80	$ 6,686.06	$ 35.00	$ 45,307.66
4.00	tractors	$14.25	80	$ 29,640.00	$ 4,749.81	$ 2,267.46	$ 6,686.06	$ 35.00	$ 43,378.33
5.00	tractors	$14.25	80	$ 29,640.00	$ 4,749.81	$ 2,267.46	$ 6,686.06	$ 35.00	$ 43,378.33
6.00	tractors	$14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22

STREETS AND PUBLIC WORKS	POSITION	RATE	HRS	Salary	PERS	FICA	BCBS /STD	Unemp/WC	TOTAL		
Favre	director public works			$ 56,810.00	$ 9,103.80	$ 4,345.97	$ 6,686.06	$ 35.00	$ 76,980.83	$ -	$ -
Perniciaro	clerk	$ 14.50	80	$ 30,160.00	$ 4,833.14	$ 2,307.24	$ 6,686.06	$ 35.00	$ 44,021.44	$ -	$ -
McKay	supervisor	$ 19.00	80	$ 39,520.00	$ 6,333.08	$ 3,023.28	$ 6,686.06	$ 35.00	$ 55,597.42	$ -	$ -
Maurice	chief mechanic	$ 19.15	80	$ 39,832.00	$ 6,383.08	$ 3,047.15	$ 6,686.06	$ 35.00	$ 55,983.29	$ -	$ -
Storey C	street signs/catch basins	$ 14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	$ 2,572.44	$ 1.00
	graveyard	$ 12.85	80	$ 26,728.00	$ 4,283.16	$ 2,044.69	$ 6,686.06	$ 35.00	$ 39,776.92	$ -	$ -
S Johnson	property custodian	$ 13.50	80	$ 28,080.00	$ 4,499.82	$ 2,148.12	$ 6,686.06	$ 35.00	$ 41,449.00	$ -	$ -
D Thomas	property custodian	$ 10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ 6,686.06	$ 35.00	$ 33,731.68	$ 1,286.22	$ 0.50
M Ladner	property custodian	$ 11.85	12	$ 3,697.20		$ 282.84		$ 35.00	$ 4,015.04	$ -	$ -
A Thomas	grounds/ballfields	$ 13.50	80	$ 28,080.00	$ 4,499.82	$ 2,148.12	$ 6,686.06	$ 35.00	$ 41,449.00	$ -	$ -
K Storey	tractors	$ 14.50	80	$ 30,160.00	$ 4,833.14	$ 2,307.24	$ 6,686.06	$ 35.00	$ 44,021.44	$ 2,572.44	$ 1.00
McCardle	tractors	$ 15.10	80	$ 31,408.00	$ 5,033.13	$ 2,402.71	$ 6,686.06	$ 35.00	$ 45,564.91	$ 1,028.98	$ 0.40
Duvernay	tractors	$ 14.50	80	$ 30,160.00	$ 4,833.14	$ 2,307.24	$ 6,686.06	$ 35.00	$ 44,021.44	$ 1,286.22	$ 0.50
Piazza	tractors	$ 13.81	80	$ 28,724.80	$ 4,603.15	$ 2,197.45	$ 6,686.06	$ 35.00	$ 42,246.46	$ 1,131.87	$ 0.44
	tractors	$ 14.25	80	$ 29,640.00	$ 4,749.81	$ 2,267.46	$ 6,686.06	$ 35.00	$ 43,378.33	$ -	$ -
Nguyen	tractors	$ 14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	$ -	$ -

7.00	tractors	$14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	
1.00	ROW	$11.00	80	$ 22,880.00	$ 3,666.52	$ 1,750.32	$ 6,686.06	$ 35.00	$ 35,017.90	
2.00	ROW	$11.00	80	$ 22,880.00	$ 3,666.52	$ 1,750.32	$ 6,686.06	$ 35.00	$ 35,017.90	
3.00	ROW	$10.75	80	$ 22,360.00	$ 3,583.19	$ 1,710.54	$ 6,686.06	$ 35.00	$ 34,374.79	
4.00	ROW	$10.75	80	$ 22,360.00	$ 3,583.19	$ 1,710.54	$ 6,686.06	$ 35.00	$ 34,374.79	
5.00	ROW	$10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ 6,686.06	$ 35.00	$ 33,731.68	
6.00	ROW	$10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76		$ 35.00	$ 27,045.62	
1.00	DRAINAGE	$15.50	80	$ 32,240.00	$ 5,166.46	$ 2,466.36	$ 6,686.06	$ 35.00	$ 46,593.88	
2.00	DRAINAGE	$14.25	80	$ 29,640.00	$ 4,749.81	$ 2,267.46	$ 6,686.06	$ 35.00	$ 43,378.33	
1.00	ZERO TURNS	$13.00	80	$ 27,040.00	$ 4,333.16	$ 2,068.56	$ 6,686.06	$ 35.00	$ 40,162.78	
2.00	ZERO TURNS	$12.00	80	$ 24,960.00	$ 3,999.84	$ 1,909.44	$ 6,686.06	$ 35.00	$ 37,590.34	
Overtime				$ 10,000.00	$ 1,602.50	$ 765.00			$ 12,367.50	
Worker's Comp								$ 40,828.00	$ 40,828.00	
PUBLIC WORKS TOTAL				**$ 778,227.20**	**$ 124,118.43**	**$ 59,534.38**	**$ 167,151.60**	**$ 41,773.00**	**$ 1,170,804.61**	
$	**768,227.20**							**$ 987.98**	$ -	
			27							
GENERAL FUND-Budget			**TOTAL**	**$ 3,675,244.14**	**$ 588,535.99**	**$ 281,156.18**	**$ 638,519.11**	**$ 157,369.50**	**$ 5,340,824.91**	

Crowell	tractors	$ 14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	$ -	$ -
Taylor	ROW	$ 11.00	80	$ 22,880.00	$ 3,666.52	$ 1,750.32	$ 6,686.06	$ 35.00	$ 35,017.90	$ -	$ -
D. Peterson	ROW	$ 11.00	80	$ 22,880.00	$ 3,666.52	$ 1,750.32	$ 6,686.06	$ 35.00	$ 35,017.90	$ -	$ -
Murphy	ROW (10.50)	$ 10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ 6,686.06	$ 35.00	$ 33,731.68	$ 643.11	$ 0.25
Hollins	ROW (10.25)	$ 10.25	80	$ 21,320.00	$ 3,416.53	$ 1,630.98	$ 6,686.06	$ 35.00	$ 33,088.57	$ 1,286.22	$ 0.50
Puckett	ROW (10.00)	$ 10.00	80	$ 20,800.00	$ 3,333.20	$ 1,591.20	$ 6,686.06	$ 35.00	$ 32,445.46	$ 1,286.22	$ 0.50
Palode	ROW	$ 10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76		$ 35.00	$ 27,045.62	$ -	$ -
Swanier	DRAINAGE	$ 15.50	80	$ 32,240.00	$ 5,166.46	$ 2,466.36	$ 6,686.06	$ 35.00	$ 46,593.88	$ -	$ -
	DRAINAGE	$ 14.25	80	$ 29,640.00	$ 4,749.81	$ 2,267.46	$ 6,686.06	$ 35.00	$ 43,378.33	$ -	$ -
Meek	ZERO TURNS	$ 13.00	80	$ 27,040.00	$ 4,333.16	$ 2,068.56	$ 6,686.06	$ 35.00	$ 40,162.78	$ -	$ -
Lacy	ZERO TURNS	$ 11.50	80	$ 23,920.00	$ 3,833.18	$ 1,829.88	$ 6,686.06	$ 35.00	$ 36,304.12	$ 1,286.22	$ 0.50
Overtime				$ 10,000.00	$ 1,602.50	$ 765.00			$ 12,367.50	$ -	$ -
Worker's Comp					$ -			40,828.00	$ 40,828.00	$ -	$ -
PUBLIC WORKS TOTAL				**$ 766,600.00**	**$ 122,255.17**	**$ 58,644.90**	**$ 167,151.60**	**$ 41,773.00**	**$ 1,156,424.67**	$ 14,379.94	
			29								
GENERAL FUND-Budget			**TOTAL**	**$ 3,642,554.96**	**$ 583,297.55**	**$ 278,655.45**	**$ 638,519.11**	**$ 157,369.50**	**$ 5,300,396.57**	$ 40,428.34	

UTILITIES ADMIN	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**	
	Utilities Supervisor	$20.47	80	$ 42,577.60	$ 6,823.06	$ 3,257.19	$ 6,686.06	$ 35.00	$ 59,378.91	
	Clerk	$17.00	80	$ 35,360.00	$ 5,666.44	$ 2,705.04	$ 6,686.06	$ 35.00	$ 50,452.54	
	Clerk	$11.50	80	$ 23,920.00	$ 3,833.18	$ 1,829.88	$ 6,686.06	$ 35.00	$ 36,304.12	
Overtime				$ 500.00	$ 80.13	$ 38.25	$ -		$ 618.38	
Worker's Comp				$ -	$ -	$ -	$ -	$ 418.00	$ 418.00	
UT. ADMIN. TOTAL				**$ 102,357.60**	**$ 16,402.81**	**$ 7,830.36**	**$ 20,058.19**	**$ 523.00**	**$ 147,171.95**	
$	**101,857.60**							**$ 105.00**	$ 17,620.07	

UTILITIES ADMIN	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**		
Tice	Utilities Supervisor	$ 20.47	80	$ 42,577.60	$ 6,823.06	$ 3,257.19	$ 6,686.06	$ 35.00	$ 59,378.91	$ -	$ -
Garcia	Clerk	$ 17.00	80	$ 35,360.00	$ 5,666.44	$ 2,705.04	$ 6,686.06	$ 35.00	$ 50,452.54	$ -	$ -
Thompson	**Clerk**	**$ 11.50**	**80**	$ 23,920.00	$ 3,833.18	$ 1,829.88	$ 6,686.06	$ 35.00	$ 36,304.12	$ (0.00)	$ -
Overtime				$ 500.00	$ 80.13	$ 38.25	$ -		$ 618.38	$ -	$ -
Worker's Comp				$ -	$ -	$ -	$ -	418.00	$ 418.00	$ -	$ -
UT. ADMIN. TOTAL				**$ 102,357.60**	**$ 16,402.81**	**$ 7,830.36**	**$ 20,058.19**	**$ 523.00**	**$ 147,171.95**	$ (0.00)	

UTILITIES OPERATIONS	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**	
	utilities director			$ 58,000.00	$ 9,294.50	$ 4,437.00	$ 6,686.06	$ 35.00	$ 78,452.56	
	meter reading & repairs	$15.83	80	$ 32,926.40	$ 5,276.46	$ 2,518.87	$ 6,686.06	$ 35.00	$ 47,442.79	
	water oper/bldg maint/signs	$17.87	80	$ 37,169.60	$ 5,956.43	$ 2,843.47	$ 6,686.06	$ 35.00	$ 52,690.57	
	lift station tech	$16.50	80	$ 34,320.00	$ 5,499.78	$ 2,625.48	$ 6,686.06	$ 35.00	$ 49,166.32	
	supvsr/utility tech/oper backhoe	$21.75	80	$ 45,240.00	$ 7,249.71	$ 3,460.86	$ 6,686.06	$ 35.00	$ 62,671.63	
	operator	$14.22	80	$ 29,577.60	$ 4,739.81	$ 2,262.69	$ 6,686.06	$ 35.00	$ 43,301.16	
	well mechanic	$17.51	80	$ 36,420.80	$ 5,836.43	$ 2,786.19	$ 6,686.06	$ 35.00	$ 51,764.49	
	Utility locator	$15.00	80	$ 31,200.00	$ 4,999.80	$ 2,386.80	$ 6,686.06	$ 35.00	$ 45,307.66	
	Helper	$10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ 6,686.06	$ 35.00	$ 33,731.68	
	Helper	$10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76		$ 35.00	$ 27,045.62	
	grapple truck	$14.50	80	$ 30,160.00	$ 4,833.14	$ 2,307.24	$ 6,686.06	$ 35.00	$ 44,021.44	
Overtime				$ 16,000.00	$ 2,564.00	$ 1,224.00	$ -	$ -	$ 19,788.00	
							$ -	$ 12,792.00	$ 12,792.00	
UT. OPERATIONS TOTAL				**$ 394,694.40**	**$ 63,249.78**	**$ 30,194.12**	**$ 66,860.64**	**$ 13,177.00**	**$ 568,175.94**	
$	**378,694.40**							**$ 385.00**	$ -	
UTILITY FUND			**TOTAL**	**$ 497,052.00**	**$ 79,652.58**	**$ 38,024.48**	**$ 86,918.83**	**$ 13,700.00**	**$ 715,347.89**	

UTILITIES OPERATIONS	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**		
Ortiz	utilities director			$ 58,000.00	$ 9,294.50	$ 4,437.00	$ 6,686.06	$ 35.00	$ 78,452.56	$ -	$ -
	meter reading & repairs	$ 15.83	80	$ 32,926.40	$ 5,276.46	$ 2,518.87	$ 6,686.06	$ 35.00	$ 47,442.79	$ -	$ -
Thoms	water oper/bldg maint/signs	$ 17.37	80	$ 36,129.60	$ 5,789.77	$ 2,763.91	$ 6,686.06	$ 35.00	$ 51,404.35	$ 1,286.22	$ 0.50
Conway	lift station tech	$ 16.50	80	$ 34,320.00	$ 5,499.78	$ 2,625.48	$ 6,686.06	$ 35.00	$ 49,166.32	$ -	$ -
Saucier	utility tech/oper backhoe	$ 21.75	80	$ 45,240.00	$ 7,249.71	$ 3,460.86	$ 6,686.06	$ 35.00	$ 62,671.63	$ -	$ -
McPhearson	Operator	$ 14.22	80	$ 29,577.60	$ 4,739.81	$ 2,262.69	$ 6,686.06	$ 35.00	$ 43,301.16	$ -	$ -
Summers	well mechanic	$ 17.51	80	$ 36,420.80	$ 5,836.43	$ 2,786.19	$ 6,686.06	$ 35.00	$ 51,764.49	$ -	$ -
Faye	utility locator	$ 12.00	80	$ 24,960.00	$ 3,999.84	$ 1,909.44	$ 6,686.06	$ 35.00	$ 37,590.34	$ 7,717.32	$ 3.00
d. ladner	Helper	$ 10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ 6,686.06	$ 35.00	$ 33,731.68	$ -	$ -
Boehnel	Helper	$ 10.50	80	$ 21,840.00	$ 3,499.86	$ 1,670.76	$ -	$ 35.00	$ 27,045.62	$ -	$ -
matheny	grapple truck	$ 14.00	80	$ 29,120.00	$ 4,666.48	$ 2,227.68	$ 6,686.06	$ 35.00	$ 42,735.22	$ 1,286.22	$ 0.50
Overtime				$ 16,000.00	$ 2,564.00	$ 1,224.00	$ -		$ 19,788.00	$ -	$ -
					$ -	$ -	$ -	12,792.00	$ 12,792.00	$ -	$ -
UT. OPERATIONS TOTAL				**$ 386,374.40**	**$ 61,916.50**	**$ 29,557.64**	**$ 66,860.64**	**$ 13,177.00**	**$ 557,886.18**	$ 10,289.76	
UTILITY FUND			**TOTAL**	**$ 488,732.00**	**$ 78,319.30**	**$ 37,388.00**	**$ 86,918.83**	**$ 13,700.00**	**$ 705,058.13**	$ 10,289.76	

HARBOR	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**	
	harbormaster			$ 46,810.00	$ 7,501.30	$ 3,580.97	$ 6,686.06	$ 35.00	$ 64,613.33	
	deputy harbormaster			$ 40,000.00	$ 6,410.00	$ 3,060.00	$ 6,686.06	$ 35.00	$ 56,191.06	
	property custodian (P/T now)	$13.45	80	$ 27,976.00	$ 4,483.15	$ 2,140.16	$ -	$ 35.00	$ 34,634.32	
	Harbor security	$14.43	80	$ 30,014.40	$ 4,809.81	$ 2,296.10	$ 6,686.06	$ 35.00	$ 43,841.37	
	full time security	$12.87	80	$ 26,769.60	$ 4,289.83	$ 2,047.87	$ 6,686.06	$ 35.00	$ 39,828.37	
	clerical worker 50% of person	$11.00	40	$ 11,440.00	$ 1,833.26	$ 875.16	$ 3,343.03	$ 17.50	$ 17,508.95	
	May-oct 30 hrs week (temp)	$10.50	30	$ 8,190.00	$ 1,312.45	$ 626.54	$ -	$ 35.00	$ 10,163.98	
Overtime				$ 3,500.00	$ 560.88	$ 267.75			$ 4,328.63	
								$ 14,270.00	$ 14,270.00	
HARBOR TOTAL			**TOTAL**	**$194,700.00**	**$31,200.68**	**$14,894.55**	**$30,087.29**	**$14,497.50**	**$285,380.01**	
$	**191,200.00**							**$ 227.50**	$ (17.50)	
HARBOR FUND			**TOTAL**	**$194,700.00**	**$31,200.68**	**$14,894.55**	**$30,087.29**	**$14,497.50**	**$285,380.01**	

HARBOR	**POSITION**	**RATE**	**HRS**	**Salary**	**PERS**	**FICA**	**BCBS /STD**	**Unemp/WC**	**TOTAL**		
Fortin	harbormaster			$ 46,810.00	$ 7,501.30	$ 3,580.97	$ 6,686.06	$ 35.00	$ 64,613.33	$ -	$ -
Caughlin	deputy harbormaster		80	$ 40,000.00	$ 6,410.00	$ 3,060.00	$ 6,686.06	$ 35.00	$ 56,191.06	$ -	$ -
Forstall	property custodian (P/T now)	$ 13.45	80	$ 27,976.00	$ 4,483.15	$ 2,140.16	$ -	$ 35.00	$ 34,634.32	$ -	$ -
Mossey	Harbor security	$ 14.43	80	$ 30,014.40	$ 4,809.81	$ 2,296.10	$ 6,686.06	$ 35.00	$ 43,841.37	$ -	$ -
White	full time security	$ 12.87	80	$ 26,769.60	$ 4,289.83	$ 2,047.87	$ 6,686.06	$ 35.00	$ 39,828.37	$ -	$ -
Dobraska	clerical worker 50% of person	$ 11.00	40	$ 11,440.00	$ 1,833.26	$ 875.16	$ 3,343.03	$ 17.50	$ 17,508.95	$ -	$ -
Weaver	May-oct 30 hrs week (temp)	$ 10.00	30	$ 7,800.00	$ 1,249.95	$ 596.70	$ -	$ 35.00	$ 9,681.65	$ 482.33	$ 0.50
Overtime				$ 3,500.00	$ 560.88	$ 267.75			$ 4,328.63	$ -	$ -
					$ -	$ -		$ 14,270.00	$ 14,270.00	$ -	$ -
HARBOR TOTAL			**TOTAL**	**$194,310.00**	**$31,138.18**	**$14,864.72**	**$30,087.29**	**$14,497.50**	**$284,897.68**	$ 482.33	
HARBOR FUND			**TOTAL**	**$194,310.00**	**$31,138.18**	**$14,864.72**	**$30,087.29**	**$14,497.50**	**$284,897.68**	$ 482.33	

		$ 4,366,996.14	**$ 699,389.25**	**$ 334,075.20**	**$ 755,525.22**	**$185,567.00**	**$ 6,341,552.82**		
					124				
Proposed Budget	**General Fund**			**$ 5,340,824.91**					
Proposed Budget	**Utility Fund**			**$ 715,347.89**					
Proposed Budget	**Harbor Fund**			**285,380.01**					
	TOTAL			**$ 6,341,552.82**					
			2018 Amended	$ 6,326,726.29	$ 14,826.53	(amended)			

		$ 4,325,596.96	**$692,755.03**	**$ 330,908.17**	**$755,525.23**	**$185,567.00**	**$ 6,290,352.38**		
Revised Budget	**General Fund**			**$ 5,300,396.57**					
Revised Budget	**Utility Fund**			**$ 705,058.13**					
Revised Budget	**Harbor Fund**			**$ 284,897.68**					
	TOTAL			**$ 6,290,352.38**					

RESOLUTION

RESOLUTION OF THE MAYOR AND CITY COUNCIL OF BAY ST. LOUIS ABANDONING AND VACATING A PORTION OF KELLAR STREET IN FAVOR OR THE ABUTTING LANDOWNERS

WHEREAS, Mike and Micheline Perniciaro, hereinafter referred to as "Petitioner", petitioned the City of Bay St. Louis, Mississippi to abandon and vacate a portion of Kellar Street, more fully described below, which has never been used by City, does not now, or in the foreseeable future, provide any benefit to the City or its inhabitants; and

WHEREAS, the Petitioner presented their petition pursuant to Sec. 46-6 of the Bay St. Louis Code of Ordinances; and

WHEREAS, all record owners of properties abutting the portion of Kellar Street have expressly consented, in writing, to the abandonment of a portion of Kellar Street and such signed consents are attached hereto as Exhibit A.

WHEREAS, Mississippi Code Annotate Section 21-37-7 gives the governing authority of a municipality the power to close and vacate any street or allow or portion thereof.

WHEREAS, the Mayor and City Council finds that the Street sought to be abandoned and vacated is no longer needed as a public thoroughfare, has in fact never been used as a public thoroughfare, and will not be needed as a public thoroughfare in the foreseeable future; and

WHEREAS, the City has ceased to use the property for a municipal purpose and the property will not be needed to a municipal purpose in the foreseeable future; and

WHEREAS, the abandonment and vacation of the portion of Kellar Street is in the best interest and good of the public and the City because that particular portion of Kellar Street is no longer needed for City purposes and the City does not need to continue regular maintenance on the Street.

THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BAY ST. LOUIS, MISSISSIPPI, THAT:

SECTION 1. The herein described portion of Kellar Street constitutes a publicly dedicated right-of-way, with said right-of-way being informally described as follows:

A. That unimproved portion of Kellar Street running north and south being bounded on the WEST by (1) Lot 25, Block 34, BSL Land & Impr Co and (2) Lot 24, Block 34, BSL Land & Imp Co; and on the EAST by (1) Lot 22, Block 31 BSL Land & Imp Co (2) Lot 1, Block 31, BSL Land & Impr Co

and

Exhibit "H"
July 2, 2019

B. That unimproved portion of Kellar Street running north and south being bounded on the WEST by (1) Lot 25, Block 33, BSL Land & Impr Co and (2) Lot 24, Block 33 BSL Land & Imp Co and on the EAST by (1) Lot 22, Block 32, BSL Land & Imp Co. and (2) Lot 1, Block 32, BSL Land & Imp Co.

SECTION 2. The above described portions of the Street are hereby abandoned.

SECTION 3. Pursuant to operation of law, a certified copy of this Resolution shall serve to convey, quitclaim, and release the City's right, title, and interest in and to said right-of-way, as herein described, to the abutting landowners of record.

SECTION 4. The conveyance of said Street is subject to any dedications, limitations, restrictions, reservations, or easements of record.

SECTION 5. The Petitioners and the abutting land owners shall assume all responsibility and liability for the herein described Street.

SECTION 6. The herein described portions of the Street are hereby vacated.

SECTION 6. The City hereby reserves a utility easement and right of entry for all utilities and utility purposes located on the property, if any, and for all utilities needed to be installed in the future.

SECTION 7. The Director of the Department of Public Works is hereby authorized and directed to indicate the abandonment and vacation of the herein described portion of the Street on the official map of the City.

SECTION 8. Any and all ordinances of the City, or any parts of ordinances, in conflict herewith shall be, and the same are hereby, repealed.

After being reduced to writing, the foregoing Resolution was read and considered, section by section, and then as a whole, whereupon Council Member Zimmerman **moved for its adoption, and after a second by Council Member** DeSalvo**, the following roll call vote was had:**

Council Member Doug Seal	✓YEA / NAY
Council Member Gene Hoffman	✓YEA / NAY
Council Member Jeffrey Reed	✓YEA / NAY
Council Member Larry Smith	✓YEA / NAY
Council Member Buddy Zimmerman	✓YEA / NAY
Council Member Josh DeSalvo	✓YEA / NAY
Council Member Gary Knoblock	✓YEA / NAY

Passed by the City Council of the City of Bay Saint Louis on the 2nd day of July, 2019.

CERTIFICATION

I, Lisa Tilley, Clerk of Council for the City of Bay Saint Louis, Mississippi, do hereby certify that the foregoing Resolution was approved and adopted in the public meeting of the City Council held on July 2, 2019 a quorum being present, in the City Council Conference Chambers and to be recorded in the Minute Books, said Council being the duly elected, qualified, and acting governing body of Bay Saint Louis.

Presented by me to the Mayor on this, the 2nd day of July, 2019.

Lisa Tilley, Clerk of Council

Approved/Disapproved, and signed by me on this, the _____ day of _____, 2019.

Michael J. Favre, Mayor

47576666.v1

(1) —

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-027.004

To whom it may concern:

We, Mike + Micheline Perniciaro, currently reside at 10001 Perniciaro Lane B.S.L 39520
(Owners) (Address)

respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lot 25-29, Block 34, Bay St. Louis Land and Improvement Company.**

Michael J. Perniciaro 6-14-19
Michael J. Perniciaro, Owner Date

Micheline L Perniciaro 6-14-19
Micheline L. Perniciaro, Owner Date

Jeff Tibbs 6-14-19
Witness Date

(Exhibit A)

(2) —

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-026.000

To whom it may concern:

We, Mike & Micheline Perniciaro currently reside at 10001 Perniciaro Lane, B.S.L. 39520
(Owners) (Address)

respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lot 24, Block 34, Bay St. Louis Land and Improvement Company.**

Michael J. Perniciaro 6-14-19
Michael J. Perniciaro, Sr., Owner Date

Micheline L. Perniciaro 6-14-19
Micheline L. Perniciaro, Owner Date

Jeff Dibbo 6-14-19
Witness Date

(3)

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-025.001

To whom it may concern:

We, Evan E. Cook, currently reside at Julie R. Cook,
(Owners) (Address)

respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lot 17-22, Block 31, Bay St. Louis Land and Improvement Company.**

Evan E. Cook — 5/19/2019
Evan E. Cook, Owner — Date

Julie R. Cook — 5/19/2019
Julie R. Cook, Owner — Date

Mark Cook — 5-19-19
Witness — Date

(4)

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-021.000

To whom it may concern:

We, Tracy and Anthony Brocato, Jr., currently reside at 106 Tenth St.
(Owners) (Address)

respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lot 1-4, Block 31, Bay St. Louis Land and Improvement Company.**

Anthony S. Brocato, Jr., Owner — Date 6/15/19

Tracy Brocato, Owner — Date 6/15/19

Witness — Date 6/15/19

5

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-020.000

To whom it may concern:

I, Robert Langrell, who is the Publisher, of the Bay St. Louis Newspaper, Inc., after having been given proper authority to do so, certify that Bay St. Louis Newspaper, Inc., owns property located at KELLAR STREET and respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Block 32, Lots 1-22, Bay St. Louis Land and Improvement Company.**

Signature of Owner AGENT — Date 6/17/19

Witness — Date 6/17/19

BAY ST. LOUIS NEWSPAPER, INC.

(6)

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-015.000

To whom it may concern:

We Larry & Joan Bennett, currently reside at 131 Tenth St.-352, MS
(Owners) (Address)

Respectfully request the City of Bay St. Louis abandon a portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lots 25-28, Block 33, Bay St. Louis Land and Improvement Company.**

Larry J. Bennett, Owner — Date 6/17/2019

Joan C. Bennett, Owner — Date 6/17/2019

Witness — Date 6-17-19

City of Bay St. Louis
688 Highway 90
Bay St. Louis, MS

Subject: Kellar Street Abandonment
Parcel No. 137L-0-35-014.000

To whom it may concern:

I, Chari Favre, currently reside at 308 ST. JOSEPH ST. #3
(Owner) (Address) WAVELAND, MS 39576

Respectfully request the City of Bay St. Louis abandon the portion of Kellar Street, which is adjacent to my parcel of land which is described as, **Lots 21-24, Block 33, Bay St. Louis Land and Improvement Company.**

Chari Favre, Owner — Date: 6/13/19

Witness — Date: 6/13/19

Approve abandonment of the two blocks of Kellar Street adjoining Longfellow Drive

STATE OF MISSISSIPPI
COUNTY OF HANCOCK
CITY OF BAY SAINT LOUIS

CERTIFICATION

I, Lisa Tilley, Clerk of Council for the City of Bay St. Louis, Mississippi, do hereby certify that there was a motion made to approve the Resolution of the Mayor and City Council of Bay Saint Louis Abandoning and Vacating a Portion of Kellar Street in favor of the Abutting Land Owners and it was approved in the public meeting of the City Council held on July 2, 2019 a quorum being present, in the City Council Conference Chambers and to be recorded in the Minute Books of said Council, said Council being the duly elected, qualified, and acting governing body of Bay St. Louis.

Given under my hand and the official seal of the City of Bay Saint Louis, on this, the 8th day of August, 2019.

Lisa Tilley
Clerk of Council
City of Bay Saint Louis

CITY OF BAY ST. LOUIS • HANCOCK COUNTY MS • SEAL

MDES SCSEP Host Agency Agreement
Notice of Continuation to June 30, 2020

To comply with the requirements of Mississippi Department of Employment Security, (MDES), a State Grantee of the Senior Community Service Employment Program (SCSEP), operated under Title V of the Older Americans Act, you entered into a Host Agency Agreement with:

Southern Mississippi Planning and Development District on the following
(Sponsor Agency)

Date: **July 1, 2019**
(Insert date PY2019 host agency agreement signed)

The above referenced Host Agency Agreement is continued to June 30, 2020. This can be amended by mutual agreement of both parties prior to June 30, 2020.

This notice of continuation was mailed or emailed to:

Host Agency Name: **City of Bay St. Louis, Mississippi**

On this date: **06-28-2019**

CC: Host Agency files

Exhibit "I"
July 2, 2019

SSAI SCSEP Host Agency Agreement
Notice of Continuation to June 30, 2020

To comply with the requirements of Senior Service America, Inc., (SSAI), a National Grantee of the Senior Community Service Employment Program (SCSEP), operated under Title V of the Older Americans Act, you entered into a Host Agency Agreement with:

Southern Mississippi Planning and Development District on the following
(Sponsor Agency)

Date: **July 1, 2019**
(Insert date PY2019 host agency agreement signed)

The above referenced Host Agency Agreement is continued to June 30, 2020. This can be amended by mutual agreement of both parties prior to June 30, 2020.

This notice of continuation was mailed and emailed to:

Host Agency Name: **City of Bay St. Louis, Mississippi**

On this date: **06/28/2019**

CC: Host Agency files

SSAI SCSEP Host Agency Agreement

To comply with the requirements of the Senior Service America, Inc. (SSAI), Senior Community Service Employment Program (SCSEP), operated under Title V of the Older Americans Act, this Agreement is voluntarily entered into by

City of Bay St. Louis, Mississippi, hereinafter referred to as the Host Agency, and **Southern Mississippi Planning and Development District**, hereinafter referred to as the Sponsor Agency.

The Host Agency agrees to provide a safe and healthful work site for each participant, to provide the orientation and training necessary to perform assigned duties in accordance with a written community service assignment description, to provide additional training as opportunities occur, and, to the extent possible, treat each participant as a regular member of the Host Agency staff.

The Host Agency agrees to consider each participant for regular employment, either full-time or part-time, when vacancies occur in the Host Agency staff or when new positions are created. The Host Agency will also recommend suitable training for unsubsidized placement of the participant. A detailed training plan will be documented in the participant's Individual Employment Plan (IEP) and Community Service Assignment Description, which includes skills to be attained and timelines for achieving the goal. The Community Service Assignment Description must specify the nature of the assignment, the hours each participant will train, specific duties and tasks to be performed.

The Host Agency understands that the length of time that a participant may remain in the same assignment will be determined in their IEP. The Host Agency understands that the Sponsor Agency may reassign any participant when that reassignment will increase the participant's opportunities for training or unsubsidized employment, or will otherwise serve the best interests of the participant.

While this agreement is in effect, the Host Agency agrees not to provide community service assignments for participants serving through other national Title V project sponsor.

The Host Agency agrees to abide by the hours and work schedules mutually agreed to for each participant and to provide: properly prepared time sheets (the supervisor will confirm that the participants worked the hours claimed on their time sheet, and will assure that both they and the participant signs the time sheet); periodic performance evaluations; and other required documents. The Host Agency agrees and understands that each participant will be required to attend periodic SCSEP meetings during regular working hours.

The Host Agency agrees that the community service assignments for any participant are to be similar to "in demand" or "growth industries" private sector jobs, such as health care; child day care; education; or green jobs. However, these assignments will not result in the displacement of currently employed workers; or in a reduction in non-overtime hours of work, wages, or benefits; will not impair any existing contract for service or result in the substitution of the wages of the participant for other funds in connection with work which otherwise would be performed; will not be a substitution for any existing federally assisted job; and will not be a position which is the same as or substantially the same as that occupied by any other person who is on lay-off or absent due to labor disputes. Further, the Host Agency agrees that it will not discriminate against a participant on the grounds of race, color, age, religion, sex, national origin, age, or disability.

The Host Agency agrees to send a representative to a host agency supervisor's meeting. Host Agency supervisor's meetings will be held annually to acquaint all concerned with the SCSEP goals and objectives. The Host Agency agrees to participate in the DOL Customer Satisfaction Survey if solicited.

The Host Agency agrees to provide documentation of in-kind contributions. Further, it is understood by the Host Agency and the Sponsor Agency that any contribution, whether cash or in-kind, by the Host Agency is purely voluntary and is not a condition for the assignment of any participant.

The Host Agency certifies by this Agreement that it is a governmental agency or is a non-profit agency which is currently certified as a Section 501(c)(3) organization under the Internal Revenue Code. In addition, the Host Agency will provide its Federal Employer Identification Number (FEIN). Further, if the Host Agency is certified as a Section 501(c)(3) agency, a copy of that certification is attached or is on file with the Sponsor Agency and is still in effect. The Host Agency agrees to inform the Sponsor Agency immediately if the Section 501(c)(3) certification is revoked.

The Sponsor Agency agrees to recruit, enroll, and assign a participant to the Host Agency for the purpose of engaging in productive community service employment.

The Sponsor Agency agrees to be responsible for all administrative and fiscal controls of the SCSEP and for paying wages and providing fringe benefits to each participant. The Host Agency does not provide Workers' Compensation insurance for participants.

This Agreement may not be amended except upon written agreement between the parties.

This Agreement is in effect from July 1, 2019 to June 30, 2020.

Signed — Host Agency

Host Agency: **City of Bay St. Louis, Mississippi**

Representative Name/Signature: **Michael Favre/ Signed:**

Representative Title: **Mayor**

Host Agency Supervisor(s): **Mr. Jamie Favre, H.R. Director (228) 466-5450**

Address: **688 Hwy. 90, Bay St. Louis MS 39520 (P.O. Box 2550, Bay St. Louis MS 39521)**

Phone: **(228) 466-5450** Fax: **(228) 466-5490**

Email: **jfavre@baystlouis-ms.gov** **Date:** 7-8-19

Signed — SCSEP Sponsor

SCSEP Sponsor: **South Mississippi Planning and Development District**

Representative Name/Signature: **Janice Hale /Signed:** Janice Hale

Title: **Program Manager and Dept. Head**

Address: **10441 Corporate Drive, Suite #1, Gulfport MS 39503**

Phone: **(228) 868-2311** Fax: **(228) 868-2550**

Email: **jhale@smpdd.com** Date: July 1, 2019

Definition of Host Agency status (Check one)

☐ This host agency is a certified non-profit agency under Section 501(c)(3) of the United States Internal Revenue Code.

FEIN: _____ (Required by USDOL)

___ 501(c)(3) documentation is attached.

___ 501(c)(3) documentation is already on file with the sponsor.

☒ This host agency is a government agency. **FEIN: 64-6000139** (Required by USDOL)

Host Agency Responsibilities

It is the Host Agency's responsibility to:

Provide training so enrollees can improve existing skills and acquire new ones.

Provide job-related orientation to the enrollees.

Designate an individual to supervise the enrollee.

Provide the materials and equipment necessary for enrollees to perform job duties. **However, enrollees are never to be given the keys to a Host Agency office for the purpose of opening or closing said office to the public. Enrollees may not operate Host Agency vehicles. Enrollees are not allowed to handle cash transactions without direct Host Agency supervision.**

Include enrollees in staff-development opportunities.

Give first consideration to employing enrollees when openings occur for which they are qualified or assist in facilitating entry into the competitive labor market.

Keep the Project Director informed of the enrollees' progress and any work-related problems, and complete evaluations as required.

Verify and sign timesheets and assure they are completed correctly and forwarded to the Project Director.

Assure enrollees do not work more than the 20 hours per week authorized by the Senior AIDES Program.

Permit enrollees to attend training sessions and job interviews during work hours when needed.

Assure enrollees do not displace or replace paid employees.

Provide a safe and hazard-free working environment for the enrollee and report all accidents immediately to the Project Director.

STATE OF MISSISSIPPI
DEWEY PHILLIP BRYANT, GOVERNOR
DEPARTMENT OF EMPLOYMENT SECURITY
MARK HENRY
EXECUTIVE DIRECTOR

SCSEP Host Agency Agreement

As part of the Senior Community Service Employment Program, operated under Title V of the Older Americans Act, this Agreement is voluntarily entered into by the:

City of Bay St. Louis, Mississippi

a governmental agency or a **non-profit agency** designated under Section 501(c)(3) of the Internal Revenue Code, (hereinafter referred to as the Host Agency), and

Southern Mississippi Planning and Development District

Sponsor Agency.

The intent of this agreement is to furnish useful community service assignments for low-income mature workers who are 55 years of age or older, in order to increase their skills and assist transition to permanent employment.

The Host Agency agrees:

- To provide a safe and healthful environment, adequate orientation and training, additional training as needed to meet employment goals, and to treat each participant as a valued worker in the Host Agency.
- To assist the Sponsor agency in placing one or more participants per year in a job off of the program; and to consider participants for regular employment on its staff when vacancies occur or when new positions are created.
- To abide by mutually agreed to schedules, documented by properly prepared time sheets and periodic performance evaluations. Participants may be required to attend periodic meetings during regular working hours, and the Host Agency recognizes that they will be unavailable at the Host Agency during these times.
- To ensure that each participant's assignment does not displace currently employed or laid-off workers, replace others working in assisted programs, or reduce regular house work, wages or benefits.
- Not to discriminate against any participant because of race, color, religion, sex, national origin, or disability.
- To send a representative to a group meeting of host agency supervisors. Group meetings of host agency supervisor or designated representatives will be held annually to acquaint all concerned with the SCSEP goals and objectives.

- That no other national Title V SCSEP project sponsor will use this Host Agency site while this Agreement is in effect; and

- **To inform the Sponsor Agency immediately if its Section 501(c)(3) certification is changed.**

The Sponsor Agency Agrees:

- To recruit, enroll, assess and assign a SCSEP participant to the Host Agency for the purpose of engaging in a productive community service assignment with duties and tasks as specified in a written community service assignment description.
- To be responsible for all administrative and fiscal controls for the assignment and for paying wages and providing required fringe benefits to each participant.

The Sponsor Agency reserves the right to reassign any participant whenever reassignment will increase opportunities for training or unsubsidized employment, will serve the best interest of the participant, or will better support the goals and objectives of the SCSEP program.

This agreement may be amended by mutual agreement.

This Agreement is in effect from: July 1, 2019 to June 30, 2020

SIGNED - HOST AGENCY

Name of Agency: **City of Bay St. Louis, Mississippi**

Address: **688 Hwy. 90, Bay St. Louis, Mississippi 39520**
(Please submit physical address to include street, city/town & ZIP)

Mailing Address if different from above: **P.O. Box 2550, Bay St. Louis, MS 39521**
(Please include street and/**or P.O.** Box, city/town & ZIP)

Telephone Number: **(228) 466-8951** FAX Number: **(228) 466-5490**
(Including area code)

Federal Employer Identification Number: **64-6000139** State: **Mississippi**

Representative's Name: **Michael Favre** Title: **Mayor**

Signature: Michael Favre **Date:** 7-8-19

Supervisor's Email address (if applicable): *jfavre@baystlouis-ms.gov*

SIGNED - SCSEP PROJECT SPONSOR

Project Sponsor: **Southern Mississippi Planning and Development District**

Name & Title: **Janice Hale, Program Manager** **Phone: (228) 868-2311** **Fax: (228) 868-2550**

Signature: Janice Hale Date: July 1, 2019

Program Manager's Email Address: *jhale@smpdd.com*

DEFINITION OF HOST AGENCY STATUS

_X_ This host agency is a government agency. **FEIN: 64-6000139** **(Required by USDOL).**

or

___ This host agency is a certified non-profit agency under Section 501(c) (3) of the United States Internal Revenue Code. **FEIN:** _____ **(Required by USDOL).**

___ 501(c) (3) documentation is attached.

___ 501(c) (3) documentation is already on file with the sponsor.

Host Agency Responsibilities

It is the Host Agency's responsibility to:

Provide training so that enrollees can improve existing skills and acquire new ones.

Provide job-related orientation to the enrollees.

Designate an individual to supervise the enrollee.

Provide the materials and equipment necessary for enrollees to perform job duties. **However, Enrollees are never to be given the keys to a Host Agency office for the purpose of opening or closing said office to the Public. Enrollees may not operate host agency vehicles. Enrollees are not allowed to handle cash transactions without direct Agency supervision.**

Include enrollees in staff development opportunities.

Give first consideration to employing enrollees when openings occur for which they are qualified or assist in facilitating entry into the competitive labor market.

Keep the Project Director informed of the enrollees' progress and any work-related problems, and complete evaluations as required.

Verify and sign timesheets and assure that they are completed correctly and forwarded to the Project Director.

Assure that enrollees do not work more than the twenty hours per week authorized by the Senior AIDES Program.

Permit enrollees to attend training sessions and job interviews during work hours when needed.

Assure that enrollees do not displace or replace paid employees.

Provide a safe and hazard free working environment for the enrollee and report all accidents immediately to the Project Director.

STATE OF MISSISSIPPI

DEPARTMENT OF PUBLIC SAFETY
MISSISSIPPI BUREAU OF NARCOTICS

MARSHALL FISHER	PHIL BRYANT	JOHN DOWDY
COMMISSIONER	GOVERNOR	DIRECTOR

April 26, 2019

Chief Gary Ponthieux
310 Old Spanish Trail
Bay St Louis, MS 39520-

Dear Sir:

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

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

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

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

Sincerely,

Shauna Powell

Shauna Powell
Mississippi Bureau of Narcotics

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

Enclosures

Exhibit "J"
July 2, 2019

FEDERAL GRANT NO.G19-GC0003A
TRI-COUNTY MIT: $53,845.00
MBN GRANT REPT. CT. NO. _____
DUNS#:050584689

MEMORANDUM OF AGREEMENT

BETWEEN THE

MISSISSIPPI BUREAU OF NARCOTICS

AND THE

MISSISSIPPI GULF COAST HIGH INTENSITY DRUG TRAFFICKING AREA

AND THE

Bay Saint Louis Police Department

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

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

NOW THEREFORE, MBN, HIDTA and LEO hereby agree to the disbursement of HIDTA funds in the amount of **$ 53,845.00** to the resource recipient, LEO, under the following terms and conditions:

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

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

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

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

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

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

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

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

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

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

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

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

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

John Dowdy
Director, Mississippi Bureau of Narcotics

MBN Legal Counsel, Allison Killebrew
Reviewed as to legal form

Tony Sauro
State Director, Mississippi Gulf Coast HIDTA

Law Enforcement Agency (LEO)
Chief Gary Ponthieux

Appendix - A

Budget Detail

2019 - Gulf Coast

Initiative - Tri County Major Investigations Team **Investigation**

Award Recipient - Mississippi Bureau of Narcotics (G19GC0003A)

Resource Recipient - Bay St. Louis Police Department

Current Budget (net of reprogrammed funds) ***$53,845.00***

Personnel	Quantity	Amount	Comments
Administrative Staff	1	$27,285.00	BLAPPERT-SECRETARY (INCREASED BY 1.67 % COLA) (less Excess PY funds -$8,379.)
Total Personnel	**1**	**$27,285.00**	

Fringe	Quantity	Amount	Comments
Administrative staff	1	$9,272.00	BLAPPERT- SECRETARY (INCREASED BY 1.67 % COLA)FRINGE (less excess PY funds -$5,586.)
Total Fringe	**1**	**$9,272.00**	

Overtime	Quantity	Amount	Comments
Overtime		$8,888.00	Plus 6,479.31 In G18-GC0003A
Total Overtime		**$8,888.00**	

Services	Quantity	Amount	Comments
Services		$8,400.00	
Total Services		**$8,400.00**	
Total		**$53,845.00**	

Spending Plan for calendar year 2019, using G18-GC0003A and G19-GC0003A: TFO Overtime: $15,367.31

TFO Vehicle reimbursement: $8,400

Previously used by MBN - **$3,065.69** (18,433 – 3,065.69= 15367.31)

Gulf Coast
High Intensity Drug Trafficking Area

State of Mississippi Director, Tony Sauro 228.297.2863 saurot@gchidta.org

Cumulative Year-To-Date Totals

Taylor, Erenst J.
Bay Saint Louis PD
TCMIT
Supervisor: Chris Dezendorf

	Starting AmountL:		Previously Used
Period	**Hours**	$ 15,367.31	$ -
			$ -
			$ -
			$ -
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			$ -
		$ 15,367.31	$ -
		Remaining	**Previously Used**

Amount to use on Cumulative Block:	$ -
Amount you have left to earn in OT:	$ 15,367.31

Gulf Coast

High Intensity Drug Trafficking Area

3838 N. Causeway Blvd · Suite 1900 · Metairie, Louisiana 70002 · Phone (504)840-1400 · Fax (504)840-1406

Request for Reimbursement of HIDTA Overtime Expenses

Agency :
Address: 201 Alexander Rd

HIDTA Initiative:
Period From:
To:

Contact Person:

Phone:

	A	B	C	D	F
Employee Name	OT Hrs. this period	Is the officer eligible for agency overtime Yes/No	Brief description of overtime work (case number, etc.)	OCDETF case? Yes/No	Current claim
TOTALS	0.00				$0.00

I certify to the best of my knowledge that the above is correct: all outlays were for the purposes set forth in the grant agreement or any other agreement; that they were made in accordance with the grant or other agreement conditions

Signature of Authorized Representative of Requesting Agency	Print name and Title:	Date
Signature of HIDTA Initiative Supervisor	Print name and Title:	Date

Appendix - B

CERTIFICATION REGARDING LOBBYING

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

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

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

(1) No Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal Agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any non-Federal funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any Federal agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall initial here _____ and complete and submit Standard Form # LLL, "Disclosure of Lobbying Activities", in accordance with its instructions.

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers and that all sub-recipients shall certify and disclose accordingly.

_____ Signature of Authorized Official

_____ Date

_____ Title

CITY OF BAY ST. LOUIS, MISSISSIPPI

Audited Financial Statements and Special Reports

For the Year Ended September 30, 2018

Exhibit "K"
July 2, 2019

CITY OF BAY ST. LOUIS, MISSISSIPPI
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For the Year Ended September 30, 2018

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INTRODUCTORY SECTION

BAY SAINT LOUIS

A PLACE APART

ELECTED OFFICIALS

Mayor	Michael Favre
Councilman Ward 1	Doug Seal
Councilman Ward 2	Gene Hoffman
Councilman Ward 3	Jeffery Reed
Councilman Ward 4	Larry Smith
Councilman Ward 5	Buddy Zimmerman
Councilman Ward 6	Josh Desalvo
Councilman Ward At-Large	Gary Knoblock

APPOINTED DEPARTMENT HEADS

City Clerk	Sissy Gonzales
City Attorney	Heather Smith
Police Department	Gary Ponthieux
Fire Department	Monty Strong
Public Works	Kim "Pots" Favre
Harbor Master	Chuck Fortin

FINANCIAL SECTION

WRIGHT, WARD, HATTEN & GUEL
PROFESSIONAL LIMITED LIABILITY COMPANY
(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)
Certified Public Accountants
HANCOCK BANK BUILDING
2510 - 14TH STREET
P.O. BOX 129
GULFPORT, MISSISSIPPI 39502

MICHAEL E. GUEL, CPA, CVA, PFS, CFP⁴, CFE
SANDE W. HENTGES, CPA, CFE

CHRIS TAYLOR, CPA
CHARLENE KERKOW, CPA

MEMBERS
AMERICAN INSTITUTE OF CPAS
MISSISSIPPI SOCIETY OF CPAS

TELEPHONE (228) 863-6501 FAX
NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCPA.COM

INDEPENDENT AUDITORS' REPORT

June 18, 2019

Honorable Mayor and
City Council of
City of Bay St. Louis, Mississippi

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

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Unmodified Opinions

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

Other Matters

Required Supplementary Information

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

Supplementary and Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Bay St. Louis, Mississippi's basic financial statements. The Introductory Section and the Schedule of Surety Bonds is presented for purposes of additional analysis and is not a required part of the basic financial statement and has not been subjected to the auditing procedures applied in the audit of the basic financial statements. Accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated June 18, 2019, on our consideration of City of Bay St. Louis, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of Bay St. Louis, Mississippi's internal control over financial reporting and compliance.

Other Reporting Required by *State of Mississippi*

In accordance with the State of Mississippi, we have also issued our report dated June 18, 2019, on our consideration of the City of Bay St. Louis's compliance with state laws and regulations. The purpose of that report is to describe the scope of our testing of internal controls over compliance with state laws and regulations and the result of that testing, and not to provide an opinion on internal controls or compliance. That report is an integral part of an audit performed in accordance with state guidelines in considering the City of Bay St. Louis's internal control over financial reporting and compliance.

Walter Ward Hatten & Seal

MANAGEMENT DISCUSSION AND ANALYSIS

CITY OF BAY ST. LOUIS, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2018
UNAUDITED

MANAGEMENT'S DISCUSSION AND ANALYSIS

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

City of Bay St. Louis is located on the Mississippi Gulf Coast. According to the United States Census Bureau, the estimated population of City of Bay St. Louis as of July 1, 2018, is 9,260. The median household income is $42,002 with over 90% of persons 25 years or older holding a high school degree or higher.

Government-wide Financial Highlights

- Total net position decreased $4,047,526 or 4% from 2017 primarily due to increased grant and bond revenues expended in the current year and utility depreciation expense.

- General revenues amounted to $7,893,265 or 60% of total revenues. This amount increased $628,420 from 2017. Program revenues amounted to $5,270,729 or 40% of total revenues, which decreased $763,884 from 2017. This decrease was mostly due to a decrease in charges for services and grant revenues.

- Capital assets, net of accumulated depreciation, decreased by $1,763,002 in the governmental activities and decreased $3,508,991 in the business-type activities during 2018. These decreases stem primarily from annual depreciation.

- Long-term debt decreased by $308,169 in the governmental activities primarily due to annual debt repayments. This amount also includes a $25,837 increase in compensated absences which represents amounts that would be due to an employee from the City upon termination of employment. Long-term debt decreased by $352,273 in the business-type activities. The City's total debt outstanding at September 30, 2018 is $5,418,588 which the liability for compensated absences is $257,869.

Fund Highlights

- *General Fund* – This fund is used for the general operations of the City. The General Fund had $8,869,099 in revenues, which shows an increase of $1,128,933 from 2017 and $7,507,503 in expenditures, an increase of $307,558 from 2017, in the current year. The General Fund's fund balance increased by $753,620.

CITY OF BAY ST. LOUIS, MISSISSIPPI
Management's Discussion and Analysis
For the Year Ended September 30, 2018
UNAUDITED

Using this Annual Financial Report

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

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

Reporting the City of Bay St. Louis as a Whole

Statement of Net Position and the Statement of Activities

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

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

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

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

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

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Assets						
Current assets	$ 6,642,769	5,494,274	2,287,792	2,446,684	8,930,561	7,940,958
Capital assets	52,697,173	54,460,175	63,280,225	66,789,216	115,977,398	121,249,391
Total Assets	59,339,942	59,954,449	65,568,017	69,235,900	124,907,959	129,190,349
Deferred Outflows	189,579	470,197	25,851	64,118	215,430	534,315
Liabilities						
Current liabilities	672,049	1,044,753	569,225	559,179	1,241,274	1,603,932
Non-current liabilities	14,145,448	14,448,561	1,252,922	1,604,505	15,398,370	16,053,066
Total Liabilities	14,817,497	15,493,314	1,822,147	2,163,684	16,639,644	17,656,998
Deferred Inflows	3,858,513	3,371,885	43,543	66,566	3,902,056	3,438,451
Net Position						
Investment in capital assets, net of related debt	47,552,154	48,981,150	63,264,525	66,419,216	110,816,679	115,400,366
Restricted net assets	502,317	433,797	-	356,095	502,317	789,892
Unrestricted	(7,200,960)	(7,855,500)	463,653	294,457	(6,737,307)	(7,561,043)
Total Net Position	$ 40,853,511	41,559,447	63,728,178	67,069,768	104,581,689	108,629,215

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Revenues:						
Program revenues	$ 1,288,302	1,332,664	3,982,427	4,701,949	5,270,729	6,034,613
General revenues	7,857,565	7,235,475	35,700	29,370	7,893,265	7,264,845
Total revenues	9,145,867	8,568,139	4,018,127	4,731,319	13,163,994	13,299,458
Expenses:						
General government	2,770,972	2,942,511	-	-	2,770,972	2,942,511
Public safety	3,533,418	3,520,271	-	-	3,533,418	3,520,271
Public works	3,552,419	3,653,524	-	-	3,552,419	3,653,524
Interest on long-term debt	122,355	155,621	-	-	122,355	155,621
Utility	-	-	6,002,602	5,806,846	6,002,602	5,806,846
Harbor	-	-	1,229,754	1,104,585	1,229,754	1,104,585
Total expenses	9,979,164	10,271,927	7,232,356	6,911,431	17,211,520	17,183,358
Transfers	127,361	-	(127,361)	-	-	-
Increase (Decrease) in net assets	(705,936)	(1,703,788)	(3,341,590)	(2,180,112)	(4,047,526)	(3,883,900)
Net Position - beginning, restated	41,559,447	43,263,234	67,069,768	69,249,880	108,629,215	112,513,114
Net Position - ending	$ 40,853,511	41,559,446	63,728,178	67,069,768	104,581,689	108,629,214

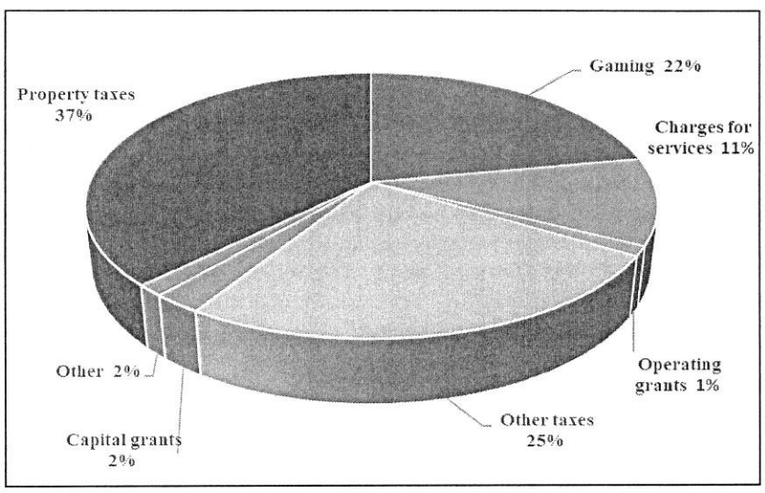
Governmental Activities

Total net position decreased $705,936 as a result primarily due to a decrease in grant and bond proceeds revenues spent in the current year.

Under the accrual basis of accounting, general revenues amounted to $7,857,565 or 86% of total revenues. This amount increased $622,090 from 2017. Program revenues amounted to $1,288,302 or 14% of total revenues, which decreased $44,362 from 2017.

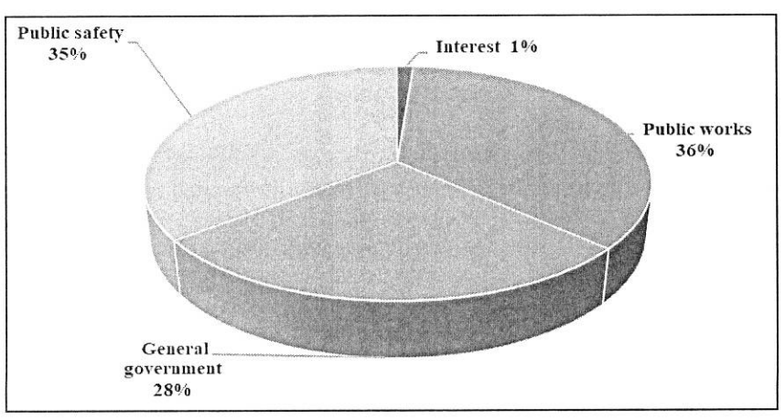
Several revenue sources fund our governmental activities. The following chart shows the City's total general revenues and program income that is used to offset governmental expenses.

Chart 1 – Governmental Revenue Sources



Major governmental expense activities are shown in the following chart.

Chart 2 – Governmental Activities



Business-type activities

Net position for the business-type activities was $63,728,178 a decrease of $3,341,590. Charges for services decreased approximately $311,584 while expenses increased approximately $320,925.

Reporting the City of Bay St. Louis's Most Significant Funds

Fund Financial Statements

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

Governmental Funds

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

Proprietary Funds

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

The City's Funds

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

General Fund Budgeting Highlights

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

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

Capital Assets

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

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
Land	$ 858,233	857,633	-	-	858,233	857,633
Construction in progress	154,501	5,290,933	-	-	154,501	5,290,933
Buildings and Improvements	24,909,899	25,520,951	37,976	38,978	24,947,875	25,559,929
Infrastructure	25,015,150	21,004,957	63,047,701	66,576,740	88,062,851	87,581,697
Machinery & equipment	352,550	280,398	167,130	162,795	519,680	443,193
Mobile equipment	304,203	297,209	10,703	10,703	314,906	307,912
Leased equipment	1,102,637	1,208,094	16,715	-	1,119,352	1,208,094
Total	$ 52,697,173	54,460,175	63,280,225	66,789,216	115,977,398	121,249,391

The primary decrease in capital assets occurred due to depreciation.

General Long-term Obligations

At September 30, 2018, the City had $5,418,588 outstanding debt obligations, which included $257,869 of compensated absences payable.

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

	Governmental Activities		Business-type Activities		Total	
	2018	2017	2018	2017	2018	2017
General Obligation Bonds	$ 3,920,000	4,177,500	-	-	3,920,000	4,177,500
Refunding Bonds	-	-	-	370,000	-	370,000
Notes Payable	-	17,908	-	-	-	17,908
Capital Leases	1,225,019	1,283,617	15,700	-	1,240,719	1,283,617
Compensated Absences	218,221	192,384	39,648	37,621	257,869	230,005
Total	$ 5,363,240	5,671,409	55,348	407,621	5,418,588	6,079,030

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

Contact the City's Financial Management

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

Sissy Gonzales, City Clerk
City of Bay St. Louis, Mississippi
688 Highway 90
Bay St. Louis, MS 39520
(228) 466-8951

FINANCIAL STATEMENTS

City of Bay St. Louis, Mississippi
Statement of Net Position
September 30, 2018

		Governmental	Business-Type	Total
Assets				
Current assets				
Cash	$	1,300,709	1,451,619	2,752,328
Taxes receivables		4,102,640	-	4,102,640
Customer accounts receivable (net of allowance)		-	434,025	434,025
Fines receivable (net of allowance)		190,023	-	190,023
Intergovernmental receivables		289,270	2,964	292,234
Other receivable		10,027	-	10,027
Interfund		67,350	(67,350)	-
Prepaid items		90,525	36,610	127,135
Inventory for resale		-	61,450	61,450
Restricted current assets - cash		592,225	368,474	960,699
Total Current Assets		6,642,769	2,287,792	8,930,561
Capital assets				
Land and construction in progress		1,012,734	-	1,012,734
Other capital assets (net of depreciation):				
Buildings and improvements		24,909,899	37,976	24,947,875
Infrastructure		25,015,150	63,047,701	88,062,851
Machinery and equipment		352,550	167,130	519,680
Mobile equipment		304,203	10,703	314,906
Equipment under capital leases		1,102,637	16,715	1,119,352
Total Capital Assets		52,697,173	63,280,225	115,977,398
Total Assets	$	59,339,942	65,568,017	124,907,959
Deferred Outflow of Resources				
Deferred amounts on pension	$	189,579	25,851	215,430
Total Deferred Outflow of Resources	$	189,579	25,851	215,430
Total Assets and Deferred Outflow of Resources	$	59,529,521	65,593,868	125,123,389

Continued next page

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

City of Bay St. Louis, Mississippi
Statement of Net Position (Continued)
September 30, 2018

		Governmental	Business-Type	Total
Liabilities				
Current liabilities:				
Claims and wages payable	$	494,807	184,171	678,978
Accrued interest payable		75,949	-	75,949
Revenue not earned		19,810	53,354	73,164
Payable to other governments		58,583	-	58,583
Payable from restricted assets - Customer deposits		22,900	331,700	354,600
Total Current Liabilities		672,049	569,225	1,241,274
Noncurrent Liabilities:				
Net pension liability		8,782,208	1,197,574	9,979,782
Due within one year				
Capital debt		543,646	3,159	546,805
Noncapital debt		56,313	10,501	66,814
Due in more than one year				
Capital debt		4,601,373	12,541	4,613,914
Noncapital debt		161,908	29,147	191,055
Total Noncurrent Liabilities		14,145,448	1,252,922	15,398,370
Total Liabilities	$	14,817,497	1,822,147	16,639,644
Deferred Inflows of Resources				
Property tax for future reporting period	$	3,539,197	-	3,539,197
Deferred amount on pension		319,316	43,543	362,859
Total Deferred Inflows of Resources	$	3,858,513	43,543	3,902,056
Net Position				
Investment in capital assets, net of related debt	$	47,552,154	63,264,525	110,816,679
Restricted Net Position:				
Restricted for debt service		203,794	-	203,794
Restricted for grant/bond purposes		298,523	-	298,523
Unrestricted		(7,200,960)	463,653	(6,737,307)
Total Net Position	$	40,853,511	63,728,178	104,581,689
Total Liabilities, Deferred Inflows and Net Position	$	59,529,521	65,593,868	125,123,389

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

City of Bay St. Louis, Mississippi
Statement of Activities
For the Year Ended September 30, 2018

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Assets: Governmental Activities	Net (Expense) Revenue and Changes in Net Assets: Business-type Activities	Net (Expense) Revenue and Changes in Net Assets: Total
Governmental Activities:							
General government	$ 2,770,972	814,625	-	-	$ (1,956,347)		(1,956,347)
Public safety	3,533,418	147,805	108,696	52,859	(3,224,058)		(3,224,058)
Public works	3,552,419	-	-	164,317	(3,388,102)		(3,388,102)
Interest on long-term debt	122,355	-	-	-	(122,355)		(122,355)
Total governmental activities	9,979,164	962,430	108,696	217,176	(8,690,862)		(8,690,862)
Business-type activities:							
Utility fund	6,002,602	3,290,388	-	-		(2,712,214)	(2,712,214)
Harbor fund	1,229,754	687,907	-	4,132		(537,715)	(537,715)
Total business-type activities	7,232,356	3,978,295	-	4,132		(3,249,929)	(3,249,929)
Total government	$ 17,211,520	4,940,725	108,696	221,308		(3,249,929)	(11,940,791)
General Revenues:							
Taxes:							
Property taxes, general					3,028,498	-	3,028,498
Property taxes, debt service					118,980	-	118,980
Property taxes, community support					267,777	-	267,777
General sales taxes					1,657,069	-	1,657,069
Road and bridge privilege taxes					245,775	-	245,775
Franchise taxes					397,071	-	397,071
Gaming fees and taxes					2,014,527	-	2,014,527
Grants and contributions not restricted to a special purpose					57,088	-	57,088
Unrestricted investment earnings					3,421	1,994	5,415
Miscellaneous					67,359	33,706	101,065
Total general revenues					7,857,565	35,700	7,893,265
Changes in net position before transfers					(833,297)	(3,214,229)	(4,047,526)
Transfers					127,361	(127,361)	-
Changes in net position					(705,936)	(3,341,590)	(4,047,526)
Net position - beginning					41,559,447	67,069,768	108,629,215
Net position - ending					$ 40,853,511	63,728,178	104,581,689

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

City of Bay St. Louis, Mississippi
Balance Sheet – Governmental Funds
September 30, 2018

		General Fund	Other Governmental Funds	Total Governmental Funds
ASSETS				
Cash	$	1,006,806	293,903	1,300,709
Receivables:				
Property taxes		3,566,128	-	3,566,128
General sales taxes		276,160	-	276,160
Franchise taxes		117,370	-	117,370
Gaming fees and taxes		142,982	-	142,982
Intergovernmental		51,582	237,688	289,270
Court fines & fees		190,023	-	190,023
Other		10,027	-	10,027
Due from other funds		67,350	220,073	287,423
Prepaid items		90,525	-	90,525
Restricted assets - Cash		153,566	438,659	592,225
Total Assets	$	5,672,519	1,190,323	6,862,842
LIABILITIES				
Liabilities:				
Claims payable	$	185,782	141,214	326,996
Wages and payroll taxes payable		167,811	-	167,811
Payable to other governments		58,583	-	58,583
Due to other funds		220,073	-	220,073
Customer deposits		22,900	-	22,900
Grant revenue unearned		19,810	-	19,810
Total Liabilities		674,959	141,214	816,173
DEFERRED INFLOWS OF RESOURCES				
Property taxes for future reporting period		3,539,197	-	3,539,197
Unavailable revenue - fines		190,023	-	190,023
Total Deferred Inflows of Resources		3,729,220	-	3,729,220
FUND BALANCES				
Non-spendable				
Prepaid items		90,525	-	90,525
Assigned for				
Capital projects		-	574,480	574,480
Restricted for:				
Unemployment insurance reserve		46,018	-	46,018
Community hall		76	-	76
Grant/Bond purposes		63,568	238,021	301,589
Debt service		-	236,608	236,608
Unassigned		1,068,153	-	1,068,153
Total Fund Balances		1,268,340	1,049,109	2,317,449
Total Liabilities, Deferred Inflows of Resources and Fund Balances	$	5,672,519	1,190,323	6,862,842

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

City of Bay St. Louis, Mississippi
Reconciliation of Governmental Funds Balance Sheet
to the Statement of Net Position
September 30, 2018

Total governmental funds balance		**$ 2,317,449**
Amounts reported for governmental activities in the statement of net position are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Governmental capital assets	$ 76,411,989	
Less: accumulated depreciation	(23,714,816)	52,697,173
Long-term liabilities are not due and payable in the current period expenditures and therefore are not reported in the governmental funds.		
Bonds payable	$ (3,920,000)	
Capital leases payable	(1,225,019)	
Compensated absences	(218,221)	(5,363,240)
Other long term assets are not available to pay or current period expenditures and therefore are deferred in the funds.		
Court fines receivable	$ 190,023	190,023
Some liabilities, including net pension obligations, are not due and payable in the current period and, therefore, are not reported in the funds.		
Net pension liability		(8,782,208)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions	$ 189,579	
Deferred inflows of resources related to pensions	(319,316)	(129,737)
Accrued interest not due and payable in the current period expenditures and, therefore, not reported in the funds.		(75,949)
Net position of governmental activities		**$ 40,853,511**

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

City of Bay St. Louis, Mississippi
Statement of Revenues, Expenditures and
Changes in Fund Balance – Governmental Funds
For the Fiscal Year Ended September 30, 2018

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues:			
Property taxes	$ 3,415,255	-	3,415,255
General sales taxes	1,657,069	-	1,657,069
Franchise fees	397,071	-	397,071
Gaming fees and taxes	2,014,527	-	2,014,527
Licenses and permit fees	487,091	-	487,091
Intergovernmental	388,467	238,027	626,494
Charges for services/rentals	98,405	-	98,405
Fines and forfeitures	147,805	-	147,805
Investment earnings	2,196	1,225	3,421
Administrative fees	220,000	-	220,000
Miscellaneous	41,213	-	41,213
Total Revenues	8,869,099	239,252	9,108,351
Expenditures:			
General government	2,360,277	4,320	2,364,597
Public safety	3,017,710	-	3,017,710
Public works	1,832,721	2,173	1,834,894
Capital outlay	296,795	437,138	733,933
Debt service:			
Principal	-	545,328	545,328
Interest and other fiscal charges	-	137,637	137,637
Total Expenditures	7,507,503	1,126,596	8,634,099
Excess (Deficiency) of Revenues Over Expenditures	1,361,596	(887,344)	474,252
Other Financing Sources (Uses):			
Proceeds from capital leases	211,322	-	211,322
Insurance proceeds	27,075	-	27,075
Transfers in	127,361	973,734	1,101,095
Transfers out	(973,734)	-	(973,734)
Total Other Financing Sources (Uses)	(607,976)	973,734	365,758
Net change in fund balances	753,620	86,390	840,010
Fund balances - beginning	514,720	962,719	1,477,439
Fund balances - ending	$ 1,268,340	1,049,109	2,317,449

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

City of Bay St. Louis, Mississippi
Reconciliation of the Governmental Funds
Statement of Revenues, Expenditures and
Changes in Fund Balance to the Statement of Activities
For the Fiscal Year Ended September 30, 2018

Net Change in Fund Balances - total governmental funds		**$ 840,010**
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Capital outlay	$ 733,933	
Depreciation	(2,537,867)	(1,803,934)
Proceeds from the sale of capital assets and adjustments are recorded as other sources of income in the Statement of Revenues, Expenditures and Changes in Fund Balances, however, these proceeds are offset by disposal of assets to show gains or losses from the sale of capital assets.		40,932
Debt proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position.		
Debt retirement	$ 545,328	
Debt issuance	(211,322)	334,006
Fine revenue and community rental income recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the Statement of Activities using the full accrual basis of accounting.		10,441
Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Pension expense and contributions made after measurement date		(116,836)
Some expenses reported in the statement of activities do not require the use of current financial resources, and therefore, are not reported as expenditures in governmental funds.		
Accrued interest payable		15,282
Compensated absences		(25,837)
Change in net position of governmental activities		**$ (705,936)**

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

City of Bay St. Louis, Mississippi
Statement of Net Position
Proprietary Funds
September 30, 2018

		Proprietary Funds		
		Utility Fund	Harbor Fund	Total
Assets				
Current assets:				
Cash	$	1,149,516	302,103	1,451,619
Customer accounts receivable, net		432,614	1,411	434,025
Intergovernmental receivables		-	2,964	2,964
Due from other funds		-	2,877	2,877
Prepaid insurance		32,087	4,523	36,610
Inventory for resale		38,332	23,118	61,450
Restricted current asset - cash		368,474	-	368,474
Total current assets		2,021,023	336,996	2,358,019
Non-current assets				
Capital assets:				
Buildings		118,603	-	118,603
Infrastructure		75,601,623	21,766,381	97,368,004
Machinery and equipment		598,752	34,830	633,582
Mobile equipment		107,051	-	107,051
Equipment under capital leases		17,925		17,925
Less accumulated depreciation		(32,671,045)	(2,293,895)	(34,964,940)
Total non-current assets		43,772,909	19,507,316	63,280,225
Total Assets		45,793,932	19,844,312	65,638,244
Deferred outflow of resources				
Deferred outflow - pension liability		17,234	8,617	25,851
Total deferred outflow of resources		17,234	8,617	25,851
Liabilities				
Current liabilities:				
Accounts payable and accrued expenses		124,797	33,624	158,421
Accrued wages		17,463	8,287	25,750
Due to other funds		47,909	22,318	70,227
Unearned revenue		29,488	23,866	53,354
Notes payable		3,159	-	3,159
Customer deposits		331,700	-	331,700
Total current liabilities		554,516	88,095	642,611
Non-current liabilities:				
Net pension liability		798,383	399,191	1,197,574
Notes payable		12,541	-	12,541
Compensated absences		23,509	16,139	39,648
Total non-current liabilities		834,433	415,330	1,249,763
Total liabilities		1,388,949	503,425	1,892,374
Deferred inflow of resources				
Deferred inflow - pension liability		29,029	14,514	43,543
Total deferred inflow of resources		29,029	14,514	43,543
Net position				
Investment in capital assets, net of related debt		43,757,209	19,507,316	63,264,525
Unrestricted		635,979	(172,326)	463,653
Total net position	$	44,393,188	19,334,990	63,728,178

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

City of Bay St. Louis, Mississippi
Statement of Revenues, Expenses and
Changes in Net Position
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

	Proprietary Funds		
	Utility Fund	Harbor Fund	Total
Revenues:			
Charges for services	$ 3,090,844	-	3,090,844
Slip rental fees	-	389,546	389,546
Fuel sales	-	298,361	298,361
Tap and connection fees	22,865	-	22,865
Late payment penalties	71,893	-	71,893
Debt service charges	104,786	-	104,786
Miscellaneous operating revenues	19,116	14,590	33,706
Total operating revenues	3,309,504	702,497	4,012,001
Operating expenses:			
Personal services	556,800	276,737	833,537
Natural gas and fuel purchases	295,131	245,901	541,032
Waste collection and disposal	512,298	-	512,298
Wastewater treatment	910,024	-	910,024
Other supplies and expenses	101,210	-	101,210
Other contractual	646,435	156,710	803,145
Depreciation	2,974,401	550,406	3,524,807
Total operating expenses	5,996,299	1,229,754	7,226,053
Operating loss	(2,686,795)	(527,257)	(3,214,052)
Non-operating revenues (expenses)			
Interest and investment revenue	1,769	225	1,994
Interest expense	(6,303)	-	(6,303)
Capital grant income	-	4,132	4,132
Transfers out	(127,361)	-	(127,361)
Total non-operating revenues (expenses)	(131,895)	4,357	(127,538)
Change in net position	(2,818,690)	(522,900)	(3,341,590)
Net Position - beginning	47,211,878	19,857,890	67,069,768
Total net position - ending	$ 44,393,188	19,334,990	63,728,178

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

City of Bay St. Louis, Mississippi
Statement Cash Flows
Proprietary Funds
For the Fiscal Year Ended September 30, 2018

	Proprietary Funds		
	Utility Fund	Harbor Fund	Total
Cash Flows From Operating Activities			
Cash received from customers	$ 3,645,596	709,330	4,354,926
Cash paid to employees	(542,308)	(260,979)	(803,287)
Cash paid to suppliers	(298,765)	(229,832)	(528,597)
Cash paid to contractors	(2,190,452)	(156,710)	(2,347,162)
Net cash provided by operating activities	614,071	61,809	675,880
Cash Flows From Non-Capital Financing Activities			
Advances from (to) other funds	(86,751)	29,208	(57,543)
Net cash flows from non-capital financing activities	(86,751)	29,208	(57,543)
Cash Flows From Capital and Related Financing Activities			
Purchase of capital assets	(17,925)	(1,540)	(19,465)
Non-operating receipts for capital expenditures	-	26,135	26,135
Non-cash adjustments to capital assets	3,650	(1)	3,649
Capital lease receipts for capital assets	17,925	-	17,925
Repayment of notes payable	(372,225)	-	(372,225)
Interest and amortization on debt	(7,332)	-	(7,332)
Net cash used in capital and related financing activities	(375,907)	24,594	(351,313)
Cash Flows From Investing Activities			
Interest received	1,769	225	1,994
Net cash flows from investing activities	1,769	225	1,994
Net increase in cash	153,182	115,836	269,018
Cash - October 1	1,364,808	186,267	1,551,075
Cash - September 30	$ 1,517,990	302,103	1,820,093

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

City of Bay St. Louis, Mississippi
Statement Cash Flows
Proprietary Funds (continued)
For the Fiscal Year Ended September 30, 2018

	Utility Fund	Harbor Fund	Total
Reconciliation of Operating Loss to Net Cash			
Provided by (Used In) Operating Activities:			
Operating loss	$ (2,686,795)	(527,257)	(3,214,052)
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	2,974,401	550,406	3,524,807
Pension deferrals and liability	10,622	5,312	15,934
(Increase) decrease in assets:			
Accounts receivable	322,830	16,050	338,880
Inventory	(3,634)	(4,103)	(7,737)
Prepaid expenses	4,747	199	4,946
Increase (decrease) in liabilities:			
Claims and wages payable	(12,167)	23,944	11,777
Customer deposits payable	4,757	(1,639)	3,118
Unearned revenue	3,758	(7,578)	(3,820)
Compensated absences	(4,448)	6,475	2,027
Net cash provided byoperating activities	$ 614,071	61,809	675,880

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

NOTES TO THE FINANCIAL STATEMENTS

Note 1 - Summary of Significant Accounting Policies

The City of Bay St. Louis, Mississippi, (the "City") was incorporated January 21, 1818, under the laws of the State of Mississippi. The City operates under a Mayor-Council form of government, which provides for an elected mayor and a seven-member council. The following services are authorized by the City's charter: Public Safety (Police, Fire, Civil Defense and Protection Inspection), Street Maintenance and Sanitation, Garbage Collection, Water, Sewer and Gas Services, Public Improvements, Planning and Zoning, and General Administrative Services. The accounting and reporting policies of the City relating to the funds and accounts groups included in the accompanying financial statements conform to accounting principles generally accepted in the United States of America applicable to state and local governments. Accounting principles generally accepted in the United States of America for local governments include those principles prescribed by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants in the publication entitled *Audits of State and Local Governmental Units* and by the Financial Accounting Standards Board (when applicable). The more significant accounting policies of the City are described below.

A. Financial Reporting Entity

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

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

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

Hancock County Utility Authority and Hancock County Solid Waste Authority

These potential component units were established by State Code and their governing boards are appointed jointly by the area governments' governing bodies. These are independent units that select management staff, set user charges, establish budgets and controls all aspects of their daily activities. These Authorities have been determined to be a joint ventures of the participating agencies. See Note 12 for details.

B. Basis of Presentation.

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

Note 1 - Summary of Significant Accounting Policies (continued)

Government-wide Financial Statements:

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

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

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

Fund Financial Statements:

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

C. Measurement Focus and Basis of Accounting.

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

The City reports the following major Governmental Funds:

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

Additionally, the City reports the following fund types:

GOVERNMENTAL FUND TYPES

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

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

PROPRIETARY FUNDS

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

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

D. Account Classifications

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

Note 1 - Summary of Significant Accounting Policies (continued)

E. Deposits and Investments

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

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

F. Receivables

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

G. Inter-Fund Transactions and Balances

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

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

H. Inventories

Governmental and proprietary fund inventories are valued at the lower of cost (first in, first out) or market. Inventories consist of expendable supplies held for consumption. The cost is recorded as expenditure at the time individual inventory items are consumed.

Note 1 - Summary of Significant Accounting Policies (continued)

I. Capital Assets

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

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

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

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

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

	Capitalization Threshold	Estimated Useful Life	Salvage Value (% of Cost)
Land	$ -	N/A	N/A
Infrastructure	-	20-60 years	30%
Buildings	50,000	40-50 years	20%
Improvements	25,000	40-50 years	20%
Machinery & equipment	5,000	3-15 years	10%
Property under capital leases	*	*	*

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

Note 1 - Summary of Significant Accounting Policies (continued)

J. Deferred Outflows/Inflows of Resources

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

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

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

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

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

K. Pensions

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

L. Long-term Liabilities

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

M. Compensated Absences

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

An employee may accumulate unused vacation leave hours and personal leave hours with limitation, however, cash payments upon employee termination or retirement are limited to a maximum of 30 days of an accumulated leave of pay. Employees have no claim for accumulated sick leave at termination, for retirement, lay-off, or cause. As such, no provision for unused sick leave has been provided in the financial statements. Unused sick leave balances may be credited to the Public Employee's Retirement System (PERS) as time worked.

N. Fund Balance Policies

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

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

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

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

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

O. Net Position

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

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

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

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

P. Intergovernmental Revenues in Governmental Funds

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

Q. Property Tax Revenues

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

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

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

Note 1 - Summary of Significant Accounting Policies (continued)

R. Use of Estimates

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

S. Change in Accounting Standard

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

Note 2 – Cash

The carrying amount of the city's total deposits with financial institutions at September 30, 2018, was $3,713,027 and the bank balance was $3,784,936. Of this amount $960,699 is restricted for unemployment trust, debt service, grant funds and utility customer's deposits. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Deposit Insurance Corporation (FDIC).

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

	Deposits with Financial Institutions			
	Unrestricted	Restricted	Cash on Hand	Total
Governmental-type activities				
General Fund	$ 1,006,606	153,566	200	1,160,372
Other Governmental Funds	291,903	438,659	2,000	732,562
Total governmental activities	1,298,509	592,225	2,200	1,892,934
Business-type activities				
Utility Fund	1,149,316	368,474	200	1,517,990
Harbor Fund	301,903	-	200	302,103
Total business-type activities	1,451,219	368,474	400	1,820,093
Total cash	$ 2,749,728	960,699	2,600	3,713,027

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

Note 3 – Receivables

A. Governmental Activities

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

Taxes Receivables	
Property taxes	
Current	$ 26,931
For future reporting period	3,539,197
Property taxes receivable	3,566,128
General sales taxes	276,160
Franchise taxes	117,370
Gaming fees and taxes	142,982
Total taxes receivable	4,102,640
Court fines receivable	760,093
Less: allowance for doubtful accounts	(570,070)
Total court fines receivable, net	190,023
Intergovernmental receivables	
Federal grants	39,830
State grants and contributions	249,440
Total other taxes and grants	289,270
NSF Checks receivable	10,027
Total receivable - governmental activities	$ 4,591,960

B. Business-type Activities

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

Intergovernmental receivable	$ 2,964
Customer accounts receivable:	
Customer utility charges	1,640,838
Customer slip rental charges	15,961
Customer accounts, earned but unbilled	163,756
Less: allowance for doubtful accounts	(1,386,530)
Total customer accounts receivable, net	434,025
Total receivable - business-type activities	$ 436,989

All trade receivables are shown net of an allowance for bad debt. An allowance in the amount of $1,371,980 at September 30, 2018, has been provided in the Utility fund and $14,550 in the Harbor fund for estimated uncollectible utility and slip charges.

Note 4 – Interfund Transactions and Balances

Government-wide Financial Statements

A. Internal Balances

At September 30, 2018, the City had the following interfund loans:

Receivable Fund	Payable Fund	Amount
Governmental Activities	Business-type Activities	$ 67,350

These amounts represent residual monies loaned from the business-type activities to the governmental activities.

B. Transfers In/Out:

Transfers were made in the course of the year for between the governmental and business-type activities for capital expenditures and debt service.

Transfer In	Transfer Out	Amount
Governmental Activities	Business-type Activities	$ 127,361

Fund Financial Statements

A. Due From/To Other Funds:

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

Receivable Fund	Payable Fund	Amount
General Fund	Utility Fund	$ 45,032
General Fund	Harbor Fund	22,318
Other Governmental Funds	General Fund	220,073
Harbor Fund	Utility Fund	2,877
Total		$ 290,300

B. Transfers In/Out:

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

Transfers In	Transfers Out	Amount
General Fund	Utility Fund	$ 127,361
Other Governmental Funds	General Fund	973,734
Total		$ 1,101,095

Note 5 – Capital assets

A. Governmental Activities

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

	Balance 10/1/2017	Additions	Adjustments/ Disposals	Balance 9/30/2018
Capital assets not being Depreciated:				
Land	$ 857,633	600	-	858,233
Construction in Progress	5,290,933	154,501	(5,290,933)	154,501
Total capital assets not being depreciated	6,148,566	155,101	(5,290,933)	1,012,734
Capital assets being depreciated:				
Buildings & Improvements	29,578,279	-	-	29,578,279
Infrastructure	33,532,562	281,912	5,290,932	39,105,406
Machinery & Equipment	2,207,612	32,550	94,460	2,334,622
Mobile Equipment	2,478,244	53,068	(13,466)	2,517,846
Equipment under Capital Leases	1,718,103	211,302	(66,303)	1,863,102
Total capital assets being depreciated	69,514,800	578,832	5,305,623	75,399,255
Less accumulated depreciation for:				
Buildings & improvements	4,057,328	611,054	(2)	4,668,380
Infrastructure	12,527,605	1,562,548	103	14,090,256
Machinery & Equipment	1,927,214	69,086	(14,228)	1,982,072
Mobile Equipment	2,181,035	44,725	(12,117)	2,213,643
Equipment under Capital Leases	510,009	250,454	2	760,465
Total accumulated depreciation	21,203,191	2,537,867	(26,242)	23,714,816
Total Capital assets being depreciated, net	48,311,609	(1,959,035)	5,331,865	51,684,439
Total governmental activities capital assets, net	$ 54,460,175	(1,803,934)	40,932	52,697,173

Depreciation expense was charged to the following governmental functions:

General Government	$ 405,811
Public Safety	429,428
Public Works	1,702,628
	$ 2,537,867

Note 5 – Capital assets (continued)

B. Business-type Activities

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

	Balance 10/1/2017	Additions	Adjustments/ Sales	Balance 9/30/2018
Capital assets being depreciated:				
Building and Improvements	118,603	-	-	118,603
Water, Sewer & Gas Systems	75,601,623	-	-	75,601,623
Harbor Infrastructure	21,799,671	-	(33,290)	21,766,381
Machinery & Equipment	603,101	1,540	28,941	633,582
Mobile Equipment	107,051	-	-	107,051
Equipment under Capital Leases	-	17,925	-	17,925
Total capital assets being depreciated	98,230,049	19,465	(4,349)	98,245,165
Less accumulated depreciation for:				
Building and Improvements	79,625	1,002	-	80,627
Water, Sewer & Gas Systems	29,081,064	2,952,801	(101)	32,033,764
Harbor Infrastructure	1,743,490	544,160	(1,111)	2,286,539
Machinery & Equipment	440,306	25,634	512	466,452
Mobile Equipment	96,348	-	-	96,348
Equipment under Capital Leases	-	1,210	-	1,210
Total accumulated depreciation	31,440,833	3,524,807	(700)	34,964,940
Total business-type activities capital assets, net	$ 66,789,216	(3,505,342)	(3,649)	63,280,225

Depreciation expense was charged to the following governmental functions:

Utility Fund	$	2,974,401
Harbor Fund		550,406
Total depreciation - business-type activities	$	3,524,807

C. Net Investment in Capital Assets/Net Position

	Governmental Activities	Business-type Activities
Land	$ 858,233	-
Construction in progress	154,501	-
Other capital assets, net of accumulated depreciation	51,684,439	63,280,225
Less: related long-term debt outstanding - spent	(5,145,019)	(15,700)
	$ 47,552,154	63,264,525

Note 6 – Capital Leases

In prior fiscal years, the City has obtained lease financing for the purchase of mobile equipment and other machinery and equipment in the amounts of $1,718,103. In the current year, the City obtained lease financing for the purchase of vehicles and machinery and equipment in the amount of $229,247. These capital assets are listed on the schedules of capital assets as "Equipment under Capital Leases". Title to the assets is held in the name of the City and the banks as lien holder. The City insures the assets and accounts for the leasing arrangements. Amortization of leased equipment under capital assets is included with depreciation expense. The following is a schedule of the City's capital leases as of September 30, 2018:

	Matures	Original Issue	Stated Interest Rate	Present Value of Remaining Payments as of 09/30/2018
Governmental Activities				
Kansas State Bank (11 Dodge Chargers)	August 2020	$ 419,638	2.71%	$ 164,210
BanCorpSouth (Kubota Tractor)	July 2021	64,794	2.14%	37,565
Wells Fargo (Ferrara Pumper)	April 2026	495,516	2.31%	402,616
BanCorpSouth (Kubota Tractor)	August 2022	75,898	2.41%	60,220
Suntrust Bank (Ferrara Fire Ladder Truck)	November 2023	579,947	2.82%	364,451
BanCorpSouth (John Deere Tractor)	November 2018	82,310	1.96%	2,875
The First Bank (Kubota Excavator)	February 2023	24,706	2.85%	21,615
The First Bank (Public Works Equipment)	April 2023	63,610	3.50%	57,747
The First Bank (Backhoe.Loader0	June 2023	66,134	2.85%	63,067
The First Bank (Vehicles0	March 2023	56,872	2.85%	50,653
Total Governmental Activities				1,225,019
Business-type Activities				
The First Bank (Mini Excavator - Utility Fund)	February 2023	17,945	2.85%	15,700
Total PV of capital lease obligations				$ 1,240,719

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

	Governmental Activities			Business-type Activities		
September 30,	Principal	Interest	Total	Principal	Interest	Total
2019	$ 281,146	29,887	311,033	$ 3,159	380	3,539
2020	230,290	22,854	253,144	3,543	317	3,860
2021	178,022	17,698	195,720	3,647	211	3,858
2022	169,924	13,125	183,049	3,755	105	3,860
2023	140,917	8,780	149,697	1,596	11	1,607
2024-2026	224,720	9,281	234,001	-	-	-
	$ 1,225,019	101,625	1,326,644	$ 15,700	1,024	16,724

Equipment and related accumulated amortization under capital lease are as follows:

Governmental activities:	
Equipment under capital leases	$ 1,863,102
Less: accumulated amortization	(760,465)
Total governmental activities	1,102,637
Business-type activities	
Equipment under capital leases	17,925
Less: accumulated amortization	(1,210)
Total business-type activities	16,715
Net values of equipment under capital leases	$ 1,119,352

Note 7 – Court Fines Receivable/Deferred Inflows of Resources

Court fines receivables are recorded as deferred inflow of sources in the fund financial statements due to the funds using modified accrual basis. However, revenues received during the year are recorded in the government-wide financial statements on the full-accrual basis of accounting. Miss. Code Ann. (1972) does not allow for write-off of debt owed to municipalities. The amount represented on the financial statements is conclusive of all bad debts owed by citizens to the municipal courts since the City started providing court services. Court fines receivable at September 30, 2018, were $760,093, of which an allowance of $570,070 has been determined as uncollectible with $190,023 deemed collectible.

Note 8 – Retirement Plans

A. Defined Benefit Pension Plan

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

Plan Description and Provisions

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

Benefits Provided

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

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

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (continued)

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

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

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

At September 30, 2018, the City reported a liability of $8,782,208 in the governmental activities and $1,197,574 in the business-type activities for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the PERS net pension liability was based on a projection of the City's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2018, the City's proportion was .062%. For the year ended September 30, 2018, the City recognized $654,427 of PERS pension expense for governmental activities and $89,240 for the business-type activities.

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

	Deferred Outflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Differences between expected and actual experience	$ 38,501	5,250	43,751
Changes of assumptions	5,180	708	5,888
City's contributions subsequent to the measurement date	145,898	19,893	165,791
Total	$ 189,579	25,851	215,430

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (continued)

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

	Deferred Inflows of Resources		
	Governmental Activities	Business-Type Activities	Total
Differences between expected and actual experience	$ 37,020	5,050	42,070
Changes of assumptions	4,850	660	5,510
Net difference between projected and actual earnings on pension plan investments	174,579	23,806	198,385
Differences between City contributions and proportionate share on contributions	102,867	14,027	116,894
Total	$ 319,316	43,543	362,859

Within the deferred outflows, a net amount of $165,791 of deferred outflows of resources is related to pensions resulting from the City's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ended September 30, 2018.

The remaining amounts reported as deferred outflows of resources related to pensions of $49,639 and deferred inflows of resources related to pensions of $362,859 netting to ($313,220) will be recognized in pension expense as follows:

Year Ending September 30,	
2019	$ 115,439
2020	(134,154)
2021	(250,308)
2022	(44,197)
	$ (313,220)

Actuarial assumptions

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

Inflation	3.0 percent
Salary increases	3.25 - 18.5 percent, including inflation
Investment rate of return	7.75 percent (net of pension plan investment expense, including inflation

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (continued)

The table for post-retirement mortality rates used in evaluating allowances to be paid was the RP-2014 Healthy Annuitant Blue Collar Table projected with Scale BB to 2022 with male rates set forward one year.

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

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

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

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

Discount rate

The discount rate used to measure the total pension liability for PERS was 7.75 percent, which was based on the future long-term expected rate of return of 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate (9.0%) and that employer contribution rate (15.75%) through June 30, 2019 and at the current contribution rate (17.4%) thereafter. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return investments was applied to all periods of projected benefit payments to determine each plan's total pension liability.

Note 8 – Retirement Plans (continued)

A. Defined Benefit Pension Plan (continued)

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

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

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1 % Increase (8.75%)
City's Proportionate share of PERS	$ 13,140,510	$ 9,979,782	$ 7,352,801

Pension plan fiduciary net position

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

Three-year Trend Information

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

Fiscal Years Ending	Employer Contributions
2018	$ 623,273
2017	618,402
2016	571,586

B. Deferred Compensation Plan

The City offers employees voluntary participation in a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, Group Flexible Fund Retirement Contracts, administered by Great-West Life & Annuity Insurance Company, permits employees to defer a portion of their salary until future years. All plan assets are held by Great West Life & Annity Insurance Company for the exclusive benefit of the participants and their beneficiaries and are not subject to the claims of the City's general creditors.

Note 9 – Long-term Debt

Bonds, notes and other long-term debt payable at September 30, 2018, are comprised of the following:

	Matures	Original Issue	Interest Rate	Amount Outstanding
Governmental Activities:				
General Obligation Bonds				
GO Katrina Loan Refunding Bonds, Series 2010	March 2020	$ 1,075,000	2.47%	$ 215,000
GO Road and Construction Bonds, Series 2016	March 2036	4,000,000	2.50%	3,705,000
Total General Obligation Bonds				3,920,000
Total Capital Leases Payable - ***See Note 6***	Various	1,929,425	Various	1,225,019
Total Bonds and Capital Leases Payable				5,145,019
Compensated Absences Payable				218,221
Total Governmental Activities Debt				$ 5,363,240
Business-type Activities:				
Total Capital Leases Payable - ***See Note 6***	February 2023	17,945	2.85%	15,700
Compensated Absences Payable				39,648
Total Business-type Activities Outstanding Debt				$ 55,348
Total Government-wide Outstanding Debt				$ 5,418,588

A. Governmental Activities

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

	Balance 10/1/2017	Additions	Retirements	Balance 9/30/2018	Within one Year
General Obligation Bonds	$ 4,177,500	-	(257,500)	3,920,000	262,500
Notes Payable	17,908	-	(17,908)	-	-
Capital Leases - ***See Note 6***	1,283,617	211,322	(269,920)	1,225,019	281,146
Compensated Absences	192,384	136,972	(111,135)	218,221	56,313
	$ 5,671,409	348,294	(656,463)	5,363,240	599,959

General Obligation Bonds, Series 2017 – In 2017, the City issued $4,000,000 in general obligation bonds to be used for road and construction improvements in the City. The bond is to be repaid over 20 years, maturing in March 2036 and carries an interest rate of 2.5%. Payment on this bond will be made from general ad valorem tax collections.

General Obligation – Katrina Loan Refunding Bond, Series 2010 – In 2010, the City issued $1,075,000 in general obligation refunding bonds to be used to cover the costs associated with Hurricane Katrina for public improvements and repairs in the City. The bond is to be repaid over 10 years, maturing in 2020, and carries a fixed interest rate of 2.47%. Payment on this bond will be made from general ad valorem tax collections.

Note 9 – Long-term Debt (continued)

A. Governmental Activities (continued)

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

September 30,	Principal	Interest	Total
2019	$ 262,500	124,396	386,896
2020	267,500	116,703	384,203
2021	165,000	110,125	275,125
2022	170,000	104,812	274,812
2023	175,000	99,287	274,287
2024-2028	970,000	405,899	1,375,899
2029-2033	1,135,000	238,712	1,373,712
2034-2036	775,000	51,862	826,862
	$ 3,920,000	1,251,796	5,171,796

B. Business-type Activities

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

	Balance 10/1/2017	Additions	Retirements	Balance 9/30/2018	Due Within one Year
Revenue Refunding Bonds	$ 370,000	-	(370,000)	-	-
Capital Leases - ***See Note 6***	-	17,925	(2,225)	15,700	3,159
Compensated Absences	37,621	27,576	(25,549)	39,648	10,501
Total business-type activities	$ 407,621	45,501	(397,774)	55,348	13,660

C. Legal Debt Margin

The amount of debt, excluding specific exempted debt that can be incurred by the City is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the City, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a City issues bonds to repair or replace washed out or collapsed bridges on the public roads of the City. As of September 30, 2018, the amount of outstanding debt was equal to 3.7% of the latest property assessments.

D. Compensated Absences

Compensated absences will be paid from the funds from which the employees' salaries were paid.

Note 10 – Property, Sales and Gaming Taxes Revenue

A. Property Tax Revenues

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

Note 10 – Property, Sales and Gaming Taxes Revenue (continued)

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

The rates are expressed in terms of mills (i.e., ten mills equal one cent). The combined tax rate to finance general governmental services, including the payment of principal and interest on long-term debt but exclusive of school bond and interest for the year ended September 30, 2018, was 26.75 mills or $26.75 per $1,000 of assessed valuation.

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

B. General Sales Tax Revenues

The State levies a 7% sales tax on retail sales and remits 18.5% of the amount collected (within the corporate boundaries of the City of Bay St. Louis) back to the City monthly. General sales tax revenue reported in the General Fund was $1,657,069.

C. Gaming Fees and Taxes Revenue

The City receives gain revenues from a casino located within the corporate City limits as follows:

Gross Revenue Gaming Tax and Gaming Device Tax

The gross revenue gaming tax is imposed and collected by the State of Mississippi which is similar to sales tax and is remitted to the City. The gaming device tax is similar to a personal property tax and is assessed on all gaming devices maintained by the casino; this tax is also collected by the State of Mississippi. The amount of tax recognized as gaming revenue and gaming devices is $1,808,594 and $106,100 respectively.

Boarding Fees

The City has negotiated a contractual amount of boarding fees to be paid directly to the City on a monthly basis and is based on gross gaming revenues. In the year ended September 30, 2018, the City collected $99,833 in boarding fees.

Note 11 – Risk Management and Contingencies

The City finances its exposure to risk of loss related to workers' compensation for injuries to its employees through, public entity risk pools.

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

Mississippi Municipal Liability Plan – The City pays premiums to the pool for its liability and tort claims. The plan is a private non-profit corporation organized under the laws of the State of Mississippi. The plan provides liability and tort claims insurance for its members up to $500,000 and $50,000 per occurrence, respectively. The plan is totally self-insured with claims and expenses paid out of the premiums, and the members are jointly and severally liable for any claims and expenditures beyond the premium base. The possibility of additional liability exists, but that amount, if any cannot be determined.

Claims and Judgments – The City is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City carries commercial insurance for these risks. Settled claims resulting from these insured risks exceeded commercial insurance coverage in the amount of $100,000 in 2018.

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

Litigation – The City is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the City with respect to the various proceedings. However, the City's legal counsel has advised us that the possibility exists of a liability resulting from these lawsuits. These lawsuits may have a material adverse effect on the financial condition of the City in the future. A liability, in the amount of $100,000 has been recorded for this contingency in the current year ended September 30, 2018.

Note 12 – Commitments and Contingencies

A. Joint Ventures

A joint venture is a legal entity or other organization that results from contractual arrangement and that is owned, operated, or governed by two or more participants as a separate and specific activity subject to joint control, in which the participants retain an ongoing financial interest or on ongoing financial responsibility. Generally, the purpose of a joint venture is to pool resources and share the costs, risks and rewards of providing goods or services to the venture participants directly, or for the benefit of the general public or specific service recipients.

Note 12 – Commitments and Contingencies (continued)

A. Joint Ventures (continued)

A jointly governed organization is similar in nature to a joint venture in that they provide goods and services to the citizenry of two or more governments. However, they do not meet the definition of a joint venture because there is no ongoing significant financial interest or responsibility by the participating governments.

Hancock County Regional Solid Waste Management Authority

The Hancock County Regional Solid Waste Management Authority (the Authority) is a governmental entity originally formed by an agreement between the City of Bay St. Louis, Mississippi, the City of Waveland, Mississippi and Hancock County, Mississippi pursuant to the Interlocal Cooperation Act of 1974. The Authority was officially incorporated in March 1998 pursuant to incorporation agreement entered into in December 1997. The Authority is to function for purposes of solid waste management for the participating units of local government, the Cities of Bay St. Louis, Waveland, Diamondhead and Hancock County, Mississippi, in fulfilling their obligations to establish, operate and maintain a garbage collections and disposal system.

The Authority is governed by a Board of Commissioners composed of eight commissioners two appointed by Hancock County Board of Supervisors and the remaining appointed by the member units of local government pursuant to the Act.

Pursuant to the terms of the agreement with the Authority, the City is required to pay monthly costs of operations and maintenance directly associated with the treatment facilities and to share in the construction costs of the treatment facilities. The costs associated with this contract totaled $512,298 for the year.

A complete copy of the 2018 financial statements should be on file at the administrative offices of the Authority which are located at 854 US Highway 90, Bay St. Louis, MS 39520 or may be obtained by calling (228) 549-2052.

Hancock County Utility Authority

City of Bay St. Louis contracts with the Hancock County Utility Authority (the "Utility Authority"), whereby the Utility Authority disposes of the City's wastewater in compliance with water quality standards established by the Mississippi Air and Water Pollution Control law and the Federal Water Pollution Control Act.

The Authority provides for the operation and maintenance of the sewer treatment plants on a cost reimbursement basis. Pursuant to the terms of the agreement, the City is required to pay monthly costs of operations and maintenance directly associated with the treatment facilities and to share in the construction costs of the treatment facilities. The costs associated with this contract totaled $910,024 for the year.

A complete copy of the 2018 financial statements should be on file at the administrative offices of the Authority which are located at 401 Gulfside Street, Waveland, MS 39576 or may be obtained by calling (228) 467-3702.

Note 12 – Commitments and Contingencies (continued)

B. Construction Contract Commitments

The City has one contract listed as construction in progress in Note 5. The remaining balance of the commitment as of September 30, 2018, is $248,248. The City has one other contract for which no funds had been disbursed as of September 30, 2018; the amount of this contract is $193,855.

Note 13– Subsequent Events

Events that occur after the Statement of Net position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net position date require disclosure in the accompanying notes. Management of the City evaluated the activity of the City through June 18, 2019, (the date the financial statements were available to be issued) and determined that the no significant subsequent events have occurred requiring disclosure in the notes to the financial statement.

REQUIRED SUPPLEMENTARY INFORMATION

City of Bay St. Louis, Mississippi
Statement of Revenues, Expenditures
and Changes in Fund Balance
General Fund
Budget to Actual - (Prepared on the Budgetary Basis)
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

	Budgeted Amounts		Actual Budgetary	Variances Favorable (Unfavorable)	
	Original	Final	Basis	Original to Final	Final to Actual
Revenues:					
Taxes	$ 5,291,948	5,460,388	5,457,695	168,440	(2,693)
Licenses and permits	423,400	467,400	483,202	44,000	15,802
Fines and Fees	166,300	154,300	147,686	(12,000)	(6,614)
Gaming	2,072,100	2,036,100	2,028,093	(36,000)	(8,007)
Grants	208,805	208,805	205,695	-	(3,110)
Interest	750	750	2,044	-	1,294
Other	750,778	924,053	929,811	173,275	5,758
Total Revenues	8,914,081	9,251,796	9,254,226	337,715	2,430
Expenditures:					
General government:					
Personnel services	1,280,380	1,206,136	1,189,860	74,244	16,276
Supplies	1,945,319	2,114,978	2,106,665	(169,659)	8,313
Other services and charges	28,334	34,034	29,455	(5,700)	4,579
Capital outlay	46,734	21,734	18,399	25,000	3,335
Total general government	3,300,767	3,376,882	3,344,379	(76,115)	32,503
Public safety:					
Personnel services	3,031,062	2,855,307	2,824,229	175,755	31,078
Supplies	168,000	143,500	115,273	24,500	28,227
Other services and charges	90,400	113,400	100,350	(23,000)	13,050
Capital outlay	200,071	275,571	259,317	(75,500)	16,254
Total public safety	3,489,533	3,387,778	3,299,169	101,755	88,609
Public works:					
Personnel services	1,129,234	968,948	963,712	160,286	5,236
Supplies	776,192	845,692	822,713	(69,500)	22,979
Other services and charges	91,250	135,250	126,656	(44,000)	8,594
Capital outlay	11,735	14,735	14,135	(3,000)	600
Total public works	2,008,411	1,964,625	1,927,216	43,786	37,409
Total Expenditures	8,798,711	8,729,285	8,570,764	69,426	158,521
Excess (Deficiency) of Revenues Over Expenditures	115,370	522,511	683,462	407,141	160,951
Other Financing Sources (Uses):					
Transfers out	(186,722)	(724,000)	(574,280)	(537,278)	149,720
Total Other Financing Sources (Uses)	(186,722)	(724,000)	(574,280)	(537,278)	149,720
Net Change in fund balance - Budget-Cash Basis	$ (71,352)	(201,489)	109,182	(130,137)	310,671

The accompanying notes to the Required Supplementary Information are an integral part of this schedule.

City of Bay St. Louis, Mississippi
Notes to the Required
Supplementary Information-Budgetary Schedule
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

A. Budgetary Information.

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

B. Basis of Presentation.

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

C. Budget/GAAP Reconciliation.

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

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

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

Net Change in fund balance - Budget-Cash Basis		$ 109,182
Revenues/Transfers per Cash-basis Budget	$ 8,679,946	
Additional accrued revenues	316,514	316,514
Revenues/Transfers per Fund Financial Statements	8,996,460	
Expenditures/Transfers per Cash-basis Budget	8,570,764	
Additional accrued expenses	(189,527)	189,527
Expenditures/Transfers per Fund Financial Statement	8,381,237	
Lease/Insurance proceeds not budgeted	238,397	238,397
Net Change in fund balance - Fund Financials		$ 853,620

City of Bay St. Louis, Mississippi
Notes to the Required
Supplementary Information-Budgetary Schedule
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

D. Budgetary Data

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

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

City of Bay St. Louis, Mississippi
Schedule of the City's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

	2018	2017	2016	2015
City's proportion of the net pension liability (asset)	0.062%	0.060%	0.061%	0.064%
City's proportionate share of the net pension liability (asset)	$ 9,979,782	9,974,036	10,896,124	9,893,138
City's covered payroll	$ 3,989,181	3,859,956	3,927,149	3,949,302
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	250.17%	258.40%	277.46%	250.50%
Plan fiduciary net position as a percentage of the total pension liability	62.54%	61.49%	57.47%	61.70%

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

City of Bay St. Louis, Mississippi
Schedule of the City's Contributions
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

		2018	2017	2016	2015
Contractually required contribution	$	623,273	618,402	571,586	614,636
Contributions in relation to the contractually required contribution		623,273	618,402	571,586	614,636
Contribution deficiency (excess)	$	-	-	-	-
City's covered payroll	$	3,957,289	3,926,362	3,629,117	3,902,451
Contributions as a percentage of covered payroll		15.75%	15.75%	15.75%	15.75%

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

City of Bay St. Louis, Mississippi
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

Pension Schedules

Changes of assumptions

- 2017
  - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
  - The wage inflation assumption was reduced from 3.75% to 3.25%.
  - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
  - The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.

- 2016
  - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.

- 2015
  - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
  - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
  - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
  - Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
  - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Changes in benefit provisions

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

Methods and assumptions used in calculations of actuarially determined contributions

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

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

SUPPLEMENTAL INFORMATION

City of Bay St. Louis, Mississippi
Schedule of Surety Bonds
(Required by State of Mississippi)
For the Fiscal Year Ended September 30, 2018
(UNAUDITED)

Position	Name	Bond
Mayor	Michael Favre	$ 100,000
Councilman at Large	Gary Knoblock	100,000
Councilmember	Phillip D Seal Jr	100,000
Councilmember	Joshua Martin DeSalvo	100,000
Councilmember	William Zimmerman	100,000
Councilmember	Larry Smith	100,000
Councilmember	Eugene Hoffman	100,000
Councilmember	Jeffery Reed	100,000
City Clerk/Comptroller	Sissy Gonzales	100,000
Deputy City Clerk	Dana Feuerstein	50,000
Harbor Master	Charles Fortin	50,000
Deputy Harbor Master	Duane Caughlin	50,000
Clerk of Council	Lisa Tilley	50,000
Deputy Clerk of Council/Utility Clerk	Caitlin Thompson	50,000
Human Resources Officer	Jamie Favre	50,000
Accounts Receivable/Payable Clerk	Linda Garcia	50,000
Court Clerk	Clementine Sheppard	50,000
Deputy Court Clerk	Rachel Smith	50,000
Deputy Court Clerk	Susan Kihneman	50,000
Utility Supervisor	Patricia Tice	50,000
Utility Clerk	Katie Stewart	50,000
Utility Clerk	Mary Ann Bremer	50,000
NTF Officer	E J Taylor Jr	50,000
Harbor Security	Derek White	50,000
Police Chief	Gary Ponthieux	50,000
Assistant Police Chief	Alvin Kingston	50,000
Police Clerk	Tammy Brady	50,000
Police Clerk	Chenea Cardinale	50,000
Departmental	Police Department	25,000

SPECIAL REPORTS

WRIGHT, WARD, HATTEN & GUEL
PROFESSIONAL LIMITED LIABILITY COMPANY
(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)
Certified Public Accountants
HANCOCK BANK BUILDING
2510 - 14TH STREET
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INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

June 18, 2019

Honorable Mayor and City Council of the
City of Bay St. Louis, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Bay St. Louis, Mississippi (the City) as of and for the year ended September 30, 2018, and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated June 18, 2019.

Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned cost as items 2018-001 through 2018-2003 that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

We noted a matter that we reported to the management of the City in the Limited Internal Control and Compliance Review Management Report dated June 18, 2019, included within this document.

City's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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. However, this report is a matter of public record and its distribution is not limited.

Walter Ward Hatton & Sanf

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

June 18, 2019

Honorable Mayor and City Council of
City of Bay St. Louis, Mississippi

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

In addition, for areas not considered material to the City of Bay St. Louis, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated June 18, 2019, on the financial statements of the City of Bay St. Louis, Mississippi.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses.

The results of our review procedures and compliance tests identified certain immaterial instances of noncompliance with state laws and regulations that are opportunities for strengthening internal controls and operating efficiency. Our findings, recommendations, and your responses are disclosed below:

1.	Inventory Asset Tags
Criteria	Assets meeting the criteria as outlined in the Mississippi Municipal Fixed Assets Management Manual should be physically tagged.
Condition	Assets were not being physically tagged as required.
Cause	Employee turnover and lack of training for employees assuming the duties of the Fixed Assets Control Clerk.

Effect	Failure to properly tag assets can lead to the inability to identify lost or stolen assets in a timely manner. The lack of an asset tag can also allow for easier theft of the asset.
Recommendation	We recommend the city follow the requirement for asset tagging as outlined in the MS Municipal Fixed Assets Management Manual.
View of Responsible Official	The city will begin training key personnel on the State of Mississippi Fixed Asset tagging procedures so that existing and future assets are properly maintained.

The City of Bay St. Louis, Mississippi responses to the findings included with this report were not audited, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the City Council, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

Walter Ward Hatten & Sauf

CITY OF BAY ST. LOUIS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

SECTION 1 – SUMMARY OF AUDITORS' RESULTS

Section 1: Summary of Auditors' Results

Financial Statements:

1.	Type of auditor's report issued on the financial statements:	
	Governmental Activities	Unmodified
	General Fund	Unmodified
	Aggregate remaining fund information	Unmodified
2.	Internal control over financial reporting:	
	a. Material weaknesses identified?	No
	b. Significant deficiency identified that is not considered to be a material weakness?	Yes
3.	Noncompliance related to the financial statement noted?	No

SECTION 2 – FINANCIAL STATEMENT FINDINGS

Significant Deficiency

2018-001	Court Fines and Related Assets
Repeat Finding`	Yes 2017-003
Criteria	Proper accounting for court fine revenue is required to accurately determine court fines assessments due to the City, other agencies and to determine the court fines receivable for each court case.
Condition	Reports for accounts receivable were not created on September 30, 2018.
Cause	The City's court department was not running the accounts receivable report at the end of each month and not reconciling this report in order to determine the accurate accounts receivable balances.
Effect	Inadequate review and untimely generation of reports can result in noncompliance with court orders and state regulations and cause inaccuracies in financial reporting.
Recommendation	The accounts receivable, cash bonds and restitution reports should be printed and reviewed and reconciled monthly to ensure correct classifications and financial reporting.

CITY OF BAY ST. LOUIS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Significant Deficiency

2018-002	Utility Billing and Consumption
Repeat Finding	Yes 2017-05
Criteria	Customer billings should be reviewed each month, prior to printing and mailing, for incorrectly calculated account balances and for excessive amounts of unbilled consumption. In-Code consumption meter readings must be updated along with the adjustments to the customer's account in order to verify that the amount of water being billed each month is the true amount of water that has been used for each customer's account.
Condition	The In-Code system is not properly setup to register and record new utility customers first bill if there has been consumption at the property after the last final bill has been paid by the previous tenant. This results in large "roll over" bills which require manual entry to adjust the customer's account balance to the true amount of consumption on the account. This must be done manually before mailing. Not all errors are being corrected leaving large unbilled consumption amounts on monthly reports. This makes accurate unbilled consumption amounts difficult to determine.
Cause	There is no regular review process by utility personnel of the "roll-over" bills to correct the bill and the related consumption.
Effect	The consumption amounts on the monthly billing reports are not accurate and relevant to determine true unbilled consumption. Incorrect roll-over bills are being sent to customers.
Recommendation	We recommend that the Utility department carefully monitor system prompts for accounts that need attention as well as review consumption summary reports and compare them with monthly billings to determine if account adjustments need to be made. It is also recommended that the department contact In-Code customer service and determine if there are any system adjustments that can be made to stop "Roll-Over" bills from occurring in the first place. If this error cannot be resolved, it is recommended that the department develop a formal review process for handling this situation.

Significant Deficiency

2018-003	Harbor Billings and Unapplied Credits
Repeat Finding	Yes 2017-006
Criteria	Harbor billing and receivable reports should be run and reviewed monthly, accompanied with reconciliations of these reports to the general ledger to determine accuracy and completeness. All reports must be run at the end of each month to ensure consistency among reported account values.

CITY OF BAY ST. LOUIS, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

Condition	The accounts receivable and unapplied credits accounts do not appear to be accurately stated on the general ledger based on account detail and report activity. The general ledger should be reconciled to the subsidiary ledgers for accounts receivable and unapplied credits each month. With subsidiary ledgers not currently being reconciled to the general ledger accounts, it is possible for billing to be recorded in the In-Code system, prior to the true billing date.
Cause	Aged accounts receivable report and unapplied credits are not being reconciled monthly to the reports, the general ledger or vessels in the harbor.
Effect	Failure to reconcile the accounts receivable and unapplied credit reports can cause an overstatement of slip revenue and a decrease in cash collections. The lack of timeliness of the reconciliations can make future collections more difficult.
Recommendation	We recommend that a reconciliation be performed monthly by comparing the accounts receivable aging report and the unapplied credits report to the general ledger each month. If there are discrepancies between these reports, the research must be done and reports should be reconciled with the general ledger.

AUDITEE'S CORRECTIVE ACTION PLAN

BAY SAINT LOUIS
A PLACE APART

Corrective Action Plan
For the Year Ended September 30, 2018

2018-001 Court Fines and Related Assets

(Prior Year Audit Finding)

Response: The Court Department will and has taken corrective measures since last year's finding. Accounts receivable reports will be created at each fiscal year. Since it has been brought to our attention, reports have been generated monthly for restitution and accounts receivable outstanding and sent or emailed to the City Comptroller monthly. Cash bond reports are sent to our department monthly from the Sheriff's office and will be reconciled upon receiving.

2018-002 Utility Billing and Consumption

(Prior Year Audit Finding)

Response: Customer bills are being reviewed each month to be sure the consumption is calculated correctly prior to bills being mailed out. We have begun to monitor bill errors and warnings to illuminate high bills and roll-overs. We have set up a monthly review process for consumption reports, as well as reviewing prior month's bills.

2018-003 Harbor Billings and Unapplied Credits

(Prior Year Audit Finding)

Response: It seems the discrepancies were a result of posting the monthly billing prior to the first, the charges were reflected in the billing module on the billing date and not in GL until the first of the month billed, therefore the reports run on the last day of the month would not reconcile. After changing the process in May of 2019 and holding off on posting until the first of the month billed; this issue seems to be resolved. If reconciliation of AR reports was done close to month-end, prior to billing; these discrepancies would not have shown at that time. Monthly reconciliation will continue under the new process.

City Council Meeting
Exhibit List – July 2, 2019

1. Exhibit "A": Consent Agenda including Cash Balances dated June 28, 2019, Certification Letter dated July 2, 2019 for Docket of Claims #19-025, Certificaton Letter for Docket of Claims #19-026 and Docket of Claims #19-027, Payroll dated June 21, 2019, Payroll Hours Report dated June 21, 2019, Revenue and Expense Report dated June 30, 2019 printed June 28, 2019
2. Exhibit "B": City Engineer Report dated July 2, 2019
3. Exhibit "C": Payroll dated June 21, 2019 for an individual, in the amount of $1,414.60
4. Exhibit "D": Docket of Claims #19-025 dated July 2, 2019 in the amount of $267,351.53
5. Exhibit "E": Docket of Claims #19-026 dated July 2, 2019 in the amount of $19,908.83
6. Exhibit "F": Docket of Claims #19-027 dated July 2, 2019 in the amount of $34,280.04
7. Exhibit "G": Ordinance Number 638-07-2019, An Ordinance of the Mayor and City Council of the City of Bay Saint Louis Adopting Salary Schedule, Establishing Salary Compensation for Officers, Employees and Open Positions of the City of Bay Saint Louis
8. Exhibit "H": Resolution of the Mayor and City Council of the City of Bay Saint Louis Abandoning Aand Vacating a Portion of Kellar Street in Favor or the Abutting Landowners
9. Exhibit "I": MDES SSAI SCSEP Host Agency Agreement Notice of Continuation to June 30, 2020 and the SCSEP Host Agency Agreement Notice of Continuation to June 30, 2020
10. Exhibit "J": FY2019 Sub Grantee Cooperative Agreement
11. Exhibit "K": Bay Saint Louis City Audit for year ending September 30, 2018
12. Exhibit "L": Exhibit List dated July 2, 2019
13. Exhibit "M":
14. Exhibit "N":
15. Exhibit "O":
16. Exhibit "P":

17. Exhibit "Q": _____

18. Exhibit "R": _____

19. Exhibit "S": _____

20. Exhibit "T": _____

21. Exhibit "U": _____

22. Exhibit "V": _____

23. Exhibit "W": _____

24. Exhibit "X": _____

25. Exhibit "Y": _____

26. Exhibit "Z": _____

27. Exhibit "AA": _____

28. Exhibit "AB": _____

29. Exhibit "AC": _____

30. Exhibit "AD": _____

31. Exhibit "AE": _____

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City of Bay Saint Louis

Clerk of Council

Lisa Tilley