

BE IT REMEMBERED that there was begun and held a regular meeting of the Mayor and Board of Aldermen of the City of Petal, Mississippi, on March 21, 1978, in the Board Room in the City Hall.

Those present: Mayor Sidney O. Smith

City Attorney: Thomas W. Tyner

Aldermen: W. E. Boutwell
W. H. Campbell
George B. Draughn
Bobby W. Runnels
Robert E. Russell

Others Present: Larry Wade
Anna Lee
Lesley Lee
Carter Carroll
Leroy Scott
Homer Joe Pearce
Chuck Manning
B. R. Campbell
Dan Walley
John Smith
Joe Barron
and many others

Mayor Smith declared a quorum was present and declared the City Council in session.

The invocation was offered by Robert Russell.

The minutes of the regular meeting held March 7, 1978, read by Priscilla C. Daniel.

THEREUPON, Alderman Campbell made a motion to accept the minutes as read. Alderman Boutwell seconded the motion.

Those present and voting "AYE":

Alderman W. E. Boutwell
Alderman W. H. Campbell
Alderman George B. Draughn
Alderman Robert E. Russell
Alderman Bobby W. Runnels

Those present and voting "NAY":

None

Whereas, Mayor Smith called for public comment.

THEREUPON, Larry Wade presented to the board a program to establish a shelter for teenage children ages 13 through 17 who for various reasons are waiting to be placed with foster parents. The funding for the project would come 75% from the Title 20 funds and 25% from the city, county, churches, businesses or other organizations.

THEREUPON, Mayor Smith stated that the Board would like to take this under advisement.

WHEREAS, Lesley Lee, representative for Life of Alabama, reported that he had contacted all of the city employees in regards to the insurance program available through Life of Alabama. Also, Mr. Lee requested that the board consider including the elected officials in the life insurance program and allowing the City to pay for this.

THEREUPON, Mayor Smith stated that this would be taken under advisement.

WHEREAS, Carter Carroll, recreation director, presented the concept blue-prints of the city park to be constructed on the land fill. Mr. Carroll presented his report of activities. Mr. Carroll stated that in the Pee Wee basketball program

A-5595 SPECIALTY-TRC, INC.

department was \$46.00. The rook tournament, Mr. Carroll stated, was a success.

THEREUPON, Mayor Smith commended Mr. Carroll on the activities sponsored by the recreation department.

WHEREAS, Homer Joe Pearce presented the figures on the cost of placing a fire hydrant at Fred's Store on South Main Street in Petal. Mr. Pearce stated that this was to be billed to Fred's.

WHEREAS, Mr. Leroy Scott presented his letter of resignation to the board. The letter read as follows, to-wit:

I, Leroy Scott, turn in my resignation to become effective April 2, 1978, to the City of Petal, Mississippi.

/s/ Leroy Scott

THEREUPON, Alderman Draughn made a motion to accept Mr. Scott's resignation effective April 2, 1978. Alderman Campbell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Bobby W. Runnels
- Alderman Robert E. Russell

Those present and voting "NAY":

None

WHEREAS, Mr. Chuck Manning, owner of Red & White Supermarkets, presented the following letter to the mayor and board of aldermen:

RED & WHITE SUPERMARKETS of Mississippi, Inc./March 21, 1978

The Honorable Mayor Smith
Board of Aldermen
Petal, Ms 39465

Dear Mayor Smith:

Attached please find two (2) drawings which depict the relationship of our store in Petal to the school complex at Main and Central and the Temple Baptist Church on Jackson Street.

We respect the ordinance of Petal which controls the sale of alcoholic beverages within 500 feet of either a school or a church. As you will note, our store is beyond the 500 foot limit from the school, but is only 416.5 feet from the S. E. corner of the Church. However, we believe that the purpose of the ordinance is served and our store is beyond the limit for two reasons:

- (1) The church is obscured from view of the store.
- (2) There is no access route between the two locations.

Therefore, we do respectfully request a variance to the ordinance as it relates to the straight line measurements between the Temple Baptist Church and our store. Should you grant this variance, we would then apply for a city beer permit. This request is not a moral question, but a request for the privilege of being able to provide those goods and services we believe the Petal area residents desire in the regular course of purchasing other consumption items.

The success and future prosperity of our store, and also that of the business community of Petal, depends on our accepting the responsibility of providing our residents with the goods and services they desire. As individual stores compete, so must also communities and their collective businesses.

Sincerely,

RED & WHITE SUPERMARKETS OF MISS., INC.

/s/ C. R. Manning
C. R. MANNING, President

Mr. Manning requested that the board consider a variance to the ordinance in his favor.

THEREUPON, Mayor Smith stated that the board would take this under advisement.

WHEREAS, Mr. B. R. Campbell stated that a motion was passed by the Petal Harvey Baptist Church that the Hillcrest Cemetery Trustees transfer all cemetery land and 50% of the purchase price of all lots sold and \$1,500 to cover all free will donations for maintenance to the City of Petal, and that the balance of funds plus Depositors Savings stock be put in the church treasury.

THEREUPON, Alderman Boutwell made a motion to accept the cemetery and to begin the process of taking over the operations of the cemetery. Alderman Runnels seconded the motion.

Those present and voting "AYE":

Alderman W. E. Boutwell
Alderman W. H. Campbell
Alderman George B. Draughn
Alderman Robert E. Russell
Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Mayor Smith presented the following Proofs of Publication:

BID - Garbage Truck

THEREUPON, Alderman Russell made a motion that the proof of publication be accepted and filed. Alderman Boutwell seconded the motion.

Those present and voting "AYE":

Alderman W. E. Boutwell
Alderman W. H. Campbell
Alderman George B. Draughn
Alderman Robert E. Russell
Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Joe Barron presented the proration for the month of February to the Board.

WHEREAS, Alderman Russell made a motion to adopt the following order transferring the Municipal Fire Protection Fund to Deposit Guaranty National Bank:

O R D E R

The Mayor and Board of Aldermen of the City of Petal, Mississippi, find that Deposit Guaranty National Bank of Hattiesburg, has been duly and legally qualified according to law as a depository for the funds of the City of Petal, and the funds and accounts are as follows:

MUNICIPAL FIRE PROTECTION FUND

The Board further finds that said money shall be withdrawn from said accounts or funds by warrants signed and executed by the Mayor and City Clerk.

IT IS FURTHER ORDERED that the Mayor and City Clerk issue the proper commission to said bank as Municipal Depository for the period April, 1978, through January 1, 1979.

A-5595 SPECIALTY-TRC, INC.

IT IS FURTHER ORDERED that the Mayor and City Clerk of the City of Petal be, and they are hereby authorized, empowered and directed to take all steps and perform all acts convenient, necessary and appropriate to accomplish the purposes and requirements of this order and to complete the qualification of the said Deposit Guaranty National Bank of Hattiesburg, as Municipal Depositories of the City of Petal for the period April, 1978, through January 1, 1979, and further, that all acts and things done and performed by said Mayor and City Clerk in the premises be, and the same are hereby fully ratified, confirmed and approved.

SO ORDERED by unanimous vote of the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

* * * * *

Alderman Boutwell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Bobby W. Runnels
- Alderman Robert E. Russell

Those present and voting "NAY":

NONE

WHEREAS, Alderman Russell made a motion to combine \$30,000 from the Municipal Fire Protection Fund with the \$30,000 presently invested in a Certificate of Deposit and to transfer the interest already accumulated back to the Municipal Fire Protection Fund. Alderman Boutwell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Bobby W. Runnels
- Alderman Robert E. Russell

Those present and voting "NAY":

None

WHEREAS, John Smith of Clark & Dietz Engineering addressed the board concerning the water and sewer facilities of the City of Petal. Mr. Smith presented proposals for the completion of the Sewer System Evaluation Survey, Facility Planning, grant application, and the rehabilitation.

THEREUPON, Mayor Smith stated that the Board would take this under advisement.

WHEREAS, the hour of 7:30 P. M. having arrived, the mayor and board of aldermen proceeded to open and publicly read the sealed bids for the garbage trucks. The bids read as follows, to-wit:

DOSSETT PONTIAC/1058 West Pine Street/Hattiesburg, Ms 39401
 March 21, 1978
 City of Petal
 Petal, Ms 39465

We wish to submit the following bid.

1978 GMC Model 66903 equipped as follows:

179" Wheelbase, 114" Cab-to-axle
 Engine: 366 CU. In. displacement full flow
 spin-on-oil filter
 One Qt. HD Oil bath air cleaner
 Clutch: 13" Single Disc - 177.8 SQ. In.
 Transmission:
 Allison AT-540 fully automatic
 Front Axle: 7000# Capacity, rated 7000#
 W/Power Steering
 Rear Axle: Eaton 17121 Single Speed:
 18,500# Capacity; 7.17 ratio
 Frame: HD reinforced W/"L" Type reinforcement
 Tow Hooks: Installed (2) front end
 Springs: 9000# Front (4500# Each side)
 23,000# Rear (11,500# each side);
 W/4000# Auxillary (overload) springs
 Fuel Tank: 50 gallon capacity, RH step type
 Mirrors: West Coast type
 Brakes: Booster type; 15" X 3" front;
 15" X 7" Rear
 Tires: 900 X 20E, 10 Ply on front
 1000 X 20F, 12 Ply on rear
 Spare to match front
 Wheels: Cast Spoke type W/7" Rims
 Vehicle Color: White Cab; Black Frame
 Electrical System: Includes all ICC required lights
 Heater: Defroster & windshield washer
 Included as standard equipment
 E-Z Pack Model M200B 17 (CU.YD.) Refuse packer body

Vehicle to be serviced prior to delivery and includes all factory warranty.

Delivery approximately 60 days
 F. O. B. Petal, Mississippi \$19,076.47

"The attached Bid complies to the provisions of Section 39-7-69 of the Mississippi Code of 1972 Annotated and Amended, and other applicable State Law".

DOSSETT PONTIAC-CADILLAC-GMC, INC.

/s/ Bruce C. Moore
 Bruce C. Moore, Fleet Sales Manager

* * * * *

COURTESY MOTORS, INC./1410 West Pine Street/Hattiesburg, Ms
 March 21, 1978

City of Petal
 Petal, Ms 39465

Gentlemen:

We appreciate this opportunity of allowing us to bid on the following specifications:

One 1978 Ford F700 Chassis Cab
 188" Wheelbase - 114" Cab to Axle
 25,500 lb. G.V.W.
 361 X D V-8 Engine
 Heavy Duty Clutch
 Transmission: 5-speed clark 285V
 Front Axle: 7000 lb., w/8080 lb. Front Springs
 Power Steering
 Rear Axle: 18,500 lbs. Eaton 17,121, 7.17 to 1 ratio
 Frame: 19.20 Section Modulas, 36,000 PSI reinforced
 Tow Hooks
 Rear Springs: 20,800 lb. Main, 2250 lb. each Auxillary
 Fuel Tank: 30 gal. LH Rectangular Steel
 Dual Western Mirrors
 Tires: (3) 9.00 X 20 - 10 ply-20 X 7.0 wheels,
 Cast Spoke
 (4) 10.00 X 20 - 12 ply-20 X 7.0 wheels,
 Cast Spoke
 Brakes: Vacuum-Hydraulic, w/opt. Vacuum reserve
 tank, guage and light
 Heater and Defroster: windshield washer
 Electrical Systems: All required ICC lights
 Color: White

Completely equipped with a new Eazy-Z-Pack M200B-17 cu. yd. capacity rear loading refuse collection body that equals or exceeds your specifications.

Bid Price - \$18,000

Optional: Allison AT-540 Automatic 4 speed Transmission
\$1271.89

Approximately 30-60 day delivery upon receipt of your
valued order.

This bid complies to the provisions of Section 31-7-69 of
the Mississippi Code of 1972, Annotated and Amended,
and other applicable State Laws.

Courtesy Motors,

/s/ Howard E. Breland
Howard E. Breland
Truck & Fleet Manager

Dossett Pontiac/1058 West Pine St/Hattiesburg, Ms 39401

March 21, 1978

Mayor or Board of Aldermen
City of Petal
Petal, Mississippi 39465

Bid License No. 7616

One or more 1978 GMC Model 66903 - 179" Wheelbase;
114" Cab-to-axle equipped as follows:

Engine: 366 Cu. In. displacement full flow
Spin-on-Oil filter
One Qt. HD Oil bath air cleaner
Clutch: 13" Single Disc - 177.8 Sq. In.
Transmission: Clark 285V, 5-Speed, Direct-in-fifth
Front Axle: 7000# Capacity, Rated 7000# W/Power
Steering
Rear Axle: Eaton 17121 Single Speed; 18,500# Capacity;
7.17 Ratio
Frame: HD reinforced W/"L" Type reinforcement
Tow Hooks: Installed (2) on front end
Springs: 9000# Front (4500# each side)
23000# Rear (11,500# Each Side):
W/4000# Auxillary (overload) springs
Fuel Tank: 50 gallon capacity, RH Step Type
Mirrors: West Coast Type
Brakes: Booster type - 15" X 3" front;
15" X 7" Rear
E-Z Pack Model M200B 17 (Cu. Yd) Refuse Packer Body
Tires: 900X 20E, 10 PLY on front
1000 X 20F, 12 PLY on rear
Spare to match front
Wheels: Cast Spoke type W/7" rims
Vehicle Color: White Cab; Black Frame
Electrical System: Includes all ICC required lights
Heater: Defroster and Windshield Washer: Includes as
Standard Equipment
Vehicle to be serviced prior to delivery and includes
all factory warranty.

Approximately delivery - 60 days

F. O. B. Petal, Mississippi \$18,151.70

"The attached bid complies to the provisions of
Section 39-7-69 of the Mississippi Code of 1972
Annotated and Amended, and other applicable State Law".

DOSSETT PONTIAC-CADILLAC-GMC, INC.

Bruce C. Moore, Fleet Sales Manager

McMULLAN EQUIPMENT COMPANY/Broadway Drive/Hattiesburg, Ms

March 20, 1978

State Bid License No. 139

Mayor and Aldermen
City of Petal
Petal, Ms 39465

Gentlemen:

In response to your advertisement for bid on one (1) truck to be used by the Sanitation Department, we are pleased to offer the following unit that meets or exceeds your specifications:

1 - 1978 Model INTERNATIONAL 1600 - 2½ ton, cab and chassis, GVW 26500
 CAB TO AXLE: 120 Inches, 187" Wheel Base
 ENGINE: 392 C. In. Gas Engine, Full Flow Oil Filter, Oil Bath Air Cleaner
 CLUTCH: Heavy Duty - 13 inch
 TRANSMISSION: T496 5-Speed, Direct in 5th Gear
 FRONT AXLE: 7,500 lbs. Capacity, Power Steering
 REAR AXLE: 19,000 lbs. Capacity, Single Speed w/7:17 Ratio
 FRAME: Heavy Duty Straight Frame w/Outer L reinforcement
 TOW HOOKS: 2 Front Tow Hooks
 SPRINGS: Front 9,000 lbs. Capacity
 Rear - 24,280 lbs. Capacity w/Auxiliary overload spring
 FUEL TANK: 30 gallon right side mounted
 MIRRORS: Dual Regular King Size (West Coast Type)
 BRAKES: Heavy Duty Hydraulic
 TIRES: 900 x 20 10 Ply - Front
 1000 x 20 12 Ply - Dual Rear
 900 x 20 10 Ply - Spare
 WHEELS: Cast Spoke with 7" rims for 900x20 tires; 7.50" rims for 1000x20 (1000x20 Tires should be on 7.50" rims)
 HEATER, DEFROSTER & WINDSHIELD WASHER AND ALL ICC REQUIRED LIGHTS
 COLOR: White
 SERVICED PRIOR TO DELIVERY AND ALL FACTORY WARRANTIES
 DELIVERED: F. O. B. Petal, Ms., in approximately 90 days from date of order
 OUR PRICE ON THIS: \$8,565.78
 ALTERNATIVE: If 108" Cab to Axle - 175" Wheelbase is preferred - deduct: 108.21
 If T 451 Allison automatic transmission (AT 540) with P.T.O. is desired in lieu of 5 speed transmission and clutch add: 1,110.85
 We recommend the truck to have 1000 x 20 Tires, and 7.50 rims on front in lieu of 900 x 20, if wanted Add: 104.26

This bid herein made does not exceed the State Contract Price fixed by the Current Indexed List of Commodities or the item hereby bid upon is not included on said current list.

We thank you for your consideration and hope that we may be favored with your business.

Yours very truly,

MCMULLAN EQUIPMENT COMPANY

/s/ John T. Ames

A.P. LINDSEY DISTRIBUTOR, INC./Jackson, Mississippi 39205

TO: McMullan Equipment
 Hattiesburg, Ms

SUBJECT: Bid City of Petal - March 21, 1978

EQUIPMENT: E-Z Pack M200B - 17 cubic yard capacity Rear-Loading Refuse Collection Body

PRICE: \$8,823.00 each delivered to the City of Petal.

DELIVERY: 30 days

Sincerely,

A. P. LINDSEY, DISTRIBUTOR, INC.

/s/ Ron Dailey
 Ron Dailey
 Sales Manager

* * * * *

A-5595 SPECIALTY-TRC, INC.

LAMBERT EQUIPMENT COMPANY/Jackson, Mississippi 39205

March 20, 1978

Honorable Mayor and Board of Aldermen
City of Petal
Petal, Mississippi 39465

Gentlemen:

Pursuant to your request to receive bids on one (1) Refuse Collection Body mounted on truck until 7:30 P. M., Tuesday, March 21, 1978, we, the Lambert Equipment Company, Inc., offer you the following:

ONE LEACH SANICRUISER 17 cubic yard mounted on a FORD LN 700 including full width rear step and split cycle and according to your specifications for the sum of.....\$18,790.00.

If you want an automatic transmission add..... 1,175.00

Delivery can be made within 90-120 days after receipt of your purchase order.

Parts and service available from 1000 Mississippi Street, Jackson, Mississippi .

Brochures and specifications are attached as part of our bid. Warranty is six (6) months on Refuse Body and Standard truck warranty on truck.

Cities in your area using our Refuse Bodies are: Hattiesburg, Laurel, Meridian, Bay Springs, Columbia, Natchez, Gulfport and Biloxi.

We trust our bid will receive your favorable consideration.

Thank you.

Respectfully submitted,

/s/ A. C. Lambert, Jr.
A. C. Lambert, Jr.
President

* * * * *

THEREUPON, Alderman Draughn made a motion to take the bids under advisement in order to compare the bids with the specifications. Alderman Campbell seconded the motion.

Those present and voting "AYE":

- Alderman W. H. Campbell
- Alderman W. E. Boutwell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Mayor Smith requested the wishes of the Board concerning the audit of the Petal Municipal Separate School District prepared by Carl Nicholson, C. P. A. The audit read as follows, to-wit:

SEE

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CARL L. NICHOLSON
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1832 - PHONE 544-5721
HATTIESBURG, MISSISSIPPI 39401

MEMBER
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
MISSISSIPPI SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

ACCOUNTANTS' REPORT

Superintendent of Education, Petal City Schools
Board of Trustees, Petal City Schools
Mayor, City of Petal
Petal Municipal Separate School District
Petal, Mississippi

We have examined the balance sheet of the Petal Municipal Separate School District at June 30, 1977, and the related statements of receipts and disbursements and fund equity for the year then ended. Our examination was made in accordance with generally accepted auditing standards and, accordingly included such tests of the accounting records as we considered necessary in the circumstances.

As described in Note 1, the School District prepares its financial statements on the cash basis of accounting as prescribed by the State Department of Education. This method of reporting differs in some respects from generally accepted accounting principles. Accordingly, the accompanying financial statements are not intended to present financial position and results of operations in conformity with generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly the financial position of the Petal Municipal Separate School District at June 30, 1977, and the results of its operations for the year then ended, on the basis of accounting described in Note 1.

Carl Nicholson CPA

Hattiesburg, Mississippi
November 21, 1977

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EXHIBIT A

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

BALANCE SHEET
JUNE 30, 1977

ASSETS

CASH IN BANK (Note 2) \$114,450.94

LIABILITIES AND FUND BALANCE

BILLS DOCKETED \$ - 0 -

FUND BALANCE 114,450.94

Total liabilities and fund balance \$114,450.94

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EXHIBIT B

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Minimum Program</u>	<u>District Maintenance</u>
LOCAL SOURCES		
Ad valorem taxes	\$ 71,423.80	\$219,422.91
Tuition from other LEA		7,158.36
Tuition from patrons		450.00
Interest on investments	631.51	241.78
Contributions		12,100.00
Sixteenth section interest		
Other		
Total local sources	<u>72,055.31</u>	<u>239,373.05</u>
STATE SOURCES		
Homestead exemption	13,714.34	18,743.92
Driver education		4,860.00
Per capita and minimum program	1,329,509.00	9,631.00
Drug education		11,647.97
Vocational		44,882.89
Total state sources	<u>1,343,223.34</u>	<u>79,565.78</u>
FEDERAL SOURCES		
ESEA title I		5,238.85
ESEA title IV		3,587.80
School food non-food		8,826.65
Vocational		293,082.59
Total federal sources	<u>.....</u>	<u>.....</u>
TOTAL REVENUE	<u>1,415,278.65</u>	<u>293,082.59</u>
NON REVENUE TRANSACTIONS		
Sale of equipment	2,156.79	38.40
Refunds		882.00
Transfer from Title I		309.00
Transfer from Title IV		
Transfer from payroll account		
Transportation loan (note 3)		
Total non revenue transactions	<u>2,156.79</u>	<u>1,229.40</u>
TOTAL GROSS RECEIPTS	1,417,435.44	294,311.99
ADD: BEGINNING CASH BALANCE	62,245.79	48,793.11
TOTAL FUNDS TO ACCOUNT FOR	<u>\$1,479,681.23</u>	<u>\$343,105.10</u>
EXPENDITURES		
Salaries	1,181,092.71	149,937.65
Employee benefits	131,674.57	36,448.70

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ESEA Title I	Other Federal	Other District	Total
\$.....	\$.....	\$.....	\$ 290,846.71
			7,158.36
			450.00
			873.29
			12,100.00
		3,204.74	3,204.74
		800.00	800.00
<u>.....</u>	<u>.....</u>	<u>4,004.74</u>	<u>315,433.10</u>
			32,458.26
			4,860.00
			1,329,509.00
			9,631.00
			11,647.97
<u>.....</u>	<u>.....</u>	<u>.....</u>	<u>1,388,106.23</u>
87,934.00	24,823.71		87,934.00
			24,823.71
			5,238.85
			3,587.80
<u>87,934.00</u>	<u>24,823.71</u>	<u>.....</u>	<u>121,584.36</u>
<u>87,934.00</u>	<u>24,823.71</u>	<u>4,004.74</u>	<u>1,825,123.69</u>
			2,156.79
			38.40
			882.00
			309.00
	1,845.12		1,845.12
		41,400.00	41,400.00
<u>.....</u>	<u>1,845.12</u>	<u>41,400.00</u>	<u>46,631.31</u>
87,934.00	26,683.83	45,404.74	1,871,755.00
<u>.....</u>	<u>.....</u>	<u>21,751.81</u>	<u>132,790.71</u>
<u>\$87,934.00</u>	<u>\$26,668.83</u>	<u>\$67,156.55</u>	<u>\$2,004,545.71</u>
71,002.00	13,611.11		1,415,643.47
9,132.00	1,748.98		179,004.25

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EXHIBIT B - Page 2

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

STATEMENT OF RECEIPTS AND DISBURSEMENTS
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Minimum Program</u>	<u>District Maintenance</u>
EXPENDITURES - (Continued)		
Purchased services	\$ 7,696.99	\$ 72,917.69
Supplies and materials	77,797.97	20,554.87
Capital outlay	32,628.96	7,418.45
Other objects	540.00	1,578.00
Transfers		
TOTAL EXPENDITURES	<u>1,431,431.20</u>	<u>288,855.36</u>
ADD; ENDING CASH BALANCE	<u>48,250.03</u>	<u>54,249.74</u>
TOTAL FUNDS TO ACCOUNT FOR	<u>\$1,479,681.23</u>	<u>\$343,105.10</u>

See the accompanying notes to financial statements.

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<u>ESEA Title I</u>	<u>Other Federal</u>	<u>Other District</u>	<u>Total</u>
\$ 1,347.00	\$ 462.23	\$.....	\$ 82,423.91
4,825.56	6,392.31		109,570.71
184.75	3,703.20	56,208.07	100,143.43
			2,118.00
<u>882.00</u>	<u>309.00</u>		<u>1,191.00</u>
87,373.31	26,226.83	<u>56,208.07</u>	1,890,094.77
<u>560.69</u>	<u>442.00</u>	<u>10,948.48</u>	<u>114,450.94</u>
<u>\$87,934.00</u>	<u>\$26,668.83</u>	<u>\$67,156.55</u>	<u>\$2,004,545.71</u>

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EXHIBIT C

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

STATEMENT OF FUND EQUITY

FOR THE YEAR ENDED JUNE 30, 1977

FUND BALANCE - JULY 1, 1976 (Note 4)	\$ 132,790.71
ADD: CASH RECEIPTS	1,871,755.00
LESS: CASH DISBURSEMENTS	<u>(1,890,094.77)</u>
FUND BALANCE - JUNE 30, 1977	<u>\$ 114,450.94</u>

See the accompanying notes to financial statements.

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PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

(A) Accounting Method

Petal Municipal Separate School District utilizes the cash basis of accounting, wherein revenue is recognized as received and expenses recognized when paid. This method of accounting is prescribed by the State Department of Education in the filing of the superintendent's annual report.

(B) Fixed Assets

Fixed assets are recognized as expenses when purchased and are not capitalized for financial statement purposes.

2. CASH

Cash balances at June 30, 1977 are summarized by program as follows:

<u>Program</u>	<u>Amount</u>
Minimum program	\$ 39,171.59
District maintenance	54,249.74
ESEA title I	560.69
Other federal	442.00
Other district	20,026.92
	<u>\$114,450.94</u>

3. NOTES PAYABLE

On April 7, 1977, a resolution was drawn requesting the City of Petal Municipality to borrow \$41,400.00 for the purchase of three new school buses. The indebtedness is to be repaid by the School District over a three year period with the first note of \$13,800.00 due August 1, 1978. A special fund, "Special School Transportation Equipment Fund", has been created to repay the notes, and each year the Board of Trustees is to set aside sufficient funds to cover principal and interest payments.

Since the School District utilizes the cash basis of accounting, these notes are not reflected on the balance sheet; instead, the proceeds are shown on the Statement of Receipts and Disbursements.

4. BEGINNING FUND BALANCE

The beginning fund balance consists of payments received from the Forrest County Department of Education.

5. CONTINGENCIES

There were no contingent liabilities existing at the date of the report upon the advice of legal counsel.

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SCHEDULE A

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

SUMMARY OF EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Instructional</u>	<u>Support Services</u>	<u>Non- Revenue Transactions</u>	<u>Total</u>
Salaries	\$1,134,814.62	\$280,828.85	\$.....	\$1,415,643.47
Employee benefits	145,825.30	33,178.95		179,004.25
Purchased services	1,503.21	75,191.70		76,694.91
Supplies and materials	34,302.70	75,268.01		109,570.71
Capital outlay	7,158.95	92,984.48	5,729.00	100,143.43
Other objects		2,118.00	1,191.00	7,847.00
Transfers				
Total expenditures	<u>\$1,323,604.78</u>	<u>\$559,569.99</u>	<u>\$6,920.00</u>	<u>\$1,890,094.77</u>

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SCHEDULE B

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

STATEMENT OF EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Minimum Program</u>	<u>District Maintenance</u>
INSTRUCTIONAL EXPENSES		
Salaries		
Elementary salaries	\$ 598,779.01	\$ 47,685.00
Secondary salaries	320,901.44	47,405.73
Special program salaries	47,090.01	3,316.32
	<u>966,770.46</u>	<u>98,407.05</u>
Employee benefits	<u>109,728.45</u>	<u>27,146.87</u>
Purchased services		
Travel	52.98	975.48
Other		413.52
	<u>52.98</u>	<u>1,389.00</u>
Supplies and materials	<u>21,194.43</u>	<u>2,198.40</u>
Capital outlay	.....	.....
Total instructional expenses	<u>\$1,097,746.32</u>	<u>\$129,141.32</u>
SUPPORT SERVICES		
Salaries		
Superintendent's salary	\$ 13,685.00	6,815.00
Principals salaries	62,350.20	15,946.00
Guidance salaries	21,750.00	3,020.00
Library salaries	25,625.00	1,720.00
Drug education salaries		8,740.00
Fiscal service salaries		7,200.00
Instructional service salaries		
Clerical salaries		8,000.00
Transportation salaries	48,799.25	
Maintenance salaries	42,112.80	89.60
	<u>214,322.25</u>	<u>51,530.60</u>
Employee benefits	<u>21,946.12</u>	<u>9,301.83</u>
Purchased services		
Utilities	5,499.77	44,441.16
Rent	1,650.00	
Transportation	134.24	
Cleaning services	360.00	470.46
Insurance		6,370.67
Data processing		1,100.59
Repairs		4,121.50

A-5595 SPECIALTY-TRC, INC.

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<u>ESEA Title I</u>	<u>Other Federal</u>	<u>Other District</u>	<u>Total</u>
\$.....	\$.....	\$.....	\$ 646,464.01
56,026.00	13,611.11		368,307.17
<u>56,026.00</u>	<u>13,611.11</u>	.....	<u>120,043.44</u>
7,201.00	1,748.98	.....	<u>145,825.30</u>
.....	.....	.....	1,028.46
.....	61.23	.....	474.75
.....	<u>61.23</u>	.....	<u>1,503.21</u>
4,517.56	6,392.31	.....	<u>34,302.70</u>
15.75	3,703.20	3,440.00	<u>7,158.95</u>
<u>\$67,760.31</u>	<u>\$25,516.83</u>	<u>\$3,440.00</u>	<u>\$1,323,604.78</u>
\$.....	\$.....	\$.....	\$ 20,500.00
			78,296.20
			24,770.00
			27,345.00
			8,740.00
			7,200.00
14,976.00			14,976.00
			8,000.00
			48,799.25
			42,202.40
<u>14,976.00</u>	<u>280,828.85</u>
1,931.00	<u>33,178.95</u>
.....	49,940.93
			1,650.00
			134.24
			830.46
			6,370.67
			1,100.59
			4,121.50

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SCHEDULE B - Page 2

PETAL MUNICIPAL SEPARATE SCHOOL DISTRICT

STATEMENT OF EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 1977

	<u>Minimum Program</u>	<u>District Maintenance</u>
SUPPORT SERVICE - (Continued)		
Purchased services (Continued)		
Travel	\$.....	\$ 2,700.11
Work study		1,890.00
Per diem		1,496.00
Other		3,209.20
	<u>7,644.01</u>	<u>65,799.69</u>
Supplies and materials	<u>56,603.54</u>	<u>18,356.47</u>
Capital outlay	<u>32,628.96</u>	<u>7,418.45</u>
Other objects		
Dues and fees	.....	1,448.00
Insurance	540.00	
Other		130.00
	<u>540.00</u>	<u>1,578.00</u>
Total support services	<u>\$333,684.88</u>	<u>\$153,985.04</u>
NON - REVENUE TRANSACTIONS		
Other objects		
Tuition loans	\$.....	\$ 5,729.00
Transfers
Total non-revenue transactions	<u>\$.....</u>	<u>\$ 5,729.00</u>

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<u>ESEA Title I</u>	<u>Other Federal</u>	<u>Other District</u>	<u>Total</u>
\$.....	\$.....	\$.....	\$ 2,700.11
			1,890.00
			1,496.00
<u>1,347.00</u>	<u>401.00</u>		<u>4,957.20</u>
<u>1,347.00</u>	<u>401.00</u>	.....	<u>75,191.70</u>
<u>308.00</u>	.....	.....	<u>75,268.01</u>
<u>169.00</u>	.....	<u>52,768.07</u>	<u>92,984.48</u>
.....	.....	.....	1,448.00
			540.00
			130.00
.....	.....	.....	<u>2,118.00</u>
<u>\$18,731.00</u>	<u>\$401.00</u>	<u>\$52,768.07</u>	<u>\$559,569.99</u>
\$.....	\$.....	\$.....	\$ 5,729.00
<u>882.00</u>	<u>309.00</u>	<u>1,191.00</u>
<u>\$ 882.00</u>	<u>\$309.00</u>	<u>\$.....</u>	<u>\$ 6,920.00</u>

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THEREUPON, Alderman Boutwell made a motion to accept the audit and to publish a summary of the audit. Alderman Russell seconded the motion.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, that Carl L. Nicholson, certified public accounts, having completed the annual audit of the financial affairs of the Petal Municipal Separate School District of Petal, Mississippi, for the fiscal year ending June 30, 1977.

IT IS THEREFORE ordered that the City Clerk be, and she is hereby authorized and directed to be published the synopsis thereof in the Hattiesburg American, a daily newspaper published and having a general circulation therein as provided by law.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

Those present and voting "AYE":

Alderman W. E. Boutwell
Alderman W. H. Campbell
Alderman George B. Draughn
Alderman Robert E. Russell
Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Mayor Smith requested the wishes of the Board concerning the audit of the City of Petal prepared by Carl Nicholson, C. P. A. The audit read as follows, to-wit:

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CARL L. NICHOLSON
CERTIFIED PUBLIC ACCOUNTANT
P. O. BOX 1832 - PHONE 544-5721
HATTIESBURG, MISSISSIPPI 39401

MEMBER
AMERICAN INSTITUTE
OF CERTIFIED PUBLIC ACCOUNTANTS

MEMBER
MISSISSIPPI SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

ACCOUNTANTS' REPORT

The Honorable Mayor and Board of Aldermen
City of Petal
Petal, Mississippi

We have examined the balance sheets of the various funds of the City of Petal as of September 30, 1977, and the related statements of revenues and expenditures and changes in fund balances for the year then ended. Our examination was made in accordance with generally accepted auditing standards and the "Audit Guide and Standards for Revenue Sharing Recipients" issued by the office of Revenue Sharing, U. S. Department of the Treasury, and accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

The City of Petal, has not maintained a system of accounting for general fixed assets, and accordingly the statement of general fixed assets, required by generally accepted accounting principles, does not represent fixed assets actually on hand at September 30, 1977.

In our opinion, except for the matter referred to in the preceding paragraph, the accompanying financial statements present fairly the financial position of the various funds of the City of Petal at September 30, 1977, and the results of operations of such funds for the year then ended, in conformity with generally accepted accounting principles applicable to municipalities, applied on a basis consistent with that of the preceding fiscal year.

February 8, 1978 except for
note 2 which is dated February 22, 1978

Carl Nicholson CFA

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EXHIBIT A
CITY OF PETAL
COMBINED BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

	General Fund	Federal Revenue Sharing Fund
CURRENT ASSETS		
Cash on hand	\$ 75.00	\$.....
Cash on deposit	217,457.12	23,935.81
Certificates of deposit		
Due from other funds	<u>2,020.07</u>	
	<u>219,552.19</u>	<u>23,935.81</u>
FIXED ASSETS		
General fixed assets		
Total assets	<u>\$219,552.19</u>	<u>\$23,935.81</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES		
Jail fees and drivers education penalties due county	\$ 1,770.78	\$.....
Refunds due on property taxes	867.69	
Due to other funds	<u>2,638.47</u>	<u>.....</u>
FUND BALANCE		
Unappropriated	216,913.72	23,935.81
Appropriated (deficit)		
Investment in general fixed assets	<u>216,913.72</u>	<u>23,935.81</u>
Total liabilities and fund balance	<u>\$219,552.19</u>	<u>\$23,935.81</u>

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Municipal Fire Protection Fund	Capital Improvements Fund	Disaster Fund	Tax Agency Fund	General Fixed Assets
\$..... 16,828.38 30,000.00	\$..... 30,897.81 50,000.00	\$.....	\$..... 155.97	\$.....
<u>46,828.38</u>	<u>80,897.81</u>	<u>.....</u>	<u>155.97</u>	<u>.....</u>
				<u>398,823.72</u>
<u>\$46,828.38</u>	<u>\$80,897.81</u>	<u>\$.....</u>	<u>\$ 155.97</u>	<u>\$398,823.72</u>
\$.....	\$.....	\$.....	\$.....	\$.....
<u>100.00</u> <u>100.00</u>	<u>.....</u>	<u>.....</u>	<u>1,920.07</u> <u>1,920.07</u>	<u>.....</u>
46,728.38	80,897.81		(1,764.10)	
<u>46,728.38</u>	<u>80,897.81</u>	<u>.....</u>	<u>(1,764.10)</u>	<u>398,823.72</u> <u>398,823.72</u>
<u>\$46,828.38</u>	<u>\$80,897.81</u>	<u>\$.....</u>	<u>\$ 155.97</u>	<u>\$398,823.72</u>

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EXHIBIT B

CITY OF PETAL

COMBINED STATEMENT OF REVENUES AND EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	General Fund	Federal Revenue Sharing Fund
REVENUES		
Privilege lincenses	\$ 6,078.50	\$.....
Franchise charges	56,643.05	
Building permits	5,895.50	
Federal grants	49,181.36	56,064.00
State grants	9,736.00	
Sales tax	213,127.31	
Gasoline tax refund	10,562.82	
Alcohol beverage license	900.00	
Court fines and forfeits	47,864.00	
Public safety charges	21,637.15	
Interest on investments	6,130.78	2,362.81
Other	4,412.64	
Property taxes		
Special homestead exemption		
Printing fees and penalties on taxes		
	<u>432,169.11</u>	<u>58,426.81</u>
TRANSFERS FROM OTHER FUNDS		
	<u>108,316.47</u>	<u>10,105.00</u>
Total revenues and transfers	<u>540,485.58</u>	<u>68,531.81</u>
EXPENDITURES		
Personal services	288,299.63	
Contractual services	139,690.56	8,829.24
Supplies	15,869.66	
Capital outlays	25,940.27	118,047.56
Other		
	<u>469,800.12</u>	<u>126,876.80</u>
TRANSFERS TO OTHER FUNDS		
	<u>101,000.00</u>	.....
TRANSFERS TO PETAL SEPARATE SCHOOL SYSTEM		
	<u>12,000.00</u>	.....
Total expenditures and transfers	<u>582,800.12</u>	<u>126,876.80</u>
EXCESS (DEFIENCY) OF REVENUES AND TRANSFERS OVER EXPENDITURES AND TRANSFERS		
	<u>(\$ 42,314.54)</u>	<u>(\$ 58,344.99)</u>

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Municipal Fire Protection Fund	Capital Improvements Fund	Disaster Fund	Tax Agency Fund
\$.....	\$.....	\$.....	\$.....
32,495.14			
420.67	35.05		
<u>32,915.81</u>	<u>35.05</u>	<u>.....</u>	402,087.01 4,009.17 2,606.71 <u>408,702.89</u>
1,000.00 <u>33,915.81</u>	100,000.00 <u>100,035.05</u>	<u>.....</u>	<u>408,702.89</u>
1,564.05 564.91 22,214.19	2,087.75 1,019.16 8,118.33		
<u>24,343.15</u>	<u>11,225.24</u>	<u>.....</u>	6,234.16 <u>6,234.16</u>
.....	10,105.00	44.35	108,272.12
<u>24,343.15</u>	<u>21,330.24</u>	<u>44.35</u>	295,960.71 <u>410,466.99</u>
<u>\$ 9,572.66</u>	<u>\$ 78,704.81</u>	<u>(\$44.35)</u>	<u>(\$ 1,764.10)</u>

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EXHIBIT C

CITY OF PETAL

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>General Fund</u>	<u>Federal Revenue Sharing Fund</u>
BALANCE - OCTOBER 1, 1976, As previously stated	\$254,846.26	\$86,640.80
ADD (DEDUCT)		
Prior period adjustments	4,382.00	(4,360.00)
Excess (deficiency) of revenues and transfers over expenditures and transfers for the year	(42,314.54)	(58,344.99)
Capital outlays for the year	_____	_____
BALANCE - SEPTEMBER 30, 1977	<u>\$216,913.72</u>	<u>\$23,935.81</u>

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Municipal Fire Protection <u>Fund</u>	Capital Improvements <u>Fund</u>	Disaster <u>Fund</u>	Tax Agency <u>Fund</u>	General Fixed <u>Assets</u>
\$37,155.72	\$ 2,193.00	\$44.35	\$.....	\$.....
				224,503.37
9,572.66	78,704.81	(44.35)	(1,764.10)	
<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u>174,320.35</u>
<u>\$46,728.38</u>	<u>\$80,897.81</u>	<u>\$.....</u>	<u>(\$1,764.10)</u>	<u>\$398,823.72</u>

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CITY OF PETAL

NOTES TO FINANCIAL STATEMENTS

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies and procedures, relating to major balance sheet, revenue and expenditure classifications, are followed in reporting financial information annually:

General -

All funds follow the cash basis of accounting wherein revenues are recognized when collected and expenses are recognized when paid.

Fixed Assets -

The statement of general fixed assets is stated in terms of the original purchase price of capital expenditures. There is no provision for depreciation.

2. PURCHASE OF LAND FOR CITY HALL

A long term agreement was made between the City of Petal and Mr. Jessie Bruce on June 3, 1975 for the purchase of land on which to build a new city hall building. Terms of the agreement stated that \$30,000 principal at 8% annual interest would be paid in annual installments of \$6,000 plus interest. There is no statute in the Mississippi Code that allows a municipality to enter into this type of long-term interest bearing indebtedness.

On February 22, 1978, final payment was made to Mr. Jessie Bruce terminating this contract.

3. OPERATIONS ASSUMED OF WATER AND SEWER FACILITY

The City of Petal acquired all assets and assumed all indebtedness of the water and sewer facility previously known as the East Forrest Utility District of Forrest County, Mississippi in an agreement entered into on March 15, 1977. Operations were assumed October 1, 1977. Revenue bonds outstanding were assumed as follows:

<u>Date of Issue</u>	<u>Date of Maturity</u>	<u>Rate of Interest</u>	<u>Original Amount of Issue</u>	<u>Principal Balance 6-1-77</u>
6/1/62	1982	Various	\$ 330,000.00	\$152,000.00
6/1/62	1992	Various	890,000.00	824,000.00
			<u>\$1,220,000.00</u>	<u>\$976,000.00</u>

4. CONTINGENCIES

The attorney for the City of Petal confirmed that at this time there are no contingencies, pending litigation, or unasserted claims that would materially effect the financial statements of the City of Petal.

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EXHIBIT A-1

CITY OF PETAL

GENERAL FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS

Cash on hand	\$ 75.00
Cash on deposit	217,457.12
Due from Municipal Protection Fund	100.00
Due from Tax Agency Fund	<u>1,920.07</u>
Total assets	<u>\$219,552.19</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES

Jail fees and drivers education penalties due county	\$ 1,770.78
Refunds due on property taxes	<u>867.69</u>
	<u>2,638.47</u>

FUND BALANCE

Total liabilities and fund balance	<u>216,913.72</u>
	<u>\$219,452.19</u>

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EXHIBIT B-1

CITY OF PETAL

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
REVENUES			
Privilege licenses	\$ 6,000.00	\$ 6,078.50	\$ 78.50
Franchise charges	53,668.00	56,643.05	2,975.05
Building permits	5,200.00	5,895.50	695.50
Federal grants	43,626.00	49,181.36	5,555.36
State grants	5,524.00	9,736.00	4,212.00
Sales tax	205,000.00	213,127.31	8,127.31
Gasoline tax refund	10,595.00	10,562.82	(32.18)
Alcohol beverage license	900.00	900.00	
Court fines and forfeits	40,000.00	47,864.00	7,864.00
Public safety charges	21,000.00	21,637.15	637.15
Interest on investments	5,330.00	6,130.78	800.78
Other	17,300.00	4,412.64	(12,887.36)
	<u>414,143.00</u>	<u>432,169.11</u>	<u>18,026.11</u>
TRANSFERS FROM OTHER FUNDS			
Property taxes from Tax Agency Fund	100,958.00	77,948.88	(23,009.12)
Auto and trailer ad valorem from Tax Agency Fund		27,716.53	27,716.53
Other transfers from Tax Agency Fund		2,606.71	2,606.71
Transfer from Disaster Fund		44.35	44.35
	<u>100,958.00</u>	<u>108,316.47</u>	<u>7,358.47</u>
Total revenues and transfers	<u>515,101.00</u>	<u>540,485.58</u>	<u>25,384.58</u>
EXPENDITURES			
Legislature	36,849.00	20,604.29	(16,244.71)
Judicial	19,534.00	18,205.21	(1,328.79)
Executive	21,456.00	16,075.18	(5,380.82)
Elections	4,280.00	1,761.00	(2,519.00)
Financial administration	101,385.00	87,024.42	(14,360.58)
Police	181,066.00	156,088.70	(24,977.30)
Fire	97,788.00	67,212.90	(30,575.10)
Building inspection	9,738.00	6,835.22	(2,902.78)
Highways and streets	172,305.00	90,341.22	(81,963.78)
Recreation	11,798.00	5,333.91	(6,464.09)
Intergovernmental	1,032.00	318.07	(713.93)
Reserve and proposed	11,252.16		(11,252.16)
	<u>668,483.16</u>	<u>469,800.12</u>	<u>(198,683.04)</u>
TRANSFERS TO OTHER FUNDS AND SCHOOL			
Transfer to Municipal Fire Protection Fund		1,000.00	1,000.00
Transfer to Capital Improvement Fund		100,000.00	100,000.00
Transfer to Petal Separate School System		12,000.00	12,000.00
	<u>.....</u>	<u>113,000.00</u>	<u>113,000.00</u>

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EXHIBIT B-1 Page 2

CITY OF PETAL

GENERAL FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final</u> <u>Budget</u>	<u>Actual</u>	<u>Over</u> <u>(Under)</u> <u>Budget</u>
TRANSFERS TO OTHER FUNDS AND SCHOOL - (CONTINUED)			
Total expenditures and transfers	\$668,483.16	\$582,800.12	(\$85,683.04)
EXCESS (DEFICIENCY) OF REVENUES AND TRANSFERS OVER EXPENDITURES AND TRANSFERS		<u>\$ 42,314.54</u>	

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EXHIBIT C-1
CITY OF PETAL
GENERAL FUNDSTATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976 AS PREVIOUSLY STATED	\$254,846.26
ADD	
Prior period adjustments:	
To record amount due from Federal Revenue Sharing Fund at 10-1-76	4,360.00
To record unrecorded cash on hand at 10-1-76	<u>22.00</u>
BALANCE - OCTOBER 1, 1976 AS ADJUSTED	259,228.26
DEDUCT:	
Excess (deficiency) of revenues and transfers over expenditures and transfers for the year	<u>(42,314.54)</u>
BALANCE - SEPTEMBER 30, 1977	<u>\$216,913.72</u>

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SCHEDULE 1

CITY OF PETAL

GENERAL FUND

STATEMENT OF DEPARTMENTAL EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Personal Services</u>	<u>Contractual Services</u>	<u>Supplies</u>	<u>Capital Outlays</u>
Legislative	\$ 9,664.06	\$ 10,940.23	\$.....	\$.....
Judicial	10,702.64	7,080.93	109.67	311.97
Executive	13,879.81	2,195.37		
Elections	1,130.00	631.00		
Financial administration	28,196.01	57,726.12	984.29	118.00
Police	120,101.65	15,318.15	10,545.04	10,123.86
Fire	55,752.11	7,953.25	1,043.29	2,464.25
Building inspector	6,104.87	205.99	524.36	
Highways and streets	38,390.51	36,932.22	2,096.30	12,922.19
Recreation	4,059.90	707.30	566.71	
Intergovernmental	318.07			
	<u>\$288,299.63</u>	<u>\$139,690.56</u>	<u>\$15,869.66</u>	<u>\$ 25,940.27</u>
Total expenditures				<u>\$469,800.12</u>

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SCHEDULE 2 - Page, 3

CITY OF PETAL

GENERAL FUND

SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
FINANCIAL ADMINISTRATION - (Continued)			
Contractual Services - (Continued)			
Telephone and postage	\$ 2,950.00	\$ 1,821.00	\$.....
Travel	700.00	816.70	
Advertising	2,550.00	1,288.24	
Printing and binding	3,500.00	1,949.42	
Insurance and bonds	450.00	562.64	
Utilities	1,750.00	569.69	
Rentals	2,300.00	3,511.00	
Repairs and maintenance	750.00	642.15	
Miscellaneous	8,800.00	3,420.24	
Refunds to grantors	350.00	90.00	
Training	<u>64,600.00</u>	<u>57,726.12</u>	<u>.....</u>
Supplies			
Office supplies	2,300.00	793.80	
Copy machine paper	2,000.00	29.00	
Cleaning and sanitation	350.00	146.49	
Gas and oil	500.00	15.00	
	<u>5,150.00</u>	<u>984.29</u>	<u>.....</u>
Capital Outlays			
Furniture	750.00	118.00	
Total financial administration	<u>101,385.00</u>	<u>87,024.42</u>	<u>(14,360.58)</u>
POLICE			
Personal Services			
Administrative salaries	20,100.00	18,400.00	
Non-administrative salaries	57,600.00	56,028.50	
Secretarial salaries	30,576.00	26,907.88	
Dog catcher salary	4,576.00	2,658.95	
Retirement	5,897.00		
FICA taxes	6,621.00	7,323.90	
Group insurance	6,086.00	5,505.97	
Uniform allowance	4,000.00	3,276.45	
	<u>135,456.00</u>	<u>120,101.65</u>	<u>.....</u>
Contractual Services			
Telephone and postage	2,960.00	2,505.74	
Travel	750.00	642.33	
Printing and binding	1,000.00	569.68	
Insurance and bonds	600.00	469.52	
Utilities	2,000.00	683.05	

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SCHEDULE 2 - Page 4

CITY OF PETAL

GENERAL FUND

SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
POLICE (Continued)			
Contractual Services (Continued)			
Repairs and maintenance	\$ 6,000.00	\$ 6,869.29	\$.....
Miscellaneous	3,200.00	3,318.54	
Training	800.00	260.00	
	<u>17,310.00</u>	<u>15,318.15</u>	<u>.....</u>
Supplies			
Office supplies	800.00	542.79	
Medicine	200.00	55.30	
Cleaning and sanitation	500.00	231.19	
Feed for animals	100.00	18.80	
Gas and oil	12,000.00	9,631.96	
Other		65.00	
	<u>13,600.00</u>	<u>10,545.04</u>	<u>.....</u>
Capital Outlays			
Law enforcement equipment	2,750.00	2,467.44	
Machinery and equipment	1,500.00	747.00	
Motor vehicles	9,600.00	5,629.42	
Furniture	850.00	297.00	
Communication equipment		983.00	
	<u>14,700.00</u>	<u>10,123.86</u>	<u>.....</u>
Total police	<u>181,066.00</u>	<u>156,088.70</u>	<u>(24,977.30)</u>
FIRE			
Personal Services			
Salaries	49,400.00	47,560.93	
Vacation and sick leave	4,140.00	360.00	
Retirement	2,540.00		
FICA taxes	2,921.00	3,205.29	
Group insurance	3,158.00	2,937.51	
Uniform allowance	2,090.00	1,688.38	
	<u>64,249.00</u>	<u>55,752.11</u>	<u>.....</u>
Contractual Services			
Telephone and postage	2,884.00	1,499.90	
Insurance	830.00	711.84	
Repairs and maintenance	4,400.00	1,546.86	
Utilities	2,175.00	926.86	
Miscellaneous	4,200.00	3,267.79	
Training	700.00		
	<u>15,189.00</u>	<u>7,953.25</u>	<u>.....</u>

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SCHEDULE 2 - Page 5

CITY OF PETAL

GENERAL FUND

SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
FIRE (CONTINUED)			
Supplies			
Office supplies	\$ 100.00	\$ 33.51	\$.....
Cleaning and sanitation	700.00	608.22	
Gas and oil	550.00	401.56	
	<u>1,350.00</u>	<u>1,043.29</u>	<u>.....</u>
Capital Outlays			
Communication equipment	15,000.00		
Furniture	2,000.00	2,464.25	
	<u>17,000.00</u>	<u>2,464.25</u>	<u>.....</u>
Total fire	<u>97,788.00</u>	<u>67,212.90</u>	<u>(30,575.10)</u>
BUILDING INSPECTION			
Personal Services			
Building inspection - salary	5,900.00	5,400.00	
Group insurance	763.00	458.91	
FICA taxes		245.96	
	<u>6,663.00</u>	<u>6,104.87</u>	<u>.....</u>
Contractual Services			
Insurance and bonds		35.00	
Miscellaneous	2,900.00	170.99	
	<u>2,900.00</u>	<u>205.99</u>	<u>.....</u>
Supplies			
Office supplies	175.00	11.00	
Gas and oil		513.36	
	<u>175.00</u>	<u>524.36</u>	<u>.....</u>
Total building inspection	<u>9,738.00</u>	<u>6,835.22</u>	<u>(2,902.78)</u>
HIGHWAYS AND STREETS			
Personal Services			
Administrative salaries	10,280.00	10,251.90	
Operational salaries	24,920.00	24,294.15	
Retirement	1,915.00		
FICA taxes	2,325.00	2,331.69	
Group insurance	5,277.00	1,512.77	
	<u>44,717.00</u>	<u>38,390.51</u>	<u>.....</u>
Contractual Services			
Professional services	1,600.00	382.50	
Utilities	22,476.00	24,202.26	
Repairs and maintenance	36,581.00	10,990.56	
Miscellaneous	1,750.00	1,356.90	
Rental	750.00		
	<u>63,157.00</u>	<u>36,932.22</u>	<u>.....</u>

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SCHEDULE 2 - Page 6

CITY OF PETAL

GENERAL FUND

SCHEDULE OF EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Final Budget</u>	<u>Actual</u>	<u>Over (Under) Budget</u>
HIGHWAYS - (CONTINUED)			
Supplies			
Gas and oil	\$ 2,500.00	\$ 1,900.83	\$.....
Painting supplies	2,250.00	168.18	
Other	<u>1,700.00</u>	<u>27.29</u>	
	<u>6,450.00</u>	<u>2,096.30</u>	<u>.....</u>
Capital Outlays			
Improvements	42,981.00	12,922.19	
Motor vehicles	<u>15,000.00</u>		
	<u>57,981.00</u>	<u>12,922.19</u>	<u>.....</u>
Total highways and streets	<u>172,305.00</u>	<u>90,341.22</u>	<u>(81,963.78)</u>
Recreation			
Personal Services			
Salaries	8,750.00	3,604.90	
Retirement	460.00		
FICA taxes	<u>438.00</u>	<u>455.00</u>	
	<u>9,648.00</u>	<u>4,059.90</u>	<u>.....</u>
Contractual Services			
Insurance and bonds		349.23	
Other	<u>1,400.00</u>	<u>358.07</u>	
	<u>1,400.00</u>	<u>707.30</u>	<u>.....</u>
Supplies			
Office supplies	250.00	155.00	
Operating supplies	<u>500.00</u>	<u>411.71</u>	
	<u>750.00</u>	<u>566.71</u>	<u>.....</u>
Total recreation	<u>11,798.00</u>	<u>5,333.91</u>	<u>(6,464.09)</u>
INTERGOVERNMENTAL			
Personal Services			
Other	<u>1,032.00</u>	<u>318.07</u>	<u>(713.93)</u>
Reserve and Proposed	<u>11,252.16</u>	<u>.....</u>	<u>(11,252.16)</u>
Total expenditures	<u>\$668,483.16</u>	<u>\$469,800.12</u>	<u>(\$198,683.04)</u>

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EXHIBIT A-2

CITY OF PETAL

FEDERAL REVENUE SHARING FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS
Cash on deposit

\$23,935.81

LIABILITIES AND FUND BALANCE

LIABILITIES

\$ - 0 -

FUND BALANCE

23,935.81

Total liabilities and fund balance

\$23,935.81

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EXHIBIT B-2

CITY OF PETAL

FEDERAL REVENUE SHARING FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

REVENUES		
Grants		
General revenue sharing	\$55,845.00	
Antirecession fiscal assistance	<u>219.00</u>	\$ 56,064.00
Interest on investments		<u>2,362.81</u>
		58,426.81
TRANSFERS FROM OTHER FUNDS		
Transfers from Capital Improvements Fund		<u>10,105.00</u>
Total revenues and transfers		<u>68,531.81</u>
EXPENDITURES		
Contractual Services		2,448.00
Drafting of city hall		3,000.00
Annual allocation to Hattiesburg Public Library		3,162.24
Engineering study		<u>219.00</u>
Administrative expense		<u>8,829.24</u>
Capital Outlays		7,920.00
Land		106,554.62
Building		2,678.94
Furnishings and fixtures		<u>894.00</u>
Improvements		<u>118,047.56</u>
Total expenditures		<u>126,876.80</u>
EXCESS (DEFICIENCY) OF REVENUES AND TRANSFERS OVER EXPENDITURES		<u>(\$ 58,344.99)</u>

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EXHIBIT C-2

CITY OF PETAL

FEDERAL REVENUE SHARING FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976 AS PREVIOUSLY STATED	\$86,640.80
DEDUCT:	
Prior period adjustment:	
To record amount due to General Fund at 10-1-76	(4,360.00)
BALANCE - OCTOBER 1, 1976 AS ADJUSTED	<u>82,280.80</u>
DEDUCT:	
Excess (deficiency) of revenues and transfers over expenditures for the year	(58,344.99)
BALANCE - SEPTEMBER 30, 1977	<u>\$23,935.81</u>

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EXHIBIT A-3

CITY OF PETAL

MUNICIPAL FIRE PROTECTION FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS	
Cash on deposit	\$16,828.38
Certificate of deposit	30,000.00
Total assets	<u>\$46,828.38</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES	
Due to General Fund	\$ 100.00
FUND BALANCE	<u>46,728.38</u>
Total liabilities and fund balance	<u>46,828.38</u>

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EXHIBIT B-3

CITY OF PETAL

MUNICIPAL FIRE PROTECTION FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

REVENUES	
Municipal fire protection grant	\$32,495.14
Interest on investments	420.67
	<u>32,915.81</u>
TRANSFER FROM OTHER FUNDS	
Transfers from General Fund	1,000.00
Total revenues and transfers	<u>33,915.81</u>
EXPENDITURES	
Contractual Services	
Allotment to Petal Volunteer Fire Department	1,200.00
Convention expense	364.05
	<u>1,564.05</u>
Supplies	
Supplies and parts	564.91
	<u>564.91</u>
Capital Outlays	
Improvements	1,194.25
Furnishings	102.00
Fire fighting equipment	6,120.05
Communication equipment	14,797.89
	<u>22,214.19</u>
Total expenditures	<u>24,343.15</u>
EXCESS (DEFICIENCY) OF REVENUES AND TRANSFERS OVER EXPENDITURES	<u>\$ 9,572.66</u>

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EXHIBIT B-3

CITY OF PETAL

MUNICIPAL FIRE PROTECTION FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$37,155.72
ADD	
Excess (deficiency) of revenues and transfers over expenditures for the year	<u>9,572.66</u>
BALANCE - SEPTEMBER 30, 1977	<u>\$46,828.38</u>

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EXHIBIT A-4

CITY OF PETAL

CAPITAL IMPROVEMENTS FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS	
Cash on deposit	\$30,897.81
Certificate of deposit	50,000.00
Total assets	<u>\$80,897.81</u>

LIABILITIES AND FUND BALANCE

LIABILITIES	\$ - 0 -
FUND BALANCE	<u>80,897.81</u>
Total liabilities and fund balance	<u>\$80,897.81</u>

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EXHIBIT B-4

CITY OF PETAL

CAPITAL IMPROVEMENTS FUND

STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

REVENUES	
Interest on investments	\$ 35.05
TRANSFERS FROM OTHER FUNDS	
Transfers from General Fund	<u>100,000.00</u>
Total revenues and transfers	<u>100,035.05</u>
EXPENDITURES	
Contractual services	
Repairs and maintenance	437.75
Drafting and drawing of city hall	<u>1,650.00</u>
	<u>2,087.75</u>
Supplies	
Cleaning and maintenance supplies	<u>1,019.16</u>
Capital outlays	
Furnishings and fixtures	7,670.03
Improvements	<u>448.30</u>
	<u>8,118.33</u>
Total expenditures	<u>11,225.24</u>
TRANSFERS TO OTHER FUNDS	
Transfers to Federal Revenue Sharing Fund	<u>10,105.00</u>
Total expenditures and transfers	<u>21,330.24</u>
EXCESS (DEFICIENCY) OF REVENUES AND TRANSFERS OVER EXPENDITURES AND TRANSFERS	<u>\$ 78,704.81</u>

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EXHIBIT C-4

CITY OF PETAL

CAPITAL IMPROVEMENTS FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$ 2,193.00
ADD	
Excess (deficiency) of revenues and transfers over expenditures and transfers for the year	<u>78,704.81</u>
BALANCE - SEPTEMBER 30, 1977	<u>\$80,897.81</u>

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EXHIBIT A-5

CITY OF PETAL

DISASTER FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS

\$ - 0 -

FUND BALANCE

FUND BALANCE

\$ - 0 -

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EXHIBIT B-5

CITY OF PETAL

DISASTER FUND

STATEMENT OF REVENUES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

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EXHIBIT C-5
CITY OF PETAL
DISASTER FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$44.35
DEDUCT:	
Excess (deficiency) of revenues over transfers for the year	(44.35)
BALANCE - SEPTEMBER 30, 1977	<u>\$- 0 -</u>

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EXHIBIT A-6
CITY OF PETAL
TAX AGENCY FUND
BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS	
Cash on deposit	<u>\$ 155.97</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES	
Due to General Fund	1,920.07
FUND BALANCE (DEFICIT)	<u>(1,764.10)</u>
Total liabilities and fund balance	<u>\$ 155.97</u>

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EXHIBIT C-4

CITY OF PETAL

CAPITAL IMPROVEMENTS FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$ 2,193.00
ADD	
Excess (deficiency) of revenues and transfers over expenditures and transfers for the year	<u>78,704.81</u>
BALANCE - SEPTEMBER 30, 1977	<u>\$80,897.81</u>

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EXHIBIT A-5

CITY OF PETAL

DISASTER FUND

BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS	<u>\$ - 0 -</u>
FUND BALANCE	
FUND BALANCE	<u>\$ - 0 -</u>

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EXHIBIT B-5

CITY OF PETAL

DISASTER FUND

STATEMENT OF REVENUES AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

REVENUE	<u>\$- 0 -</u>
TRANSFERS TO OTHER FUNDS	
Transfer to General Fund	<u>44.35</u>
EXCESS (DEFICIENCY) OF REVENUES OVER TRANSFERS	<u>(\$44.35)</u>

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EXHIBIT C-5
CITY OF PETAL
DISASTER FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$44.35
DEDUCT:	
Excess (deficiency) of revenues over transfers for the year	(44.35)
BALANCE - SEPTEMBER 30, 1977	<u>\$- 0 -</u>

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EXHIBIT A-6
CITY OF PETAL
TAX AGENCY FUND
BALANCE SHEET
SEPTEMBER 30, 1977

ASSETS

CURRENT ASSETS	
Cash on deposit	<u>\$ 155.97</u>

LIABILITIES AND FUND BALANCE

CURRENT LIABILITIES	
Due to General Fund	1,920.07
FUND BALANCE (DEFICIT)	<u>(1,764.10)</u>
Total liabilities and fund balance	<u>\$ 155.97</u>

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EXHIBIT B-6

CITY OF PETAL

TAX AGENCY FUND

STATEMENT OF RECEIPTS, DISBURSEMENTS AND TRANSFERS
FOR THE YEAR ENDED SEPTEMBER 30, 1977

RECEIPTS

Property taxes	\$402,087.01
Special homestead exemption received from state	4,009.17
Printing fees and penalties on taxes	<u>2,606.71</u>
Total revenues	<u>408,702.89</u>

DISBURSEMENTS

Refunds of taxes	4,157.43
Sheriffs' collection fees	2,045.90
Miscellaneous expense	<u>30.83</u>
	<u>6,234.16</u>

TRANSFERS TO SCHOOL AND OTHER FUNDS

Transfer of taxes to Petal Separate School District	295,960.71
Transfer of taxes to General Fund	105,665.41
Other transfers to General Fund	<u>2,606.71</u>
	<u>404,232.83</u>
Total expenditures and transfers	<u>410,466.99</u>

EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES AND TRANSFERS	<u>(\$ 1,764.10)</u>
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EXHIBIT C-6

CITY OF PETAL

TAX AGENCY FUND

STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED SEPTEMBER 30, 1977

BALANCE - OCTOBER 1, 1976	\$ - 0 -
DEDUCT:	
Excess (deficiency) of revenues over expenditures and transfers for the year	<u>(1,764.10)</u>
BALANCE - SEPTEMBER 30, 1977	<u>(\$1,764.10)</u>

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SCHEDULE 1

CITY OF PETAL

TAX AGENCY FUND

STATEMENT OF ASSESSMENTS AND COLLECTIONS
ON 1976 AD VALOREM TAXES
FOR THE YEAR ENDED SEPTEMBER 30, 1977

	<u>Millage</u>	<u>Assessed Valuation</u>	<u>Amount of Tax</u>
ASSESSMENT PER ORIGINAL ROLL			
Municipal Separate School District			
Realty		\$2,149,900.00	\$ 53,747.50
Personalty		518,630.00	12,965.75
Public utilities		<u>1,440,412.00</u>	<u>36,010.30</u>
	<u>25</u>	<u>4,108,942.00</u>	<u>102,723.55</u>
 City			
Realty		4,153,860.00	145,385.10
Personalty		455,518.00	15,943.13
Public utilities		<u>3,169,132.00</u>	<u>110,919.62</u>
	<u>35</u>	<u>7,778,510.00</u>	<u>272,247.85</u>
 Personalty - automobile and trailer Collected by sheriff			<u>103,775.27</u>
 TOTAL ASSESSMENT PER ORIGINAL ROLL			478,746.67
ADJUSTMENTS:			
Homestead exemption allowed at 15 mills on assessed valuation of \$3,918,383.			(58,596.70)
Special exemption for over 65 tax payers			(10,160.54)
Realty sold to city			(292.25)
Authorized adjustments to rolls			<u>(5,714.11)</u>
 TOTAL TO ACCOUNT FOR			<u>\$403,983.07</u>
COLLECTIONS ON 1976 TAXES			
Collected by city			\$298,311.74
Collected by sheriff			<u>103,775.27</u>
			<u>402,087.01</u>
Unpaid personalty taxes			1,750.99
Unpaid public utility taxes			<u>145.07</u>
			<u>1,896.06</u>
 TOTAL ACCOUNTED FOR			<u>\$403,983.07</u>

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EXHIBIT A-7

CITY OF PETAL

STATEMENT OF GENERAL FIXED ASSETS
SEPTEMBER 30, 1977

GENERAL FIXED ASSETS

Unitemized fixed assets recorded prior to this year	\$224,503.37
Land	7,920.00
Buildings	106,554.62
Improvements to other than buildings	15,458.74
Equipment	<u>44,386.99</u>
Total general fixed assets	<u>\$398,823.72</u>

INVESTMENTS IN GENERAL FIXED ASSETS

General fund	\$ 83,463.56
Federal revenue sharing fund	189,650.34
Municipal fire protection fund	103,666.49
Capital improvements fund	<u>22,043.33</u>
Total investments in general fixed assets	<u>\$398,823.72</u>

THEREUPON, Alderman Boutwell made a motion to accept and to publish a summary of the audit. Alderman Russell seconded the motion.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, that Carl L. Nicholson, certified public accountant, having completed the annual audit of the financial affairs of the City of Petal, Mississippi, for the fiscal year ending September 30, 1977.

IT IS THEREFORE ordered that the City Clerk be, and she is hereby authorized and directed to be published the synopsis thereof in the Hattiesburg American, a daily newspaper published and having a general circulation therein as provided by law.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

* * * * *

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Lesley Lee stated that he would like to request that the City consider making a three month waiting period for the new employees a condition for the life insurance policy offered by Life of Alabama.

THEREUPON, Alderman Boutwell made a motion to accept the insurance plans offered the city employees by Lesley Lee, making new employees abide by the three month waiting period, and also to give the city permission to payroll deduct by authorization of the employee. Alderman Russell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Alderman Russell made a motion for the City to pay the elected officials life insurance premiums on the \$5,000 policy offered by Life of Alabama. Alderman Russell stated that his reason for this was that the City is not paying the hospitalization insurance for this administration and he thought that the life insurance premiums would equal what has been paid for hospitalization. Alderman Draughn seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Campbell presented the specifications for the flat bed trash truck to be used by the sanitation department.

THEREUPON, Alderman Runnels made a motion to give the City Clerk permission to advertise for bids on a flat bed trash truck. Alderman Boutwell seconded the motion. The notice read as follows:

NOTICE TO BIDDERS

Sealed bids shall be received by the Mayor and Board of Aldermen of the City of Petal, Mississippi, until 7:30 P. M., on Tuesday, April 18th, 1978, in the City Hall of said City for the following item:

One (1) 1978 Flatbed Trash Truck

Specifications will be on file in the office of the City Clerk of Petal, Mississippi.

Said specifications may be examined during office hours of the City Clerk and arrangements made for securing copies of same.

No bid will be considered which fails to contain the following statement:

"The bid herein made does not exceed the State Contract Price fixed by the Current Indexed List of Commodities or the item herein bid upon is not contained on said Current List".

The lowest and best bid received will be accepted subject to the State Contract Price fixed by the "Indexed List of Commodities", then the lowest and best bid may be accepted, but the board of aldermen of the City of Petal, Mississippi, reserves the right to reject any and all bids and to waive any formalities.

By: /s/ Priscilla C. Daniel
Priscilla C. Daniel
City Clerk

March 27th, April 3rd and 10th

* * * * *

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Alderman Campbell presented the specifications for a dump truck to be used by the highways and streets department.

THEREUPON, Alderman Runnels made a motion to give the City Clerk permission to advertise for bids on a dump truck. Alderman Boutwell seconded the motion. The notice read as follows:

NOTICE TO BIDDERS

Sealed bids shall be received by the Mayor and

board of Aldermen of the City of Petal, Mississippi, until 7:30 P. M., on Tueaday, April 18, 1978, in the City Hall of said City for the following:

One (1) 1978 Dump Truck

Specifications will be on file in the office of the City Clerk of Petal, Mississippi.

Said specifications may be examined during office hours of the City Clerk and arrangements made for securing copies of same.

No bid will be considered which fails to contain the following statement:

"The bid herein made does not exceed the State Contract Price fixed by the Current Indexed List of Commodities or the item herein bid upon is not contained on said Current List".

The lowest and best bid received will be accepted subject to the State Contract Price fixed by the "Indexed List of Commodities" published by the State Commission of Budget and Accounting, and in the event said item does not appear on said "Indexed List of Commodities", then the lowest and best bid may be accepted, but the Board of Aldermen of the City of Petal, Mississippi, reserves the right to reject any and all bids and to waive any formalities.

By: /s/ Priscilla C. Daniel
Priscilla C. Daniel
City Clerk

March 27th, April 3rd, and 10th

* * * * *

Those present and voting "AYE":

Alderman W. E. Boutwell
Alderman W. H. Campbell
Alderman George B. Draughn
Alderman Robert E. Russell
Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Alderman Boutwell stated that the Police Department had a need for another police car.

THEREUPON, Alderman Boutwell made a motion to give the city clerk permission to advertise for bids for a 1978 patrol car. Alderman Russell seconded the motion. The notice read as follows:

NOTICE TO BIDDERS

Sealed bids shall be received by the Mayor and Board of Aldermen of the City of Petal, Mississippi, until 7:30 P. M., on Tuesday, April 18, 1978, in the City Hall of said City for the following item:

One (1) 1978 Patrol Car

Specifications will be on file in the office of the City Clerk of Petal, Mississippi.

Said specifications may be examined during office hours of the City Clerk and arrangements made for securing copies of same.

No bid will be considered which fails to contain the following statement:

"The bid herein made does not exceed the State Contract Price fixed by the Current Indexed List of Commodities or the item herein bid upon is not contained on said Current List".

The lowest and best bid received will be accepted subject to the State Contract Price fixed by the "Indexed List of Commodities", published by the State Commission of Budget & Accounting, and in the event said item does not appear on said "Indexed List of Commodities", then the lowest and best bid may be accepted, but the Board of Aldermen of the City of Petal, Mississippi, reserves the right to reject any and all bids and to waive any formalities.

By: /s/ Priscilla C. Daniel
Priscilla C. Daniel
City Clerk

March 27th, April 3rd and 10th

* * * * *

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Runnels stated that Joe Ledford, editor of the Petal Journal, has received an award from the Mississippi Educational Association. Mr. Ledford has taken a position with the Clarion Ledger in Jackson.

THEREUPON, Alderman Runnels made a motion to commend Joe Ledford for the work he has done with the City of Petal. Alderman Russell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

WHEREAS, Mayor Smith stated that a situation has been brought to his attention concerning the postal operation in Petal. Mayor Smith stated that the authorities have assigned a postmaster to the Petal office from Columbia, South Carolina, and are paying motel and food expenses while she is in Petal; also, every four weeks her round trip plane fare to Columbia, South Carolina is furnished.

THEREUPON, Alderman Boutwell made a motion to have the Mayor draft a letter to Senator Stennis, Senator Eastland, and our representatives informing them of these facts concerning the post office. Alderman Campbell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Russell stated that a film library for the firefighters in Mississippi is being organized. All firefighting units are being asked to pay \$400 initially to stock the library, and \$50.00 a year thereafter for the use of the film.

THEREUPON, Alderman Russell made a motion to pay the cost for the fire department. Alderman Runnels seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Campbell stated that due to Leroy Scott's resignation there will be a need to fill this position.

THEREUPON, Alderman Russell made a motion to adopt the following order promoting Elmo Byrd to the position of foreman effective April 2, 1978, and to promote Stanley Romines to fill Elmo Byrd's position. The order read as follows, to-wit:

O R D E R

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi, deem it necessary due to the resignation of Leroy Scott to appoint an individual to fill the vacated position of assistant superintendent of water and sewer department, and

WHEREAS, due to the fact that the effective date of Leroy Scott's resignation was April 2, 1978,

IT IS THEREFORE ORDERED that the monthly rate of pay for the individual appointed shall be the sum of \$5.00 per hour, to be bonded for the sum of \$1000.00; and

IT IS THEREFORE ORDERED that Elmo Byrd be and he is hereby appointed as assistant superintendent of the City of Petal's Water & Sewer Department, to serve from April 2, 1978, until further orders of the Mayor and Board of Aldermen of the City of Petal, Mississippi.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

* * * * *

O R D E R

WHEREAS, the Mayor and Board of Aldermen of the

City of Petal, Mississippi, deem it necessary due to the resignation of Leroy Scott and promotion of Elmo Byrd, to appoint an individual to fill the vacated maintenance position, and

WHEREAS, due to the fact that the effective date of Leroy Scott's resignation was April 2, 1978,

IT IS THEREFORE ORDERED that the monthly rate of pay for the individual appointed shall be the sum of \$4.25 per hour.

IT IS THEREFORE ORDERED that Stanely Romines be and he is hereby appointed to fill the maintenance position for the City of Petal's Water & Sewer Department, to serve from April 2, 1978, until further orders of the Mayor and Board of Aldermen of the City of Petal, Mississippi.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

* * * * *

Alderman Runnels seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Russell made a motion to accept the figures for the cost of installing the fire plug at Fred's Store and to bill that amount to Fred's. Alderman Draughn seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Alderman Campbell stated that he has talked with Mr. Ed Anderson about working for the City as a foreman with the highways and streets department.

THEREUPON, Alderman Runnels made a motion to adopt the following order to hire Mr. Anderson effective April 3, 1978.

O R D E R

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi, deem it necessary to hire a foreman of the highways and streets department.

IT IS THEREFORE ORDERED that Estus Anderson be, and is hereby appointed as foreman for the City of Petal's Highways & Streets Department, at a salary of \$2.65 per hour to serve from April 3, 1978, until further orders of the

Mayor and Board of Aldermen of the City of Petal, Mississippi.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 21st day of March, A. D., 1978.

* * * * *

Alderman Boutwell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

WHEREAS, Tom Tyner stated that it would be necessary to schedule a hearing for the owners of the property being used as trash dumps on South Main Street.

THEREUPON, Alderman Draughn made a motion to schedule the hearing for the 18th day of April, 1978, at 7:30 P. M., and to notify the property owners by registered mail with return receipt requested. Alderman Campbell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

NONE

THEREUPON, Alderman Russell made a motion to adjourn. Alderman Boutwell seconded the motion.

Those present and voting "AYE":

- Alderman W. E. Boutwell
- Alderman W. H. Campbell
- Alderman George B. Draughn
- Alderman Robert E. Russell
- Alderman Bobby W. Runnels

Those present and voting "NAY":

None

There being no further business, the regular meeting of the Mayor and Board of Aldermen was ordered adjourned on this the 21st day of March, A. D., 1978.

Sidney O. Smith

 SIDNEY O. SMITH, MAYOR

(SEAL)

ATTEST:

Priscilla C. Daniel

 Priscilla C. Daniel, City Clerk