

WHEREAS Alderman Hullum presented the following quotations for a portable radio with desk charger and leather case:

- Beaumont Communications - Midland @ \$705.50 ea.
- Audio Tech - Aerotion @ \$1024.00 ea.
- General Electric - G. E. @ \$1521.96 ea.

THEREUPON Alderman Hullum made a motion to purchase one Midland Radio from Beaumont Communications for \$705.50 for the Civil Defense Dept. Alderman Scott seconded the motion.

Those present and voting "AYE":

- W. E. Boutwell
- W. H. Campbell
- Leroy Scott
- R. L. Hullum
- Michael Lewis

Those present and voting "NAY": None

THEREUPON Alderman Boutwell made a motion to adjourn. Alderman Campbell seconded the motion.

Those present and voting "AYE":

- W. E. Boutwell
- W. H. Campbell
- Leroy Scott
- R. L. Hullum
- Michael Lewis

Those present and voting "NAY": None

There being no further business, the regular meeting of the Mayor and Board of Aldermen of the City of Petal, Ms. was adjourned on this the 6th day of January A. D., 1987.

*Sidney O. Smith*  
 \_\_\_\_\_  
 SIDNEY O. SMITH, MAYOR

(SEAL)

ATTEST:

*Priscilla C. Daniel*  
 \_\_\_\_\_  
 PRISCILLA C. DANIEL  
 CITY CLERK

\*\*\*\*\*

BE IT REMEMBERED that there was begun and held the regular meeting of the Mayor and Board of Aldermen of the City of Petal, Mississippi, on January 20, 1987 at 7:30 P.M. in the Board Room of said City.

Those present: Mayor Sidney O. Smith

City Attorney Thomas Tyner

Aldermen: W. E. Boutwell  
 W. H. Campbell  
 Leroy Scott  
 R. L. Hullum

Others present: Richard Topp  
 Paul Shows  
 Jim Reed and others

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

The invocation was offered by W. E. Boutwell.

The minutes of the regular meeting of January 6, 1987 were read by Thomas Tyner.

THEREUPON Alderman Campbell made a motion that the foregoing minutes be accepted as read. Alderman Boutwell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Mayor Smith called for public comment.

THEREUPON Jim Reed addressed the Board concerning the damage done to the tires and wheels of his vehicle when he hit a sewer cave-in on Dawson Cutoff on Saturday morning, January 17, 1987. Mr. Reed stated that the two quotations received for the repairs were as follows:

B. F. Goodrich Tire Center - 105.78 (Tires & alignment)  
Honda-Vardaman - \$143.20 (rims and tires)  
  \$171.66 (alignment)

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 publicly open and read the sealed bids for the tractor and mower for the Street Department. The bids read as follows, to-wit:

- 1) Holiman Equipment Co. - \$21,412.00 Ford 6610  
  alt. \$19,225.00 w/5900 tractor
- 2) Mauldin Co.                   - \$22,600.00 Ford 7610
- 3) Mauldin Co.                   - \$20,894.00 Heston 80-66
- 4) Allied Equipment Inc. - \$23,500 Tiger 6610
- 5) McMullan Equipment       - \$21,248.62 Terrain King Mower  
  Case tractor

THEREUPON Alderman Boutwell made a motion that the foregoing bids be taken under advisement. Alderman Campbell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Richard Topp of Nicholson, Topp & McWhorter, CPA, presented the audit reports for the City of Petal and the Petal Water & Sewer Fund.

THEREUPON Alderman Boutwell made a motion to accept the audit and to adopt the following resolution authorizing the publication of the audit. Alderman Campbell seconded the motion.

ORDER

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, that Nicholson, Topp & McWhorter, Certified Public Accountants, having completed the annual audit of the financial affairs of the City of Petal, Mississippi, for the fiscal year ending September 30, 1986.

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 20th day of January, A.D., 1987.

NICHOLSON, TOPP & McWHORTER, P.A.  
 CERTIFIED PUBLIC ACCOUNTANTS  
 131 SOUTH 28TH AVENUE  
 P. O. DRAWER 15099  
 HATTIESBURG, MISSISSIPPI 39404  
 Telephone 601-264-3519

CARL L. NICHOLSON, JR., CPA  
 RICHARD G. TOPP, CPA  
 FRANK H. McWHORTER, JR., CPA  
 WILLIAM T. KELLY, CPA  
 ANDY L. WRIGHT, CPA  
 SUSAN A. RILEY, CPA  
 MARGARET D. WHITE, CPA  
 DONAVON G. INKSTER, CPA  
 DAWN T. JONES, CPA  
 JAMES W. DELANCEY, CPA

MEMBERS  
 AMERICAN INSTITUTE OF  
 CERTIFIED PUBLIC ACCOUNTANTS  
 MISSISSIPPI SOCIETY OF  
 CERTIFIED PUBLIC ACCOUNTANTS

ACCOUNTANTS' REPORT

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

We have examined the financial statements of the various funds and account groups of the City of Petal, Mississippi, for the year ended September 30, 1986, listed in the foregoing table of contents. Our examination was made in accordance with generally accepted auditing standards and, accordingly, included such tests of the accounting records and such other auditing procedures as we considered necessary in the circumstances.

In our opinion, the aforementioned financial statements present fairly the financial position of the various funds and account groups of the City of Petal, Mississippi at September 30, 1986, and the results of operations and changes in financial position of the Water and Sewer Fund for the year then ended, in conformity with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The accompanying supplemental information and the columns on the accompanying combined balance sheets, combined statements of revenues, expenditures and changes

The Honorable Mayor and Board of Aldermen  
 City of Petal  
 Page Two

in fund balance - governmental fund types, and the combined statement of revenues, expenditures and changes in fund balance - budget and actual - general fund marked "Totals (Memorandum Only)" are not necessary for a fair presentation of the financial statements, but are presented as additional analytical data. The supplementary information has been subjected to the tests and other auditing procedures applied in the examination of the financial statements mentioned above and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

*Nicholson, Topp & McWhorter*

Hattiesburg, Mississippi  
 January 12, 1987

EXHIBIT A

CITY OF PETAL, MISSISSIPPI

COMBINED BALANCE SHEET - ALL FUND TYPES  
 AND ACCOUNT GROUPS  
 SEPTEMBER 30, 1985

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
ASSETS				
Cash (Note 2)	\$ 441,556	\$ 131,306	\$ 100,814	\$ 2,223,840
Receivables (net of allowances for uncollectibles)				
Taxes	5,239	--	--	--
Franchise fees	30,212	--	--	--
Accounts	--	90,986	--	10,609
Accrued interest	540	--	517	--
Due from:				
Other funds	43,016	--	--	--
Other governments	4,537	13,215	5,493	210,858
Inventory, at cost	915	--	--	--
Prepaid expenses	--	--	--	--
Restricted assets (Note 4):				
Cash and investments, at cost	--	--	--	--
Accrued interest	--	--	--	--
Fixed assets (net of accumulated depreciation) (Note 5)	--	--	--	--
Amount available in Debt Service Funds	--	--	--	--
Amount to be provided for retirement of general long-term debt	--	--	--	--
<b>Total assets</b>	<b>\$ 526,015</b>	<b>\$ 235,507</b>	<b>\$ 106,824</b>	<b>\$ 2,445,307</b>

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		TOTALS	
		General Fixed Assets	General Long-Term Debt	1986	(Memorandum Only) 1985
Enterprise	Trusts				
\$ 334,352	\$ .....	\$ .....	\$ .....	\$ 3,231,868	\$ 835,892
--	--	--	--	5,239	--
--	--	--	--	30,212	28,708
37,026	--	--	--	138,621	73,812
--	--	--	--	1,057	1,716
--	--	--	--	43,016	9,196
18,134	--	--	--	234,103	92,096
8,220	--	--	--	19,049	27,592
410,429	9,336	--	--	8,220	3,865
3,628	--	--	--	419,765	392,979
2,327,369	--	4,530,196	--	3,628	11,974
--	--	--	106,824	6,857,565	4,508,819
--	--	--	5,413,176	106,824	97,386
--	--	--	5,413,176	5,413,176	3,093,614
<b>\$3,139,158</b>	<b>\$ 9,336</b>	<b>\$4,530,196</b>	<b>\$5,520,000</b>	<b>\$16,512,343</b>	<b>\$9,177,649</b>

EXHIBIT A  
PAGE TWO

CITY OF PETAL, MISSISSIPPI

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 1986

	Governmental Fund Types			Capital Projects
	General	Special Revenue	Debt Service	
<b>LIABILITIES AND FUND EQUITY</b>				
<b>Liabilities:</b>				
Bills docketed and accounts payable	\$ 60,833	\$ 2,156	\$ .....	\$ 570,857
Contractor retainage	--	--	--	129,806
Customer deposits	--	--	--	--
Notes payable	--	--	--	--
Payable from restricted assets:				
Accrued interest	--	--	--	--
Due to:				2,622
Other funds	--	--	--	--
Other governments	--	--	--	--
General obligation bonds payable (Note 8)	--	--	--	--
Revenue bonds payable (Note 8)	--	--	--	--
<b>Total liabilities</b>	<u>60,833</u>	<u>2,156</u>	<u>--</u>	<u>703,281</u>
<b>Fund Equity:</b>				
Contributed capital	--	--	--	--
Investment in general fixed assets	--	--	--	--
Retained earnings:				
Reserved for revenue bond retirement	--	--	--	--
Reserved for bond interest	--	--	--	--
Reserved for revenue bonds - contingencies	--	--	--	--
Reserved for revenue bonds - depreciation	--	--	--	--
Reserved for revenue bonds - bond cushion	--	--	--	--
Unreserved	--	--	--	--

Proprietary Fund Type	Fiduciary Fund Type Expensible Trusts	Account Groups		TOTALS	
		General Fixed Assets	General Long- Term Debt	1986	(Memorandum Only) 1985
\$ 18,344	\$ .....	\$ .....	\$ .....	\$ 652,190	\$ 117,276
--	--	--	--	129,806	--
61,819	--	--	--	61,819	57,015
401,011	--	--	28,000	429,011	42,000
46,187	--	--	--	46,187	47,551
1,815	--	--	--	4,437	9,212
--	--	--	5,492,000	--	--
<u>1,567,812</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>5,492,000</u>	<u>3,149,000</u>
<u>2,096,988</u>	<u>--</u>	<u>--</u>	<u>5,520,000</u>	<u>1,567,812</u>	<u>1,650,250</u>
				<u>8,383,262</u>	<u>5,072,304</u>
128,950	--	--	--	128,950	128,950
--	--	4,530,196	--	4,530,196	2,101,746
243,832	--	--	--	243,832	248,389
5,994	--	--	--	5,994	6,817
8,046	--	--	--	8,046	4,560
8,046	--	--	--	8,046	4,560
18,938	--	--	--	18,938	60,156
628,364	--	--	--	628,364	865,203

CITY OF PETAL, MISSISSIPPI

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS  
SEPTEMBER 30, 1986

LIABILITIES AND FUND EQUITY (Continued)	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Fund Balances:				
Reserved for inventory	\$ 915	\$ .....	\$ .....	\$ .....
Reserved for debt service	--	--	106,824	--
Unreserved	464,267	233,351	--	1,742
Total retained earnings/ fund balance	465,182	233,351	106,824	1,742
Total fund equity	465,182	233,351	106,824	1,742
Total liabilities and fund equity	\$ 526,015	\$ 235,507	\$ 106,824	\$ 2,445

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

Proprietary Fund Type	Fiduciary Fund Type Expendable Trusts	Account Groups		TOTALS	
		General Fixed Assets	General Long- Term Debt	1986	(Memorandum Only) 1985
Enterprise					
\$ .....	\$ .....	\$ .....	\$ .....	\$ 915	\$ .....
--	9,336	--	--	106,824	88,581
--	9,336	--	--	2,448,976	596,383
913,220	9,336	--	--	3,469,935	1,874,649
1,042,170	9,336	4,530,196	--	8,129,081	4,105,345
<u>\$3,139,158</u>	<u>\$ 9,336</u>	<u>\$4,530,196</u>	<u>\$5,520,000</u>	<u>\$16,512,343</u>	<u>\$9,177,649</u>

CITY OF PETAL, MISSISSIPPI

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN  
FUND BALANCE - ALL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS  
FOR THE YEAR ENDED SEPTEMBER 30, 1986

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
Revenues:				
Taxes:				
Property	\$ 338,383	\$ .....	\$ 354,575	\$ .....
Sales	556,831	--	--	--
Licenses and permits	15,885	--	--	--
Franchise fees	127,841	--	--	--
Charges for services	62,350	--	--	--
Fines and forfeits	93,024	--	--	--
Cultural/recreational revenues	21,521	--	--	--
Intergovernmental	21,426	443,797	--	772,157
Interest	31,768	5,567	7,605	175,211
Miscellaneous	16,999	5,096	--	--
Total revenues	1,286,028	454,460	362,180	947,368
Expenditures:				
General government	294,517	--	--	--
Public safety	505,340	2,727	--	--
Highways and streets	242,972	18,321	--	--
Sanitation	111,326	--	--	--
Health and welfare	7,600	72,518	--	--
Cultural and recreational	29,236	6,000	--	--
Civil defense	517	--	--	--
Capital outlay	51,418	218,660	--	--
Sewer system	--	--	--	2,518,372
Debt service:				
Principal retirement	7,000	--	164,000	--
Interest	16,549	--	179,937	--
Total expenditures	1,266,475	318,226	343,937	2,158,372
Excess (deficiency) of revenues over (under) expenditures	19,553	136,234	18,243	(1,211,004)

Fund Type Expendable Trusts	TOTALS	
	1986	(Memorandum Only) 1985
\$ 871,400	\$1,564,358	\$1,355,450
--	556,831	572,544
--	15,885	17,771
--	127,841	134,539
--	62,350	63,826
--	93,024	93,750
--	21,521	14,947
--	1,237,380	388,331
518	220,669	52,062
--	22,095	24,480
871,918	3,921,954	2,717,700
--	309,425	259,808
--	493,159	452,030
--	261,293	369,198
--	111,326	115,104
--	80,118	126,332
--	35,236	93,032
--	517	1,005
--	270,078	58,695
--	2,158,372	--
--	171,000	204,110
--	196,486	207,225
--	4,087,010	1,886,539
871,918	(165,056)	831,161

WHEREAS Paul Shows, City Engineer, addressed the Board concerning the estimated costs of certain sewer rehabilitation projects and extensions covered by the remaining sewer bond monies.

THEREUPON Mayor Smith suggested that the Board study this information to decide the priorities at a later date.

WHEREAS Alderman Boutwell made a motion to advertise for the sale of the following surplus property. Alderman Campbell seconded the motion.

- 1) Two 1983 Plymouth Furys
- 2) One 1979 Dodge Pick up

WHEREAS Mayor Smith presented the request from the City of Hattiesburg for the final payment of \$11,623.36 for the East Hardy St. Bridge Project.

THEREUPON Alderman Boutwell made a motion to pay the City of Hattiesburg \$11,623.36. Alderman Scott seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Mayor Smith stated that the Chamber of Commerce has requested that the City furnish two "Welcome to Petal" signs at a maximum cost of \$200.00 each to be placed on Hwy. 42 and Hwy. 11.

THEREUPON Alderman Boutwell made a motion that the City furnish the two signs at a maximum cost of \$200.00 each. Alderman Campbell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS the proration for the month of December was presented to the Board.

WHEREAS Alderman Campbell made a motion to adopt the following order promoting Keith Henry to Patrolman 1st Class effective 1/29/87. Alderman Boutwell seconded the motion.

#### ORDER

WHEREAS the Mayor and Board of Aldermen of the City of Petal, Mississippi, upon the recommendation of Police Chief Henry Bounds, deem it necessary to promote Keith Henry to Patrol man First Class.

IT IS THERFORE ORDERED that Keith Henry be promoted to Patrolman First Class at an annual salary of \$16,533.74 effective 1/29/87 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 20th day of January, A.D., 1987.

\*\*\*\*\*

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Alderman Campbell stated that the City has received the following confiscated property from Metro Drug:

One (1) 1985 Toyota Pickup SN# JT4RN5SR8F0100658

THEREUPON Alderman Campbell made a motion to accept the 1985 Toyota Pickup and to put it in the Police Dept. for use as the Animal Warden's truck. Alderman Boutwell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Alderman Hullum presented the following quotations to replace the door, re-align the front fender, repaint the front cab and replace the lettering on the Ford Firetruck due to an accident at the Fire Hall. The quotes are as follows:

Craft -                 \$553.66  
B & R Body Shop - \$500.00  
Sellers Auto -         \$725.00  
Custom Paint -         \$950.00

THEREUPON Alderman Hullum made a motion to have the repairs to the Fire Truck done by Craft for \$553.66 and to reject the lowest quotation from B & R Body Shop because the City is not familiar with his work, and to accept the bid of Craft as the lowest and best bid. Alderman Boutwell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W.H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Alderman Boutwell made a motion to pay Jim Reed and Vardaman Buick for the 2 rims \$143.20 and to pay Jim Reed and Tire Center Inc. \$105.78 for 2 tires and alignment. Alderman Campbell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Mayor Smith presented Nicholson, Topp & McWhorter's final invoice for the 1985-86 fiscal year audit in the amount of \$2350.00 for the Water & Sewer and \$4450.00 for the City of Petal.

THEREUPON Alderman Campbell made a motion to pay Nicholson, Topp & McWhorter \$2350.00 for the Water & Sewer audit and \$4450.00 for the City's audit. Alderman Boutwell seconded the motion.

Those present and voting "AYE":           W. E. Boutwell  
  W. H. Campbell  
  Leroy Scott  
  R. L. Hullum

Those present and voting "NAY":           None

WHEREAS Mayor Smith stated that in order to maintain the Flood Insurance Program in the City, it will be necessary to make certain amendments to the City's Flood Ordinance.

THEREUPON Alderman Boutwell made a motion to set a public hearing before the Petal Planning Commission on February 24, 1987 at 7:00 P.M. Alderman Scott seconded the motion.

Those present and voting "AYE": W. E. Boutwell  
W. H. Campbell  
Leroy Scott  
R. L. Hullum

Those present and voting "NAY": None

WHEREAS Mayor Smith presented a letter from Jerry Williams requesting a refund of \$22.62 to Donnie Marie W. Barnes for taxes paid on a mobile home that had been double assessed in 1984 and 1985.

THEREUPON Alderman Boutwell made a motion to refund Mrs. Barnes \$22.62. Alderman Scott seconded the motion.

Those present and voting "AYE": W. E. Boutwell  
W. H. Campbell  
Leroy Scott  
R. L. Hullum

Those present and voting "NAY": None

THEREUPON Alderman Boutwell made a motion to adjourn. Alderman Campbell seconded the motion.

Those present and voting "AYE": W. E. Boutwell  
W. H. Campbell  
Leroy Scott  
R. L. Hullum

Those present and voting "NAY": None

There being no further business, the regular meeting of the Mayor and Board of Aldermen of the City of Petal, Mississippi, was adjourned on this the 20th day of January, A.D, 1987.

  
SIDNEY O. SMITH, MAYOR

(SEAL)

  
PRISCILLA C. DANIEL  
CITY CLERK

\*\*\*\*\*

BE IT REMEMBERED that there was begun and held the regular meeting of the Mayor and Board of Aldermen of the City of Petal, Mississippi, on Tuesday February 3, 1987 in the Board Room of said City.

Those present: Mayor Sidney O. Smith  
City Attorney: Thomas Tyner  
Aldermen: W. E. Boutwell  
W. H. Campbell  
Leroy Scott  
R. L. Hullum  
Michael Lewis (arrived late)  
Others present: Mike Lucy  
Brant Cedotal  
Paul Shows  
and many others

The Mayor declared a quorum present and declared the City Council in session. The invocation was offered by W. H. Campbell.

The minutes of the regular meeting of January 20, 1987 were read by Thomas Tyner.

THEREUPON Alderman Campbell made a motion that the foregoing minutes be accepted as read. Alderman Scott seconded the motion.