

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 JUNE 15, 2004 AT 7:00 P.M. IN THE BOARDROOM OF SAID CITY.

THOSE PRESENT	MAYOR TONY PHILLIPS
CITY ATTORNEY	THOMAS W TYNER
ALDERMEN	MICHAEL W DRAUGHN WILLIE W HINTON JOE C MCMURRY, SR STEVE STRINGER WILLIAM A TRAVIS
OTHERS PRESENT	B C LEWIS JASON RAHAIM DEBORAH REYNOLDS JOEY ROBERTS TRUMAN ROBERTS JOSEPH BRADY JOSH MITCHELL AND MANY OTHERS

THE MAYOR DECLARED A QUORUM PRESENT AND DECLARED THE CITY COUNCIL IN SESSION.

THE INVOCATION WAS OFFERED BY BRO JIM ORMAN.

WHEREAS, MAYOR PHILLIPS PRESENTED THE AGENDA WITH THE FOLLOWING CHANGES:

- VIII. OLD BUSINESS
 - 2. REQUEST TO ACCEPT THE QUOTES TO PURCHASE BRICKS FOR THE PETAL PAVILION.
- IX. GENERAL BUSINESS
 - 14. REQUEST TO PAY INVOICE TO GULF EQUIPMENT IN AMOUNT OF \$309,400.00 FOR THE BALANCE.
 - 15. REQUEST TO PURCHASE A CELL PHONE FOR THE WATER DEPARTMENT AND TO BE ADDED TO THE POOL
- XI. ORDERS & ORDINANCES
 - 6. OMIT
 - 7. REQUEST TO HIRE PART-TIME MICHAEL GRIFFIN IN THE RECREATION DEPARTMENT FOR THE OPTIMIST PARK

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE AGENDA AS AMENDED. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE MINUTES OF THE REGULAR MEETING OF JUNE 1, 2004, THE RECESSED MEETING OF JUNE 2, 2004 AND THE SPECIAL MEETING OF JUNE 8, 2004.

THEREUPON, ALDERMAN STRINGER MADE A MOTION THAT THE MINUTES OF THE REGULAR MEETING OF JUNE 1, 2004, RECESSED MEETING OF JUNE 2, 2004 AND THE SPECIAL MEETING OF JUNE 8, 2004 BE ACCEPTED AS WRITTEN. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON

ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS CALLED FOR PUBLIC COMMENT. THERE WAS NONE.

WHEREAS, THE HOUR OF 7:00 P.M. HAVING ARRIVED, THE MAYOR AND BOARD OF ALDERMEN PROCEEDED TO PUBLICLY OPEN AND READ THE SEALED BIDS FOR THE ASPHALT/OVERLAY FOR SIX (6) MONTH TERM CONTRACT. THE BIDS READ AS FOLLOWS TO WIT:

SEE EXHIBIT "A"

BIDS

DUNN ROADBUILDERS P O BOX 6560 LAUREL, MS 39441	FOB PLANT \$27.50	IN-PLACE \$50.00
WARREN PAVING P O BOX 572 HATTIESBURG, MS 39401	\$27.50	\$41.50

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ACCEPT BOTH OF THE FOREGOING BIDS FOR ASPHALT/ASPHALT OVERLAY. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE AUDIT REPORT FROM WRIGHT & KING, CPA FOR THE FISCAL YEAR 2002-2003.

SEE EXHIBIT "B"

AUDIT REPORT

THEREUPON, ALDERMAN HINTON MADE A MOTION TO ACCEPT THE AUDIT REPORT AND TO MAKE THIS REPORT A PART OF THE OFFICIAL MINUTES BY ADOPTING THE FOREGOING RESOLUTION. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE QUOTES TO PURCHASE BRICKS FOR THE PETAL PAVILION.

SEE EXHIBIT "C"

QUOTES

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ACCEPT THE QUOTE FROM STONE WORKS STUDIO IN AMOUNT OF \$6,000.00. ALDERMAN TRAVIS SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

THEREUPON, JOSEPH BRADY ADDRESSED THE MAYOR AND BOARD OF ALDERMEN IN REGARDS TO THE ZONING REQUEST ON HIS PROPERTY LOCATED ON HWY 42. MR BRADY WOULD LIKE FOR THE BOARD TO GIVE HIM A DECISION ON WHAT THEY ARE GOING TO ZONE THAT PROPERTY.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO SEND HIS PAPER WORK BACK TO THE PLANNING COMMITTEE FOR A HEARING ON JULY 13, 2004 AT 7:00 P.M. ALDERMAN STRINGER SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM ADAM WILLIAMS TO PLACE A MOBILE HOME AT 300 CEDAR STREET.

THEREUPON, ALDERMAN STRINGER MADE A MOTION THAT MR WILLIAMS NEEDS TO MAKE APPLICATION WITH THE VARIANCE COMMITTEE. ALDERMAN TRAVIS SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST TO PURCHASE AN AD FOR \$500.00 ON THE BACK SIDE OF THE PETAL FOOTBALL PROGRAM PERTAINING TO THE AWARD FROM SPORTS ILLUSTRATED.

THEREUPON, ALDERMAN HINTON MADE A MOTION TO PURCHASE THE AD FOR \$125.00 FOR THE FOOTBALL PROGRAM. CITY ATTORNEY THOMAS W TYNER STATED THAT THEY NEED TO PURCHASE THE AD FOR THE \$500.00 TO PROMOTE THE SPORT ILLUSTRATED AND HE WOULD PAY \$375.00 FOR THE DIFFERENCE. ALDERMAN MCMURRY SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED ESTIMATE #3 FROM SHOWS, DEARMAN, AND WAITS, INC FOR SOUTH MAIN STREET PROJECT IN AMOUNT OF \$172,304.92.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ACCEPT ESTIMATE #3 FOR THE SOUTH MAIN STREET PROJECT AND TO PAY GULF EQUIPMENT \$159,730.00 AND SHOWS, DEARMAN, AND WAITS, INC \$12,574.92. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE PRIVILEGE LICENSE REPORT FOR THE MONTH OF MAY 2004.

THEREUPON, ALDERMAN HINTON MADE A MOTION FO ACCEPT THE PRIVILEGE LICENSE REPORT FOR THE MONTH OF MAY 2004. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE REVENUE & EXPENDITURE REPORT FOR THE MONTH OF MAY 2004.

THEREUPON, ALDERMAN DRAUGHN MADE A MOTION TO ACCEPT THE REVENUE & EXPENDITURE REPORT FOR THE MONTH OF MAY 2004. ALDERMAN MCMURRY SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM JUDGE SHELIA SMALLWOOD TO GIVE SHAROLD FEDRICK HER LONGIVITY PAY AND RETROACT IT BACK TO DECEMBER 2003.

THEREUPON, ALDERMAN DRAUGHN MADE A MOTION TO PAY SHAROLD FEDRICK HER LONGIVITY AND MAKE IT RETRO BACK TO DECEMBER 2003. ALDERMAN MCMURRY SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON

ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM HUGH DRAUGHN FOR ZONING CHANGE.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO SET THE HEARING DATE FOR JULY 13, 2004 AT 7:00 P.M. FOR HUGH DRAUGHN PROPERTY LOCATED AT 1304 CARTERVILLE ROAD. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM DONALD BUTLER FOR ZONING CHANGE.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO SET THE HEARING DATE FOR JULY 13, 2004 AT 7:00 P.M. FOR DONALD BUTLER'S PROPERTY LOCATED AT 367 CORINTH ROAD. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM DONALD BUTLER FOR ZONING CHANGE.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO SET THE HEARING DATE FOR JULY 13, 2004 AT 7:00 P.M. FOR DONALD BUTLER'S PROPERTY LOCATED AT 357 CORINTH ROAD. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE RESIGNATION OF WILMA SWILLEY FROM THE WATER DEPARTMENT.

THEREUPON, ALDERMAN TRAVIS MADE A MOTION TO ACCEPT THE RESIGNATION OF WILMA SWILLEY IN THE WATER DEPARTMENT EFFECTIVE JUNE 30, 2004. ALDERMAN HINTON, WITH REGRETS, SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE N.I.M.S. POLICY AND PROCEDURES MANUAL TO BE ADOPTED FOR THE POLICE DEPARTMENT.

SEE EXHIBIT "D"

N.I.M.S. POLICY AND PROCEDURES

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING N.I.M.S. POLICY AND PROCEDURES MANUAL. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST TO ACCEPT THE RECOMMENDATION FROM THE PLANNING COMMISSION FOR 5-R DEVELOPMENT.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO TAKE THE DECISION OF THE PLANNING COMMISSION UNDER ADVISEMENT. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER

THOSE PRESENT AND VOTING "NAY"

WILLIE W HINTON
WILLIAM A TRAVIS

WHEREAS, MAYOR PHILLIPS PRESENTED ESTIMATE #2 FROM MISSISSIPPI DEPARTMENT OF TRANSPORTATION FOR \$309,400.00 FOR SOUTH MAIN STREET PROJECT.

THEREUPON, ALDERMAN HINTON MADE A MOTION TO AUTHORIZE THE CITY CLERK TO PAY \$309,400.00 TO MISSISSIPPI DEPARTMENT OF TRANSPORTATION FOR THE SOUTH MAIN STREET PROJECT. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FROM THE WATER DEPARTMENT TO RECEIVE ANOTHER CELL PHONE FOR JASON JONES.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION FOR THE WATER DEPARTMENT TO RECEIVE A CELL PHONE FROM ALLTEL AND TO CONTRACT UP TO \$38.00 PER MONTH AND ANYTHING OVER THAT AMOUNT, THE INDIVIDUAL USING THE PHONE WILL HAVE TO PAY THE BALANCE. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER

THOSE PRESENT AND VOTING "NAY"

ALDERMAN WILLIE W HINTON
ALDERMAN WILLIAM A TRAVIS

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FOR AMY HEATH TO ATTEND THE 2003-2004 SUMMER SESSION OF THE CERTIFICATION PROGRAM JULY 22-23, 2004 IN HATTIESBURG, MS.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO AUTHORIZE AMY HEATH TO ATTEND THE 2003-2004 SUMMER SESSION OF THE CERTIFICATION PROGRAM JULY 22-23, 2004 IN HATTIESBURG, MS AND TO PAY HER EXPENSES. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED A REQUEST FOR RICKY PITTS TO ATTEND THE GPS SEMINAR AUGUST 4-5, 2004 AT JONES COUNTY JUNIOR COLLEGE.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO AUTHORIZE RICKY PITTS TO ATTEND THE GPS SEMINAR AUGUST 4-5, 2004 AT JONES COUNTY JUNIOR COLLEGE AND TO PAY HIS EXPENSES. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING ORDERS INCREASING CERTAIN EMPLOYEES PAY.

SEE EXHIBIT "E"

ORDER

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING ORDER. ALDERMAN DRAUGHN SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

ALDERMAN WILLIE W HINTON

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING ORDER INCREASING THE PAY OF TOMMY MCFADDEN.

ORDER

WHEREAS, THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF PETAL, MISSISSIPPI DO HEREBY DEEM IT NECESSARY TO INCREASE TOMMY MCFADDEN'S PAY.

IT IS HEREBY ORDERED THAT TOMMY MCFADDEN'S PAY BE INCREASED TO \$6.50 PER HOUR EFFECTIVE JUNE 9, 2004.

SO ORDERED ON THIS THE 15TH DAY OF JUNE, A.D., 2004.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING ORDER. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE MOTOR VEHICLE ASSESSMENT SCHEDULE FOR FISCAL YEAR 2004-2005.

SEE EXHIBIT "F"

MOTOR VEHICLE ASSESSMENT SCHEDULE

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO APPROVE THE ORDER ADOPTING THE 2004-2005 MOTOR VEHICLE ASSESSMENT SCHEDULE. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING ORDINANCE FOR ONE TIME ADJUSTMENTS ON WATER BILLS.

SEE EXHIBIT "G"

ORDINANCE 2004(103)

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING ORDINANCE. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING ORDINANCE 1984(57-I)
FOR FEE INCREASE FOR WATER DEPARTMENT.

SEE EXHIBIT "H"

ORDINANCE 1984(57-I)

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING
ORDINANCE. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING ORDER HIRING
MICHAEL GRIFFIN.

ORDER

WHEREAS, THE MAYOR AND BOARD
OF ALDERMEN OF THE CITY OF PETAL,
MISSISSIPPI DO HEREBY DEEM IT NECESSARY
TO HIRE A PART-TIME EMPLOYEE TO WORK
THE OPTIMIST PARK.

IT IS HEREBY ORDERED THAT MICHAEL
GRIFFIN BE HIRED AS PART-TIME OPTIMIST PARK
IN THE RECREATION DEPARTMENT AT A RATE
OF \$6.25 PER HOUR EFFECTIVE JUNE 21, 2004.

SO ORDERED ON THIS THE 15TH DAY OF
JUNE, A.D., 2004.

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADOPT THE FOREGOING
ORDER. ALDERMAN HINTON SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

WHEREAS, MAYOR PHILLIPS PRESENTED THE FOLLOWING FROM THE STATE OF
MISSISSIPPI GOVERNOR'S OFFICE PROCLAIMING JULY 5, 2004 AS A LEGAL HOLIDAY,
FOURTH OF JULY.

SEE EXHIBIT "I"

PROCLAMATION

THEREUPON, ALDERMAN DRAUGHN MADE A MOTION TO APPROVE THE
FOREGOING PROCLAMATION. ALDERMAN MCMURRY SECONDED THE MOTION.

THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR

ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

NONE

THEREUPON, ALDERMAN MCMURRY MADE A MOTION TO ADJOURN. ALDERMAN TRAVIS SECONDED THE MOTION.

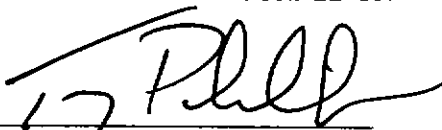
THOSE PRESENT AND VOTING "AYE"

ALDERMAN MICHAEL W DRAUGHN
ALDERMAN WILLIE W HINTON
ALDERMAN JOE C MCMURRY, SR
ALDERMAN STEVE STRINGER
ALDERMAN WILLIAM A TRAVIS

THOSE PRESENT AND VOTING "NAY"

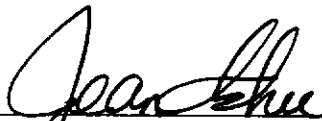
NONE

THEREBEING NO FURTHER BUSINESS, THE REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF PETAL, MISSISSIPPI WAS ADJOURNED ON THIS THE 15TH DAY OF JUNE, A.D., 2004.



TONY PHILLIPS
MAYOR

ATTEST:



JEAN SHEE
CITY CLERK

EXHIBIT "A"

CITY OF PETAL
SPECIFICATIONS FOR ASPHALT AND ASPHALT OVERLAY IN PLACE

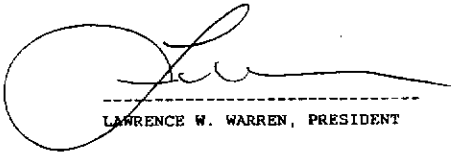
Bid for six (6) months period, beginning July 1, 2004 and ending December 1, 2004.

Contractor's Mix Asphalt FOB Plant per ton \$ 27.50

Contractor's Mix Asphalt and EA-4tack, in place per ton at \$ 41.50

Sealed bids will be received until 7:00 p.m., Tuesday, June 15, 2004, in the Board Room of the City Hall at 119 West 8th Avenue, Petal, MS.

WARREN PAVING, INC.
P.O. BOX 572
HATTIESBURG, MS 39403
544-7811 OFFICE
544-2005 FAX



LAWRENCE W. WARREN, PRESIDENT

MAY-21-2004 07:42A FROM:

TO: 4254644

P: 2/2

CITY OF PETAL
SPECIFICATIONS FOR ASPHALT AND ASPHALT OVERLAY IN PLACE

Bid for six (6) months period, beginning July 1, 2004 and ending December 1, 2004.

Contractor's Mix Asphalt FOB Plant per ton \$27.50

Contractor's Mix Asphalt and EA-4tack, in place per ton at \$50.00

Sealed bids will be received until 7:00 p.m., Tuesday, June 15, 2004, in the Board Room of the City Hall at 119 West 8th Avenue, Petal, MS.

DUNN ROADBUILDERS, L.L.C.

SIGNED: 

BY: Clifton L. Beckman, Jr.

TITLE: Senior Vice President

DATE: June 15, 2004

EXHIBIT "B"

CITY OF PETAL, MISSISSIPPI

CITY OF PETAL, MISSISSIPPI
GENERAL PURPOSE FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2003

CITY OF PETAL, MISSISSIPPI
GENERAL PURPOSE FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
YEAR ENDED SEPTEMBER 30, 2003

FINANCIAL AUDIT REPORT

PUBLIC OFFICIALS

Tony Phillips
Mayor

Jean Ishee
City Clerk

Members of Board of Aldermen
Willie Hinton - Alderman at Large
William A. Travis - Alderman, Ward I
Steve Sriniger - Alderman, Ward II
Joe C. McMurry, Sr. - Alderman, Ward III
Michael W. Draughtn - Alderman, Ward IV

CITY OF PETAL, MISSISSIPPI

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American Institute of Certified Public Accountants #10 Plaza Drive • P. O. Box 16433 • Hattiesburg, MS 39404-6433
Phone 601-268-3135 • Fax 601-261-3922
www.wright-king.com

Mississippi Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

February 5, 2004

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

We have audited the accompanying general purpose financial statements of the City of Petal, Mississippi, as of and for the year ended September 30, 2003, as listed in the table of contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Petal, Mississippi, as of September 30, 2003, and the results of its operations and cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated February 5, 2004, on our consideration of the City of Petal's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of our audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report, in considering the results of our audit.

Independent Auditors' Report
Page Two
February 5, 2004

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The combining financial statements and schedules listed in the table of contents are presented for the purposes of additional analysis and is not a required part of the general purpose financial statements of the City of Petal, Mississippi. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

WRIGHT & KING, CPAs
Hattiesburg, Mississippi
February 5, 2004

CITY OF PETAL, MISSISSIPPI

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EXHIBIT "B"

CITY OF PETAL, MISSISSIPPI

GENERAL PURPOSE FINANCIAL STATEMENTS

EXHIBIT A
CITY OF PETAL, MISSISSIPPI
COMBINED BALANCE SHEET - ALL FUND TYPES AND ALL FUND GROUPS
SEPTEMBER 30, 2003

	Governmental Funds		Capital Projects	Proprietary Funds	Fiduciary Funds	Total	
	Balance	Change				Balance	Change
ASSETS							
Current Assets	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Investments	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Assets	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Assets	100,000	100,000	100,000	100,000	100,000	100,000	100,000
LIABILITIES							
Accounts Payable	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Long-Term Debt	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Liabilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Net Assets	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000

EXHIBIT B
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2003

	Governmental Funds		Capital Projects	Proprietary Funds	Fiduciary Funds	Total	
	Revenue	Expense				Revenue	Expense
REVENUES							
Property Taxes	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
License Fees	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Interest Income	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Revenues	100,000	100,000	100,000	100,000	100,000	100,000	100,000
EXPENSES							
Salaries	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000	\$ 1,100,000
Utilities	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Travel	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Expenses	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Net Change	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

The above are unaudited financial statements.

EXHIBIT "B"

EXHIBIT C-1
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Annual Amount		Variance
	Budget	Actual	(Unfavorable)
Property taxes	\$ 470,000	\$ 1,028,342	\$ 558,342
Licenses, permits and fees	287,913	378,873	90,960
State shared revenues	1,329,400	1,329,360	(40)
Fees and forfeits	132,439	132,360	(79)
Other	288,119	271,276	(16,843)
Total Revenues	2,507,961	2,140,211	(367,750)
EXPENDITURES			
General government - Legislative			
Personnel services	67,114	56,526	10,588
Other services and charges	25,000	21,800	3,200
Capital Outlay	92,319	88,336	3,983
General government - Judicial			
Personnel services	82,184	81,458	726
Supplies	1,900	1,980	(80)
Other services and charges	64,254	78,230	(13,976)
Capital Outlay	17,417	18,418	(901)
General government - Executive			
Personnel services	27,216	36,441	9,225
Supplies	8,247	7,710	537
Other services and charges	29,334	34,615	5,281
General government - Financial			
Personnel services	69,907	66,447	3,460
Supplies	9,208	9,116	92
Other services and charges	112,310	127,880	(15,570)
Capital Outlay	1,175	2,809	(1,634)
Total	192,600	206,252	(13,652)
General government - Law			
Personnel services	22,472	22,111	361
Other services and charges	1,556	1,294	262
General government - Data Processing			
Supplies	66	74	(8)
Other services and charges	1,344	1,467	(123)
Capital Outlay	1,871	1,878	(7)
Public Safety - Police Department			
Personnel services	1,111,502	1,068,000	43,502
Supplies	26,700	27,212	(512)
Other services and charges	1,374,741	1,374,741	0
Capital Outlay	20,567	20,567	0
Total	2,533,510	2,486,520	46,990
Excess (deficiency) of revenues over expenditures	(185,749)	96,472	282,221
Other financing sources (uses)	(10,000)	(10,000)	0
Transfer to other funds	1,000,000	1,000,000	0
Total other financing sources	990,000	990,000	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 804,251	\$ 196,472	\$ 607,779
Fund Balance - October 1		193,811	(2,451)
Net audit adjustments accruals		24,112	
Fund Balance - September 30		\$ 414,394	

The report is an integral part of these statements.

EXHIBIT C-2
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Annual Amount		Variance
	Budget	Actual	(Unfavorable)
REVENUES			
Property taxes	\$ 470,000	\$ 1,028,342	\$ 558,342
Interest earned	8,000	1,342	(6,658)
Other	1,029,961	1,110,527	80,566
Total Revenues	1,507,961	2,140,211	(632,250)
EXPENDITURES			
Supplies			
Personnel	67,114	56,526	10,588
Other	1,310	1,360	(50)
Capital Outlay	1,175	2,809	(1,634)
Total	70,409	60,695	9,714
Excess (deficiency) of revenues over expenditures	1,437,552	2,079,516	(641,964)
Other financing sources (uses)			
Transfers In		(433)	433
Total other financing sources		(433)	433
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 1,437,552	\$ 2,079,083	\$ (641,531)
Fund Balance - October 1		211,000	
Net audit adjustments accruals		1,392	
Fund Balance - September 30		\$ 212,392	

The report is an integral part of these statements.

EXHIBIT C-3 (continued)
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budget	Actual	Variance
			(Unfavorable)
Public Safety - Fire Department			
Personnel services	112,176	106,416	5,760
Supplies	1,114	6,476	(5,362)
Other services and charges	17,016	16,076	940
Capital Outlay	1,821	2,811	(890)
Total	132,127	131,779	348
Public Safety - Fire Department			
Personnel services	18,114	18,114	0
Supplies	1,114	1,114	0
Other services and charges	1,782	1,782	0
Capital Outlay	1,821	1,821	0
Total	22,631	22,631	0
Public Safety - Street			
Personnel services	249,136	249,000	136
Supplies	19,436	22,826	(3,390)
Other services and charges	122,216	122,884	(668)
Capital Outlay	161	161	0
Total	490,949	494,871	(3,922)
Culture and Recreation - Recreation Dept			
Personnel services	118,000	117,619	381
Supplies	18,000	18,113	(113)
Other services and charges	1,114	89,376	(88,262)
Capital Outlay	1,175	18,421	(17,246)
Total	238,309	233,529	4,780
Culture and Recreation - Parks and Other			
Personnel services	17,000	17,000	0
Supplies	6,217	3,723	2,494
Other services and charges	16,416	13,681	2,735
Capital Outlay	1,175	1,175	0
Total	40,808	35,580	5,228
Debt service			
Interest	1,175	81,616	(80,441)
Total	1,175	81,616	(80,441)
Excess (deficiency) of revenues over expenditures	(185,749)	96,472	282,221
Other financing sources (uses)			
Transfers to other funds	1,000,000	1,000,000	0
Total other financing sources	1,000,000	1,000,000	0
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 814,251	\$ 196,472	\$ 617,779
Fund Balance - October 1		193,811	(2,451)
Net audit adjustments accruals		24,112	
Fund Balance - September 30		\$ 414,394	

The report is an integral part of these statements.

EXHIBIT C-4
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Annual Amount		Variance
	Budget	Actual	(Unfavorable)
REVENUES			
Grants	\$ 20,000	\$ 274,471	\$ 254,471
Interest earned	20,000	4,701	(15,299)
Other	1,000,000	1,000,000	0
Total Revenues	1,040,000	1,279,172	(239,828)
EXPENDITURES			
Supplies			
Personnel	67,114	56,526	10,588
Other	1,310	1,360	(50)
Capital Outlay	1,175	2,809	(1,634)
Total	70,409	60,695	9,714
Excess (deficiency) of revenues over expenditures	969,591	1,218,477	(248,886)
Other financing sources (uses)			
Bond proceeds		940,000	(940,000)
Transfers in		19,477	19,477
Total other financing sources		959,477	(959,477)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ 969,591	\$ 1,179,000	\$ (209,409)
Fund Balance - October 1		193,811	(2,451)
Net audit adjustments accruals		1,392	
Fund Balance - September 30		\$ 414,394	

The report is an integral part of these statements.

EXHIBIT C-5
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES

	Annual Amount		Variance
	Budget	Actual	(Unfavorable)
REVENUES			
Intergovernmental revenue	\$ 133,800	\$ 141,111	\$ 7,311
Interest earned	1,547	2,414	(867)
Grants	1,000,000	1,000,000	0
Other	6,283	12,787	(6,504)
Total Revenues	1,141,630	1,156,312	(14,682)
EXPENDITURES			
Supplies	4,211	7,255	(3,044)
Other services and charges	184,470	78,253	106,217
Capital Outlay	34,885	34,825	60
Total expenditures	223,566	119,333	104,233
Excess (deficiency) of revenues over expenditures	(108,936)	103,974	(212,910)
Other financing sources (uses)			
Transfers Out		(10,000)	10,000
Total other financing sources		(10,000)	10,000
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (108,936)	\$ 93,974	\$ (202,910)
Fund Balance - October 1		293,811	(2,451)
Net audit adjustments accruals		1,392	
Fund Balance - September 30		\$ 321,394	

The report is an integral part of these statements.

EXHIBIT "B"

EXHIBIT C-5
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
BUDGET (NON-GAAP) AND ACTUAL - ALL FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

	Budget	Actual	Variance Favorable (Unfavorable)
Operating Revenue:			
Charges for services	\$ 1,314,520	\$ 1,327,529	\$ 13,009
Interest earned	4,300	2,260	(2,040)
Other income	3,800	4,810	1,010
	<u>1,322,620</u>	<u>1,334,599</u>	<u>11,979</u>
Operating Expenses:			
Personnel services	328,814	323,704	5,110
Supplies and materials	67,900	62,358	5,542
Contractual services	674,670	650,329	24,341
Capital Outlay	65,400	49,362	16,038
Debt Service	273,430	273,286	144
	<u>1,429,214</u>	<u>1,359,119</u>	<u>69,095</u>
Excess (deficiency) of revenues over expenditures	<u>(97,594)</u>	<u>(24,520)</u>	<u>(73,074)</u>
Other financing sources (uses):			
Transfers in	121,887	121,887	-
Transfers out	(11,985)	(11,914)	(71)
	<u>109,899</u>	<u>110,473</u>	<u>(575)</u>
Total other financing sources (uses)			
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>\$ 12,304</u>	<u>85,953</u>	<u>\$ (73,649)</u>
Fund Balance - October 1		2,129,136	
Net audit adjustments/accruals		(64,938)	
Fund Balance - September 30		<u>\$ 2,164,198</u>	

The notes are an integral part of these statements.

EXHIBIT E - continued
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

RECONCILIATION OF OPERATING INCOME TO NET
CASH PROVIDED BY OPERATING ACTIVITIES

Operating income (loss)	\$ 88,757
Adjustments to reconcile operating income to net cash provided by operating activities:	
Depreciation	189,531
Interest earned	(2,821)
(Increase) decrease in accounts receivable	(25,867)
Increase (decrease) in accounts payable	(15,029)
Net cash provided by operating activities	<u>\$ 234,571</u>

Other Required Disclosures:	
Interest expense	\$43,666

The notes are an integral part of these statements.

CITY OF PETAL, MISSISSIPPI

EXHIBIT D

CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF REVENUES, EXPENSES AND CHANGES IN RETAINED EARNINGS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

Operating revenues:	
Charges for services	\$ 1,213,560
Tap fees	11,730
Connect fees	13,653
Sewer treatment charges	94,114
Interest earned	2,821
Other income	29,310
	<u>1,365,188</u>
Operating expenses:	
Personnel services	324,480
Supplies and materials	62,353
Contractual services	630,687
Capital repairs	49,280
Depreciation and amortization	189,531
	<u>1,276,411</u>
Operating income (loss)	88,757
Other sources (uses)	
Operating transfers in	10,346
Sales tax refund	4,331
	<u>(73,611)</u>
Excess (deficiency) of revenues and other sources over expenses and other uses	<u>29,522</u>
Retained earnings - October 1	2,129,136
Prior period adjustment	(8,882)
Retained earnings - September 30	<u>\$ 2,150,151</u>

The notes are an integral part of these statements.

EXHIBIT E
CITY OF PETAL, MISSISSIPPI
COMBINED STATEMENT OF CASH FLOWS
ALL PROPRIETARY FUND TYPES
FOR THE YEAR ENDED SEPTEMBER 30, 2003

Cash flow from operating activities:	
Cash received from customers (excluding deposit)	
Cash paid to suppliers	\$ 1,336,479
Cash paid to employees	(777,431)
	<u>(324,877)</u>
Net cash provided (used) by operating activities	<u>234,571</u>
Cash flow from non-capital financing activities:	
Operating transfers in	10,000
Advances from other funds	11,497
Net cash provided by non-capital financing activities	<u>21,497</u>
Cash flow from capital and related financing activities:	
Principal paid on bonds	(115,000)
Principal paid on notes	(85,215)
Principal paid on capital lease	
Agent fees paid	
Interest paid	(1,455)
	<u>(21,956)</u>
Net cash flows provided (used) by capital and related financing activities	<u>(273,626)</u>
Cash flow from investing activities:	
Interest received	2,821
Net increase (decrease) in cash for the year	<u>(14,732)</u>
Cash and restricted cash - October 1, 2002	726,355
Cash and restricted cash - September 30, 2003	<u>\$ 711,616</u>

The notes are an integral part of these statements.

NOTES TO FINANCIAL STATEMENTS

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(1) Summary of Significant Accounting Policies

The City of Petal was incorporated in 1974 and operates under a Mayor-Alderman form of government and provides the following services:

Public Safety
Public Works
Health and Welfare
Culture and Recreation
General Administration

A. Financial Reporting Entity.

For financial reporting purposes, the reporting entity includes all funds that are covered by the oversight responsibility of the city's board of aldermen. In evaluating how to define the City for financial reporting purpose, management has considered all potential component units. The decision to include a potential component unit in the reporting entity was made by applying the criteria set forth in GAAP. The basic-but not the only-criteria for including a potential component unit within the reporting entity is the governing body's ability to exercise oversight responsibility. The most significant manifestation of this ability is financial interdependency. Other manifestations of the ability to exercise oversight responsibility include, but are not limited to, the selection of the governing authority, the designation of management, the ability to significantly influence operations and accountability for fiscal matters. Based upon the application of these criteria, the following is a brief review of each potential component unit addressed in defining the City's reporting entity.

Excluded from the reporting entity:

- Petal Police Auxiliary
- Petal Volunteer Fire Department
- Pine Belt Regional Waste Authority
- Area Development Partnership
- Petal Municipal Separate School District

The City of Petal donates to or has a significant financial interest in these entities but does not appoint management or exert significant control over these organizations.

Blended with the reporting entity:

- Petal Public Improvement Corporation

The Petal Public Improvement Corporation is a not-for-profit entity formed to finance the construction of a multi-purpose center to be leased to the City. The Board of Directors of Petal Public Improvement Corporation is composed of the Mayor and Aldermen of the City of Petal. The financial statements of the Petal Public Improvement Corporation are reported as a Special Revenue Fund, using the blended method of reporting, in the general purpose financial statements of the City of Petal.

EXHIBIT "B"

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

1) Summary of Significant Accounting Policies (continued)

B. Financial Reporting

The accompanying financial statements are presented using the concepts of reporting promulgated in Statement 1 of the Governmental Accounting Standards Board. The general purpose financial statements show the basic financial statements of the city by providing a combined overview of financial position and results of operations of the city and the cash flows of the Proprietary Fund Types. The total (memorandum only) columns in these statements are presented for overview information purposes and are not meant to present fairly the financial position and results of operations or consolidated financial information for the city as a whole in conformity with accounting principles generally accepted in the United States of America.

C. Account Classifications

The account classifications used in the financial statements are in accordance with the classifications required by the Mississippi State Department of Audit.

D. Fund Accounting

The accounts of the City of Petal are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. City resources are allocated to and accounted for in individual funds based upon the purpose for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped into generic fund types and broad categories as follows:

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the municipality. It is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted for specific expenditure purposes.

Capital Projects Funds - Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities.

Debt Service Fund - Debt Service Funds are used to account for the accumulation of resources for and the payment of, general long-term debt principal, interest and related costs. The primary revenue source is local property taxes levied specifically for debt service.

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CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(1) Summary of Significant Accounting Policies (continued)

PROPRIETARY FUNDS

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs and expenses of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

FIDUCIARY FUNDS

Trust and Agency Funds - Trust and Agency Funds are used to account for assets held by the City in a trustee capacity or as an agent for individual, private organizations and/or other funds. These include Expendable Trust and Agency Funds. Expendable Trust Funds are accounted for in essentially the same manner as governmental funds. Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurements of results of operations.

E. Fixed Assets and Long-term Liabilities

The cost incurred for the purchase or construction of general fixed assets is recorded as capital outlay expenditures in the governmental funds. The fixed assets are accounted for in the General Fixed Assets Account Group, rather than in the governmental funds. Fixed assets are valued at cost. Donated fixed assets are valued at the fair market value or estimates of the fair market value on the date of donation. Infrastructure fixed assets, such as roads, curbs and gutters, streets and sidewalks, drainage systems, lighting systems, and similar assets are not capitalized, as these assets are immovable and of value only to the municipality. No depreciation has been provided on general fixed assets.

The long-term liabilities incurred by the city which are to be financed from the governmental funds are accounted for in the General Long-Term Debt Account Group, not in the governmental funds.

The account groups are not funds. The concern is only with the measurement of financial position and not the measurement of results of operations.

F. Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied.

The modified accrual or accrual basis of accounting, as appropriate, is used in measuring financial position and operating results.

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(1) Summary of Significant Accounting Policies (continued)

Governmental fund revenues and expenditures are recognized on the modified accrual basis. Revenues are recognized in the accounting period in which they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for interest on general long-term debt, which is recognized when due.

Proprietary fund revenues and expenses are recognized on the accrual basis. Revenues are recognized in the accounting period in which they are earned and become measurable; expenses are recognized in the period incurred, if measurable.

Fiduciary fund revenues and expenses or expenditures (as appropriate) are recognized on the basis consistent with the fund's accounting measurement objective. Nonexpendable Trust Funds are accounted for on the accrual basis. Expendable Trust Funds are accounted for on the modified accrual basis. Agency Fund assets and liabilities are accounted for on the modified accrual basis.

Transfers are recognized in the accounting period in which the interfund receivable and payable arise.

G. Budgets

The budget is adopted by the Board of Aldermen and filed with the taxing authority. Amendments can be made on the approval of the Board of Aldermen. By statute, final budget and tax levy must be adopted on or before September 15 for the following fiscal year.

For reporting purposes, all budgeted funds are included and are presented on the same basis of accounting as the budget which is consistent with accounting principles generally accepted in the United States of America.

H. Cash and Other Deposits

The city deposits excess funds in the financial institutions selected by the Board of Aldermen. State statutes specify how these depositories are to be selected. Cash consists of amounts on deposit in demand accounts. Other deposits consist of certificates of deposit. Cash and other deposits are valued at cost.

Various restrictions on these deposits are imposed by state statutes. These restrictions are summarized as follows:

All deposits with financial institutions must be collateralized in an amount at least equal to 105% of the amount not insured by the Federal Deposit Insurance Corporation (FDIC) or by the Federal Savings and Loan Insurance Corporation (FSLIC), or any successors to such insurance corporations.

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CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(1) Summary of Significant Accounting Policies (continued)

For purposes of the combined statement of cash flows, the city considers the following to be cash equivalents if they have maturity of three months or less when acquired: all highly liquid investments and certificates of deposit.

I. Investments

The city is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the State of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved, or in interest-bearing time certificates of deposit or interest-bearing accounts with any financial institution approved for the deposit of state funds; or in any type of investment permitted by Sections 27-105-33(d) and 27-105-33(e), Miss. Code Ann. (1972).

For accounting purposes, certificates of deposit and interest-bearing accounts are classified as cash and other deposits.

J. Interfund Loans

Short-term (due within one year) interfund loan receivables are reported as "due from other funds" and are considered available expendable resources.

K. Fund Reserves

Fund reserves are portions of fund equity that are legally segregated for a specific future use or are not available for current operations. Following is a description of fund reserves used by the city:

Reserved for special revenue - An account that represents the fund balance of the Special Revenue Funds that is legally restricted for specific purposes.

Reserved for capital projects - An account that represents the fund balance for the Capital Project Fund resources which are legally restricted for capital projects.

Reserved for debt service - An account that represents the fund balance for the Debt Service Fund resources which are legally restricted for the payment of general long-term debt principal and interest amount maturing in future years.

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**CITY OF PETAL
MINUTE BOOK 23**

EXHIBIT "B"

**CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003**

**CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003**

(1) Summary of Significant Accounting Policies (continued)

L. Inventories

Inventories are valued at cost, which approximate market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed rather than when purchased.

M. Restricted Assets

Certain proceeds of enterprise fund revenue bonds, as well as certain resources set aside for their repayment, are classified as restricted assets on the balance sheet because their use is limited by bond covenants.

N. Compensated Absences

Employees accumulate sick leave at an amount provided by the City policy. Accumulated sick leave or vacation is not paid upon termination of employment.

O. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts for assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

(4) General Fixed Assets

The following is a summary of the changes in general fixed assets:

	Balance 10/1/2002	Additions	Deletions	Balance 9/30/2003
Land and easements	\$ 268,657	\$ -	\$ -	\$ 268,657
Buildings	1,209,071	-	-	1,209,071
Improvements other than buildings	236,232	-	-	236,232
Equipment:				
Furniture	39,992	-	-	39,992
Motor vehicles	535,430	-	-	535,430
Other	207,278	-	-	207,278
Sewer system	5,562,775	-	-	5,562,775
Assets held under capital lease	229,548	-	-	229,548
Totals	\$ 8,288,983	\$ -	\$ -	\$ 8,288,983

Proprietary Fund Type fixed assets are recorded in the Enterprise Funds and are summarized as follows:

	Balance 10/1/2002	Additions	Deletions	Balance 9/30/2003
Water and Sewer Fund				
Land and easements	\$ 21,993	\$ -	\$ -	\$ 21,993
Buildings	79,939	-	-	79,939
Water/Sewer systems	5,392,838	-	-	5,392,838
Operating Equipment	359,948	-	-	359,948
	5,854,718	-	-	5,854,718
Less: Accumulated Depreciation	(2,849,570)	(186,136)	-	(3,035,706)
	<u>3,005,148</u>	<u>(186,136)</u>	<u>-</u>	<u>2,819,012</u>
Solid Waste Fund				
Operating Equipment	8,684	-	-	8,684
Less: Accumulated Depreciation	(6,684)	-	-	(6,684)
	<u>2,000</u>	<u>-</u>	<u>-</u>	<u>2,000</u>
Total	\$ 3,005,148	\$ (186,136)	\$ -	\$ 2,819,012

**CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003**

(2) Cash and Other Deposits

Cash and Other Deposits

The collateral for public entities' deposits in financial institutions is now held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5 Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

The carrying amount of the city's deposits with financial institutions excluding \$700 petty cash was \$2,383,400, and the bank balance was \$2,450,487.

(3) Accounts Receivable - Customers

Customer accounts receivable in the Enterprise Fund are attributable to unpaid balances at year-end for charges for services. The Allowance for Doubtful Accounts balance at September 30, 2003, is \$2,400, which is computed at 5% of gross receivables at year-end. The 5% approximation is based on the City's history of collections.

Receivables at September 30, 2003 consist of the following:

Receivables	General	Enterprise	Totals
Accounts	\$ -	\$ 86,526	\$ 86,526
Franchise fees	73,130	-	73,130
Sales tax	116,668	-	116,668
Auto ad valorem	20,362	-	20,362
Totals	\$210,150	\$ 86,526	\$ 296,676

Customer accounts receivable in the Enterprise Fund are attributable to unpaid balances for charges through September 30, 2003.

**CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003**

(5) General Long-term Debt and Other Obligations

The following is a summary of changes in general long-term debt and other obligations:

	Balance 9/30/2002	Additions	Deletions	Balance 9/30/2003
GENERAL OBLIGATION BONDS				
3.75 million school district bond 5.5% to 5.75% matures 2003	\$ 200,000	\$ -	\$ (200,000)	\$ -
1.2 million GO Bonds, series 2001 5.20%-5.50% interest, matures 2018	\$ 1,145,000	-	\$ (60,000)	\$ 1,085,000
\$700,000 water & sewer refunding bond 7.10%-10.00% interest, matures 2004	\$ 140,000	-	\$ (70,000)	\$ 70,000
	<u>\$ 1,485,000</u>	<u>\$ -</u>	<u>\$ (330,000)</u>	<u>\$ 1,155,000</u>
NEGOTIABLE NOTE				
\$82,000 negotiable note recreation building	\$ 65,000	\$ -	\$ (16,400)	\$ 48,600
CERTIFICATES OF PARTICIPATION				
\$550,000 Civic Center, certificates 5.60%-8.00% interest, matures 2008	\$ 285,000	\$ -	\$ (140,000)	\$ 145,000
REVENUE BONDS PAYABLE				
\$825,000 Water & Sewer 1990 9.60%-9.40% interest, matures 2010	\$ 475,000	\$ -	\$ (45,000)	\$ 430,000
ABATEMENT NOTES PAYABLE				
\$417,827 Sewer Abatement Loan 0% interest, matures 205	\$ 66,724	\$ -	\$ (20,691)	\$ 46,033
\$807,757 State Revolving Loan 5.78% interest, matures 2005	\$ 581,275	\$ -	\$ (136,724)	\$ 444,551
	<u>\$ 647,999</u>	<u>\$ -</u>	<u>\$ (157,415)</u>	<u>\$ 490,584</u>
OTHER LOANS				
\$135,000 sewer loan	\$ 64,800	\$ -	\$ (27,800)	\$ 37,000
\$600,000 TIF Bond	\$ -	\$ 600,000	\$ -	\$ 600,000
Capital lease - AnnSouth - truck	\$ 91,191	\$ -	\$ (24,480)	\$ 66,711
	<u>\$ 5,274,991</u>	<u>\$ 600,000</u>	<u>\$ (828,710)</u>	<u>\$ 4,996,281</u>

EXHIBIT "B"

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(5) General Long-term Debt and Other Obligations (continued)

GENERAL OBLIGATION BONDS PAYABLE

General obligation bonds are direct obligations and pledge the full faith and credit of the City of Petal. The following is a schedule by years of the total payments due on this debt:

	2004	2005	2006	2007	2008	Thereafter	Total
1.2 million GO Bonds, series 2001	\$ 60,000	\$ 60,000	\$ 70,000	\$ 70,000	\$ 75,000	\$ 745,000	\$ 1,385,000
\$700,000 water & sewer refunding bonds	\$ 70,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 70,000
\$82,000 negotiable note	\$ 16,400	\$ 16,400	\$ 15,800	\$ -	\$ -	\$ -	\$ 48,600
\$550,000 Civic Center certificates	\$ 45,000	\$ 45,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ -	\$ 245,000
\$825,000 Water & Sewer 1990	\$ 50,000	\$ 55,000	\$ 55,000	\$ 60,000	\$ 65,000	\$ 145,000	\$ 430,000
\$417,827 Sewer Abatement Loan	\$ 20,833	\$ 20,833	\$ 19,000	\$ -	\$ -	\$ -	\$ 40,666
\$627,757 State Revolving Loan	\$ 36,724	\$ 36,724	\$ 41,175	\$ 41,175	\$ 45,626	\$ 81,250	\$ 248,600
\$138,000 sewer loan	\$ 27,600	\$ 27,600	\$ -	\$ -	\$ -	\$ -	\$ 55,200
\$650,000 TIF Bond	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 300,000	\$ 660,000
Capital Lease - AmSouth Trucks	\$ 25,660	\$ 17,000	\$ -	\$ -	\$ -	\$ -	\$ 42,660

(6) Bonds Payable

Presented herein is Section 21-31-303 Mississippi Code:

No municipality shall hereafter issue bonds secured by a pledge of its full faith and credit for the purpose authorized by law in an amount which, when added to the then outstanding bonded indebtedness of such municipality, shall exceed either (a) fifteen percent (15%) of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, or (b) ten percent (10%) of the assessment upon which taxes were levied for its fiscal year ending September 30, 1984, whichever is greater. In computing such indebtedness, there may be deducted all bonds or other evidences of indebtedness, heretofore or hereafter issued, for water, water, sewerage systems, gas, and light and power purposes and for the construction of special improvement projects primarily chargeable to the property benefited, or for the purpose of paying the municipality's portion of any betterment program, a portion of which is primarily chargeable to the property benefited. However, in no case shall a municipality contract an indebtedness which, when added to all of the outstanding general obligation indebtedness, both bonded and floating, shall exceed either (a) twenty percent (20%) of the assessed value of taxable property within such municipality according to the last completed assessment for taxation, or (b) fifteen percent (15%) of the

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(6) Bonds Payable (continued)

assessment upon which taxes are levied for its fiscal year ending September 30, 1984, whichever is greater. Nothing herein contained shall be construed to apply to contract obligations in any form heretofore or hereafter incurred by any municipality which are subject to annual appropriations therefore, or to bonds heretofore issued by any municipality for school purposes, or to contract obligations in any form heretofore or hereafter incurred by any municipality which are payable exclusively from the revenues of any municipally-owned utility, or to bonds issued by any municipality under the provisions of Section 27-1-1, through 27-1-31, or to any special assessment improvement bonds issued by any municipality under the provisions of Sections 21-41-1 through 21-41-33, or to any indebtedness incurred under Section 25-21-3.

The following is a schedule of limitations on the indebtedness of the City at September 30, 2003:

Authorized Debt Limits	15 Percent	20 Percent
Assessed valuation of fiscal year ended September 30, 2003 (\$32,044,500)	4,806,675	6,408,900
Present debt subject to 15% limitation	(1,378,600)	
Present debt subject to 20% limitation including debt subject to 15% limitation		(2,048,600)
Margin for further debt under respective debt limits	3,248,075	4,360,300

(7) Defined Benefit Pension Plan

Plan Description: The City of Petal, Mississippi contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-sharing adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201 or by calling (601) 359-3589 or 1-800-444-PERS.

Funding Policy: PERS members are required to contribute 7.25% of their annual covered salary and the City of Petal is required to contribute at an actuarial determined rate. The current rate is 9.75% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the years ending September 30, 2003, 2002, and 2001, were \$182,651, \$144,010 and \$143,467, respectively, equal to the required contributions for each year.

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(8) Ad Valorem Taxes Levied for Other Governmental Entities

As stated in Note 1, Summary of Significant Accounting Policies, this report has been prepared to include the funds and account groups of the City. Section 35-57-1 et seq., Mississippi Code 1972, requires that the City levy and collect all taxes for and on behalf of the municipal separate school district. Section 39, Mississippi Code 1972, authorizes the City to levy and collect a tax not in excess of three mills in support of any public library system located within the municipality.

All valorem taxes collected and settled in accordance with the above-noted statutory authorities are recognized as revenues and expenditures of the City. The accompanying supplemental information schedule "Reconciliation of Tax Assessments to Fund Collections" provides specific assessment and settlement information. For the reported fiscal year the following ad valorem tax levies were made in accordance with the applicable statutory requirements and authorizations:

Entity/Purpose of Levy	Assessable State Law	Mills Levied
School District		
Operational Support	37-57-106	\$3.42 mills
School Building Program	37-58-105	3.66 mills
Library	39-3-4	2.00 mills

(9) Deferred Charges

During the year ended September 30, 1992, the City issued \$825,000 of Water and Sewer Revenue Bonds to finance the extension of the City's sewer system. In connection with the issuance of these bonds the City incurred \$26,771 in legal and other issuance costs. These fees have been capitalized and are being amortized on the straight-line method over the life of the bonds.

(10) Contributed Capital

Contributed capital as of September 30, 2003 consists of:

Contributions from Customers	\$ 50,067
Contributions from Federal Government	78,882
Contributions from City of Petal	47,936
Total	\$ 176,885

(11) Solid Waste Disposal

Pursuant to Section 17-17-342 of the Mississippi Code Annotated (1972), the City of Petal, Mississippi began accounting for waste disposal and collection in a proprietary fund. The City contracted with Eagle Waste, Inc. to provide waste disposal and collection services for the City. Eagle Waste, Inc. was paid \$207,177. Pyle Hill Solid Waste was paid \$158,483 and Enviro, Inc. was paid \$10,991 during fiscal 2003.

CITY OF PETAL, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2003

(12) Risk Management

The City of Petal is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The City participates in separate risk pools to provide coverage for possible losses due to these risks. These pools are described below:

A. Mississippi Municipal Workers' Compensation Group

This pool was formed under the Mississippi Workers' Compensation Act to provide coverage for claims arising from injuries to employees. The City is jointly and severally liable for obligations of the group.

B. Mississippi Municipal Liability Plan

This pool was formed under inter-local agreements for the purpose of providing the liability coverage prescribed by the Plan for the member municipalities. The pool uses a "service company" to manage the plan's day to day activities. The City of Petal pays premiums based upon an actuarial assessment of the City's loss experience rate and the plan's overall financial condition. The City may be assessed if, at any time, the assets of the plan, in the opinion of the Board of Trustees, are insufficient to discharge its obligations.

CITY OF PETAL, MISSISSIPPI

SUPPLEMENTAL INFORMATION

EXHIBIT "B"

SCHEDULE 1-A
CITY OF PETAL, MISSISSIPPI
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2003

	Development Enhancement Fund	Fire Protection Fund	Law Enforcement Fund	Road Maintenance Fund	Multi- Building Fund	Rental Rehab. Fund	2002 Bond Fund	Total (Memorandum Only)
ASSETS AND OTHER DEBITS								
Cash and other deposits	\$ 16,510	\$ 22,265	\$ 9,847	\$ 332,074	20		\$ 431	\$ 390,527
Other assets								
Total Assets and Other Debits	16,510	22,265	9,847	332,074	20		431	390,527
LIABILITIES AND OTHER CREDITS								
Accounts payable	280	2,237	82	62,128				64,727
Due to other funds		2,406						2,406
Total Liabilities and Other Credits	280	4,643	82	62,128				67,133
FUND BALANCES								
Unreserved	16,230	21,122	9,765	269,946	20		431	323,394
Total Liabilities, Other Credits and Fund Balance	\$ 16,230	\$ 22,265	\$ 9,847	\$ 332,074	\$ 20	\$ -	\$ 431	\$ 390,527

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SCHEDULE 2-B
CITY OF PETAL, MISSISSIPPI
DEBT SERVICE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2003

	2.5 Million Sewer Bond & Interest Fund	SSD Bond and Interest Fund	\$1.2 Million General Obligation Bond	Total (Memorandum Only)
REVENUES:				
Property taxes	\$ -	\$ -	\$ 123,037	\$ 123,037
Interest earned	1	1,276	64	1,342
Prior year taxes	67	4,277		4,444
Total Revenues	68	5,653	123,101	128,822
EXPENDITURES				
Debt Service				
Principal		200,000	60,000	260,000
Interest		6,250	53,762	60,012
Agent fees		425	2,527	2,952
Total expenditures		206,675	116,289	322,964
Excess (deficiency) of revenues over expenditures	68	(201,022)	6,812	(194,141)
Other financing sources (uses)				
Transfers out	(435)			(435)
Transfers in				
Total other financing sources	\$ (435)	\$ -	\$ -	\$ (435)
Excess (deficiency) of revenues and other sources over expenditures and other uses	\$ (366)	\$ (201,022)	\$ 6,812	\$ (194,576)
Fund Balance - Beginning	366	242,387	31,147	273,900
Fund Balance - Ending	\$ -	\$ 41,365	\$ 37,959	\$ 79,324

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SCHEDULE 1-B
CITY OF PETAL, MISSISSIPPI
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2003

	Development Enhancement Fund	Fire Protection Fund	Law Enforcement Fund	Road Maintenance Fund	Multi- Building Fund	Rental Rehab. Fund	2002 Bond Fund	Total (Memorandum Only)
REVENUES								
Intergovernmental								
Municipal fire protection	\$ -	\$ 34,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,256
Road insurance funds				108,913				108,913
Interest earned	27	48	27	2,274			14	2,344
Grants		2,500					5,047	7,547
Other	832	120	12,054					13,006
Total Revenues	859	34,474	12,081	111,187			5,061	168,582
EXPENDITURES								
Public works		14,631	17,971	53,817				86,419
Public safety	(142)							(142)
Capital projects					37,414			37,414
Construction							750	750
Total expenditures	(142)	14,631	17,971	53,817	37,414		750	124,525
Excess (deficiency) of revenues over expenditures	(142)	(1139)	60	57,370	(37,414)		431	43,893
Other financing sources (uses)								
Transfers out					37,414			37,414
Transfers in		(19,844)						(19,844)
Total other financing sources		(19,844)			37,414			17,570
Excess (deficiency) of revenues and other sources over expenditures and other uses	(142)	(20,133)	60	57,370	(0)	(1,483)	431	29,822
Fund Balance - Beginning	18,770	43,245	9,115	221,167	20	3,495		293,812
Fund Balance - Ending	\$ 18,230	\$ 23,122	\$ 9,765	\$ 209,946	\$ 20	\$ -	\$ 431	\$ 323,394

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SCHEDULE 3-A
CITY OF PETAL, MISSISSIPPI
CAPITAL PROJECTS FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2003

	1.2 Construction Fund	2002 Construction Fund	Fire Fund	Total (Memorandum Only)
ASSETS AND OTHER DEBITS				
Cash and other deposits	\$ 432,065	\$ 23,278	\$ 199,989	\$ 655,332
Total Assets and Other Debits	432,065	23,278	199,989	655,332
LIABILITIES AND OTHER CREDITS				
Accounts payable	253			253
Due to other funds	9,605			9,605
Total Liabilities and Other Credits	9,858			9,858
FUND BALANCES:				
Unreserved	422,207	23,278	199,989	645,474
Total Liabilities, Other Credits and Fund Balance	\$ 432,065	\$ 23,278	\$ 199,989	\$ 655,332

SCHEDULE 3-B
CITY OF PETAL, MISSISSIPPI
CAPITAL PROJECTS FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCE
SEPTEMBER 30, 2003

	1.2 Construction Fund	2002 Construction Fund	Waters Fund	Fire Fund	Total (Memorandum Only)
REVENUES:					
Grant Proceeds	\$ -	\$ -	\$ 94,365	\$ 179,660	\$ 274,025
Interest earned	3,841	1,022		140	4,999
Total Revenues	3,841	1,022	94,365	179,800	279,028
EXPENDITURES					
Capital Projects	361,519	129,744	94,365		585,628
Total expenditures	361,519	129,744	94,365		585,628
Excess (deficiency) of revenues over expenditures	(357,678)	(128,722)		180,000	(296,399)
Other financing sources (uses)					
Bond Proceeds		600,000			600,000
Transfers in				19,984	19,984
Total other financing sources		600,000		19,984	619,984
Excess (deficiency) of revenues and other sources over expenditures and other uses	(357,678)	(28,722)		199,984	(296,399)
Fund Balance - Beginning	590,981	23,278		199,989	814,248
Fund Balance - Ending	\$ 422,207	\$ 23,278	\$ -	\$ 199,989	\$ 645,474

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SCHEDULE 2-A
CITY OF PETAL, MISSISSIPPI
DEBT SERVICE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2003

	2.5 Million Sewer Bond & Interest Fund	SSD Bond and Interest Fund	\$1.2 Million General Obligation Bond	Total (Memorandum Only)
ASSETS AND OTHER DEBITS				
Cash and other deposits	\$ -	\$ 41,404	\$ 37,959	\$ 79,363
Total Assets and Other Debits		41,404	37,959	79,363
LIABILITIES AND OTHER CREDITS				
Due to other funds		39		39
Total Liabilities and Other Credits		39		39
FUND BALANCES				
Unreserved		41,365	37,959	79,324
Total Liabilities, Other Credits and Fund Balance		\$ 41,404	\$ 37,959	\$ 79,363

EXHIBIT "B"

SCHEDULE 4-A
CITY OF PETAL, MISSISSIPPI
TRUST & AGENCY FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2003

	Water and Sewer Fund	Solid Waste Fund	Total (Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash and other deposits	\$ 1,719	\$ 19,161	\$ 42,880
Other receivables	362	578	1,980
Total Assets and Other Debits	4,581	19,679	44,360
LIABILITIES AND OTHER CREDITS			
Other payables	4	4	4
Due to other funds	4,377	19,679	44,256
Total Liabilities and Other Credits	4,581	19,679	44,360
FUND BALANCES			
Unreserved	-	-	-
Total Liabilities, Other Credits and Fund Balance	\$ 4,581	\$ 19,679	\$ 44,360

SCHEDULE 5-A
CITY OF PETAL, MISSISSIPPI
ENTERPRISE FUNDS
COMBINING BALANCE SHEET
SEPTEMBER 30, 2003

	Water and Sewer Fund	Solid Waste Fund	Total (Memorandum Only)
ASSETS AND OTHER DEBITS			
Cash and other deposits	\$ 162,531	\$ 11,946	\$ 196,376
Customer receivables	59,198	27,328	86,526
Unbilled income	14,254	10,629	34,883
Due from other funds	2,291	18,346	16,817
Other receivables	182	431	337
Inventory, at cost	19,981	-	19,981
Restricted Assets	-	-	-
Cash Bond Reserves	170,339	-	170,339
Customer deposits	144,880	-	144,880
Fixed assets	2,819,812	-	2,819,812
Capitalized interest and bond costs (net)	24,970	-	24,970
Total Assets and Other Debits	\$ 3,617,599	\$ 31,724	\$ 3,729,141
LIABILITIES AND OTHER CREDITS			
Accounts Payable	61,144	12,879	61,144
Due to other funds	1,444	1,444	1,444
Other payables	286	1,145	411
Customer deposits	27,861	-	27,861
Revenue bonds payable	4,018,881	-	4,018,881
Refunding bonds payable	70,184	-	70,184
SRF note payable	544,551	-	544,551
Note payable	55,204	-	55,204
State of Miss	85,831	-	85,831
Total Liabilities and Other Credits	3,310,581	14,528	3,325,109
FUND BALANCES			
Contributed capital	128,099	47,955	176,054
Retained Earnings	2,419,097	172,999	2,592,096
Total Fund Equity	2,547,196	220,954	2,768,150
Total Liabilities, Other Credits and Fund Balance	\$ 3,617,599	\$ 31,724	\$ 3,729,141

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SCHEDULE 5-B
CITY OF PETAL, MISSISSIPPI
ENTERPRISE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENSES,
AND CHANGES IN RETAINED EARNINGS
SEPTEMBER 30, 2003

	Water and Sewer Fund	Solid Waste Fund	Total (Memorandum Only)
Operating revenues			
Charges for services			
Tap fees	\$ 826,462	\$ 187,098	\$ 1,213,560
Connect fees	11,730	-	11,730
Sewer treatment charges	13,637	-	13,637
Interest earned	94,114	-	94,114
Other income	2,779	51	2,830
	29,310	-	29,310
	978,019	187,149	1,165,168
Operating expenses			
Personnel services			
Supplies and materials	305,717	16,763	322,480
Other services and charges	61,657	700	62,357
Capital repairs	274,586	376,101	650,687
Depreciation and amortization	49,360	-	49,360
	189,231	-	189,231
	880,847	393,564	1,274,411
Operating income (loss)	97,172	(8,415)	88,757
Other sources (uses)			
Operating transfers in			
Sales tax refund	4,331	10,000	14,331
Interest expense and fees	(73,411)	-	(73,411)
	(69,080)	10,000	(59,080)
Excess (deficiency) of revenues and other sources over expenditures and other uses	28,092	1,585	29,677
Retained earnings - October 1	2,158,617	129,501	2,288,118
Prior period adjustment	(8,662)	-	(8,662)
Retained earnings - September 30	\$ 2,178,067	\$ 127,916	\$ 2,305,983

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SCHEDULE 5-C
CITY OF PETAL, MISSISSIPPI
ENTERPRISE FUNDS
COMBINING STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2003

	Water and Sewer Fund	Solid Waste Fund	Total
Cash flow from operating activities			
Cash received from customers (including deposits)	\$ 952,577	\$ 183,802	\$ 1,136,479
Cash paid to suppliers	(465,031)	(372,610)	(837,641)
Cash paid to employees	(165,712)	(18,760)	(184,472)
Net cash provided (used) by operating activities	321,834	(1,268)	320,566
Cash flow from non-capital financing activities			
Operating transfers in			
Refund	4,331	10,000	14,331
Due to other funds	(7,026)	16,192	9,166
Net cash provided by non-capital financing activities	(2,695)	26,192	23,497
Cash flow from capital and related financing activities			
Principal paid on bonds	(115,000)	-	(115,000)
Principal paid on notes	(85,215)	-	(85,215)
Agree fees paid	(1,455)	-	(1,455)
Interest paid	(71,256)	-	(71,256)
Net cash flows provided (used) by capital and related financing activities	(273,826)	-	(273,826)
Cash flow from investing activities			
Interest received	2,720	51	2,821
Net cash provided from investing activities	2,720	51	2,821
Net increase (decrease) in cash for the year	(51,712)	16,975	(34,737)
Cash and restricted cash - October 1, 2002	709,464	16,821	726,285
Cash and restricted cash - September 30, 2003	\$ 657,752	\$ 33,846	\$ 691,598

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SCHEDULE 5-C
CITY OF PETAL, MISSISSIPPI
COMBINES STATEMENT OF CASH FLOWS
SEPTEMBER 30, 2003

RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES

	Water and Sewer Fund	Solid Waste Fund	Total
Operating income (loss)	97,172	(8,415)	88,757
Adjustments to reconcile operating income to net cash provided by operating activities			
Depreciation	189,531	-	189,531
Interest earned	(2,720)	(51)	(2,821)
(Increase) decrease in accounts receivable	(22,871)	(3,196)	(26,067)
Increase (decrease) in accounts payable	(19,423)	4,294	(15,129)
Net cash provided by operating activities	\$ 241,819	\$ (7,248)	\$ 234,571
Other Required Disclosures			
Interest expense	71,411	-	71,411

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CITY OF PETAL, MISSISSIPPI

OTHER SUPPLEMENTAL INFORMATION

CITY OF PETAL
MINUTE BOOK 23

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EXHIBIT "B"

CITY OF PETAL, MISSISSIPPI
SCHEDULE OF SURETY BONDS
FOR THE YEAR ENDED SEPTEMBER 30, 2003

Presented below is Section 21-17-5 of Mississippi Code:
Unless otherwise provided by law, before entering upon the duties of their respective offices, the alderman or councilmen of every municipality of this state shall give bond, with sufficient surety, to be payable, conditioned and approved as provided by law, in a penalty equal to five percent (5%) of the sum of all municipal taxes shown by the assessment rolls and the levies to have been collectible in the municipality for the year immediately preceding the commencement of the term of office of said alderman or councilman; however, such bond shall not exceed the amount of One Hundred Thousand Dollars (\$100,000.00)

Name	Position	Company	Bond Amount
Tony Phillips	Mayor	St Paul Insurance	50,000
Wiley Hinton	Alderman Ward	St Paul Insurance	30,000
Joe McMurry, Sr.	Alderman Ward	St Paul Insurance	30,000
William Travis	Alderman Ward	St Paul Insurance	30,000
Steven Stringer	Alderman Ward	St Paul Insurance	30,000
Michael Draughn	Alderman Ward	St Paul Insurance	30,000
Jean Ighoe	City Clerk	St Paul Insurance	50,000
Lee Shelbourn	Police Chief	St Paul Insurance	50,000
Others Handling Cash	Various	St Paul Insurance	10,000

INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS



American Institute of Certified Public Accountants #10 Plaza Drive • P. O. Box 16433 • Hattiesburg, MS 39404-6433 Phone 801-268-3135 • Fax 801-261-3922 www.wright-king.com Mississippi Society of Certified Public Accountants

February 5, 2004

INDEPENDENT AUDITORS' REPORT
ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING
BASED ON AN AUDIT OF THE GENERAL PURPOSE FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Mayor and Board of Aldermen
City of Petal, Mississippi

We have audited the general purpose financial statements of the City of Petal, us of and for the year ended September 30, 2003, and have issued our report thereon dated February 5, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We did not note any matters involving internal control over financial reporting and its operation that we consider to be material weaknesses.

Internal Control Report
Page Two
February 5, 2004

This report is intended for the information of management and the Board of Aldermen. However, this report is a matter of public record and its distribution is not limited.

Wright & King

WRIGHT & KING, CPA
Hattiesburg, Mississippi

CITY OF PETAL, MISSISSIPPI



American Institute of Certified Public Accountants #10 Plaza Drive • P. O. Box 16433 • Hattiesburg, MS 39404-6433 Phone 801-268-3135 • Fax 801-261-3922 www.wright-king.com Mississippi Society of Certified Public Accountants

February 5, 2004

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

We have audited the general purpose financial statements of the City of Petal, Mississippi as of and for the year ended September 30, 2003 and have issued our report thereon dated February 5, 2004. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards.

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

The results of those procedures and our audit of the general purpose financial statements disclosed no material instances of noncompliance with state laws and regulations. The prior year findings have been corrected.

The Office of the State Auditor or a public accounting firm will review, on the subsequent year's audit engagement, the findings in this report to ensure that corrective action has been taken.

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

Wright & King

WRIGHT & KING
Hattiesburg, Mississippi

CITY OF PETAL, MISSISSIPPI



American Institute of Certified Public Accountants #10 Plaza Drive • P. O. Box 16433 • Hattiesburg, MS 39404-6433 Phone 801-268-3135 • Fax 801-261-3922 www.wright-king.com Mississippi Society of Certified Public Accountants

February 5, 2004

REPORT TO MANAGEMENT

Mayor and Board of Aldermen
Petal, Mississippi

We have audited the general purpose financial statements of the City of Petal, for the year ended September 30, 2003, and have issued our report thereon dated February 5, 2004.

During the course of our audit, we noted several matters that we feel should be brought to the city's attention. These matters are opportunities for improving your accounting and reporting procedures and thereby reducing possible problems in future audits. The following comments and recommendations are intended solely for use by management.

Comment 1

We have recommended additional monitoring policies and procedures be considered for the water and sewer department. We believe this will strengthen the reporting of receivables and improve operating efficiency.

Comment 2

We have recommended additional monitoring procedures be implemented for court fines and collections. We believe this will strengthen the reporting of court fine receivables required under the new reporting standards effective October 1, 2003.

Comment 3

We recommend adopting a fixed asset capitalization and accountability policy from the State Auditor's Office. Valuation of streets and other infrastructure should be completed immediately. You must also calculate current and prior depreciation for fixed assets. These changes are required under the new reporting standards which became effective October 1, 2003.

Management Letter

Page 2
February 5, 2004

Comment 4

The Governmental Accounting Standards Board (GASB) issued Statement 34, Basic Financial Statements - and Management's Discussion and Analysis for State and Local Governments. This is effective for fiscal year beginning October 1, 2003 for the City of Petal. The statement significantly changes the current reporting and presentation requirements for municipal governments. We recommend the City begin planning for this change early and allocate the necessary time and resources for financial reporting and year end procedures. Some of the more significant areas will include: management discussion and analysis section of the audit report, valuation and depreciation of all infrastructure including roads, bridges, sidewalks, etc., recording of bad debts for court fines and depreciation of all buildings and assets.

The comments in this report came to our attention as a result of the audit procedures and tests that we applied. Other than those comments mentioned above, the district complied with state laws and regulations for the items tested.

As always, we wish to express our appreciation to you and your staff, for all the courtesy and assistance we received during this year's audit. Your past history of giving serious consideration to our findings and recommendations are a strong indication of your desire to enhance the City's financial management function and achieve your goals toward your stewardship over the City resources and assets. We hope this year's comments and recommendations will further assist you in these efforts.

Wright & King

WRIGHT & KING, CPA's
Hattiesburg, Mississippi

EXHIBIT "C"

PAGE 02

impressions in stone, inc.
STONE WORKS STUDIO
Studio:113 newman street...Jacksburg, ms 39401
Mail: 308 4th Ave...Hattiesburg, MS 39401
studio phone: 601-345-2400...sales_ph/fax...601-382-1198

INVOICE

6-14-2004

City of Petal
102 W 8th Ave
Petal, MS 39465

RE: Engraved Brick/Pavers Pavilion Project

85 - 4 x 8 bricks @ \$ 14.00 ea.....\$ 1,190.00
26 - 8 x 8 bricks @ \$ 20.00 ea.....\$ 520.00
18 - 16 x 16 granite @ \$ 115.00 ea.....\$ 2,070.00
4 - 24 x 24 granite @ \$ 150.00 ea.....\$ 600.00
3 - 36 x 36 granite @ \$ 250.00 ea.....\$ 750.00
1 - 27" granite hexagon (City of Petal).....\$ 270.00
6 - 8 x 8 bronze plaques w/sponsor name.....\$ 600.00
(All dimensions are in inches)

Delivered to Petal Pavilion; No installation

Total now Due \$ 6,000.00



Granite World

To: Mallon Scott,
City of Petal,
102 West 8th Avenue,
Petal, MS 39465.

Date: 6/13/2004

From: Samuel Chaudon,
Granite World LLC,
Ellenwood, GA 30605.

We propose to furnish the following:
Georgia gray granite pavers for the city of Petal project per your Quantity sheet found in
Plan of Granite World.

# of Pcs	Description	Size	Rate / Pcs	Total amount
85	Bricks	4" x 8"	\$ 14.00	\$ 1,190.00
26	Bricks	8" x 8"	\$ 20.00	\$ 520.00
18	Granite pavers	16" x 16"	\$ 115.00	\$ 2,070.00
4	Granite pavers	24" x 24"	\$ 150.00	\$ 600.00
3	Granite pavers	36" x 36"	\$ 250.00	\$ 750.00
1	Or Hexagonal pavers	27" x 27"	\$ 270.00	\$ 270.00
6	Bronze plaques w/sponsor 8" x 8"		\$ 100.00	\$ 600.00

Total price for granite F.O.B. jobsite Petal, MS: \$6,768.00

Note: Granite fabrication conforms to MDOQA standard tolerances.

EXCLUDED: Sales Tax, Field measurements, Installation, Engineering, Shop drawings, Unloading at jobsite, Tinting & test data.

INCLUDED: Shop fabric, Granite fabricated to size & ready to set & bright to jobsite Atlanta, GA.

Payment Terms: 80% down payment & balance C.O.D. upon delivery.

Three Weeks Delivery Interval 1 to 3 weeks after confirmed order.

Authorized Signature: _____

Acceptance of proposal & dated: _____

Granite World LLC
PO: 706-253-4448 * Fax: 706-253-0252 * 121 Tucker Street, Ellenwood, GA 30606

EXHIBIT "D"

STANDARD OPERATING GUIDE (SOG)
Forrest County, Mississippi
INCIDENT MANAGEMENT SYSTEM (IMS)

FOREWORD

This Standard Operating Guide (SOG) contains the general procedures to be used by all emergency response organizations in the county and will be used for training, exercises, and actual emergency response operations. Volunteer and contractor firms participating in such emergencies are encouraged to train on conducting their operations within the framework of this SOG and in cooperation with Incident Commanders (ICs).

These procedures are consistent with the State of Mississippi Comprehensive Emergency Management Plan (CEMP) and the Forrest County Emergency Management Plan (CEMP), and will be used during emergency operations as provided for in the Occupational Safety and Health Administration (OSHA) Regulation 1910.120. Users of the SOG are assumed to be familiar with the Incident Command System (ICS) and general emergency operational practices. Supervisors must ensure their personnel have the opportunity to gain proper ICS training.

Each emergency response organization in the county should develop and use supplemental procedures, job aids, and other checklists to carry out their emergency operations. Copies of such procedures will be provided to the County Emergency Management Agency to ensure compatibility between plans and procedures involving emergency response activities.

This SOG should reflect changes that occur based on improvements capabilities, equipment, and the maturation of the Regional Response Team (RRT) concept. Changes should be posted on the "Record of Changes." Any reproduction of this SOG should be recorded to ensure subsequent changes are distributed to all holders of this original document. Suggestions to improve this SOG are encouraged. Suggested changes should be submitted to the Director of Emergency Management Agency, Forrest County.

Mayor or City Administrator
City of Hattiesburg

President, Forrest County Board of Supervisors
Forrest County

Mayor or City Administrator
City of Petal

Director of Emergency Management Agency
Forrest County

STANDARD OPERATING GUIDE (SOG)
Forrest County, Mississippi
INCIDENT MANAGEMENT SYSTEM (IMS)

RECORD OF CHANGES

Change Number	Date Entered	Posted By

STANDARD OPERATING GUIDE (SOG)
Forrest County, Mississippi
INCIDENT MANAGEMENT SYSTEM (IMS)

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Attachments:

 1. Typical ICS Organizational Structure

 2. Typical Unified Command Structure

 3. Incident Commander Checklist

 4. Liaison Officer Checklist

 5. Safety Officer Checklist

 6. Public Information Officer Checklist

 7. Operations Section Chief Checklist

 8. Planning Section Chief Checklist

 9. Finance/Administration Section Chief Checklist

 10. Logistics Section Chief Checklist

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Distribution:

- Forrest County Sheriff's Department
- City of Hattiesburg (Fire Department, Police Department, Public Works)
- City of Petal (Fire Department, Police Department, Public Works)
- Forrest County Fire Coordinators
- The Emergency Management District
- Emergency Medical AAA

STANDARD OPERATING GUIDE (SOG)
Forrest County, Mississippi
INCIDENT MANAGEMENT SYSTEM (IMS)

A. Overview

1. Introduction and Purpose

- a. Introduction: This Incident Management System (IMS) Standard Operating Guide (SOG) implements the Incident Command System (ICS) in this county. The IMS, ICS is to be used throughout Mississippi and local jurisdictions under the Governor's Executive Order 851 and as outlined in the Mississippi Comprehensive Emergency Management Plan (CEMP) and the County Emergency Management Plan (CEMP). The SOG contains the provisions of the U.S. Homeland Security Presidential Directive's (HSPD-5), requiring a National Incident Management System (NIMS).
- b. Purpose: Several departments in all jurisdictions in this county respond to a range of emergency incidents. To effectively manage personnel and resources and to provide for the safety and welfare of personnel, we must operate within this ICS at the incident scene. The SOG outlines the management system and assigns responsibilities for the successful resolution of an incident.

2. Scope: These procedures apply to all emergency response organizations operating within the county. Volunteer organizations and commercial service organizations chartered to work within the county are also to follow these procedures.

3. Organizational Structure: The organizational structure of a typical ICS is shown in Attachment 1, though the size depends on the magnitude of the emergency incident. Most emergencies evolve from the initial event and the arrival of a first responder, often a law enforcement unit, into a multiple responder situation. As the incident grows in scope, additional organizations arrive on the scene and the event may grow into a complex operation involving multiple response organizations from several levels of government. In those settings, the operation transitions to the Unified Command system requiring accommodation for Federal, State, county, and city organizations. A typical Unified Command system configuration is shown in Attachment 2.

4. Concept of Operations: Field operations are based on the policy and concepts outlined in the county CEMP. For the purposes of ICS, in a single site emergency, the government body with jurisdiction will respond to the scene. The on-scene management will fall under the jurisdiction of the local department best qualified to conduct the rescue, recovery, and control operations. The department's senior representative at the scene becomes the Incident Commander (IC) and will be responsible for the overall response operations. ICs are local (or local resources are retained by local elected officials and delegated as appropriate. When support assets overwhelm the capabilities of the jurisdiction, the IC may request mutual-aid incident operations as provided for in the CEMP.

5. Responsibilities

- a. Priorities: The IC is responsible for all on-scene operations. These objectives remain paramount during a incident and are listed in order of priority:

- i. Life safety.
- ii. Incident stabilization.
- iii. Property conservation.

- b. The IC is responsible for and helps the command structure reach the organizational needs of the incident to complete the tactical objectives. Responsibilities at the incident are the following:

- i. Command: The IC is responsible for the management of all incident operations, including the development and implementation of strategic decisions and approving the ordering and releasing of resources. Responsibilities are as follows:

- (1) Upon arrival:
 - (a) Establish command.
 - (b) Transmit a brief radio report, include present situation, radio net to be used, and location of command post.
 - (c) Evaluate (size up) the situation.
 - (d) Develop a plan and set goals for the incident.
 - (e) Assign resources as required.
- (2) During operations:
 - (a) Provide continuing overall command progress reports within the framework of this and other procedures of the department.
 - (b) Assign ICS positions and track organizational needs, consistent with this procedure.
 - (c) Review, evaluate, and document tactical efforts and revise the plan as needed.
 - (d) Request and assign additional units as necessary.
 - (e) Maintain communications with assigned personnel.
 - (f) Return resources to service, document actions, and terminate command.

ii. Section Chiefs:

- (1) Section chiefs will be responsible for all assigned functions within their section.
- (2) Specific responsibilities include the following:
 - (a) Monitor welfare and safety of section personnel.
 - (b) Identify tactics to accomplish IC objectives and supervise section operations.

EXHIBIT "D"

Page 8 of 33

- (c) Evaluate section activities and adjust actions as required
 - (d) Request additional resources as needed
 - (e) Communicate with IC, as necessary, to advise of situation status, changing conditions, progress, and exception reports
 - (f) Integrate and coordinate actions with other sections as required
 - (g) Release resources as operations are completed
 - (h) Keep IC informed of section conditions through regular progress reports. Advise command immediately of significant changes in section conditions, particularly those involving the ability to complete a mission, hazardous conditions, accidents, collapse, etc.
 - (i) Be sufficiently mobile to be able to supervise the work of their assigned units
 - (j) Be readily identifiable and maintain a visible position as much as possible
- iii. Directors/Supervisors/Leaders (e.g., company officers and squad leaders)
 - (1) Unit supervisors will directly supervise the operation of their company
 - (2) Specific responsibilities include the following:
 - (a) Maintain unit integrity, control, and accountability of personnel
 - (b) Keep section chief informed of position, progress and needs
 - (c) Place safety of personnel first in all operations
 - (d) Operate at level of experience and not overextend self or resource personnel
 - (e) Keep radio traffic to a minimum and use channels when possible
 - iv. Individual personnel
 - (1) Should operate within assignment and maintain unit integrity
 - (2) Should keep superior informed of developments
 - (3) Should operate only to level of experience and not overextend themselves in difficult situations

6. **Definitions.** Common terms used in IC operations are as follows. A complete list of ICS terms is found in the NIMS Incident Command System National Training Curriculum, ICS Glossary dated October 1994.

- a. **Hot Zone.** An area in which appropriate full protective equipment will be worn. The Zone will be identified by command.
- b. **Incident Command Post.** The location at which the incident command functions are executed.
- c. **Incident Commander.** The individual responsible for the management of all incident operations at the incident site. He is selected by qualifications and experience.
- d. **Freelancing.** The taking of action by an individual or company without being assigned by command.
- e. **Base.** The location at which primary logistics functions for an incident are coordinated and administered. There is only one base per incident. (Incident name or other designator will be added to the term base.) The Incident Command Post may be collocated with the base.
- f. **Camp.** A geographical site, within the incident area and separate from the Incident Base, where crews can go for rest, nourishment, comfort, and medical evaluation.
- g. **Staging Area.** Locations set up at an incident where resources can be placed while awaiting a direct assignment. Staging Areas are managed by the Operations Section.
- h. **Unit.** The organizational element having functional responsibility for a specific incident planning, logistics, or finance administration activity.
- i. **Resources.** Personnel and equipment available, or potentially available, for assignment to incidents. Resources are described by kind and type (e.g., ground, water, air, etc.) and may be used for tactical support or overhead capacities at an incident.
- j. **Single Resource.** An individual, a piece of equipment, and its personnel complement, or a crew/team of individuals with an identified work supervisor that can be used on an incident.

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7. **Policies**

- a. On-scene response to emergencies will follow the concept of the ICS.
- b. The person in charge at the incident is the on-scene IC, who is responsible for the management of all incident operations at the incident site.
- c. Upon arriving at an incident scene, the IC is responsible to assess the situation, determine incident goals and objectives, tasks to be done, and strategy; establish an ICP, and notify organizations, ensure adequate safety and personnel protective measures, develop an Incident Action Plan (IAP), coordinate with first responders, key people and officials. In coordination with the IAP, if activated, the IC should insure that all appropriate agencies or personnel with expertise and capability to support the IAP have been contacted.
- d. When more than one agency is involved at an incident scene, responding agencies (Federal, State, or local) shall work together under a Unified Command posture to ensure the agency's objectives are identified and coordinated.
- e. Team problem solving should facilitate effective response. Other agency personnel working in support of the IC will maintain their regular chain of command, but will be under control of the on-scene IC.
- f. Depending on the severity and magnitude of the emergency or disaster, the IC and Emergency Management Agency (EMA) director will coordinate and determine the need to activate the EOC and the appropriate level of staffing needed to support the incident.

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- g. The on-scene IC may designate an Information Officer to work with the media at the incident. This may include coordinating agency media releases and arranging contacts between the media and response agencies. There is only one Information Officer per incident. He may have assistants.
- h. The IC will control all emergency scene communication and ensure continuous two-way communication is maintained. All sections will be kept aware of operational objectives and changes affecting their area of responsibility.
- i. All requests for additional resources will be channeled through the IC and the ICP.
- j. All communications must be short, clear, concise, and task-oriented.
- k. "Emergency Signal" is the activation of a pre-determined signal identified prior to entering the hot zone. Upon activation of the emergency signal, all operations cease and personnel evacuate to positions of safety outside the Hot Zone. When the emergency signal is sounded, the IC will ensure communications broadcast the evacuation alert over the primary channel.
- l. Status reporting within the scene and external reports to the EOC or other officials will be timely and include operating positions, progress in achieving assignment objectives, and present and future support needs.

B. **Procedures**

These procedures are supported by the attached checklists for the primary ICS functions and positions (see Attachments 1 through 10). Procedures generally follow the development of the incident including transfer of command, structure, and the levels of operation.

- 1. Upon arrival, the individual assuming command will establish the command post and operate in the command mode. The individual will transmit an initial report and identify the command location by including a street or major landmark name with the "Command" designation (e.g., West Main Command or Stadium Command).
- 2. The command will issue a brief initial report to include the following:
 - a. Unit identification at the scene and confirming assumption of command. This will be through identification of the command location.
 - b. Description of the emergency incident (e.g., building or event location, affected population, size, arrangement, construction and address, type rescue being faced), including the following:
 - i. Obvious conditions
 - ii. Initial actions taken or in progress
- 3. The transfer of command will be performed using the following guidelines:
 - a. The arriving individual who will assume command will meet face-to-face with the present IC.
 - b. The IC being relieved will brief the IC assuming command on the following situational status:
 - i. Situation status
 - ii. Objectives and priorities
 - iii. Current organization
 - iv. Resource assignment
 - v. Facilities established
 - vi. Communications plan
 - vii. Prognosis, concerns, related issues.
 - c. A higher authority does not automatically assume command when arriving on the scene. The IC will follow the formal procedure to transfer command. In cases where command is effectively handling a tactical situation, the higher authority may forgo assuming command and may simply assume a supportive role in the overall command function.
- 4. Command will develop an organizational structure (see Attachment 1) of the size and complexity necessary to control a particular incident. The structure will operate on the following three levels:
 - Strategic Level - Command
 - Tactical Level - Operational Sections
 - Task Level - Divisions, Groups, Branches, Units

Page 11 of 33

At the strategic level, the overall plan of action and tactical objectives are developed and revised as needed with emergency scene operations being coordinated at this level. The operating location for this level is the ICP.

- a. The tactical level is where it is determined who and what will be done to meet the assigned objectives. This is most often performed at the section chief level.
 - i. Operating positions for this level are highly visible positions in the assigned sections.
 - ii. Personnel include the Operations, Planning, Logistics, and Finance Sections Chiefs.
 - iii. Once assigned, the section chief will use the radio designation that identifies his section.
- b. The task level is where it is determined how to meet assigned objectives.
 - i. Decisions are made by directors, supervisors, or leaders.
 - ii. Operating position for this level will be with their resource.
 - iii. Status reports for the section command will be provided regularly, especially when the achievement of the assigned task is either delayed or unable to be completed.

C. **Requesting External Support and Resources**

When additional and external teams, personnel, and equipment are required to support the incident, the IC will initiate the request using established procedures and the following process:

Page 12 of 33

- 1. **Internal to the Jurisdiction.** When support is required from organizations within the jurisdiction, the request will be made directly to the agency or through the EOC, if activated, according to the County CEMP, memorandums of understanding (MOUs) and associated procedures.
- 2. **External Support.** When local resources are unavailable to support the incident, the IC will request assistance from the county-city EOC, if activated, using procedures outlined in the county CEMP. The EOC director or the authority having jurisdiction will then process the request using the State of Mississippi Statewide Mutual Aid Compact (SMAC) and/or following other state processes as outlined in the Mississippi CEMP.

D. **Situation Status and Reporting**

Timely and accurate reporting of the situation at the scene of major incidents is important to allow the county-city EOC to prepare and forward Situation Reports (SITREPs) to the Mississippi MEMA and other State organizations to mobilize actual or anticipated support, make reports or requests for various Federal resources, and support our county-city emergencies.

E. **Superseded Procedures**

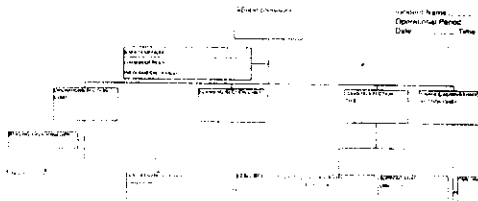
This SOG supersedes all interim procedures previously promulgated concerning county-wide use of the ICS.

Attachments

- 1. Typical ICS Organizational Structure
- 2. Typical Unified Command Structure
- 3. Incident Commander Checklist
- 4. Liaison Officer Checklist
- 5. Safety Officer Checklist
- 6. Information Officer Checklist
- 7. Operations Section Chief Checklist
- 8. Planning Section Chief Checklist
- 9. Finance Administration Section Chief Checklist
- 10. Logistics Section Chief Checklist

EXHIBIT "D"

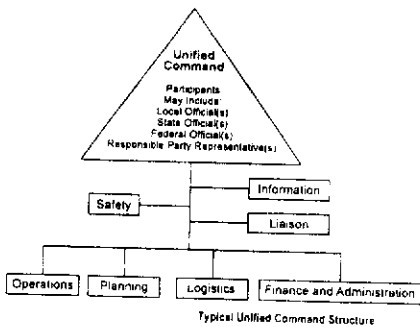
ATTACHMENT 1
TYPICAL ICS ORGANIZATIONAL STRUCTURE



INCIDENT COMMANDER CHECKLIST (continued)

Complete ICS 201 and 202 forms	
Maintain appropriate span of control	
Prepare Incident Action Plan (IAP) that addresses at least the following	
Hazard and risk assessment	
Strategic goals	
Tactical objectives	
Control objectives	
Assignments	
General safety messages	
Weather conditions	
Communications plan	
Medical plan	
Site diagram	
Review IAP with operations section chief	
Appoint remaining general staff positions	
Logistics section officer	
Planning section officer	
Financial/administration section officer	
Appoint remaining command staff positions	
Liaison officer	
Information officer (IO)	
Assess incident dynamic (Is incident stable? Growing? Shrinking?)	
Evaluate the need for Unified Command	
Evaluate the need for Emergency Operations Center (EOC) activation	
Evaluate need for Mobile Command Post	
Transition to Unified Command	
Assemble agency commanders	
Hold Unified Command meeting	
Identify agency concerns	
Identify strategic compatibilities	
Resolve strategic conflicts/incompatibilities	
Develop incident strategies	
Develop long-range strategies	
Develop decision-making protocols and procedures	
Ensure use of accountability system	
Stress safety	

ATTACHMENT 2
TYPICAL UNIFIED COMMAND STRUCTURE



The decision to include a Unified Command will be based in large part upon the level of the response and the need for additional resources to respond effectively. It is important to remember that Incident Command System (ICS)/Unified Command should be viewed as a response tool, not a response rule. The ICS/Unified Command organization adheres to a "form follows function" philosophy. In other words, the organization at any given time should reflect only what is required to meet planned tactical objectives. The ICS/Unified Command response management structure does not attempt to prescribe a specific item-by-item functional description of where particular organizations or individuals fit within a single response structure for a given response. Along those lines, the establishment and administration of an ICS/Unified Command should never detract from response efforts. In the early stages of a response, it may be necessary to commit the limited number of response personnel to field operations and scale back less critical ICS/Unified Command administration procedures until more assets and resources become available. Ideally, an ICS/Unified Command should allow for information sharing both horizontally and vertically throughout the response organization, allowing a multi-jurisdictional response to be conducted effectively.

INCIDENT COMMANDER CHECKLIST (continued)

SAFETY	
Meet with safety officer	
Establish safety considerations for incident	
Hazardous material	
Weapons of mass destruction (WMD)	
Isolation distances	
Protection zones	
Protective clothing	
Rehabilitation	
Critical incident stress	
Review incident Safety Plan—approve or reject	
Sign off on Incident Safety Plan	
INCIDENT MANAGEMENT REVIEW ACTIVITIES	
Review incident objectives	
Review incident strategies	
Review resource needs	
Develop operational period timetables	
Develop operational period objectives	
Evaluate staffing needs	
Review IAP	
Adjust IAP as necessary	
Conduct regular incident briefings	
Receive situation status reports	
Review organizational structure	
List current actions	
Assess resource status	
Review safety issues	
Mentor incident activities	
Ensure accomplishment of objectives	
Meet with IO	
Review press releases	
Ensure timeliness and accuracy	
Approve or reject	
Reassess incident status	

ATTACHMENT 3
INCIDENT COMMANDER CHECKLIST

INITIAL ACTIONS	
Put on identifying IC position vest	
Assume and declare command	
Announce location	
Perform initial incident sizeup	
Collect data regarding the following:	
Type of incident	
Product/hazard/weapon involved	
Location	
Type of venue	
Population involved	
Number of victims	
Container size, shape, condition	
Current and projected weather	
Wind direction	
Assess terrain and topography	
Identify vulnerable geography, populations	
Make required/necessary notifications	
Project vulnerability over time	
Establish incident priorities	
Select initial strategic objectives	
Determine resource needs	
Order resources	
Verify appropriateness of strategic goals	
Begin Incident Command System (ICS) 201 Incident Briefing Form	
Begin ICS 202 Incident Objectives Form	
COMMAND TRANSITION	
Conduct briefing with outgoing Incident Commander (IC)	
Assume and declare transition of command	
INCIDENT MANAGEMENT ACTIVITIES	
Appoint operations section chief	
Appoint safety officer	
Consider safety and environmental issues	
Review ICS 201 and 202 forms	
Identify information gaps to be resolved	

INCIDENT COMMANDER CHECKLIST (continued)

Adjust response as necessary, considering the following:	
Selected objectives	
Selected strategies	
IAP elements	
Need for Unified Command	
Organizational size and structure	
DEMOBILIZATION	
Initiate demobilization process	
Establish realistic release priorities	
Meet with Planning Unit	
Review Demobilization Plan—approve or reject	
Review Demobilization Plan with command and general staff	
Debrief command and general staff	
Receive situation status reports	
Transfer command to relieving IC or to responsible agency/party	
Forward command post documentation to planning unit	

EXHIBIT "D"

ATTACHMENT 4
LIAISON OFFICER CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing Form from IC	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Obtain blank ICS Form 214s Unit Log for distribution	
Survey incident scene—identify safe areas	
Determine/identify location to meet incoming units	
Announce/broadcast location of meeting area	
INCIDENT ACTIVITIES	
Obtain periodic status reports from IC	
Attend incident briefings and planning meetings	
Maintain appropriate span of control	
Determine cooperating agency information, including the following:	
Contact person	
Telephone number	
Radio frequencies	
Equipment type/capability	
Number of personnel on board	
Agency constraints/limitations	
Receive/meet incoming units	
Issue ICS 214 Unit Logs to each arriving unit—instruct in use	
Maintain communications with assisting units	
Resolve problems assisting units may encounter	
Update IC	

ATTACHMENT 6
INFORMATION OFFICER CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing form from IC	
Obtain information from dispatcher	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Receive verbal briefing from IC and ensure required notifications are made	
Review Incident Action Plan (IAP) (if available)	
Review incident organization chart	
Discuss/develop communication strategy with IC	
Request resources	
INCIDENT ACTIVITIES	
Prepare fact sheets—review with IC	
Initiate media contact	
Respond to media inquiries	
Conduct regularly scheduled information staff briefings	
Announce scheduled briefing times and conduct regularly scheduled information media briefings	
Maintain appropriate span of control	
Establish information center	
Control collection and dissemination of incident information	
Update fact sheets	
Prepare briefings for IC	
Serve as spokesperson for media	
Monitor media coverage for accuracy and bias	
Document contacts and events	
Provide safe site access to media	
Brief media on safety issues	

LIAISON OFFICER CHECKLIST (continued)

DEMOBILIZATION	
Select/identify cooperating units to be released	
For departing units:	
Collect Unit Log	
Debrief	
Conduct hazardous communications briefing	
Record departure time and demobilization issues	
Submit all liaison section documents to Planning Unit	
Complete demobilization process	

INFORMATION OFFICER CHECKLIST (continued)

INCIDENT ACTIVITIES	
Ensure media personnel use proper personal protective equipment (PPE)	
Prepare information for distribution to incident personnel	
Update briefing material routinely	
Respond to special information needs	
Consult IC	
Assign subordinate information officer to situation	
Supervise preparation of special incident briefing	
Assign and supervise subordinate information officers to off-site locations (e.g., hospitals)	
Update IC	
DEMOBILIZATION	
Conduct final media briefing	
Submit all information section documentation to planning unit	
Complete demobilization process	

ATTACHMENT 5
SAFETY OFFICER CHECKLIST

INITIAL ACTIONS	
Put on identifying position vests	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing Form from IC	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Obtain blank ICS Form 214 Unit Log	
Obtain blank ICS Form 208 Site Safety and Control	
Notify all command and staff positions of your presence	
Update IC	
INCIDENT ACTIVITIES	
Survey incident scene	
Develop safety plan	
Identify hazards and risks	
Take action to mitigate immediate dangers	
Assign hazard and risk monitoring for incident duration	
Identify hazardous operations	
Institute preventive measures	
Stop hazardous operations occurring outside of agency standard operating procedures (SOPs)	
Prepare safety message for IC's Incident Action Plan (IAP)	
Assign assistant safety officers as needed	
Maintain appropriate span of control	
Conduct regular safety briefings	
Monitor Aircraft Operations	
Monitor food services	
Monitor sanitation services	
Inspect potable water supplies	
Monitor rehabilitation efforts	

SAFETY OFFICER CHECKLIST (continued)

INCIDENT ACTIVITIES	
Maintain injury list	
Monitor use of power tools and equipment	
Monitor personal protective equipment (PPE) needs	
Inspect incident facilities	
Review Medical Plan—approve or reject	
Monitor operational period length	
Monitor personnel well-being	
Monitor weather forecasts	
Attend command post briefings	
Conduct accident investigations	
Update IC	
DEMOBILIZATION	
Review Demobilization Plan	
Debrief IC on incident safety issues	
Accidents	
Injuries	
Hazards	
Corrective actions taken	
Submit all safety section documents to planning unit	
Complete demobilization	

ATTACHMENT 7
OPERATIONS SECTION CHIEF CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing form from IC	
Obtain updated/additional information from dispatcher	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Obtain blank ICS Form 214 Unit Log	
Obtain briefing from IC	
Incident priorities	
Situation status	
Evaluate current situation	
Will current plan of action meet incident objectives	
Identify problem/conflict	
Evaluate resource status	
Evaluate tactical needs	
Weather	
Communications	
Environmental impact	
INCIDENT ACTIVITIES	
Oversee all tactical operations	
Determine resource needs	
Assign IC with preparation of Incident Action Plan (IAP)	
Determine tactical priorities	
Determine tactics for next operational period	
Advise on current capabilities and limitations	
Advise on resource needs	

OPERATIONS SECTION CHIEF CHECKLIST (continued)

INCIDENT ACTIVITIES	
Interact with command and general staff	
Exchange current information	
Brief on IAP	
Inform of significant changes in operations	
Communicate priorities	
Evaluate effectiveness of IAP	
Ensure effective use and coordination of resources	
Maintain appropriate span of control	
Establish Staging Area as needed	
Update IC	
DEMOBILIZATION	
Conduct planning unit	
Assist with development of demobilization plan	
Identify excess resources	
Coordinate demobilization of units	
Collect all operations unit documentation, forward to planning unit	
Complete demobilization process	

EXHIBIT "D"

ATTACHMENT 8
PLANNING SECTION CHIEF CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing form from IC	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Receive verbal briefing from IC	
Review Incident Action Plan (IAP) (if available)	
INCIDENT ACTIVITIES	
Supervise planning section	
Meet with IC	
Learn priorities	
Learn timeframes for objectives	
Obtain status of incident and assigned resources	
Determine if present plans meet operational objectives	
Determine and anticipate problems/conflicts	
Advise IC on problem resolution	
Establish and maintain incident planning cycle	
Publish and post schedule	
Distribute to command and general staff	
Conduct planning meetings	
Define objectives, agenda, time	
Reaffirm incident objectives	
Present current situation report	
Present current resource status	
Present operation section's priorities	
Identify operational tactics, resources needed	

ATTACHMENT 10
FINANCE/ADMINISTRATION SECTION CHIEF CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing form from IC	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Receive verbal briefing from IC	
Review Incident Action Plan (IAP) (if available)	
INCIDENT ACTIVITIES	
Manage Finance/Administration section	
Meet with IC	
Learn incident priorities	
Obtain initial instructions concerning finance/administration priorities	
Determine if present plans meet operational objectives	
Identify problems/conflicts	
Advise IC on problem resolution	
Develop section operating plan	
Maintain appropriate span of control	
Ensure financial documents are complete and accurate	
Review contracts for services, ensure compliance	
Complete financial summary on current operations	
Participate in IAP development	
Participate in operations section briefings	
Interact with command and general staff	
Update IC on current financial status	
Monitor incident status	

PLANNING SECTION CHIEF CHECKLIST (continued)

Resolve concerns/conflicts	
Identify elements of the IAP required from other sections by the planning section (e.g., safety message, medical plan, communications plan)	
Develop IAP	
Assemble collected elements into IAP	
Ensure IAP meets incident objectives	
Include contingency plans	
Obtain IC approval of plan	
Produce copies of IAP and distribute to command and general staff	
Maintain appropriate span of control	
Participate in operations section briefings	
Interact with command and general staff	
Monitor incident status	
Assist in development of demobilization plan	
Collect and review all incident documentation	
Collate and file all records	
Update IC	
DEMOBILIZATION	
Debrief planning unit	
Complete demobilization process	

FINANCE/ADMINISTRATION SECTION CHIEF CHECKLIST (continued)

DEMOBILIZATION	
Assist in development of demobilization plan	
Debrief finance/administration unit	
Complete demobilization process	
Submit all logistics section documentation to planning unit	

ATTACHMENT 9
LOGISTICS SECTION CHIEF CHECKLIST

INITIAL ACTIONS	
Put on identifying position vest	
Report to Incident Commander (IC)	
Obtain Incident Command System (ICS) 214 Unit Log	
Obtain copy of prepared ICS 201 Incident Briefing form from IC	
Verify the following:	
Incident name	
Location	
Reporting time	
IC's name	
Current resource commitments	
Current incident situation	
Expected duration of incident	
Receive verbal briefing from IC	
Review Incident Action Plan (IAP) (if available)	
Determine immediate needs and actions	
Request resources for immediate period	
INCIDENT ACTIVITIES	
Manage logistics section	
Determine resource status	
Assigned	
En route	
On scene	
Meet with IC	
Learn priorities	
Learn timeframes for objectives	
Identify units to be activated	
Coordinate unit delivery	
Brief unit leader	
Summary of incident	
Current activity	
Expected unit activity	
Determine logistics section current capabilities and limitations	
Available equipment	
Ordering timelines	

LOGISTICS SECTION CHIEF CHECKLIST (continued)

Maintain appropriate span of control	
Participate in IAP development	
Provide input to and review Communications Plan, Medical Plan and Traffic Plan	
Conduct logistics section meetings	
Participate in operations section briefings	
Interact with command and general staff	
Update IC	
DEMOBILIZATION	
Identify excess resources and release	
Assist in development of demobilization plan	
Complete demobilization process	
Submit all logistics section documentation to planning unit	

EXHIBIT "E"

ORDER

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi, deem it necessary to increase the pay scale for the policemen in the Petal Police Department.

IT IS THEREFORE, ordered that the new pay scale for this department shall read as follows:

POLICE CHIEF	34,750.00
ASSISTANT CHIEF	28,300.00
CAPTAIN	27,600.00
LIEUTENANT	27,350.00
SERGEANT	26,350.00
PATROLMAN 1 ST CLASS	25,350.00
PATROLMAN 2 ND CLASS	24,350.00
PATROLMAN 3 RD CLASS	23,350.00
PATROLMAN 4 TH CLASS	22,350.00
METRO AGENT	26,850.00
DETECTIVE	26,950.00
TRAINING OFFICER	1,200.00
DOG HANDLER ADDITIONAL	1,200.00

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 18th Day of May, 2004.

ORDER

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to set a pay scale for the dispatchers in the Petal Police Department.

IT IS HEREBY ordered that the pay scale for the dispatchers read as follows:

HEAD DISPATCHER	9.991 PER HOUR
1 ST CLASS	9.291 PER HOUR
2 ND CLASS	9.041 PER HOUR
3 RD CLASS	8.791 PER HOUR
RECRUIT	8.541 PER HOUR
PT TIME DISPATCHER	6.968 PER HOUR

IT IS FURTHER ordered that this pay scale shall become effective July 30, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 18th day of May, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employees in the Street Department.

IT IS HEREBY ordered that the new pay scale for the Street Department employees shall read as follow, to wit:

DALE NUTTING	12.37	PER HOUR
JAMES SCHUTTE	7.21	PER HOUR
MARK CLARK	8.93	PER HOUR
TIM WOODS	7.21	PER HOUR
BILL RUSSELL	7.55	PER HOUR
SANDY WATTS	7.21	PER HOUR
DANIEL DYKES	6.97	PER HOUR
MARCUS ESTERS	6.97	PER HOUR
JASON SHOWERS	6.97	PER HOUR

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

ORDER

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi, deem it necessary to increase the pay scale for the City of Petal's Firemen as follows:

RECRUIT Date of Hire	8.34	PER HOUR
3 RD CLASS FIREMAN beginning 2 ND year	8.94	PER HOUR
2 ND CLASS FIREMAN beginning 3 RD year	9.35	PER HOUR
1 ST CLASS FIREMAN beginning 4 TH year	9.49	PER HOUR
STEP 1	9.55	PER HOUR
STEP 2	9.61	PER HOUR
STEP 3	9.67	PER HOUR
2 ND LT beginning 3 RD year	9.76	PER HOUR
1 ST LT beginning 7 TH year	10.03	PER HOUR
CAPTAIN Beginning 10 TH year	10.43	PER HOUR
BATTALION CHIEF	10.43	PER HOUR
FIRE DEPT COOR	12.36	PER HOUR
FIRE CHIEF	31,750.00	ANNUALLY

IT IS THEREFORE ORDERED that this pay scale become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the salary of the City Clerk.

IT IS HEREBY ORDERED that Jean Innes's salary be increased to a rate of \$28,000.00 per year effective July 1, 2004.

SO ORDERED on this the 15th day of June, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employee in the Road Maintenance Department.

IT IS HEREBY ordered that the new pay scale for the Road Maintenance Department employee shall read as follow, to wit:

STEVE THURMAN	8.71	PER HOUR
---------------	------	----------

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

EXHIBIT "E"

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employee in the Solid Waste Department.

IT IS HEREBY ordered that the new pay scale for the Solid Waste Department employee shall read as follow, to wit:

RICKY WALLEY 9.54 PER HOUR

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employees in the Animal Warden Department.

IT IS HEREBY ordered that the new pay scale for the Animal Warden Department employee shall read as follow, to wit:

JONATHAN MAY 8.92 PER HOUR

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employee in the Building Inspection Department.

IT IS HEREBY ordered that the new pay scale for the Building Inspection Department employee shall read as follow, to wit:

DAN TOLBERT 33,000.00 ANNUALLY

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

ORDER

WHEREAS, THE Mayor and Board of Aldermen of the City of Petal, Mississippi do hereby deem it necessary to increase the pay scale for the following employees in the Judicial Department.

IT IS HEREBY ordered that the new pay scale for the Judicial Department employees shall read as follow, to wit:

SHAROLD FRANKLIN-FEDRICK 25,150.00 ANNUALLY
MICHELLE MITCHELL 19,500.00 ANNUALLY

IT IS FURTHER ordered that this pay scale shall become effective July 1, 2004.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi on this the 15th day of June, 2004.

EXHIBIT "F"

Ed Bavelle, Jr., Chairman
and Commissioner of Revenue

Terry L. Jordan
Associate Commissioner

Donald L. Green
Associate Commissioner



May 5, 2004

Office Of Property Tax
Post Office Box 1033
Jackson, Mississippi 39216
Phone: 801-823-7831
FAX: 801-823-7837

ORDER ADOPTING ASSESSMENT SCHEDULE FOR
MOTOR VEHICLE AD VALOREM TAXES FOR THE
FISCAL YEAR 2004-2005

WHEREAS, Section 27-51-15, Mississippi Code of 1972, provides that motor vehicles shall be assessed uniformly according to value and each assessed value shall be determined by an assessment schedule which shall be prepared and made of records issued by the State Tax Commission and shall be certified to the president of the board of supervisors of the various municipalities, and to the mayor or the presiding officer of the municipal boards of the various municipalities, and municipal separate school districts of the state as the official motor vehicle assessment schedule which shall be used by the proper officials of both respective jurisdictions in assessing motor vehicle ad valorem taxes for the ensuing fiscal year; and,

WHEREAS, Section 27-51-19, Mississippi Code of 1972, provides that the State Tax Commission shall on or before the fifteenth day of June of each year, prepare and adopt, by statute, an assessment schedule of motor vehicles, as defined in Section 27-51-5, Mississippi Code of 1972, which such assessment schedule, in its judgment, will tend to equalize the assessed value of property of this state with property of other states in general, and which schedule, except as otherwise provided in Title 27, Chapter 51, Mississippi Code of 1972, as amended, shall be used by the tax collector of each county and each municipality and municipal separate school district, in assessing, calculating and collecting ad valorem taxes in each respective jurisdiction on all motor vehicles for each tax year;

WHEREAS, said schedule for the Fiscal Year 2004-2005 has been prepared in the manner and way required by law, and the assessment schedule for motor vehicles is located in the computer network as part of the VADVIS system, with a copy of the schedule for special equipment, trailers, motor cycles, motorcycles, etc. attached hereto, and the State Tax Commission being of the opinion that said schedule complies in all respects with the provisions of the aforesaid statute and amendments and should be adopted;

IT IS, THEREFORE, HEREBY ORDERED AND ADJUDGED that, the schedule for the Fiscal Year 2004-2005, for the assessment of ad valorem taxes for motor vehicles, as provided for by Title 27, Chapter 51, Mississippi Code of 1972, as amended, be and the same is hereby adopted for the purposes set forth in the aforesaid act and its amendments.

ORDERED AND ADJUDGED on this, the 5th day of May, 2004.

[Signature]
CHAIRMAN
[Signature]
ASSOCIATE COMMISSIONER
[Signature]
ASSOCIATE COMMISSIONER

ATTEST:

ACTING SECRETARY

[Signature]
SECRETARY

TO: Presidents of the Board of Supervisors,
Mayors of the Municipalities, and
County Tax Collectors

RE: 2004-2005 Motor Vehicle Assessment Schedule

Enclosed is the 2004-2005 Assessment Schedule for Special Equipment, Trailers, Motorcycles, and Ambulances.

The ad valorem assessment schedule for passenger vehicles and light trucks is produced through the computer system of the County Tax Collector.

Sincerely,

[Signature]
R. McCain, Director
Office of Property Tax

Property Tax Bureau
Rule 9
Motor Vehicle Assessments

Pursuant to Miss. Code Ann. 27-51-19, the Tax Commission is required to annually prepare and adopt an assessment schedule for motor vehicles. In preparing this schedule, the Commission shall use a computer system package of assessments identified by the VIN ("vehicle identification number"). If the VIN does not produce an assessed value or if the computer system is not in operation, the local tax collector shall use the MSRP ("manufacturer suggested retail price") with the applicable depreciation percentage for the year in which the vehicle was manufactured.

The local tax collector shall be responsible for obtaining a source of MSRP(s) except for new vehicles. The taxpayer shall be responsible for supplying the MSRP for a new vehicle, by submitting a copy of the window sticker with the MSRP, to the tax collector at the time the tag is purchased.

The Commission will annually furnish to each tax collector a hard copy assessment schedule for trailers, motorcycles, special equipment, etc. to be used in the assessment of this type of property.

AUTOMOBILES & LIGHT TRUCKS
ASSESSMENT PERCENTAGES
AND EXPLANATION

2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995 & older
27%	23%	19%	15%	12%	9%	7%	5%	4%	3%	\$100

The motor vehicle assessment adopted by the Tax Commission is the computer system package of assessments identified by the VIN (vehicle identification number). If the VIN does not produce an assessed value, the MSRP (manufacturer's suggested retail price) is entered in the system and is multiplied by the applicable percentage for the year in which the vehicle was manufactured.

The above percentages are used to calculate the assessed value for automobiles and light trucks. These percentages represent the assessment ratio of 30% less applicable depreciation. The appropriate percentage is multiplied by the MSRP of the vehicle being tagged to arrive at the assessed value. For 1995 and older models the assessed value is \$100.

The Mississippi Constitution mandates that motor vehicles be assessed at 30% of true value. The Commission estimates that the true value of a new vehicle is approximately 90% of the MSRP. The 30% assessment ratio multiplied by 90% produces an effective percentage of 27% that would be multiplied by the MSRP of new vehicles to arrive at assessed value.

The Road and Privilege Tax on all passenger vehicles is \$15.00. See Sections 27-19-5 and 27-19-9, Mississippi Code of 1972, for the privilege tax on motorcycles, ambulances, hearses, school and church buses, and taxicabs.

EXHIBIT "F"

AMBULANCES & HEARSEs

ASSESSMENT PERCENTAGES

2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995 & older
27%	23%	19%	15%	12%	9%	7%	5%	4%	3%	\$100

MOTORCYCLES

ASSESSMENT PERCENTAGES

2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995 & older
30%	23%	17%	12%	9%	7%	6%	5%	4%	3%	2%

When assessing motor cycles, enter the appropriate value and the assessment will be calculated by the percentage listed in the table. For any model not listed, assess at 30% of current value if known or use the "cost when new" multiplied by the percentages for the years listed.

SPECIAL EQUIPMENT & TRAILERS

ASSESSMENT PERCENTAGES

2005	2004	2003	2002	2001	2000	1999	1998	1997	1996	1995 & older
30%	23%	17%	12%	9%	7%	6%	5%	4%	3%	2%

When assessing special equipment or trailers, enter the appropriate value and the assessment will be calculated by the percentage listed in the table. For any model not listed, assess at 30% of current value if known or use the "cost when new" multiplied by the percentages for the years listed.

ORDER

WHEREAS, the Mayor and Board of Aldermen of the City of Petal, Mississippi, have received from the Mississippi State Tax Commission, a copy of the Motor Vehicle Assessment Schedule adopted by said Commission for the fiscal year 2004-2005.

WHEREAS, the Mayor and Board of Aldermen of said City have examined and considered the aforesaid Assessment Schedule and desire to adopt the same for the Municipal Separate School District with added territory, in assessing and collecting ad valorem taxes on vehicles for the ensuing year.

WHEREAS, the Mayor and Board of Aldermen also desire the County Tax Collector to collect the City of Petal's and the Petal Municipal Separate School District with added territory motor vehicle ad valorem taxes as stated in Section 27-51-29 of the Mississippi Code of 1972, as annotated and amended.

IT IS THEREFORE HEREBY ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, that;

The Motor Vehicle Assessment Schedule for the fiscal year 2004-2005 adopted by the Mississippi State Tax Commission under the provisions of the Motor Vehicle Ad Valorem Tax Act of 1958, as amended by the laws of 1960, being Section 27-51-29 of the Mississippi Code of 1972, as annotated and amended, is hereby adopted as the Motor Vehicle Assessment Schedule for the City of Petal, Mississippi, and the Petal Municipal Separate School District with added territory, for the ensuing fiscal year.

SO ORDERED by the Mayor and Board of Aldermen of the City of Petal, Mississippi, on this the 15th day of June, A.D., 2004.

TONY PHILLIPS
MAYOR

(SEAL)

ATTEST:

JEAN ISHEE
CITY CLERK

EXHIBIT "G"

66

ORDINANCE NUMBER 2004 (103)
AN ORDINANCE REGULATING THE WATER DEPARTMENT
ADJUSTMENTS OF THE CITY OF PETAL, MISSISSIPPI

BE IT ORDAINED by the Mayor and Board of Aldermen of the City of Petal,
Mississippi, as follows:

Section 1. The Mayor and Board of Aldermen finds that it is necessary to
adopt the following adjustments procedures for the operation and maintenance of the
water and sewer system in the City of Petal.

Section 2. Adjustments.

A. Leaks
Any account holder may request an adjustment for a leak.
Leaks shall be verified before an adjustment can be made.
The leak can be verified by city personnel or by turning
in receipts for repair parts or a repair bill. An adjustment
will be made to the sewer bill, on one month billing,
regardless of how long the leak existed. Only one
adjustment per address per calendar year will be allowed.

B. Billing Error
If the bill is believed to be in error, an informal hearing
may be requested. This request shall be made to the
Water department office in writing not less than three
(3) days prior to the cut off date. The outcome of the
hearing will depend on the billing adjustment.

Adjustment Procedure:
Adjustments are figured by taking a six-month average.
If the account is not an established account, then the
adjustment shall be made from the number of existing
months of service.

Section 3. This ordinance shall be in full force and effect, within thirty (30)
days, from and after its passage.

Section 4. That if any section or part of this Ordinance shall be found to be
unauthorized or unconstitutional, by a court of competent jurisdiction, it shall not affect
the remaining sections of said Ordinance.

The above and foregoing Ordinance having been reduced to writing, and read, the
same was introduced and voted, first section by section, and then as a whole, with the
following results:

Those present and voting "YEA" and in favor of the passage, adoption, and
approval of Sections 1,2,3, and 4 of the above and foregoing Ordinance:

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Alderman Michael W Draughn
Alderman Willie W Hinton
Alderman Joe C McHenry, SR
Alderman Steve Stringer
Alderman William A Travis

Those present and voting "NAY" or against the passage or adoption of any of the
Sections of the above and foregoing Ordinance:

NONE

Those present and voting "YEA" and in favor of the passage, adoption, and
approval of the Ordinance as a whole:

Alderman Michael W Draughn
Alderman Willie W Hinton
Alderman Joe C McHenry, SR
Alderman Steve Stringer
Alderman William A Travis

Those present and voting "NAY" or against the passage, adoption, and approval
of the Ordinance as a whole:

NONE

WHEREFORE, the foregoing Ordinance was duly passed, adopted and approved
on this, the 15th day of June, A.D., 2004.


TONY PHILLIPS
MAYOR

(SEAL)

ATTEST:


JEAN SHREE
CITY CLERK

EXHIBIT "H"

ORDINANCE NUMBER 1984 (57-1)
OF THE CITY OF PETAL, MISSISSIPPI

AN ORDINANCE AMENDING ORDINANCE 1984(57)
OF THE CITY OF PETAL, MISSISSIPPI, SO AS TO
CHANGE THE CHARGE FOR SEWER CONNECTION,
WATER TAP, SEWER TAP, TRANSFER FEE, AND
METER DEPOSITS WITHIN THE CITY OF PETAL,
MISSISSIPPI, REPEALING SECTION 5(1-5,7),
SECTION 16(A), AND SECTION 17 OF ORDINANCE
NUMBER 1984(57) AND FOR RELATED PURPOSES.

BE IT ORDAINED by the Mayor and Board of Aldermen of the City of Petal,

Mississippi:

SECTION 1. Section 5 (1-5, 7), Section 16(A), Section 17 of Ordinance Number
1984(57) as originally adopted on May 17, 1984 is hereby amended to read as follows,

to-wit:

SECTION 5. Size of service connections; fees for connections.

(1) For each 3/4 inch connection or tap.....\$ 300.00

(However, whereas a developer of a subdivision or other property has installed a
main and stub-out thereon, previous to the effective date of this ordinance, the
service connection charge for a 3/4 inch connection or tap shall be \$250.00. Under
no circumstances, will split taps be approved.)

(2) For each 1 inch connection or tap.....\$ 450.00

(3) For each 1 1/4 inch connection or tap.....\$ 700.00

(4) For each 2 inch connection or tap.....\$1,200.00

(5) For each connection or tap larger than 2 inches, a charge or fee shall be
paid equivalent to the cost of the installation thereof, plus an additional twenty
percent of said cost.

(7) For each tap into the existing public sewer system, a fee or charge of
\$350.00 will be made by the customer if connected on the same side of road, if
the City has to bore under the road to tap into the sewer a fee or charge of \$500.00
will be made by the customer. Where new sewer taps are provided by new
construction a tie-on and inspection fee of only \$50.00 will be charged to new
sewer customers during a period of six (6) months after the sewer becomes
available. After six (6) months the fee will revert back to \$350.00.

SECTION 16. Meter Deposits required, amounts.

(A) Any water customer or consumer shall not be entitled to any water
service or supply unless and until such person makes a meter deposit with
the municipality as follows, to-wit:

METER DEPOSIT REQUIRED

3/4" tap	\$100.00
1" tap	\$150.00
1 1/2" tap	\$250.00
2" tap	\$400.00

Meter deposits for all taps over 2" will be determined by the
superintendent, upon a proper estimate of the consumption of water to be used by the
customer.

SECTION 17. Transferring from one location to another.

No person shall be entitled to transfer his water service from one location to
another, except as hereinafter set forth. When premises are vacated, or the use thereof
discontinued by a water customer, he shall pay his bill in full for the old location and
make
all necessary arrangements for the new cut-in before being entitled to any further water
service from one location and shall pay a fee of \$25.00 for transfer of water service from
one location to another if within corporate limits, and \$35.00 if beyond the corporate
limits. Relocation, at the request of an owner or customer, of a water meter, connection
or tap on the same property shall require advance payment of a charge determined from
time to time as reflected on the official minutes of the City. No person shall be entitled to
a water cut-in, or to water service, at any location, if he is in arrears for water service
rendered at that or any other location.

SECTION 2. All Ordinances in conflict herewith be, and the same are hereby
repealed.

SECTION 3. This Ordinance shall take effect and be in force thirty (30) days
from and after its passage.

The above and foregoing Ordinance having been reduced to writing, the same was
read and voted upon, section by section, and then as a whole.

Those present and voting "YEAS" and in favor of the passage, adoption and
approval of Sections 1, 2, & 3 of the foregoing Ordinance:

Alderman Michael W Draughn
Alderman Willie W Hinton

EXHIBIT "H"

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Alderman Joe C McMurry, SR
Alderman Steve Stringer
Alderman William A Travis

Those present and voting "NAY" or against any of said sections of the foregoing

Ordinance:

NONE

Those present and voting "YEA" and in favor of the passage, adoption and
approval of the Ordinance as a whole:

Alderman Michael W Droughtin
Alderman Willie W Hinton
Alderman Joe C McMurry, SR
Alderman Steve Stringer
Alderman William A Travis


Those present and voting "NAY" or against the passage adoption and approval of
the Ordinance as a whole:

NONE

WHEREFORE the foregoing Ordinance was duly passed, adopted and approved
on this the 15th day of June, A.D., 2004.


Tony Phillips
Mayor

ATTEST:


Jean Laine
City Clerk

Publish one (1) time JUNE 24, 2004

EXHIBIT "T"

TO THE OFFICERS AND EMPLOYEES OF THE STATE OF MISSISSIPPI:

WHEREAS, the Legislature has designated the fourth day of July as the day for the observance of **Independence Day/July 4th**, and under the provisions of Section 3-3-7, Mississippi Code of 1972, is a legal holiday in the State of Mississippi;

WHEREAS, Section 25-1-97, Mississippi Code of 1972, Provides that holidays which fall on Saturday or Sunday may be observed by state agencies on the following Monday.

THEREFORE, all officers and employees of the State of Mississippi are authorized and empowered, at the discretion of the executive head of the department or agency, to close their respective offices in observance of the holiday on

MONDAY, JULY 5, 2004

GIVEN under my hand and seal of office at Jackson, Mississippi, this the 8th day of June, 2004.

Eric Clark



ERIC CLARK
SECRETARY OF STATE
STATE OF MISSISSIPPI

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INTENTIONALLY!