

City of Hattiesburg, MS

*200 Forrest St.
P.O. Box 1898
Hattiesburg, MS 39401*



Meeting Agenda

Tuesday, December 5, 2017

5:00 PM

Council Chambers

City Council

I. Call to Order**II. Call to Prayer and Pledge of Allegiance****III. Agenda Order****IV. Approval of Minutes of the November 6, 7, 20, 21 and 29, 2017, meetings of the City Council.****V. PRESENTATION AGENDA****VI. POLICY AGENDA****VI.-1 [2017-897](#)**

Adopt an Ordinance adopting procedures for access to public records maintained by the City of Hattiesburg, Mississippi, and repealing Ordinance Number 2349, adopted June 5, 1990, and any city ordinance in conflict therewith.

Attachments: [ORD-Public Records](#)

VI.-2 [2017-896](#)

Adopt a Resolution authorizing Requisition No. 12 from the Project Fund Construction Account in connection with a certain loan agreement, dated August 18, 2016, by and between the Mississippi Development Bank and the City of Hattiesburg.

Attachments: [2016 Bond Resolution No. 12](#)

VI.-3 [2017-888](#)

Authorize Mayor to execute lighting request with Mississippi Power Company to upgrade street lights on Dixie Pine Rd from Edwards Street to James Street to 90 Watt LED lights for an increase of \$58.19 to the monthly bill.

Attachments: [Dixie Pine-Edwards to James St](#)

VI.-4 [2017-895](#)

Authorize Mayor to execute agreement between the City of Hattiesburg and TV Eyes Inc. for media monitoring services for the City of Hattiesburg at a cost not to exceed \$3,600.00.

Attachments: [TV Eyes Contract 2017](#)

VI.-5 [2017-900](#)

Acknowledge receipt of the audit of the City of Hattiesburg for the fiscal year ending September 30, 2015, from Carr, Riggs and Ingram (On file in the City Clerk's Office).

Attachments: [General Purpose Financial Statements](#)

VII. ROUTINE AGENDA**VII.-1** [2017-893](#)

Acknowledge receipt of monthly budget report for the month ending October 31, 2017.

Attachments: [REV17.1017](#)
 [EXP17.1017](#)

VII.-2 [2017-891](#)

Approve the sale of grave spaces, per attached receipts and memos.

Attachments: [Memos \(12-05-17\)](#)
 [Deeds\(12-05-17\)](#)
 [Receipts \(12-05-17\)](#)

VII.-3 [2017-892](#)

Approve claims docket for the period ending November 30,2017.

Attachments: [DOCKET 17.11-30](#)

ORDINANCE NUMBER 3221

**AN ORDINANCE ESTABLISHING PROCEDURES FOR ACCESS TO PUBLIC RECORDS MAINTAINED
BY THE CITY OF HATTIESBURG, MISSISSIPPI, AND REPEALING ORDINANCE NUMBER 2349,
ADOPTED 6-5-90, AND ANY ORDINANCE IN CONFLICT THEREWITH**

WHEREAS, heretofore the City of Hattiesburg, Mississippi, has made available to the public all public records maintained by it in accordance with the rules of common law and with the recognition that all such public records are public property and as such have been made available to all members of the public requesting in writing any such public records; and,

WHEREAS, Sections 25-61-1 through 25-61-19 of the Mississippi Code of 1972, annotated and amended, are known as the "Mississippi Public Records Act of 1983"; this law provides for public access to public records and contains certain requirements with reference to the public bodies of the State of Mississippi, including the City of Hattiesburg; and,

WHEREAS, the City of Hattiesburg, Mississippi, deems it appropriate and necessary to formally set forth its policies and procedures with reference to inspection by the public of its public records, including the requirements and procedures of the Mississippi Public Records Act of 1983 as amended.

NOW, THEREFORE, BE IT ORDAINED by the Mayor and City Council of the City of Hattiesburg, Mississippi:

Section 1. Except as otherwise provided by Section 1C, all public records are hereby declared to be public property, and any person shall have the right to inspect, copy or mechanically reproduce or obtain a reproduction of any public record of a public body in accordance with the reasonable written procedures as follows:

A. REQUEST FOR ACCESS TO RECORDS:

The Mayor shall designate a Public Records Officer from his/her administrative team who will carry the responsibility of compliance with this ordinance. All requests to inspect, copy, mechanically reproduce or obtain a reproduction of any public record of the City of Hattiesburg shall be submitted electronically or in writing to the Public Records Officer between the hours of 8:00 a.m. and 5:00 p.m. on any working day. Requests for inspection of records shall be honored at the soonest time the documents are not being used in the day-to-day operation of the City. All requests for inspection and reproduction of records shall be addressed as quickly as is reasonably possible and within seven working days. On rare occasions the nature of a request may require more than seven (7) working days to retrieve and reproduce. Should this be the case the Public Records Officer or his/her designee shall inform the requestor within seven working days of the reason for the extended time to respond, and in all cases shall fulfill the request within fourteen (14) working days of the receipt of the original request. Individual city officials or employees will be notified within three days when a public records request is received that involves information specific to them.

B. APPLICABLE CHARGES FOR RECORDS SEARCH, REVIEW, DUPLICATION AND MAILING: The Public Records Officer should endeavor to deliver small, non-time consuming requests at no charge to the public. In cases where the request for reproduction of records is 25 or more pages of hard copy, or time consuming for city employees (more than one hour to retrieve and reproduce), the City may charge the requester only the actual amount of expense of the copies and/or the hourly wage of the lowest salaried/waged person who is capable of retrieving and reproducing the records beyond the first hour of work. If the requester desires express delivery via mail or private carrier they may be charged for that expense as well. The Public Records Officer will inform the requester of those potential costs when receiving the request and will require payment at the time of the delivery of the request. A deposit may be required for a large request.

The Public Records Act and other statutes and court decisions provide that a number of types of documents are exempt from public inspection and copying. In addition, other statutes or rules of law, such as various privacy restrictions, may prohibit disclosure.

C. EXCEPTIONS:

Allowable exemptions include:

- Academic records exempt from public access, see & 37-11-51
- Appraisal records exempt from access, see & 31-1-27
- Archaeological records exempt from public access, see & 39-7-41
- Attorney work product, examination, exemption, see & 25-1-102
- Concealed pistols or revolvers, licenses to carry, records, exemptions, see & 45-9-101
- Defendants likely to flee or physically harm themselves or others, see & 41-32-7
- Environmental self-evaluation reports, public records act, exemption, see & 49-2-71
- Individual tax records in possession of public body, exemption from public access requirements, see & 27-3-77
- Insurance and insurance companies, risk based capital level requirements, reports, see & 83-5-415
- Judicial records, public access, exemption, see & 9-1-38
- Licensure application and examination records, exemption from Public Records Act, see & 73-52-1
- Personnel files exempt from examination, see & 25-1-100
- Public records and trade secrets, proprietary commercial and financial information, exemption from public access, see & 79-23-1
- Workers' compensation, access to records, see & 71-3-66
- Investigative reports from Fire or Police Departments containing information beyond the scope of matters contained in an incident report, see & 25-61-3
- Records subject to privilege, such as Attorney/Client, Physician/Patient, etc., see & 25-1-102
- Any other or future exemptions granted by statute or applicable rules of law

D. REDACTIONS

The Public Records Officer and all City officials shall avoid disclosing personally identifiable information that may include Social Security or Driver's License numbers, date of birth, etc. Further, if a portion of a record is exempt from disclosure, but the majority of the document is not, the exempt portion should be redacted with the remainder provided to the requestor. For example, information contained in a police incident report revealing the identity of a crime victim is exempt from disclosure and should be redacted.

E. DENIAL OF REQUESTS:

Denial of a request by the City of Hattiesburg for any of the reasons stated in Section C shall be made to the requestor in writing within seven working days of the request, and shall include a statement of the specific reason for the denial. A requestor receiving a denial may request an internal review of the denial by contacting the Mayor's office.

F. FORMS FOR REQUESTS:

The request forms for access to records will be made available to the public By the City and shall contain such information as follows:

1. The name, firm (if applicable), address and telephone number of the requestor
2. Date of the request
3. Nature of the request including the specific public documents being requested
4. Request complied with by: name, title, date
5. Request denied for: specific reason
6. Request denied by: name, title, date
7. Any and all other information deemed necessary for particular requests

Section 2. The provisions herein are to be read together with and not be construed to conflict with, amend, repeal or supersede the Mississippi Public Records Act of 1983, or any constitutional or statutory law or decision of a court of this state or the United States which at the time of the passage of the Mississippi Public Records Act of 1983 is effective, or thereafter specifically declares a public record to be withheld from public disclosure under the provisions of said Act.

The above and foregoing Ordinance, having been reduced to writing, was introduced by Council member Delgado, seconded by Council member George, and Adopted by the following vote, to-wit:

YEAS:	George	NAYS: None	ABSENT
	Delgado		
	Carroll		
	Dryden		
	Brown		

The President thereby declared the motion carried and the Ordinance adopted, this the 5th Day of December, 2017 A.D., 2017.

(SEAL)

ATTEST:


Clerk of Council

ADOPTED:


PRESIDENT

The above and foregoing Ordinance, having been submitted to and approved by the Mayor, this the 5th day of December, A.D., 2017.

ATTEST:


CITY CLERK

APPROVED:


MAYOR

The City Council of the City of Hattiesburg, Mississippi (the "City") acting for and on behalf of the City, took up for consideration the matter of requesting and authorizing Requisition No. 12 from the Project Fund Construction Account in connection with the loan agreement between the Mississippi Development Bank and the City dated August 18, 2016. After discussion of the subject, Council Member George offered and moved for the adoption of the following resolution:

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HATTIESBURG, MISSISSIPPI (THE "CITY") AUTHORIZING REQUISITION NO. 12 FROM THE PROJECT FUND CONSTRUCTION ACCOUNT IN CONNECTION WITH THAT CERTAIN LOAN AGREEMENT, DATED AS OF AUGUST 18, 2016, BY AND BETWEEN THE MISSISSIPPI DEVELOPMENT BANK AND THE CITY.

Whereas, on August 18, 2016 the City entered into a loan with the Mississippi Development Bank in an amount not to exceed \$25,000,000 (the "Loan") pursuant to the terms and conditions of that certain loan agreement, dated as of August 18, 2016, by and between the Mississippi Development Bank and the City (the "Loan Agreement").

Whereas, the City Council of the City now finds it necessary to approve Requisition No. 12 from the Project Fund Construction Account under the Loan in the total aggregate amount of **\$5,380.91** for the purpose of paying Water & Sewer Projects in connection with the loan as more particularly described in Exhibit A.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF HATTIESBURG, MISSISSIPPI:

SECTION 1. The City Council of the City hereby authorizes and approves Requisition No. 12 from the Project Fund Construction Account under the Loan in the total aggregate amount of **Five Thousand Three Hundred Eighty and 91/100 dollars (\$5,380.91)** for the purpose of paying Water & Sewer Projects in connection with the loan as more particularly described in Exhibit A.

SECTION 2. The City Council hereby directs Regions Bank, as Trustee to disburse funds of Requisition No.12 in the total aggregate amount of **Five Thousand Three Hundred Eighty and 91/100 dollars (\$5,380.91)** as authorized herein, as more particularly described in Exhibit A.

SECTION 3. The Mayor and City Clerk are hereby authorized and directed for and on behalf of the City to take any and all action as may be required by the City to carry out and give effect to the aforesaid documents authorized pursuant to this Resolution and to execute all papers, documents, certificates and other instruments that may be required for the carrying out of the authority conferred by this Resolution in order to evidence the authority.

The above and foregoing Resolution, after having been first reduced to writing, was introduced by Council Member George seconded by Council Member Brown, and was adopted by the following vote, to wit:

YEAS: George
Delgado
Carroll
Brown...

NAYS: None

ABSENT:

RECUSE: Dryden

The motion having received the affirmative vote of a majority of the Council members present, the President declared the motion carried and the resolution adopted, on this the **5th day of December**, 2017.

(SEAL)

ATTEST:

ADOPTED:


CLERK OF COUNCIL


PRESIDENT

The above and foregoing Resolution having been submitted to and approved by the Mayor, this the **5th day of December**, 2017.

ATTEST:

APPROVED:


CITY CLERK


MAYOR

EXHIBIT A

PROJECT FUND CONSTRUCTION ACCOUNT REQUISITION

PROJECT FUND CONSTRUCTION ACCOUNT REQUISITION

RE: \$25,000,000.00 Mississippi Development Bank Taxable Special Obligation Bonds, Series 2016 (Hattiesburg, Mississippi Combined Water and Sewer System Construction Project) (the "Series 2016 Bonds") secured by \$25,000,000.00 Taxable Promissory Note (Hattiesburg, Mississippi Combined Water and Sewer System Construction Project), dated August 18, 2016 (the "Series 2016 Note").

TO: Regions Bank
400 West Capitol, 7th Floor
Little Rock, AR 72201
ATTN: Corporate Trust Department

REQUISITION NO.: 12

DATE OF REQUISITION: 12/5/2017

Item #	Payee Name & Address	Budget Line Item	Payment Amount	Invoice #	Purpose of Payment
1	Shows, Dearman, & Waits, Inc. 301 Second Ave Hattiesburg, MS 39401	105695.7245.52	\$ 300.00	19937	Water Ph III - Mobile & Bouie Period: Sept 24, 2017 - Oct 21, 2017 MB: 2011-4/89-110 SDW #1273-W008
2	Pittman Law Firm P O Drawer 17138 Hattiesburg, MS 39404-8138	093695.7220.54	\$ 2,468.91	639	Sewer Phase V Period: 10/1/17 - 10/31/17
3	Pittman Law Firm P O Drawer 17138 Hattiesburg, MS 39404-8138	093695.7220.54	\$ 2,612.00	603	Sewer Phase V Period: 9/1/17 - 9/30/17

\$ 5,380.91



CITY OF HATTIESBURG
P. O. BOX 1898
HATTIESBURG, MS 39403-1898

October 26, 2017
Project No: 1273-W008
Invoice No: 19937

Project Manager Kyle Wallace

Project 1273-W008

ComSWIP Water Phase III - Mobile & Bouie

Professional Services from September 24, 2017 to October 21, 2017

Phase CM

Mobile & Bouie - Construction Phase Svc

Professional Personnel

PROJECT ENGINEER

Sellers, Bennie

Totals

Total Labor

Hours

Rate

Amount

2.00

150.00

300.00

2.00

300.00

300.00

Total this Phase

\$300.00

Total this Invoice

\$300.00

Please make checks payable to Shows, Dearman and Walts, Inc. Thank you.

093695, 7245.52

MB 2011-4/89-110

301 Second Ave. | Hattiesburg, MS 39401 | (p) 601.544.1821 | (f) 601.544.0501 | sd-w.com

PITTMAN LAW FIRM

A PROFESSIONAL ASSOCIATION

ATTORNEYS AT LAW

POST OFFICE DRAWER 17138

HATTIESBURG, MISSISSIPPI 39404-7138

TAX IDENTIFICATION
NO. 47-1234614TELEPHONE
601.264.3314**Date:10/02/2017**City of Hattiesburg
Department of Public Services
P.O. Box 1898
Hattiesburg, MS 39403-1898

Legal Service Rendered:

Invoice #: 603**Vendor No.**COMSWIP Sewer Project
*sewer v***Professional Services**

Date		Details	Hours	Rate	Amount
09/01/2017	JHP	Dryden parcel; 1st draft of Complaint; draft Lis Pendens; draft Fiat; draft 3 Waiver of Process on Dryden	3.00	\$150.00	\$450.00
09/21/2017	CMH	Tax Parcel 0516-01-292-000; Update Title	1.00	\$150.00	\$150.00
09/21/2017	DN	Draft 4 emails to Lamar Rutland; forward copies of FMVO for Site 1	1.00	\$65.00	\$65.00
09/21/2017	DN	Revise FMVOs for Site 4 (4 parcels); prepare for meeting; draft emails to Lamar Rutland and forward copies of FMVOs (4 emails)	2.00	\$65.00	\$130.00
09/21/2017	JHP	Work on wording for FMVO's and easements based on City Council approval	1.50	\$150.00	\$225.00
09/21/2017	JHP	Final draft of Eminent Domain Complaint, Lis Pendens, etc to be filed on Dryden parcel; telephone conference with Randy Pope	2.80	\$150.00	\$420.00
09/25/2017	JHP	Work on FMVOs for Site 4 and 5	2.50	\$150.00	\$375.00
09/26/2017	JHP	Final draft and mailing of FMVOs for Site 4 and 5	3.00	\$150.00	\$450.00
09/26/2017	JLH	Calls made to landowners regarding signatures; begin preparation of correspondence regarding meeting with landowners; review of Easement executed by a landowner (Rascoe, Sterling & Janet)	1.20	\$150.00	\$180.00

For professional services rendered**18.00****\$2,445.00***093695.7220.54*

Additional Charges

Date	Details	Quantity	Rate	Amount
09/21/2017	JHP Copies	10	\$0.25	\$2.50
09/21/2017	JHP Postage	1	\$13.85	\$13.85
09/22/2017	JHP Copies	20	\$0.25	\$5.00
09/26/2017	JHP Postage	1	\$41.55	\$41.55
09/27/2017	JHP Copies	84	\$0.25	\$21.00
09/27/2017	JHP Postage	1	\$83.10	\$83.10

Total additional charges\$167.00**Invoice Amount**\$2,612.00

PITTMAN LAW FIRM*A PROFESSIONAL ASSOCIATION**ATTORNEYS AT LAW*

POST OFFICE DRAWER 17138

HATTIESBURG, MISSISSIPPI 39404-7138

TAX IDENTIFICATION
NO. 47-1234614TELEPHONE
601.264.3314**Date: 11/01/2017**City of Hattiesburg
Department of Public Services
P.O. Box 1898
Hattiesburg, MS 39403-1898

Legal Service Rendered:

Invoice #: 639**Vendor No.**

COMSWIP Sewer Project

Professional Services

Date		Details	Hours	Rate	Amount
10/03/2017	JHP	2 calls to Court Administrator to get Fiat signed on Dryden case	0.30	\$150.00	\$45.00
10/04/2017	JLH	Review status of 121 Dogwood; travel to site to meet with owner regarding execution of easement	1.0	\$150.00	\$150.00
10/04/2017	JHP	Dryden parcel - Telephone conference with Carol Sykes, Court Administrator; email to Stan Lightsey; final drafts of Waiver of Process, Flat, etc. scheduling bench trial	1.40	\$150.00	\$210.00
10/05/2017	JHP	Email with attachments to Mary Dryden; email to Lamar Rutland on Rascoe parcel, etc; work on other parcels	1.50	\$150.00	\$225.00
10/05/2017	JLH	Calls and prepare follow up letter to Sterling and Janet Roscoe regarding execution of easement	0.60	\$150.00	\$90.00
10/12/2017	JLH	Review of correspondence from Engineer; call to schedule meeting with landowner; follow up correspondence re: same	1.0	\$150.00	\$150.00
10/17/2017	JHP	Follow up efforts on parcels that did not return green cards; draft letter to landowners in Site 4 and Site 5	1.60	\$150.00	\$240.00
10/19/2017	JHP	Correspondence and email to and from Sterling Rascoe; email to Lamar Rutland and Kyle Wallace, etc.	1.0	\$150.00	\$150.00
10/19/2017	JLH	Conference with landowner regarding execution of easement documents; preparation of correspondence	1.0	\$150.00	\$150.00

Invoice # 639

093695. 7220.54

RECEIVED
11/6/17

Page 1 of 2

LH

10/23/2017	JHP	Telephone conference with Dr. Brent Bevard, landowner on J. Ed Turner Dr; email to engineer and email to Dr. Bevard; update to spreadsheet on green cards received and follow up on the Rascoe parcel	1.50	\$150.00	\$225.00
10/23/2017	JLH	Review of correspondence from Kyle Wallace re: sewer hook ups; call with landowner; prepare correspondence to landowner	0.60	\$150.00	\$90.00
10/27/2017	JHP	Telephone call from Gary Fordham about sending information to his attorney; correspondence to Robert Schwartz; correspondence to Dr. Bevard on scheduled meeting	0.70	\$150.00	\$105.00
10/30/2017	JHP	Email to and from Lamar Rutland and Dr. Bevard	0.70	\$150.00	\$105.00
10/31/2017	JHP	Prepare and send letter to all landowners in site 5; telephone call to Rejina Lee and resend FMVO package; correspondence to engineers on meeting schedule; telephone conference with Stan Lightsey on Dryden hearing; email and telephone conference to Carol Sykes on trial date and send out Notices	3.50	\$150.00	\$525.00

For professional services rendered	16.40	\$2,460.00
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Additional Charges

Date	Details	Quantity	Rate	Amount
10/18/2017	JLH Copies	5	\$0.25	\$1.25
10/18/2017	JLH Postage	1	\$2.30	\$2.30
10/27/2017	JHP Copies	15	\$0.25	\$3.75
10/27/2017	JHP Postage	1	\$1.61	\$1.61

Total additional charges	\$8.91
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Invoice Amount	\$2,468.91
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Hattiesburg, Mississippi does hereby certify to Regions Bank, as trustee in respect to the referenced Bonds (the Trustee”):

- (1) The amounts herein requisitioned to be paid to the above-designated payees are for the items or services hereinabove described.
- (2) The items or services listed above for which payment is proposed to be made hereunder have not formed the basis for any payment heretofore made from the Series 2016 Project Fund Construction Account.
- (3) Each of the items was reasonable and necessary in connection with the “Construction Project” being financed pursuant to the Loan Agreement dated as of August 18, 2016 (the “Loan Agreement”).
- (4) The payment herein authorized and approved is a proper charge against the Series 2016 Project Fund Construction Account as provided for in Section 3 of the Loan Agreement.
- (5) The invoices or statements from the contractor, vendor or other payee or other document supporting the amounts requisitioned herein are on file with the City.

CITY OF HATTIESBURG, MISSISSIPPI

By:

Title:


Mayor or City Clerk

(Authorized City Representative)

As Approved by:

Regions Commercial Equipment Finance, LLC
As Purchaser

Authorized Officer

DATE: 11-20-17**RE: STREET LIGHT REQUEST AND AUTHORIZATION LETTER**FROM: CITY/TOWN OF Hattiesburg

PHONE: _____

AUTHORIZED SIGNATURE X [Signature]DATE: X 12-5-17DEVELOPER NAME N/AACCOUNT # 59841-82000DEVELOPER SIGNATURE N/ADATE: N/A

DATE GOVERNMENTAL AUTHORITY TO TAKE OWNERSHIP OF PAYMENT: _____

*Attach a plat for development.*TO: MISSISSIPPI POWER COMPANY (_____)
 C/O _____

DATE FAX RECEIVED _____

INSTRUCTIONS: INSTALL STREET LIGHTS AS NOTED IN THE SCHEDULE BELOW. CONSIDER THIS YOUR AUTHORIZATION TO BILL THE NEW LIGHTS UNDER THE TERMS OF THE CURRENTLY APPLICABLE STREET LIGHT RATE (SL-27) AS APPROVED BY THE MISSISSIPPI PUBLIC SERVICE COMMISSION.

PLEASE TAKE NOTICE: By and through Developer's request and execution hereof, Developer acknowledges and agrees that any electric lighting service for outdoor lighting is subject to MPC's Rules Governing Electric Service and MPC's Outdoor Lighting Electric Rate Schedule (OL-22. Developer understands and agrees that OL-22 provides for a three (3) year minimum term for lighting (other than special lighting) and Developer shall be liable to MPC for all service under the rate schedule until termination, provided however that Developer shall, in no event, be excused from liability for service during the applicable minimum term. MPC shall be entitled to pursue any and all available legal remedies in the event Developer, or Developer's successors or assigns, fails to make any and all payments as and when due during the term of service.

TYPE LIGHT	NUMBER TO INSTALL (I) NUMBER TO REMOVE (R)	LOCATION AND COMMENTS
COBRA HEAD FIXTURES		
100 WATT HPS	R-18 \$8.43	
150 WATT HPS	R-1 \$11.04	
250 WATT HPS		
400 WATT HPS		
1000 WATT HPS		
350 WATT MH		
LED FIXTURES		
90 WATT LED	I-19 \$11.62	Monthly Increase \$58.19
110 WATT LED		
190 WATT LED		
280 WATT LED		
OTHER FIXTURES		
		* Dixie Pine from Edwards to James St.

NOTE: FOR NON ROUTINE INSTALLATIONS REQUIRING POLES, UNDERGROUND WIRING OR OTHER SPECIAL CONDITIONS PLEASE CONTACT YOUR MARKET SPECIALIST AND SPECIFIC CONTRACTS WILL BE PREPARED.

PLEASE FAX THIS FULLY COMPLETED FORM TO YOUR LOCAL MPC OFFICE AND WE WILL INSTALL THE LIGHTING INSTALLATIONS THAT YOU REQUEST. YOU MAY ALSO USE THIS FORM TO REPORT LIGHTS NOT BURNING BY LISTING THE ESTIMATED SIZE AND LOCATION ON THE FORM AND FAXING TO US.



Date: November 20, 2017

Licensing Agreement

Organization or Institution:

Hattiesburg

Mailing Address:

Primary Contact Name:

Contact's Telephone Number:

Contact's Email Address:

LICENSE FEES:

Service Options: (all subscriptions come with unlimited searches, unlimited watch terms and unlimited results)	Total Months:	Cost
TVEyes Media Monitoring Suite (MMS) subscription. 11/1/2017-11/1/2018	12	\$3,600 (one invoice up front)

TVEyes Federal Tax ID: #06-1555547

LICENSE AGREEMENT - TERMS AND CONDITIONS

1. **AGREEMENT TO PURCHASE.** This Agreement is entered into as of the date executed by TVEyes, Inc. ("Company" or "we") and the institution or organization identified on the Schedule of Licenses and Fees attached hereto ("Client" or "you"). We hereby agree to sell and you agree to purchase the number of TVEyes- Media Monitoring seats as identified on such Schedule ("the Licenses"). Client agrees to pay Company the fees and Company agrees to deliver the Licenses as set forth in this Agreement. Client may purchase additional seats from time to time by executing one or more supplemental Statement(s) of Licenses that will reference and be subject to the terms and conditions of this Agreement.
2. **TERM.** The term of this Agreement shall commence on the date executed by Company and extend for the period of time listed as length of term above. TVEyes reserves the right to change the fees associated with this Agreement at the conclusion of each Term.
3. **OWNERSHIP AND COPYRIGHT.** Company and its third party providers shall retain ownership of all rights in and to the Licenses. Client may not copy, license, sell, resell, transfer, distribute or otherwise exploit any of the foregoing and will use its best efforts to stop any unauthorized use thereof. The data provided is from sources and may be utilized for Client's internal research and analysis purposes only.
4. **CONFIDENTIALITY.** The parties agree that the terms of this Agreement shall remain confidential and shall not be divulged to any third party. Nothing in this paragraph shall be deemed to restrict Company's right to include Client's name in its promotional material (e.g., client lists).
5. **ASSIGNMENT.** The Client may not assign the license(s) granted under this Agreement without the prior written consent of TVEyes.
7. **RELATIONSHIP OF THE PARTIES.** Nothing contained in this Agreement shall be deemed to create or constitute a partnership, joint venture, or relationship of principal and agent between the parties.
8. **ENTIRE AGREEMENT.** This Agreement, consisting of Schedule of Licenses and Fees and Terms and Conditions sets forth the entire agreement between the parties and supersedes any and all previous oral or written agreements or understandings between the parties. This Agreement may not be changed, modified or discharged, in whole or in part, except by a writing

signed by both parties.

9. RENEWAL. Services provided under this agreement shall be provided for the term of the agreement. The services will automatically renew for a term of the same length unless (i) You provide TVEyes with written notice no later than sixty (60) days prior to the end of the term of your intention not to renew the service, or (ii) TVEyes provides you with written notice no later than sixty (60) days prior to the end of term of its intention not to renew the agreement. TVEyes reserves the right to increase service fees during any renewal term by up to 8% above the applicable pricing in the prior term.
10. INTEGRATION. TVEyes may, at the request of the client, provide integration to a third-party platform. This will include only search results. This integration will be available only to customers who maintain a contractual relationship with TVEyes. Further, TVEyes is not responsible for the claims made by third-party service providers related to the utilization of TVEyes, its services or its capture network.

Customer Acknowledgement (Initial) TR

PAYMENT SCHEDULE

An Invoice will be sent to the person or persons designated below upon execution of this Agreement, and except as expressly set out in this Agreement, will be due and payable in full to TVEyes Net 45 days from date of execution. A late payment fee of 1.5% per month will be applied to all past due balances. TVEyes reserves the right to terminate services if payment of the invoice amount is not received. The client shall have 5 days from the Delivery date within which to notify Company of any material non-conformity of the Licenses. Failure to timely respond shall be deemed acceptance.

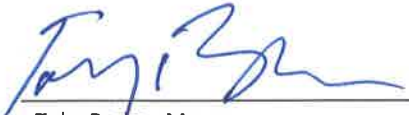
Customer Acknowledgement (Initial) TR

REQUIRED INFORMATION The following individual has been designated by Client as the primary liaison for any financial obligations to Company described herein, and will be the recipient of any invoices submitted to Client.

Name/Title: Samantha McCain, Communications
Billing Address: PO Box 1898, Hattiesburg MS 39403
Telephone: 601-545-4501
Fax:
Email: smccain@hattiesburgms.com
Purchase Order #:

Agreement Acceptance:

The authorized signatories below, on behalf of their respective organizations, agree to the pricing and other terms outlined herein. This Schedule of Licenses and Fees and list of Terms and Conditions shall be collectively referred to as the "Agreement". All notices or other communications required or permitted under this Agreement shall be forwarded to the individuals named below.

[Client]
Authorized Signature: 
Name/Title: Toby Barker, Mayor
Date: 12-5-17
Mailing Address: City of Hattiesburg
P.O. Box 1898
Hattiesburg MS 39403
Fax:
Email: smccain@hattiesburgms.com

[Company] TVEyes, Inc.
Authorized Signature: 
Name/Title: Chris Catropa, Senior Account Executive
Mailing Address: TVEyes Inc.
1150 Post Rd.
Fairfield, CT 06824
(203) 254-3600 x233
Fax: (203) 254-3605
Email: ccatropa@tveyes.com



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City of Hattiesburg, Mississippi

GENERAL PURPOSE FINANCIAL STATEMENTS

September 30, 2015



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City of Hattiesburg, Mississippi
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**INTRODUCTORY SECTION
(UNAUDITED)**



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

November 29, 2017

To the Members of the City Council, and
Citizens of the City of Hattiesburg

The Department of Administration is pleased to submit the Comprehensive Annual Financial Report (CAFR) of the City of Hattiesburg, Mississippi, prepared in accordance with accounting principles generally accepted in the United States of America for the fiscal year ended September 30, 2015. These accompanying financial statements are prepared and presented in conformity with GASB Statement #34 – *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The format, which includes Government-wide and Major Fund presentations, provides citizens, investors and creditors, grantor agencies, and other interested parties with reliable financial information about the City. Management assumes full responsibility for the completeness and reliability of the information contained in this report, and we believe the report is accurate in all material respects.

The Comprehensive Annual Financial Report includes the following: this transmittal letter, the financial section consisting of the basic financial statements (government-wide and fund statements), notes to the financial statements, combining and individual fund financial statements and schedules and the independent auditors' report on the financial statement schedules, independent auditors' report on compliance for major programs and internal control over compliance, schedule of findings and questioned costs, and auditee corrective action plan.

Profile of Government

The City of Hattiesburg has a land area of 55.4 square miles and is located strategically in the southeast section of Mississippi. It has historically been designated as the "Hub City," since its location is within a 100-mile radius of Jackson, Mississippi, New Orleans, Louisiana, Mobile, Alabama, and the Mississippi Gulf Coast. Because of its location, it is a regional center of trade, medical services, and educational and industrial activity. The City operates under the Mayor/Council form of government. The policy-making and legislative authority, as well as budgetary responsibilities, are vested with the five-member City Council, each of whom is elected from one of the five wards into which the City is divided. The Mayor is responsible for the day-to-day operations of City government, and much of his work is accomplished through the delegation of duties to his department directors and chiefs, who are appointed by the Mayor and approved by the City Council. All elected officials serve four-year terms.

Services provided include police and fire protection, water and sewer services, construction and maintenance of streets and infrastructure, sanitation, parks and recreation, planning and zoning, and general administrative functions.

Current Economic Conditions

Hattiesburg ended the fiscal year with stable revenues in both sales tax and property taxes. The year saw an increase of \$671,013 in sales tax diversion and a small increase of \$24,078 in property tax collections. The sales tax increase represents a 3% increase from the prior year and continues to reflect a consistent average annual growth rate, which is a good indicator of a stable economy. The General Fund's end-of-year fund balance reflected an increase of 1.4% from the beginning-of-year fund balance.

Hattiesburg's diverse economy, supported by regional healthcare facilities, two universities, substantial retail market, and military training base, aid in insulating it from extreme shifts seen in other municipalities with lesser variety in employment opportunities.

Future Economic Outlook

The Midtown District development is continuing to progress. Plans are underway for the construction of a \$35 million mixed-use development anchored by a major boutique hotel on Hardy Street. Road and sewer improvements are being made along Hardy Street, and beautification projects for the Hardy Street and Highway 49 medians are underway, with participation anticipated from Forrest County, the universities, Forrest General Hospital, and Hattiesburg Clinic. Grants through the National Association of Realtors and the Mississippi Department of Transportation, if awarded, will provide additional funding for these beautification efforts. This will serve to create attractive entrance corridors into the city.

Another major project requiring significant infrastructure improvements is the Regions Bank Mortgage Processing Center to be located at the corner of Lamar Boulevard and Lincoln Road. It will require sewer improvements and fire service to the location, along with road expansion and redesign to accommodate increased traffic flow. Grants have been awarded to aid in covering the cost of these improvements. A condition of one of the grants is that Regions Bank must meet a job creation requirement of 70 new jobs within two years of completion of construction. Their overall plan will include retention of 329 existing jobs and creation of 91 new jobs. This will entail relocation of most of the Regions Bank offices currently located in downtown Hattiesburg. The Bank will maintain a presence in downtown Hattiesburg, with limited operations. The remaining two buildings currently occupied by Regions Bank have been purchased by a developer, who plans to redevelop these properties into loft apartments similar to the America and Carter buildings.

Plans for a sewer treatment facility have been suspended as a result of negotiated settlement of an MDEQ Agreed Order. A Stipulated Order was issued terminating the Amended Consent Judgment, requiring submission of a revised permit request in which the City agrees to incorporate certain monitoring requirements designed to ensure compliance with established limits for effluent. The City expects to improve performance of the lagoon system with implementation of the monitoring system. This may require periodic capital outlays to accomplish this objective, but those costs cannot be determined at this time.

Financial and Budgetary Information

The City maintains budgetary controls to ensure compliance with legal provisions specified by state statute. Activities of the City are included in budget appropriations approved by the City Council. The legal level of budgetary control is established by major expenditure classification and approved by the Council. Adjustments within a classification may be approved by the Department Director.

The Mayor and Council have established the goal and desire to maintain an ending cash balance in the General Fund of \$4 million to cover operating costs and unanticipated emergencies in the months prior to receipt of property tax revenues. The City has been able to accomplish this goal in past years; however, due to a January 2017 tornado, the City has experienced a significant increase in expenditures associated with cleanup and recovery. Most of these expenses can be covered with insurance proceeds and FEMA reimbursements, but the initial cash outflow has depleted cash reserves below an acceptable level. Fiscal management practices are being monitored closely to manage cash flow and rebuild cash reserves.

In 2016, the City issued \$25M in bonds through the Mississippi Development Authority, and Regions Bank, the trustee agent, established a line of credit to support expenditure of the proceeds. The original intent for these funds was to begin construction of a sewer treatment facility. Since that project has been suspended, the City has established a list of priority sewer and water improvement projects for rehabilitation or reconstruction over the next couple of years. Testing and evaluation of sewer lines throughout the City is being performed to establish a list of repair priorities for future years.

Enterprise Funds

Hattiesburg's enterprise operation is the Water and Sewer System. All revenues and costs associated with delivering potable water to the City's residential and commercial customers and treatment of residential and industrial waste are reported in this group of funds. Financial statements for this operation are contained in this report.

Debt Administration

The City maintains the Municipal Bond and Interest Fund to retire debt associated with general obligation bonds. The funding source is an ad valorem property tax levy. Statutory limits upon issuance of general obligation debt are an amount not to exceed 15% of total assessed value. As of September 30, 2015, the fiscal year for which this audit is performed, the City's margin for further debt issuance is \$51,202,442. In November 2016, Moody's suspended the City's bond rating, which was Aa3 at the time for general obligation debt, and A1 for revenue debt of the water and sewer proprietary system. This suspension was a result of the City's failure to produce an audit in a timely manner. With completion of the fiscal year 2015 audit, it is our intention to approach Moody's to ascertain what, if any, procedures may be required to reinstate the City's bond rating.

Risk Management

The City is self-insured for group health insurance and is a member of the Municipal Workers' Compensation Group and the Municipal Liability Plan, self-insured plans for member municipalities across the State of Mississippi. The City has a Risk Manager who monitors safety procedures with departments and reviews and reports all accidents and claims to the self-insured group administrators.

Independent Auditors

The City's financial statements have been audited by Carr, Riggs, and Ingram, LLC, a firm of licensed certified public accountants. They have issued a qualified opinion on certain aspects of the audit, specifically referring to recognition of liability for other post-employment benefits (OPEB), as addressed by GASB Statement 45. Except for this matter, the auditors' opinion is that the financial statements, present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the major proprietary fund of the City of Hattiesburg for the year ended September 30, 2015, in accordance with generally accepted accounting principles.

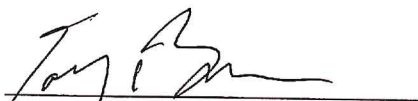
The independent audit of the financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards. The auditors have issued a qualified opinion on internal control compliance for three major federal programs, citing material weaknesses and significant deficiencies. The City Administration is aware of the deficiencies and is taking appropriate steps to remedy these deficiencies. Establishment of written internal control procedures is being performed, and identification of areas where staff training is needed is underway.

It is the City Administration's intent to address the findings stated in this report and remedy stated deficiencies in the upcoming year. We are dedicated to providing the city's residents reassurance that their tax dollars are being utilized in an efficient and appropriate manner and to raising the bar of excellence for staff and employees to the highest standard.

Acknowledgments

The preparation of this report was made possible with the assistance of staff of the Accounting Division of the Department of Administration. Appreciation is extended to all other City departments who provided information and assistance for preparation of this report.

Sincerely,



Toby Barker
Mayor

PUBLIC OFFICIALS

TOBY BARKER
MAYOR

COUNCIL MEMBERS

JEFFREY GEORGE - WARD 1
DEBORAH DENARD DELGADO - WARD 2
CARTER CARROLL - WARD 3
MARY DRYDEN - WARD 4
NICHOLAS BROWN - WARD 5

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Hattiesburg, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hattiesburg, Mississippi, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Hattiesburg Convention Commission, a component unit of the City, which statements reflect total assets of \$21,905,499 as of September 30, 2015 and total revenues of \$7,899,957, for the year then ended. The statements for the Hattiesburg Convention Commission were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Qualified
Discretely Presented Component Unit	Unmodified
General Fund (Major Governmental Fund)	Unmodified
Aggregate Remaining Governmental Funds	Unmodified
Combined Water and Sewer System (Proprietary Fund)	Qualified

Basis for Qualified Opinions on Governmental Activities, Business-type Activities, and Proprietary Fund

As discussed in Note 17 to the financial statements, the City did not timely implement the provisions of GASB Statement 45, which was effective for prior years and which requires recognition of its liability for other postemployment healthcare benefits (OPEB). Pursuant to this Statement, retrospective recognition of the liability as of the beginning of the year of implementation was required. However, upon implementation of this guidance for the year ended September 30, 2015, the City determined that it was not feasible to retrospectively determine the OPEB liability as of the beginning of the 2015 fiscal year. Therefore, the City was unable to determine the prior period effect of its change from an accounting principle that is not generally accepted to one that is generally accepted. Thus, the City recognized the entire effect of implementation in the current year in its governmental activities, business-type activities, and proprietary fund. Current year recognition of the annual OPEB obligation without recognition of the cumulative effect of prior year costs since the effective date of GASB Statement 45 represents a departure from U.S. GAAP, the effects of which have not been determined.

Qualified Opinions

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinions on Governmental Activities, Business-type Activities, and Proprietary Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the major proprietary fund of the City of Hattiesburg, Mississippi, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based upon our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, the major governmental fund, and the aggregate remaining governmental fund information of the City of Hattiesburg, Mississippi, as of September 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle Related to Pensions

As described in Notes 1, 2, and 18 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Implementation of this standard required retrospective application, resulting in restatement of previously reported net position to report the City's proportionate share of the Public Employees Retirement System of Mississippi net pension liability at the beginning of the year. Our opinion is not modified with respect to this matter.

Deficit Fund Balance

As described in Note 15 to the financial statements, deficit fund balances were reported in certain governmental funds as a result of modified accrual recognition of expenditures for which reimbursements were not available resources. Our opinion is not modified with respect to this matter.

Compliance with Mississippi Department of Environmental Quality Order

As described in Notes 16 and 20 to the financial statements, the City is subject to certain mandates for sewer system operation and rehabilitation pursuant to action and intervention by the Mississippi Department of Environmental Quality. In ongoing efforts to comply with the related Amended Agreed Order, the City has engaged in development, design, and construction of various elements of a multi-million dollar long-term comprehensive sewer system improvement project, most of which have been funded by proceeds of revenue bonds. Subsequent to the year ended September 30, 2015, the City was party to a Stipulated Order which replaces the Amended Agreed Order and grants relief from certain obligations that had been imposed under the earlier Order. As a result, the City indefinitely suspended certain sewer system rehabilitation projects subsequent to year end. Therefore, preliminary costs associated with such suspended projects have been recognized as expense by the City as of September 30, 2015 rather than as capital asset construction in progress. Our opinion is not modified with respect to this matter.

Removal of Capital Assets from Service

As described in Note 5 to the financial statements, the City removed certain capitalized infrastructure assets from service upon determination that those assets had no future value. Our opinion is not modified with respect to this matter.

Water and Sewer System Parity Debt

As described in Note 10 to the financial statements, the City is subject to certain Water and Sewer System rate coverage requirements pursuant to parity debt provisions of its revenue bonds. Rate coverage requirements were not met for the year ended September 30, 2015. Also, as described in Note 10 to the financial statements, future revenues of the Water and Sewer System are pledged as collateral against those revenue bonds. Our opinion is not modified with respect to this matter.

Subsequent Issuance of Debt

As described in Note 20 to the financial statements, the City incurred substantial additional debt subsequent to September 30, 2015 and also entered into commitments or agreements to issue other debt. Our opinion is not modified with respect to this matter.

Matters Related to Funding

Subsequent to September 30, 2015, certain Federal and State grant reimbursements were delayed because of delinquency in submission of City annual financial reports. In addition, the City's credit rating was suspended in November 2016. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis (MD&A), budgetary comparison schedules for the general fund, trend factors and schedules of funding progress of the City's defined benefit pension plans, and trend factors and schedules of funding progress and employer contributions for the City's other postemployment benefit plans (OPEB) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hattiesburg, Mississippi's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2017 on our consideration of the City of Hattiesburg, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Hattiesburg, Mississippi's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

FINANCIAL STATEMENTS

City of Hattiesburg, Mississippi
Statement of Net Position

September 30, 2015

	Primary Government			Component Unit
	Governmental	Business-type	Total	
	Activities	Activities		
Assets				
Cash and equivalents - unrestricted	\$ 15,163,031	\$ 6,935,537	\$ 22,098,568	\$ -
Sales tax receivable	3,727,876	-	3,727,876	789,226
Property taxes receivable	18,615,195	-	18,615,195	-
Accounts receivable - water & sewer, net	-	1,309,130	1,309,130	-
Accounts receivable - solid waste services	180,462	-	180,462	-
Intergovernmental receivable	3,166,371	-	3,166,371	-
Fines receivable, net	2,231,591	-	2,231,591	-
Other receivables	889,445	-	889,445	83,721
Internal balances	428,036	(428,036)	-	-
Due from other agencies	14,432	-	14,432	-
Inventories	135,392	-	135,392	47,220
Cash and equivalents - restricted	-	1,215,431	1,215,431	1,237,513
Cash with fiscal agent - restricted	-	14,809,000	14,809,000	4,422,663
Notes receivable	4,192,853	-	4,192,853	-
Capital assets not being depreciated:				
Land and construction in progress	33,096,284	3,737,686	36,833,970	3,907,146
Capital assets, net of accumulated depreciation:				
Infrastructure	69,925,843	86,057,169	155,983,012	-
Building and improvements	20,059,037	24,164	20,083,201	11,244,431
Machinery and equipment	7,294,369	902,314	8,196,683	173,579
Total assets	179,120,217	114,562,395	293,682,612	21,905,499
Deferred Outflows of Resources				
Related to pensions	8,323,444	590,055	8,913,499	-
Prepaid bond insurance	-	271,941	271,941	-
Total deferred outflows of resources	8,323,444	861,996	9,185,440	-

Continued

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

City of Hattiesburg, Mississippi

Statement of Net Position

September 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Liabilities				
Accounts payable	\$ 2,850,312	\$ 3,141,671	\$ 5,991,983	\$ 113,914
Accrued wages and benefits	1,319,095	105,107	1,424,202	185,189
Other liabilities	1,346,175	1,268,225	2,614,400	121,110
Due to other agencies	137,602	-	137,602	-
Accrued interest	172,596	408,116	580,712	-
Non-current liabilities:				
Portion due or payable within one year:				
General obligation bonds	2,515,000	615,000	3,130,000	-
Revenue bonds	-	1,765,000	1,765,000	-
Unamortized bond premium	-	17,507	17,507	-
Limited obligation tax increment financing bonds	690,000	-	690,000	-
Economic development limited obligation bonds and notes	398,367	-	398,367	-
General obligation notes payable	-	396,590	396,590	-
Capital leases	1,240,302	-	1,240,302	-
Compensated absences	267,344	23,743	291,087	-
Due to primary government	-	-	-	125,124
Portion due or payable after one year:				
General obligation bonds	8,900,000	7,435,000	16,335,000	-
Revenue bonds	-	45,445,000	45,445,000	-
Unamortized bond premium	-	234,434	234,434	-
Limited obligation tax increment financing bonds	6,740,000	-	6,740,000	-
Economic development limited obligation bonds and notes	2,220,154	-	2,220,154	-
General obligation notes payable	-	294,454	294,454	-
Capital leases	1,550,689	-	1,550,689	-
Compensated absences	1,514,950	134,547	1,649,497	-
Due to primary government	-	-	-	187,686
Net pension obligation	65,217,923	4,104,190	69,322,113	-
Other post employment benefits obligation	505,765	56,971	562,736	-
Customer meter deposits payable from restricted assets	-	1,215,431	1,215,431	-
Total liabilities	97,586,274	66,660,986	164,247,260	733,023
Deferred Inflows of Resources				
Related to pensions	1,362,463	110,232	1,472,695	-
Deferred revenues	-	247,273	247,273	-
Unearned revenue - property taxes	18,258,000	-	18,258,000	-
Total deferred inflows of resources	19,620,463	357,505	19,977,968	-
Net Position				
Net investment in capital assets	110,313,874	44,493,366	154,807,240	15,137,470
Restricted for debt service	4,067,078	4,833,982	8,901,060	-
Restricted for capital projects	-	-	-	1,237,513
Restricted for Federal Programs	1,913,562	-	1,913,562	-
Unrestricted	(46,057,590)	(921,448)	(46,979,038)	4,797,493
Total net position	\$ 70,236,924	\$ 48,405,900	\$ 118,642,824	\$ 21,172,476

Concluded

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

City of Hattiesburg, Mississippi

Statement of Activities

Year ended September 30, 2015

Functions/Programs	Expenses	Program Revenue			Primary Government			Component Unit
		Fees, Fines & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
PRIMARY GOVERNMENT								
Governmental Activities:								
General government	\$ 11,569,276	\$ -	\$ -	\$ -	\$ (11,569,276)	\$ -	\$ (11,569,276)	
Public safety	20,821,509	1,455,924	452,410	7,158	(18,906,017)	-	(18,906,017)	
Public services	16,434,765	2,307,136	2,735,133	440,921	(10,951,575)	-	(10,951,575)	
Other services	2,093,259	-	109,515	2,007,784	24,040	-	24,040	
Mass transit	1,217,110	44,214	677,862	16,000	(479,034)	-	(479,034)	
Culture and recreation	4,323,579	47,221	-	118,674	(4,157,684)	-	(4,157,684)	
Human/social assistance	712,985	-	638,235	-	(74,750)	-	(74,750)	
Economic development	208,115	-	1,787	-	(206,328)	-	(206,328)	
Interest and fiscal charges	990,023	-	-	-	(990,023)	-	(990,023)	
Total governmental activities	58,370,621	3,854,495	4,614,942	2,590,537	(47,310,647)	-	(47,310,647)	
Business-Type Activities:								
Water and sewer operations	31,166,774	17,086,586	-	474,084	-	(13,606,104)	(13,606,104)	
Interest and fiscal charges	2,235,365	-	-	-	-	(2,235,365)	(2,235,365)	
Total business-type activities	33,402,139	17,086,586	-	474,084	-	(15,841,469)	(15,841,469)	
Total primary government	\$ 91,772,760	\$ 20,941,081	\$ 4,614,942	\$ 3,064,621	(47,310,647)	(15,841,469)	(63,152,116)	
COMPONENT UNIT								
Hattiesburg Convention								
Commission	\$ 6,206,199	\$ 3,135,918	\$ -	\$ -				\$ (3,070,281)
Total component unit	\$ 6,206,199	\$ 3,135,918	\$ -	\$ -				(3,070,281)
GENERAL REVENUES:								
Taxes:								
Property taxes levied for general purposes					14,134,282	-	14,134,282	-
Property taxes levied for debt services					3,813,565	-	3,813,565	-
Sales tax					22,375,186	-	22,375,186	-
Franchise taxes and other licenses and permits					4,613,330	-	4,613,330	-
Special sales tax					-	-	-	4,825,364
Unrestricted investment earnings					180,344	13,769	194,113	4,312
Other local sources					634,572	-	634,572	-
Miscellaneous					664,028	32,972	697,000	-
Gain on sale of assets					373,707	-	373,707	-
Transfers					200,000	(200,000)	-	-
Total general revenues and transfers					46,989,014	(153,259)	46,835,755	4,829,676
Change in Net Position					(321,633)	(15,994,728)	(16,316,361)	1,759,395
Net Position - Beginning of year					126,069,321	70,344,182	196,413,503	19,413,081
Prior period adjustment					(55,510,764)	(5,943,554)	(61,454,318)	-
Net Position- Beginning as adjusted					70,558,557	64,400,628	134,959,185	19,413,081
Net Position - End of year					\$ 70,236,924	\$ 48,405,900	\$ 118,642,824	\$ 21,172,476

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

City of Hattiesburg, Mississippi
Balance Sheet
Governmental Funds

September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 6,838,618	\$ 8,324,413	\$ 15,163,031
Sales tax receivable	1,884,727	-	1,884,727
Intergovernmental receivable	1,620	75,807	77,427
Fines receivable, net of allowance	2,231,591	-	2,231,591
Other receivables	865,161	12,306	877,467
Due from other funds	439,206	2,297	441,503
Property taxes receivable	14,407,852	4,009,811	18,417,663
Due from other agencies	14,432	-	14,432
Gas and oil inventory	135,392	-	135,392
Advances to other funds	300,000	-	300,000
Total assets	\$ 27,118,599	\$ 12,424,634	\$ 39,543,233
Liabilities			
Accounts payable	559,901	2,101,784	2,661,685
Accrued wages and benefits	1,198,771	120,324	1,319,095
Due to other funds	2,297	11,170	13,467
Other liabilities	1,141,862	54,313	1,196,175
Due to other agencies	137,602	-	137,602
Advances from other funds	-	300,000	300,000
Total liabilities	3,040,433	2,587,591	5,628,024
Deferred Inflows of Resources			
Unavailable revenue - property taxes	14,278,000	3,980,000	18,258,000
Unavailable revenue - fines	2,087,413	-	2,087,413
Total deferred inflows of resources	16,365,413	3,980,000	20,345,413
Fund Balances			
Nonspendable			
Inventories	135,392	-	135,392
Long-term interfund advance	300,000	-	300,000
Restricted			
Street improvements and repairs	-	1,758,666	1,758,666
Law enforcement	-	208,107	208,107
Mass transit	-	332,039	332,039

Continued

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

City of Hattiesburg, Mississippi
Balance Sheet
Governmental Funds

September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances (Cont.)			
Restricted (Cont.)			
Debt service	-	4,067,078	4,067,078
Parks and recreation projects	-	2,414	2,414
Economic development	-	49	49
Committed			
Parks and recreation	-	553,495	553,495
Fire protection	-	803,045	803,045
Human/social assistance	30,485	-	30,485
Airport projects	1,883,077	-	1,883,077
Street improvement and repairs	-	4,168	4,168
Law enforcement	-	41,544	41,544
Assigned			
General government	32,573	-	32,573
Public safety	856,811	-	856,811
Public services	160,882	-	160,882
Other services	1,058	-	1,058
Unassigned	4,312,475	(1,913,562)	2,398,913
Total fund balances	7,712,753	5,857,043	13,569,796
Total liabilities, deferred inflows of resources and fund balances	\$ 27,118,599	\$ 12,424,634	\$ 39,543,233

Concluded

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

City of Hattiesburg, Mississippi
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position

September 30, 2015

Total fund balances for governmental funds	\$ 13,569,796
--	---------------

Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Land	29,753,609	
Construction in progress	3,342,675	
Infrastructure, net of \$78,053,390		
accumulated depreciation	69,925,843	
Buildings and improvements, net of \$24,487,437		
accumulated depreciation	20,059,037	
Machinery and equipment, net of \$25,756,113		
accumulated depreciation	7,294,369	
Total capital assets		130,375,533

Other long-term assets are not available to pay for current period expenditures and therefore are not reported as deferred revenue in the funds.	2,087,413
--	-----------

Receivables not received within thirty days of year end are not reported in the funds.

Accounts receivable - solid waste services	180,462	
Grants receivable	3,088,944	
Sales tax receivable	1,843,149	
Property tax receivable	197,532	
Other tax receivable	11,978	
Total receivables not received within thirty days of year end		5,322,065

Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds.	4,192,853
--	-----------

Deferred outflow related to pension not reported in the funds	8,323,444
---	-----------

Continued

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

City of Hattiesburg, Mississippi
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position

September 30, 2015

Deferred inflow related to pension not reported in the funds	(1,362,463)
--	-------------

Payables not paid within thirty days of year end are not reported in the funds.

Accounts payable	(188,627)	
Other liabilities	(150,000)	
Total payables not received within thirty days of year end		(338,627)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Accrued interest on bonds and notes		(172,596)
General obligation bonds	(11,415,000)	
Limited obligation tax increment financing bonds	(7,430,000)	
Limited obligation economic development bonds and notes	(2,618,521)	
Capital leases	(2,790,991)	
Net pension obligation	(65,217,923)	
Other post employment benefits obligation	(505,765)	
Compensated absences	(1,782,294)	
Total long-term liabilities		(91,760,494)

Total net position of governmental activities	\$ 70,236,924
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Concluded

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

City of Hattiesburg, Mississippi
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds

Year ended September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
General property taxes	\$ 12,912,105	\$ 4,873,926	\$ 17,786,031
Sales tax collections	22,301,782	-	22,301,782
Other taxes	25,164	-	25,164
Licenses and permits	4,436,024	-	4,436,024
Fines, forfeitures and penalties	2,153,531	79,848	2,233,379
Interest, rents, and concessions	95,362	12,339	107,701
Intergovernmental	529,957	4,221,187	4,751,144
Charges for services	2,398,617	96,179	2,494,796
Other revenues	2,551,357	294,188	2,845,545
Total revenues	47,403,899	9,577,667	56,981,566
Expenditures			
Current:			
General government	8,318,077	-	8,318,077
Public safety	19,822,940	326,081	20,149,021
Public services	13,295,050	1,094,712	14,389,762
Other services	1,517,480	2,387,921	3,905,401
Mass transit	-	977,307	977,307
Culture and recreation	-	4,015,886	4,015,886
Human/social assistance	205,660	748,924	954,584
Economic development	160,000	48,115	208,115
Debt Service:			
Principal payments	1,484,722	3,713,727	5,198,449
Interest and fiscal charges	104,133	914,066	1,018,199
Total expenditures	44,908,062	14,226,739	59,134,801
Excess (deficiency) of revenues over expenditures	2,495,837	(4,649,072)	(2,153,235)
Other Financing Sources			
Transfers in	200,000	3,340,140	3,540,140
Transfers out	(3,215,000)	(16)	(3,215,016)
Other sources	450,247	-	450,247
Total other financing sources (uses)	(2,564,753)	3,340,124	775,371
Net Change in Fund Balance	(68,916)	(1,308,948)	(1,377,864)
Fund balances - beginning of year	7,781,669	7,165,991	14,947,660
Fund balances - end of year	\$ 7,712,753	\$ 5,857,043	\$ 13,569,796

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

City of Hattiesburg, Mississippi
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

Year ended September 30, 2015

Net change in fund balances - governmental funds	\$ (1,377,864)
--	----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$7,965,373) exceeds capital outlays (\$7,520,369) in the current period.

(445,004)

Intergovernmental revenue is recognized on the accrual basis in the statement of activities and is also increased for revenues received more than thirty days after year end.

Accounts receivable - solid waste services	60,529	
Grants receivable	3,088,944	
Sales tax receivable	73,404	
Property tax receivable	161,816	
Other tax receivable	1,163	

Total change in receivables not received within thirty days of year end

3,385,856

Fine revenue deferred in the funds for the modified accrual basis during the current year decreased whereas recognition is required as earned on the statement of activities using the accrual basis of accounting.

(939,441)

Proceeds from the sale of capital assets \$374,506 are reported in the governmental funds. However, in the statement of net position the gain is recorded \$373,707.

(799)

Impairment of City Infrastructure

(433,067)

Continued

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

City of Hattiesburg, Mississippi
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

Year ended September 30, 2015

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Compensated absences	\$ 124,871	
Accounts payable	(188,627)	
Other liabilities	(150,000)	
Accrued interest on bonds and notes	<u>28,176</u>	
Combined adjustment		(185,580)

Proceeds from issuance of long-term debt are reported in the governmental funds. However, in the statement of net position a long-term liability is recorded. Repayments of long-term debt are reported as expenditures in the governmental funds but are recorded against the liability in the statement of net position.

Net change of proceeds and repayments of long-term debt	3,231,419
---	-----------

Change related of pension related deferred outflows and inflows and obligations	(2,746,178)
---	-------------

Change related to other post employment benefit obligations	(505,765)
---	-----------

Governmental funds report annual note repayment received (\$462,166) as an installment receipt. In the statement of activities, only the portion of these payments attributable to interest is reported as interest revenue (\$156,956).	<u>(305,210)</u>
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Change in net position of governmental activities	<u><u>\$ (321,633)</u></u>
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Concluded

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

City of Hattiesburg, Mississippi
Statement of Net Position
Proprietary Fund

September 30, 2015

**Combined Water and
Sewer System**

Assets

Current Assets

Cash and equivalents - unrestricted	\$ 6,935,537
Accounts receivable - trade (net of allowance for doubtful accounts of \$2,173,576)	1,309,130
Grants receivable	-

Total current assets	8,244,667
-----------------------------	------------------

Noncurrent Assets

Cash and equivalents - restricted	1,215,431
Cash with fiscal agents - restricted	14,809,000
Capital Assets	
Land	315,243
Construction in progress	3,422,443
Infrastructure, net	86,057,169
Buildings and improvements, net	24,164
Machinery and equipment, net	902,314

Total noncurrent assets	106,745,764
--------------------------------	--------------------

Total assets	114,990,431
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Deferred Outflow of Resources

Related to pensions	590,055
Prepaid bond insurance	271,941

Total deferred outflows	861,996
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Liabilities

Current Liabilities

Due to governmental funds	428,036
Sales tax payable	22,668
Accounts payable	3,141,671
Accrued wages and benefits	105,107
Accrued interest payable	408,116
Other liabilities	1,245,557
Unamortized bond premium - current	17,507
Revenue bonds - current	1,765,000
General obligation bonds - current	615,000
General obligation note payable - current	396,590
Compensated absences - current	23,743

Total current liabilities	8,168,995
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Continued

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

City of Hattiesburg, Mississippi
Statement of Net Position
Proprietary Fund

<i>September 30, 2015</i>	Combined Water and Sewer System
Non-Current Liabilities	
Revenue bonds	45,445,000
General obligation bonds	7,435,000
General obligation note payable	294,454
Unamortized bond premium	234,434
Compensated absences	134,547
Net pension obligation	4,104,190
Other post employment benefits obligation	56,971
Customer meter deposits payable from restricted assets	1,215,431
Total non-current liabilities	58,920,027
Total liabilities	67,089,022
Deferred Inflows of Resources	
Related to pensions	110,232
Deferred revenues	247,273
Total deferred inflows	357,505
Net Position	
Net investment in capital assets	44,493,366
Restricted for debt service	4,833,982
Unrestricted	(921,448)
Total net position	\$ 48,405,900

Concluded

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

City of Hattiesburg, Mississippi
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Fund

<i>Year ended September 30, 2015</i>	Combined Water and Sewer System
Operating Revenues	
Water charges	\$ 8,147,276
Sewer charges	8,553,687
Sewer connections	25,866
Turn-on fees	61,200
Taps	298,557
Total operating revenues	17,086,586
Operating Expenses	
Personal services	2,747,948
Other services and charges	11,195,342
Supplies and expenses	974,048
Depreciation	4,164,875
Other operating expenses	12,084,561
Total operating expenses	31,166,774
Operating Income	(14,080,188)
Non-Operating Revenues (Expenses)	
Interest revenue	13,769
Interest expenses	(2,235,365)
Other expenses	-
Other revenues	32,972
Total non-operating revenues (expenses)	(2,188,624)
Income before Capital Contribution and Transfers	(16,268,812)
Intergovernmental capital contributions	474,084
Transfers out	(200,000)
Change in net position	(15,994,728)
Net position - beginning of year	70,344,182
Prior period adjustment	(5,943,554)
Net position - beginning, as adjusted	64,400,628
Net position - end of year	\$ 48,405,900

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

City of Hattiesburg, Mississippi
Statement of Cash Flows
Proprietary Fund

<i>Year ended September 30, 2015</i>	Combined Water and Sewer System
Cash Flows from Operating Activities	
Receipts from customers	\$ 16,782,997
Payments to suppliers and service providers	(9,890,662)
Payments to employees for salaries and benefits	(2,518,587)
Net cash provided by operating activities	4,373,748
Cash Flows from Noncapital Financing Activities	
Other cash receipts	280,245
Transfer to other funds	(200,000)
Net cash provided by noncapital financing activities	80,245
Cash Flows from Capital and Related Financing Activities	
Principal payments - bonds and notes	(2,667,527)
Intergovernmental cash receipts	520,241
Acquisition and construction of capital assets	(6,383,383)
Capitalized interest paid on capital debt	-
Bond issuance cost	-
Interest paid on capital debt	(2,317,102)
Proceeds from bonds and notes	-
Net cash provided by capital and related financing activities	(10,847,771)
Cash Flows from Investing Activities	
Interest Income	13,764
Net cash provided by investing activities	13,764
Net Increase in Cash and Cash Equivalents	(6,380,014)
Cash and Cash Equivalents - Beginning of year	29,339,982
Cash and Cash Equivalents - End of year	\$ 22,959,968
Displayed on statement of net position as:	
Cash and equivalents - unrestricted	\$ 6,935,537
Cash and equivalents - restricted	1,215,431
Cash with fiscal agent - restricted	14,809,000
	\$ 22,959,968

Continued

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

City of Hattiesburg, Mississippi
Statement of Cash Flows
Proprietary Fund

**Combined Water and
Sewer System**

Year ended September 30, 2015

**Reconciliation of Operating Income to Net Cash Provided
by Operating Activities:**

Operating Income	\$ (14,080,188)
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**Adjustments to Reconcile Operating Income to Net Cash Provided
by Operating Activities:**

Depreciation expense	4,164,875
Impairment of capital assets	11,131,503
Changes in assets and liabilities:	
Increase in accounts receivable - trade	(291,353)
Increase in prepaid bond insurance	16,668
Increase in deferred outflows related to pensions	(590,055)
Decrease in amount due to governmental funds	168,011
Increase in sales tax payable	(6,964)
Increase in accounts payable	2,920,696
Increase in accrued wages and benefits	7,348
Increase in other liabilities	44,507
Increase in compensated absences	13,705
Increase in net pension obligation	649,036
Increase in other post employment benefits obligation	56,971
Increase in customer meter deposits	58,756
Increase in deferred inflows related to pensions	110,232
Total adjustments	18,453,936
Net Cash Provided by Operating Activities	\$ 4,373,748

Concluded

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

City of Hattiesburg, Mississippi
Statement of Fiduciary Net Position
Fiduciary Funds

	Police/Fireman Disability & Relief Pension Trust Fund	Agency Funds
<i>September 30, 2015</i>		
Assets		
Cash and cash equivalents	\$ 77,054	\$ 1,967,766
Cash and cash investments with fiscal agent	22,120,534	-
Property taxes and fees receivable	12,144	144,662
Sales tax receivable	-	468,013
Total assets	\$ 22,209,732	\$ 2,580,441
Liabilities		
Employee contribution payable	\$ -	\$ 341,903
Due to other funds	-	1,671,558
Other liabilities	-	753
Amounts held in custody for others	-	566,227
Total liabilities	\$ -	\$ 2,580,441
Net Position		
Net position restricted for pension benefits	\$ 22,209,732	

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

City of Hattiesburg, Mississippi
Statement of Changes in
Fiduciary Net Position
Fiduciary Funds

	Police/Fireman Disability & Relief Pension Trust Fund
<i>Year ended September 30, 2015</i>	
Additions	
Contributions:	
Plan members	\$ 9,778
Total contributions	9,778
Property tax levy	1,641,848
Investment earnings	765,831
Total additions	2,417,457
Deductions	
Benefits	3,337,807
Administrative expenses	48,674
Total deductions	3,386,481
Change in net position	(969,024)
Net position - beginning of year	23,178,756
Net position - end of year	\$ 22,209,732

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

NOTES TO FINANCIAL STATEMENTS



City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Information

The City of Hattiesburg, Mississippi (the City) was incorporated in 1884 under the laws of the State of Mississippi and presently operates under a Mayor/Council form of government. It is the third largest municipality in the state with nearly 50,000 residents. The policy-making and legislative authority, as well as budgetary responsibilities, are vested with the City Council. The following services are provided by the City: Public Safety (Police, Fire, and Code Enforcement), Public Works, Engineering, Solid Waste Collection, Water and Sewer, Social and Recreational, Mass Transit, Federal Programs, Urban Development, and General Administrative Services.

The accounting and reporting framework and the more significant accounting policies and practices are discussed in subsequent sections of this Note. The remainder of the notes are organized to provide explanations, including required disclosures, of the City's financial activities.

Reporting Entity

The City is a charter city in which citizens elect the mayor at large and five council members by wards. The accompanying financial statements present the City's primary government and its component unit, an entity for which the government is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely Presented Component Unit

The Hattiesburg Convention Commission (the Commission) is composed of a seven member board whose members are appointed by the Hattiesburg City Council. The purpose of the Commission is to promote conventions and tourism. The Commission has the authority over all matters relating to the establishment, development, construction, furnishing, and equipping of convention and tourism related facilities. The Commission is primarily funded by a 2% sales tax on local food, beverage, and alcoholic beverage package retailer permits. The Commission is presented as a governmental fund type. Pursuant to component unit criteria guidelines, the Commission is presented as a discretely presented component unit based upon the budgetary oversight provided by the City in conjunction with other related criteria including, but not limited to, the City's ability to make board appointments and the Commission's status as a legally separate entity.

A separate financial statement of the Commission can be obtained by contacting the Hattiesburg Convention Commission, 1 Convention Center Plaza, Hattiesburg, Mississippi 39401.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from a certain legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements. Internal activities, including interfund transfers and due to/due from balances attributable to governmental activities have been eliminated for government-wide financial statement presentation purposes.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied based on historical trends of collections in relation to assessments. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within thirty (30) days of the end of the current fiscal period. Expenditures generally are recorded when a



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental fund:

General Fund - The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Activities accounted for in the general fund include police and fire protection, public services, general government, sanitation, city courts, urban development, and other services.

The City reports the following major proprietary fund:

Combined Water and Sewer System Fund - The Combined Water and Sewer System Fund accounts for the activities of the water and sewer system. The City operates the sewage treatment plant, sewage pumping stations and collection systems, and the water distribution system.

Additionally, the City reports the following fund types:

Police/Fireman Disability and Relief Pension Trust Fund - The Police/Fireman Disability and Relief Pension Trust Fund is used to account for resources legally held in trust for use by the City's uniformed police officers and firefighters that were employed prior to July 1, 1987. This fund provides retirement and disability benefits and death benefits to plan members and beneficiaries.

Agency Funds - The City's agency funds account for employee payroll tax withholdings, initial tax deposits from the county tax collectors, initial special sales tax receipts, and the Forrest County Industrial Park Commission's fund.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The proprietary fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer system enterprise fund are charges to customers for sales and services. The water and sewer system also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

To maximize interest earnings, the City's cash resources are combined to form a cash pool. Excluded from this pool is the cash of the Water and Sewer Fund, the 1999 Tax Increment Financing Bond and Interest and Construction Funds, the Water and Sewer USA Yeast Bond and Interest and Construction Funds, the Community Development Block Grant Fund for Entitlement and HOME Entitlement, the 2001 Bond Construction Fund, the 1998 Infrastructure Fund, the Group Insurance Trust Fund, the Series 2006 Water and Sewer Bond Funds, and certain other legally restricted funds.



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments for the City and its component unit are reported at fair value.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All sales taxes, property taxes, and notes receivables are considered collectible; therefore no reduction has been made for an allowance for these receivables. Fees paid in lieu of ad valorem taxes pursuant to separate agreements are recognized when collected or when probability of receipt is reasonably certain. Fines receivable is reported net of allowance for uncollectible accounts of \$15,893,392 at September 30, 2015. Credits against fines are applied for any jail time served, community service, or electronic monitoring. Since any such credits are not known until actual events occur, the amounts of those credits cannot be reasonably estimated before they are earned. Therefore, future credits to be applied against existing fines receivable are not estimated or reflected in the City’s financial statements.

Customer accounts receivable in the enterprise fund are attributable to unpaid balances at year-end for charges for services. The City estimates the allowance for doubtful water and sewer account balances based upon a review of balances and status of customer accounts and upon consideration of historical collection trends and other factors.

Property taxes are levied annually for the upcoming fiscal year beginning October 1st on property values assessed as of the previous January 1st. Such levy, which establishes a lien against the underlying property, is made by the City Council in September before the beginning of the fiscal year. Property taxes are recognized in the year for which levied. Property tax statements on real property are typically mailed in December each year, with the taxes due annually on February 1st. All taxes are collected and remitted to the City on a monthly basis by Forrest and Lamar County governments. Delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property with delinquent taxes as of August is subject to sale for collection of such taxes. Property taxes on vehicles are assessed annually and become due throughout the year based upon the month of acquisition.

Inventories and Prepaid Items

All inventories are valued at the lower of cost using the first-in/first-out (FIFO) method or market. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, street lights, sewer and water lines, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	20 - 50 years
Infrastructure	18 - 50 years
Machinery and equipment	5 - 10 years

Net Pension Liability

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

Deferred Outflows of Resources

Deferred outflows of resources are a separate financial statement element that represents a consumption of net position that applies to a future period and so will not be recognized as an



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

outflow of resources (expense/expenditure) until then. The City reports prepaid insurance on the Water & Sewer Revenue Bonds in the government-wide and the proprietary statements of net position as a deferred outflow of resources. Bond insurance paid from debt proceeds as a credit enhancement feature with the bonds is deferred and amortized over the life of the bonds. In addition, deferred outflows include amounts related to pensions (See Notes 2 and 18.), including contributions to the employee pension plan subsequent to the measurement date of the actuarial valuations for the plan.

Deferred Inflows of Resources

Deferred inflows of resources are a separate financial statement element that represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from special assessments, and these amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Both the government-wide statements and governmental funds report property taxes levied for the subsequent year, which are deferred and recognized as an inflow of resources in the period for which they are levied. The government-wide statements also reflect pension related items resulting from the difference between estimated and actual return on pension plan investments, which are being amortized over a five year period using the straight-line method.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay, overtime, and holiday pay benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the government. All vacation, overtime, and holiday pay is accrued when incurred in the government-wide fund financial statements and in proprietary fund statements. A liability for these amounts is reported in governmental funds only if they are expected to be paid from current resources, for example, as a result of employee resignations and retirements, based on management's estimates.

Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond discounts and premiums are amortized over the life of the related bonds. Bond issuance costs, other than prepaid insurance costs, are recognized as expenses in the period incurred. Prepaid insurance costs are reported as an asset and are recognized as expenses over the duration of the related debt.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund types recognize bond issuance costs during the current period. The face amount of debt is reported as other financing sources, and bond discount is recorded as an other financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as other services in expenditures.

Net Position

The government-wide statement of net position presents financial information on all of the City's assets, liabilities, and deferred inflow/outflows of resources, with the difference reported as net position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling creditors, grantors, or laws or regulations of other governments.

Fund Balance Policies

The City provides fund balance categories to report the nature and extent of the constraints placed on a government's fund balances. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form, such as inventories and prepaid items, or are legally or contractually required to remain intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance – the residual amounts that are available for any purpose; positive amounts are reported only in the general fund.

The City Council (the City's highest level of decision-making authority) establishes (and modifies or rescinds) fund balance commitments by passage of resolutions that also establish the City's spending policy that prescribes that restricted fund balance amounts are to be spent first, followed by committed, assigned and, lastly, unassigned fund balances.

The City does not have a formal minimum fund balance policy but transfers resources among funds as necessary to address any deficiencies at the fund level.



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The City's procedures for establishing its budget and for reporting budgetary data reflected in the financial statements are as follows:

1. In August, the City's Chief Financial Officer submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to September 15, the budget for the upcoming fiscal year is legally enacted through the passage of an ordinance by the City Council. The budget may be subsequently amended by action of the City Council.
3. The City's Chief Financial Officer is authorized to transfer budgeted amounts within departments within the published expenditure categories; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
4. All funds, with the exception of Trust and Agency Funds, are budgeted (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are budgeted). These budgets are prepared on a cash basis, modified for encumbrances for goods and services which have been received. The comparison of original and final budget to actual for the General Fund is presented in Schedule 1.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Pursuant to the Mississippi State Department of Audit's prescribed format, expenditures are budgeted by department and class as follows: personal services, supplies, other services and charges, capital outlays, transfers, debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final approval of the City Council. Cumulative increases to departmental expenditures in excess of 10% must also be published in the local newspaper.

Encumbrances arise from the issuance of purchase orders, which must be within the adopted budgetary limits. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred upon receipt of goods or services. Encumbrances do not lapse at the close of the fiscal year but are carried forward. If necessary, subsequent year budgets are amended to cover prior year encumbrances.



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Changes

During the year ended September 30, 2015, the City implemented certain newly effective accounting standards, as well as certain standards which should have been adopted previously, as further described below. Changes made by the City were necessary to conform to current authoritative guidance, which is preferable to superseded standards previously followed.

Effective for the year ended September 30, 2015, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Implementation of this standard required the City to restate its September 30, 2014 financial position in order to record its proportionate share of the Public Employees Retirement System of Mississippi (PERS) net pension liability. See Notes 2 and 18. Pro forma amounts for the preceding year were not readily determinable.

During the year ended September 30, 2015, the City also implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, which was previously effective but had not yet been implemented and which requires recognition of postemployment benefits including healthcare. Pursuant to this standard, annual costs of other postemployment benefits (OPEB) and the outstanding obligations and commitments for these costs are reported. See also Note 17.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This affects the reported amounts of assets and liabilities, 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 these estimates. Significant estimates which could change in the near-term include collectible portions of receivables from property taxes levied but not yet due, the allowance for doubtful Water and Sewer customer accounts receivable, the net collectible amounts of Municipal Court fines receivable, claims liabilities for the employee health insurance plan, useful lives of capital assets, and liabilities for pension and other post-employment benefits. In addition, long-term and current portions of compensated absences are based on estimates and assumptions relating to when earned compensated absences will be paid. Actual results may differ from those estimates.

Subsequent Implementation of Accounting Standards

The Governmental Accounting Standards Board (GASB) has issued the following Statements with effective dates in subsequent fiscal years:

- Statement No. 72 – *Fair Value Measurement and Application*
- Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Statement No. 74 - *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 76 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*
- Statement No. 77 - *Tax Abatement Disclosures*
- Statement No. 78 - *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*
- Statement No. 79 - *Certain External Investment Pools and Pool Participants*
- Statement No. 80 - *Blending Requirements for Certain Component Units an amendment of GASB Statement No. 14*
- Statement No. 81 - *Irrevocable Split-Interest Agreements*
- Statement No. 82 - *Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73*

The City has not assessed the applicability or impact of these standards on its financial statements.

NOTE 2: PRIOR PERIOD ADJUSTMENTS

During the year ended September 30, 2015, the City identified certain errors in prior year recognition of third party funds received for purposes of construction of a jointly owned facility. During the 2012 fiscal year, the City incorrectly reported escrow deposits representing the third party's investment in the project as contributions revenue. Subsequently, expenditures from such escrowed funds were recognized as capital outlay and construction in progress of the City. However, under terms of the project agreements, expenditures from third party funds represented assets immediately owned by that entity. Therefore, escrow funds should have been reported as a deposit liability rather than as contributions, and expenditures therefrom should have reduced cash and deposit liability amounts but should not have been included as capital outlay or construction in progress of the City. The City has recorded a prior period adjustment to correct these errors, the effects of which are reflected in the schedule below. The effect of correction of this error would have increased proprietary fund balance and net position of business-type activities for the year ended September 30, 2014 by \$621,929.

In addition to the effects of the error correction describe above, the City has also recognized prior period adjustments to restate beginning net position and beginning proprietary fund balances as a result of implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as further discussed in Note 18. Prior period effects of implementation of GASB Statement No. 68 are also reflected in the schedule below.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 2: PRIOR PERIOD ADJUSTMENTS (Continued)

A summary of prior period adjustments reflected on the City's financial statements is presented below:

Explanation	Net Position	Fund Balance
Governmental Activities		
<i>Implementation of New Accounting Standards:</i>		
To adjust deferred outflow of resources related to pension	\$ 1,432,945	\$ -
To adjust deferred inflow of resources related to pension	(5,575,450)	-
To adjust net pension obligation	(51,368,259)	-
Total Governmental Activities	\$ (55,510,764)	\$ -
Business-Type Activities		
<i>Correction of Error:</i>		
To adjust construction in progress	\$ (2,222,709)	\$ (2,222,709)
To adjust escrow deposit liability	(265,691)	(265,691)
Subtotal - Correction of Error	\$ (2,488,400)	\$ (2,488,400)
<i>Implementation of New Accounting Standards:</i>		
To adjust deferred outflow of resources related to pension	107,815	107,815
To adjust deferred inflow of resources related to pension	(451,090)	(451,090)
To adjust net pension obligation	(3,111,879)	(3,111,879)
Subtotal - Implementation of New Accounting Standards	(3,455,154)	(3,455,154)
Total Business-Type Activities	\$ (5,943,554)	\$ (5,943,554)
Total Primary Government	\$ (61,454,318)	\$ (5,943,554)

NOTE 3: DEPOSITS AND INVESTMENTS

Deposits

The collateral for public entities' deposits in financial institutions are held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27- 105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

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 (FDIC).

The carrying amount of the City's deposits with financial institutions reported in the government-wide statements was \$23,313,999 (exclusive of cash with fiscal agents disclosed below). The bank balance was \$26,242,571. The City's long standing, although not formally adopted, investment policy is based upon all bank accounts being fully collateralized (using the procedures described above) and interest-bearing with rates updated on a quarterly basis and benchmarked using verifiable appropriate federal funds rates. Interest is calculated using average balances and recorded monthly.

Custodial Credit Risk - Deposits

Custodial credit risk is defined as the risk that, in the event of a financial institutions failure, the government's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of September 30, 2015, the City's bank balance was not exposed to custodial credit risk because deposits are covered by the State Treasurer collateral pool.

Cash with Fiscal Agents

The carrying amount of the City's cash with fiscal agents held by financial institutions was \$14,809,000. In addition, the City's discretely presented component unit had cash and investments with fiscal agents of \$4,422,663 at September 30, 2015.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 4: NOTES RECEIVABLE

In 2010, the City Council authorized a purchase of property located at 510 West Pine Street for the Sacred Heart Catholic Parish. Pursuant to the terms of this agreement, the City financed the purchase price of \$2,500,000 through the issuance of the City's General Obligation Pool Loan Refunding Bonds, Series 2010, to be repaid over 20 years with the final bonds maturing July 1, 2030. The Diocese of Biloxi executed a \$2,560,000 promissory note for the purchase price and issuance costs, requiring annual payments and agency fees not to exceed \$219,000 at an interest rate not to exceed 5.5%, to coincide with the scheduled principal, interest and servicing fees attributable to the City's Series 2010 bonds. At September 30, 2015, the balance of this note receivable was \$2,110,000.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 4: NOTES RECEIVABLE (Continued)

In 2012, the City Council authorized a loan agreement and promissory note for \$2,000,000 to be repaid over 20 years, at a rate of 2% in monthly installments of \$10,118, commencing February 1, 2013 and continuing until February 1, 2033. This arrangement was executed pursuant to Katrina Supplemental CDBG Program grant agreements that resulted in loan funding for site acquisition for two historic downtown buildings, with monthly repayments required from the City to the Mississippi Development Authority (MDA). Under the terms of the loan agreement, HCL Leverage Lender LLC will remit the above-noted monthly payments to the City, and after the receipt of these payments, the City will in turn remit the corresponding payments to MDA. At September 30, 2015, the balance of this note receivable was \$1,770,043.

Notes receivable also include amounts due from the Hattiesburg Convention Commission (the Commission), a discretely presented component unit of the City, totaling \$312,810. As further described in Note 19, this balance represents obligations of the Commission for costs incurred by the City for capital renovations of the Saenger Theater, which is operated by the Commission pursuant to a long-term agreement with the City.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, was as follows:

September 30, 2015

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 29,753,609	\$ -	\$ -	\$ 29,753,609
Construction in progress	4,682,275	4,440,172	(5,779,772)	3,342,675
Total capital assets not being depreciated	34,435,884	4,440,172	(5,779,772)	33,096,284
Capital assets being depreciated:				
Buildings and improvements	43,400,538	1,145,937	-	44,546,475
Machinery and equipment	33,084,684	2,580,197	(2,614,400)	33,050,481
Infrastructure	143,278,464	5,133,834	(433,065)	147,979,233
Total capital assets being depreciated	219,763,686	8,859,968	(3,047,465)	225,576,189
Less accumulated depreciation for:				
Buildings and improvements	22,906,857	1,580,581	-	24,487,438
Machinery and equipment	26,476,211	1,893,501	(2,613,600)	25,756,112
Infrastructure	73,562,099	4,491,291	-	78,053,390
Total accumulated depreciation	122,945,167	7,965,373	(2,613,600)	128,296,940
Total capital assets being depreciated, net	96,818,519	894,595	(433,865)	97,279,249
Governmental activities capital assets, net	\$ 131,254,403	\$ 5,334,767	\$ (6,213,637)	\$ 130,375,533

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (Continued)

September 30, 2015

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 315,243	\$ -	\$ -	\$ 315,243
Construction in progress	6,895,764	6,236,569	(9,709,890)	3,422,443
Total capital assets not being depreciated	7,211,007	6,236,569	(9,709,890)	3,737,686
Capital assets being depreciated:				
Buildings and improvements	335,058	-	(225)	334,833
Machinery and equipment	8,936,261	146,815	(21,783)	9,061,293
Infrastructure	111,799,288	8,742,875	(10,547,634)	109,994,529
Total capital assets being depreciated	121,070,607	8,889,690	(10,569,642)	119,390,655
Less accumulated depreciation for:				
Buildings and improvements	309,064	1,605	-	310,669
Machinery and equipment	7,648,116	510,863	-	8,158,979
Infrastructure	20,690,106	3,652,407	(405,153)	23,937,360
Total accumulated depreciation	28,647,286	4,164,875	(405,153)	32,407,008
Total capital assets being depreciated, net	92,423,321	4,724,815	(10,164,489)	86,983,647
Business-Type Activities capital assets, net	\$ 99,634,328	\$ 10,961,384	\$ (19,874,379)	\$ 90,721,333

Retirements include certain infrastructure assets which were determined to have no future useful life as of September 30, 2015 and which were thus removed from service. Net book value of such assets removed from service totaled approximately \$400,000 for governmental activities and \$1.1 million for business-type activities.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (Continued)

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:

General government	\$ 720,937
Public safety	994,768
Public services - which includes the depreciation of infrastructure assets	5,208,147
Human/social assistance	14,036
Other services	216,145
Culture and recreation	551,387
Mass transit	259,953
Total depreciation expense - governmental activities	\$ 7,965,373

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Government Wide Funds

Balances due to/from the various City funds at September 30, 2015, consist of the following:

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental fund	\$ 11,170
General fund	Combined water and sewer system	428,036
Nonmajor governmental fund	General fund	2,297
Total		\$ 441,503

The outstanding balances between funds result mainly from the time lag between the dates that goods and services are provided or reimbursable expenditures occur and satisfaction of those amounts. These balances are expected to be collected within one year.

Advances to/from other funds for governmental funds at September 30, 2015, consist of the following:

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental fund	\$ 300,000

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The amount payable to the General fund from the nonmajor governmental fund is attributable to working capital loans made to the Community Development Block Grant fund. None of the balance shown is scheduled to be collected in the subsequent year.

The composition of interfund transfers for the year ended September 30, 2015, is as follows:

Transfers Out:	Transfers In:		
	General Fund	Nonmajor Governmental	Activities Total
General fund	\$ -	\$ 3,215,000	\$ 3,215,000
Non major governmental funds	-	16	16
Total governmental funds	\$ -	\$ 3,215,016	\$ 3,215,016
Combined water and sewer system	200,000	-	200,000
Agency funds	-	125,124	125,124
Total	\$ 200,000	\$ 3,340,140	\$ 3,540,140

Interfund transfers are authorized components of the budget and are typically are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Agency Funds

Balances due to various related parties at September 30, 2015, consist of the following:

Payable Related Party	Term of distribution	Amount
Hattiesburg Tourism Commission	To be distributed within thirty days	\$ 55,893
Hattiesburg Convention Commission	To be distributed within thirty days	412,120
Hattiesburg Public School District	To be distributed within thirty days	1,122,838
Library of Hattiesburg	To be distributed within thirty days	44,868
Other	To be distributed within thirty days	35,839
		\$ 1,671,558

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 7: AD VALOREM TAXES LEVIED FOR OTHER GOVERNMENTAL ENTITIES

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 39-3-7, Mississippi Code 1972, authorizes the City to levy and collect a tax not in excess of three mills for the support of any public library system located within the municipality.

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	Applicable State Law	Mills Levied
School District:		
Operational Support	37-57-105	56.54
School Bonded Indebtedness	37-59-23	8.35
Library (support, upkeep and maintenance of Hattiesburg Public Library System)	39-3-7	1.95

NOTE 8: CLAIMS AND JUDGMENTS

The City provides employee health and accident coverage through a self-insurance program that utilizes a plan administrator as its claims-servicing organization, with the City retaining the risk of loss on all claims to which the City is exposed. Premium payments into the plan are established as a part of the City's budgetary process and upon consideration of actuarial recommendations provided by the plan administrator. The City has opted to set premium rates for individual and family coverage at somewhat lower levels than those recommended. Therefore, additional costs not expected to be covered by premiums are separately budgeted in individual funds in which related payroll costs are incurred. When necessary based upon the claims paid during the fiscal year, the City makes supplemental transfers from payroll budgets of various funds into separate self-insurance fund accounts, which are included in the general fund for financial reporting purposes for fiscal year 2015.

To limit its exposure to risk under this self-insured program, the City maintains reinsurance which provides two separate stop loss coverages: specific and aggregate. These coverages are provided by an outside commercial carrier. For fiscal year 2015, the specific coverage begins when an individual participant's claim exceeds \$100,000, with unlimited maximum benefit per covered person. The aggregate policy covers all submitted claims in excess of the minimum aggregate deductible, which is the greater of \$4,226,552 or 95% of the annualized first monthly aggregate deductible. Maximum covered expenses of \$100,000 per covered person accumulate toward the unlimited maximum aggregate benefit.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 8: CLAIMS AND JUDGMENTS (Continued)

Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The following table provides changes in the balances of claims liabilities for fiscal year 2015:

September 30, 2015

Unpaid claims, beginning of fiscal year	\$ 300,000
Plus: Incurred claims (including IBNR)	3,749,423
Less: Claims payments	(3,696,504)
Unpaid claims, end of fiscal year	\$ 352,919

Cash on deposit in the Group Insurance Fund at September 30, 2015 was \$352,919, which approximated claims liability as of that date.

NOTE 9: LEASE OBLIGATIONS

The City has entered into various lease agreements as lessee for financing equipment purchases. The equipment has useful lives ranging from four to ten years. For fiscal year 2015, primary government assets recorded under capital leases and included in capital assets in the accompanying statement of net position are as follows:

Governmental Activities:

Machinery and equipment	\$ 4,345,186
Accumulated depreciation	(2,013,608)
Net book value	\$ 2,331,578
Current year depreciation expense	\$ 508,299

Business-type Activities:

Machinery and equipment	\$ 2,912,593
Accumulated depreciation	(2,718,420)
Net book value	\$ 194,173
Current year depreciation expense	\$ 291,259
Total net book value	\$ 2,525,751
Total current year depreciation expense	\$ 799,559

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 9: LEASE OBLIGATIONS (Continued)

These leases qualify as capital leases for accounting purposes and therefore, have been recorded at the present value of future minimum lease payments, which include balloon payments of \$338,434, as of the inception date. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015 are as follows:

<i>Year ending September 30,</i>	Future Minimum Payments	Interest Payments	Governmental Activities
			Principal Payments
2016	\$ 1,292,898	\$ 52,596	\$ 1,240,302
2017	679,974	22,557	657,417
2018	651,293	10,789	640,504
2019	253,943	1,173	252,770
Total	\$ 2,878,108	\$ 87,115	\$ 2,790,993

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES

General Obligation Bonds and Notes

The City issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes are direct obligations and pledge the full faith and credit of the City and have been issued for both governmental and business-type activities. Notes are generally issued with a five-year maturity. The City has no special assessment bonds or anticipation notes at September 30, 2015. Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 5 to 20 years. General obligation notes and bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Public Improvements	2008	\$ 6,025,000	4.00%	2018	\$ 2,055,000
Public Improvements	2009	6,575,000	3.00%	2016	955,000
Public Improvements	2010	9,950,000	2.50% - 3.00% *	2022	6,295,000
Public Improvements	2010	2,560,000	4.50% - 6.00% *	2030	2,110,000
					\$ 11,415,000
Business-Type Activities					
Public Improvements	2009	\$ 7,500,000	2.75% - 3.80% *	2024	\$ 5,075,000
Public Improvements	2010	3,600,000	2.60% - 3.70% *	2030	2,975,000
					\$ 8,050,000

* Interest rates vary by maturity block of bonds.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Limited Obligation Economic Development Bonds and Notes

The City also has issued limited obligation debt for economic development purposes that is repaid from revenues pledged under the terms of the respective contractual agreements made pursuant to the authorization for these projects by the governing authorities. Thus, future revenues are pledged in the amount of future debt service requirements. These limited obligation bonds and notes are generally issued with essentially level annual principal and interest payments with maturities that range from 10 to 20 years. Limited obligation notes and bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Kohler MBIA	1998	\$ 5,500,000	0.00%	2017	\$ 580,000
MDB Limited Obligation Bonds	2010	2,937,000	4.50% - 6.00% *	2030	268,478
Hub City Lofts	2012	2,000,000	2.00%	2034	1,770,043
					\$ 2,618,521

* Variable rate for MDB debt is adjusted weekly using the SIFMA Muni-Index plus 1.2%

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Limited Obligation Tax Increment Financing (TIF) Bonds

Tax increment financing (TIF) bonds are issued by the City to provide funds for the acquisition and construction of infrastructure and related improvements in conjunction with commercial development projects. Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 10 to 20 years. These bonds are secured by the payment of the incremental increase in City property taxes from each project's TIF taxing district as authorized under the TIF plan document approved by the governing authorities. These bonds may also be secured by county participation as authorized by executed interlocal agreements pledging incremental increase in county property taxes in the TIF taxing district. Limited obligation TIF bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Chauvet Square	2003	1,100,000	5.20% - 5.35% *	2023	605,000
Chauvet Square	2007	1,400,000	4.50%	2027	1,130,000
Turtle Crossing	2007	4,100,000	4.35%	2021	2,110,000
Lincoln Center	2008	610,000	4.00%	2023	370,000
Turtle Creek Crossing	2011	400,000	5.68%	2025	280,000
Kohls	2012	715,000	5.00%	2021	455,000
Southern Pointe	2014	2,600,000	4.85%	2029	2,480,000
					\$ 7,430,000

* Interest rates vary by maturity block of bonds.

Business-type Activities (Water and Sewer) Revenue Bonds

The City issues water and sewer revenue bonds to provide funds for the acquisition and construction of water and sewer system infrastructure and related improvements and system rehabilitation. These bonds are subject to the requirements of the respective revenue bond documents. Collectively, the Series 2006, Series 2012, and Series 2013 bond obligations are known as "parity debt", provisions of which place certain restrictions on issuance of additional debt secured by Water and Sewer System revenues. Pursuant to bond provisions, the City may not revise its schedule of rates, charges, and fees for services furnished by the Water and Sewer System so as to result in a decrease of system revenues, as defined, unless the debt service reserve funds meet minimum debt service requirements and unless net revenues for the preceding fiscal year have been independently certified to have been not less than 105% of the debt service payments on parity debt and any required payments to debt service funds. System revenues for purposes of application of revenue bond provisions are defined as all revenues derived from the System or a pledge of income or revenues, funds or monies of the City from any source whatsoever. Parity debt

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

provisions also require the City to review its rates, charges, and fees established for the Water and Sewer System, including its sewer rehabilitation construction project, within sixty days after the end of each fiscal year and to adjust those rates whenever necessary so that net revenues in each fiscal year will meet the aforementioned 105% rate coverage requirements. Rate coverage requirements were not met for the year ended September 30, 2015.

Pledged future revenues as of September 30, 2015 totaled \$67,211,310, which is the net of future debt service requirements and cash with fiscal agents restricted for related debt service. System revenues are available for operations, maintenance and related maintenance reserves, and debt service during the term of the bonds.

Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 15 to 25 years. Revenue bonds outstanding at September 30, 2015 are as follows:

Business-Type Activities	Sale Date	Original Borrowing	Interest Rates to Maturity *	Final Maturity	Outstanding 9/30/2015
W & S Refunding Bonds, Series 2006	2006	\$ 17,000,000	4.00% - 4.38%	2021	\$ 8,160,000
W & S Revenue Project, Series 2012	2012	12,500,000	3.00% - 5.00%	2032	11,100,000
W & S Revenue and Refunding Bonds, Series 2013	2014	28,000,000	2.75% - 5.00%	2039	27,950,000
					<u>\$ 47,210,000</u>

* Interest rates vary by maturity block of bonds.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Business-type Activities (Water and Sewer) State Revolving Loan Fund (SRF) Notes

In addition to water and sewer revenue bonds, the City has utilized financing available under the State of Mississippi Revolving Loan Fund (SRF) program to provide funds for qualified sewer projects. Monthly principal and interest payments for the repayment of these notes is deducted from the City's monthly sales tax diversion payments from the Mississippi Department of Revenue, with monthly reimbursements to the City's general fund being made from monthly operating sewer system revenues as authorized by the City's budget document. The SRF notes outstanding at September 30, 2015 are as follows:

Business-Type Activities	Sale Date	Original Borrowing	Interest		Outstanding 9/30/2015
			Rates to Maturity	Final Maturity	
SRF #1	1997	\$ 2,191,243	4.50%	2016	\$ 150,283
SRF #2	1997	2,165,672	4.50%	2017	240,542
SRF #3	1999	1,293,195	4.50%	2019	300,220
					\$ 691,045

Compensated Absences

Vested or accumulated vacation leave, holiday leave, and accrued overtime that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave, holiday leave, and accrued overtime that are not expected to be liquidated with expendable available financial resources are reported as noncurrent liabilities. In accordance with the provisions of ASC 710-10-20, *Compensation*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Compensated absences at September 30, 2015 are as follows:

	Governmental Activities	Business-Type Activities	Primary Government
Accrued vacation pay	\$ 1,697,325	\$ 157,858	\$ 1,855,183
Accrued compensatory pay	84,969	432	85,401
Total	\$ 1,782,294	\$ 158,290	\$ 1,940,583

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Changes in Long-Term Liabilities

Changes in the City's long-term liabilities for the year ended September 30, 2015 are as follows:

Governmental Activities	Balance 9/30/2014	Additions	Reductions	Balance 9/30/2015	Due Within One Year
General obligation bonds and notes	\$ 13,845,000	\$ -	\$ (2,430,000)	\$ 11,415,000	\$ 2,515,000
Limited obligation TIF bonds	8,240,000	-	(810,000)	7,430,000	690,000
Economic development limited obligation bonds and notes	3,015,170	-	(396,649)	2,618,521	398,367
Total bonds and notes payable	25,100,170	-	(3,636,649)	21,463,521	3,603,367
Capital leases	2,385,761	1,967,030	(1,561,800)	2,790,991	1,240,302
Compensated absences	1,907,165		(124,871)	1,782,294	267,344
Governmental activities long-term liabilities	\$ 29,393,096	\$ 1,967,030	\$ (5,323,320)	\$ 26,036,806	\$ 5,111,013

Business-Type Activities	Balance 9/30/2014	Additions	Reductions	Balance 9/30/2015	Due Within One Year
General obligation bonds and notes	\$ 8,635,000	\$ -	\$ (585,000)	\$ 8,050,000	\$ 615,000
Revenue bonds	48,900,000	-	(1,690,000)	47,210,000	1,765,000
State revolving loan funds	1,083,571	-	(392,526)	691,045	396,590
Unamortized premium (discount)	268,419		(16,478)	251,941	17,507
Total bonds and notes payable	58,886,990	-	(2,684,004)	56,202,986	2,794,097
Compensated absences	144,585	13,706	-	158,290	23,743
Business-type activities long-term liabilities	\$ 59,031,575	\$ 13,706	\$ (2,684,004)	\$ 56,361,276	\$ 2,817,840

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

The debt service requirements for the City's bonds and notes are as follows:

Governmental Activities:

Year Ending <i>September 30,</i>	G.O. Bonds and Notes		Limited Obligation TIF Bonds	
	Principal	Interest	Activities	Interest
2016	\$ 2,515,000	\$ 367,388	\$ 690,000	\$ 345,055
2017	1,620,000	301,388	715,000	313,001
2018	1,680,000	246,656	755,000	279,762
2019	1,005,000	203,531	790,000	244,577
2020	1,045,000	172,325	825,000	207,830
2021-2025	2,645,000	455,231	2,410,000	572,855
2026-2030	905,000	169,500	1,245,000	112,536
2031-2035	-	-	-	-
	\$ 11,415,000	\$ 1,916,019	\$ 7,430,000	\$ 2,075,616

Year Ending <i>September 30,</i>	Economic Development Limited Obligation Bonds and Notes		Total Governmental Activities	
	Principal	Interest	Principal	Interest
2016	\$ 398,367	\$ 37,830	\$ 3,603,367	\$ 750,273
2017	400,023	35,819	2,735,023	650,208
2018	111,907	33,773	2,546,907	560,191
2019	113,727	31,690	1,908,727	479,798
2020	115,590	29,571	1,985,590	409,726
2021-2025	607,298	114,729	5,662,298	1,142,815
2026-2030	604,705	56,329	2,754,705	338,365
2031-2035	266,904	6,273	266,904	6,273
	\$ 2,618,521	\$ 346,014	\$ 21,463,521	\$ 4,337,649

(Continued)

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Business-type Activities:

Year Ending September 30,	G.O. Bonds and Notes		State Revolving Loan Funds	
	Principal	Interest	Activities	Interest
2016	\$ 615,000	\$ 256,144	\$ 396,590	\$ 22,698
2017	640,000	236,992	173,771	8,763
2018	670,000	216,979	96,000	3,467
2019	700,000	195,494	24,684	185
2020	730,000	171,914	-	-
2021-2025	3,480,000	470,328	-	-
2026-2030	1,215,000	119,563	-	-
2031-2035	-	-	-	-
	\$ 8,050,000	\$ 1,667,414	\$ 691,045	\$ 35,113

Year Ending September 30,	Revenue Bonds		Total Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 1,765,000	\$ 1,906,375	\$ 2,776,590	\$ 2,185,217
2017	1,840,000	1,833,325	2,653,771	2,079,080
2018	1,915,000	1,760,906	2,681,000	1,981,352
2019	2,085,000	1,686,769	2,809,684	1,882,448
2020	2,215,000	1,605,856	2,945,000	1,777,770
2021-2025	8,610,000	6,941,406	12,090,000	7,411,734
2026-2030	10,280,000	5,200,572	11,495,000	5,320,135
2031-2035	10,105,000	3,073,781	10,105,000	3,073,781
2036-2040	8,395,000	826,300	8,395,000	826,300
	\$ 47,210,000	\$ 24,835,290	\$ 55,951,045	\$ 26,537,817

(Concluded)

During the year ended September 30, 2015, interest expense paid for governmental activities and business-type activities was \$1,018,199 and \$2,317,102, respectively.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 11: SCHEDULE OF STATUTORY DEBT LIMITATIONS

The City is subject to the limitations of indebtedness prescribed by Section 21-33-303, Mississippi Code 1972. No municipality may issue bonds secured by a pledge of its full faith and credit in an amount which, when added to the then outstanding bond indebtedness of such municipality, would exceed the 15% and 20% tests prescribed in Section 21-33-303. These percentages are applied to the assessed value of the taxable property within such municipality, with certain types of bond issues being excluded from the authorized debt limit tests. Presented in the schedule below are the calculations of the applicable statutory debt limitations and the resulting margin for further debt in the amount of \$51,202,422 (the smaller of the two computed margins) as of September 30, 2015:

	15% Test	20% Test
Assessed value as of September 30, 2015		
(\$417,449,613) times applicable percentage	(a) \$ 62,617,442	\$ 83,489,923
Present debt subject to debt limits as of September 30, 2015:		
Total bonds and notes other than Water and Sewer	21,463,521	21,463,521
Less: Bonds exempt from debt limitation calculations	(10,048,521)	(10,048,521)
Add: Water & Sewer debt other than revenue bonds	N/A	8,741,045
General obligation debt subject to applicable tests	(b) \$ 11,415,000	\$ 20,156,045
Margin for additional debt - (a) minus (b)	\$ 51,202,442	\$ 63,333,878

NOTE 12: RELATED ORGANIZATION

The following related organization is excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. Audited financial statements are available from the organization.

Hattiesburg Tourism Commission - The Tourism Commission consists of seven members appointed by the Mayor and ratified by the City Council. Funding is from a special tax levied upon the gross proceeds from hotel and motel overnight room rentals. The City collects that tax and distributes it to the Tourism Commission. Amounts disbursed for the fiscal year ended September 30, 2015 totaled \$632,797. Amount due from special tax agency fund to the Tourism Commission at September 30, 2015 was \$55,893 and was included in the accompanying statement of fiduciary net position under the caption due to other funds and was distributed within thirty days.

NOTE 13: JOINT VENTURES

The City of Hattiesburg is a participant with Forrest County in a joint venture authorized by Section 57-31-1, Mississippi Code Annotated (1972), to operate the Forrest County Industrial Park Commission (the Industrial Park Commission). The joint venture was created to develop and operate an industrial park complex for citizens of Forrest County and the City of Hattiesburg. The Commission is governed by a ten member board. The governing authorities of the City of Hattiesburg and the Forrest County Board of Supervisors each appoint five members. Each governing entity approves the annual budget of the Industrial Park Commission and is then obligated to provide an equal share of funding pursuant thereto for ongoing financial support. For the fiscal year ended September 30, 2015, the City provided \$130,000 in funds to the Industrial Park Commission. A separate financial statement of the Forrest County Industrial Park Commission can be obtained by contacting the Commission at Post Office Box 1898, Hattiesburg, Mississippi 39403.

The City of Hattiesburg is a participant with Forrest County, Jones County, and the State of Mississippi to operate the Hattiesburg/Laurel Regional Airport Authority authorized by Section 61-3-5, Mississippi Code Annotated (1972). The joint venture, governed by a five member board of commissioners, was created to maintain and develop the Authority for the City and aforementioned counties. Each governmental entity appoints one board member. A separate financial statement of the Hattiesburg/Laurel Regional Airport Authority can be obtained by contacting the Authority at 1002 Terminal Drive, Moselle, Mississippi 39459.

The City of Hattiesburg is a participant with Forrest County and the City of Petal in a joint venture authorized by Section 39-3-38, Mississippi Code Annotated (1972) to operate the Library of Hattiesburg, Petal, and Forrest County. The joint venture was created to provide free public library service to the citizens of Forrest County and the Cities of Hattiesburg and Petal. The library is governed by a fifteen member board appointed by the governments involved as follows: City of Hattiesburg - six members; Forrest County - six members; and City of Petal - three members. Each entity is obligated by contract to levy not less than 1.25 mills as authorized by Sections 39-3-35 and 39-3-37, Mississippi Code Annotated (1972), for the ongoing financial support of the library. The City receives taxes collected for the Library and then distributes such taxes. For the year ended September 30, 2015, the City received \$824,647 in taxes assessed for the Library and disbursed \$819,344 to the Library, with the balance remitted subsequent to the fiscal year-end. A separate financial statement of the library can be obtained by contacting the Library at 329 Hardy Street, Hattiesburg, Mississippi 39401.

NOTE 14: JOINTLY GOVERNED ORGANIZATIONS

The Emergency Management District provides emergency services to the City of Hattiesburg and Forrest County. The entity is controlled by an eight member council. The Council is chosen as follows by the following authorities: Mayor of Hattiesburg - one; Forrest County Board of Supervisors - one; Sheriff of Forrest County - one; AAA Ambulance - one; Hattiesburg Police Chief -

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 14: JOINTLY GOVERNED ORGANIZATIONS (Continued)

one; Hattiesburg Fire Chief - one; the University of Southern Mississippi - one; and Forrest General Hospital - one. Operating funds are provided by state grants, E-911 charges and direct contributions. For the year ended September 30, 2015, City expenditures to the Emergency Management District totaled \$101,000.

NOTE 15: DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

Deficit fund balances of \$30,485 and \$1,883,078 existed in the City's CDBG and Airport Improvement Funds, respectively, as of September 30, 2015. These deficits resulted from recognizing costs that had been incurred but not yet paid. No related grant reimbursements or transfers receivable were recorded because expenditures had not yet been made. The City accrues grant revenues only when all eligibility requirements have been met, including the requirement that allowable costs must have been incurred and also paid before reimbursements may be requested. Expenditures not reimbursed by grants are funded by transfers from other City funds.

NOTE 16: COMMITMENTS AND CONTINGENCIES

Encumbrances

As of September 30, 2015, the City had commitments for remaining balances on executed contracts and outstanding encumbrances, as described below.

The balances outstanding on construction projects in progress were as follows:

September 30, 2015

Comprehensive Sewer System Rehabilitation	\$ 12,416,033
Other Water & Sewer System Projects	1,008,224
Sidewalks, Roads, and Bridges	2,875,968
Airport	363,851
Other projects	51,107
Commitments for construction projects in progress, end of fiscal year	\$ 16,715,183

Significant encumbrances at September 30, 2015, included \$3,394,091 for Comprehensive Sewer System Rehabilitation projects included in the above table, \$856,811 for Public Safety activities, \$195,182 for Community Center building improvements, \$91,941 for Water & Sewer System operations and maintenance, \$80,683 for parks and recreation, and \$268,591 for other costs including General Government, Municipal Road & Bridge, Mass Transit, and other activities. Total encumbrances, which are carried forward to the next fiscal year via budget amendment, were \$4,887,299.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

USA Yeast Facility

During the year ended September 30, 2015, the City completed construction of a wastewater pretreatment facility, or evaporator plant, for a manufacturing facility located within the City. Total project cost was \$7,483,675, of which \$4,995,275 in funding was provided by a Katrina Supplemental CDBG Economic Development Grant, with remaining costs funded by the manufacturing company. Under the terms of the grant agreement, the City has title to assets constructed with grant funds, and the manufacturing company owns assets constructed with its funds. Pursuant to an agreement between the City and the company and to terms of the CDBG grant agreement, title to the equipment and components will transfer to the company upon expiration of the agreement on December 31, 2021. In conjunction with this project, the City has a ground lease for company property on which the evaporator plant is located. This lease requires payment of \$1 per year and expires December 31, 2021.

Compliance with Mississippi Departmental of Environmental Quality Order

The Mississippi Department of Environmental Quality ("MDEQ"), pursuant to its authority under the Clean Water Act, issued permits (the "Permits") to the City for discharges from the North Lagoon and South Lagoon. In March, 2012, Gulf Restoration Network ("GRN") filed a complaint against the City under the Clean Water Act, alleging violations of the Permits. In August, 2012, the Mississippi Commission on Environmental Quality ("MCEQ") intervened. As a result of that intervention, the City was mandated to rehabilitate and improve its wastewater treatment system under an Agreed Order executed, and subsequently amended, between the City and MDEQ. Under the amended Agreed Order, the City was required to meet certain milestones or be subject to imposition of penalties. During the year ended September 30, 2015, the City incurred \$112,500 in penalties pursuant to these provisions.

Compliance with provisions and timelines established under the Amended Agreed Order has required the City to pursue rehabilitation and improvement of the City's infrastructure and wastewater treatment systems in various project phases over a long-term period. Infrastructure improvements began in 2012 and are ongoing. System rehabilitation and improvement projects necessary to meet Amended Agreed Order mandates were estimated to cost approximately \$125,000,000 to \$150,000,000. However, upon subsequent amendment and then replacement by the Stipulated Order terminating the Amended Consent Judgment in August 2017, the City was conditionally relieved from its unpaid fines, penalties, and construction obligations imposed under the Amended Consent Judgment. See Note 20 – Subsequent Events for additional details related to the Stipulated Order.

Although the City was subsequently granted relief from certain mandated sewer system improvements, the City expects to continue efforts to improve performance of its systems, potentially requiring additional outlays. The City also anticipates additional future costs in

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

connection with maintenance of the water and sewer system and in connection with current and future debt obligations related to infrastructure improvements. In addition, significant incremental service rate increases are anticipated in order to meet all applicable financial, contractual, and regulatory requirements, including compliance with provisions contained in water and sewer bond documents.

Litigation and Arbitration

Precision Construction, LLC

In civil action against the City brought by Precision Construction, LLC (Precision) for breach of contract, the Forrest County Circuit Court ordered that the matter be handled in binding arbitration. As a result of that arbitration and subsequent decision of the Court of Appeals of Mississippi, Precision was awarded \$856,666 plus \$7,033 toward additional expenses and arbitrator fees, along with interest assessed at 8% from August 29, 2014 until payment of the judgment. In accordance with generally accepted accounting principles, the City has accrued liabilities in the amount of \$925,951 as of September 30, 2015 in its government-wide statement of net position for the arbitration award and related interest accrued to date. See also Note 20 - Subsequent Events regarding subsequent payment of this obligation.

Wrongful Conviction and Imprisonment

The City was a named defendant in an alleged wrongful conviction of three plaintiffs, each of whom spent approximately 25 years in prison before being exonerated by new DNA evidence. The City, through its police officer assigned to a multi-jurisdictional task force, had limited connection to and involvement in the case. The case was defended through the Mississippi Municipal Service Company, which provides the City's liability insurance, and was settled subsequent to year-end, as further described in Note 20 – Subsequent Events. The City accrued its \$150,000 obligation under the settlement as a recognized subsequent event as of September 30, 2015.

Other

The City is party to various legal other proceedings which normally occur in governmental operations. While the City cannot predict the results of any litigation, legal counsel for the City of Hattiesburg believes that it has meritorious defenses for those actions, proceedings and claims, or they are without merit or are of such kind, or involve such amounts, that unfavorable dispositions not covered by insurance resulting from such litigation would not materially affect the financial statements of the City of Hattiesburg, Mississippi. The City includes anticipated attorney fees for ongoing matters in its annual budget for the year in which such fees are incurred.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

Federal Grants

In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Group Insurance Programs

The City obtains its workers' compensation, general and automobile liability insurance through certain group insurance programs of the Mississippi Municipal Service Company. Under these programs and pursuant to State of Mississippi regulations, participants are jointly and severally liable for claims incurred; however, the City has experienced no loss under such provisions and cannot reasonably estimate the amount or possibility of losses under these programs.

Self-Funded Health Insurance Program

The City provides health insurance to its employees under a self-insured program, as previously described. The City obtains reinsurance to protect against significant loss; however, under the terms of such reinsurance policies, the City is ultimately responsible for covered claims. While the City estimates and recognizes expected claims liabilities related to this program, the amount or possibility of any additional loss cannot be reasonably estimated.

Energy Savings Performance Contract

During the year ended September 30, 2015, the City entered into a comprehensive energy services agreement to improve energy efficiency. Project objectives include reduction of energy and utilities costs, water consumption savings, water and sewer systems and equipment improvements, operation and maintenance cost optimization and other cost reductions, as well as implementation of related capital improvements in selected buildings, facilities, operating fleet vehicles and equipment, or other related infrastructure of the City. Pursuant to this project, the City executed a performance contract agreement in the amount of \$7,449,714 for measurement and verification services to achieve energy savings. This contract was approved by the Mississippi Development Authority's Energy and Natural Resources Division and is thus eligible for tax-exempt lease purchase financing under the MDA Energy Efficiency Lease Program. The scope of this project will include replacement of certain inaccurate water meters to improve baseline water billing, as well as reporting of measured and non-measured project benefits achieved during the installation period. In addition, subsequent testing activities and related reporting will be performed annually for a term of fifteen years following substantial completion of the project. Certain other performance consulting services are provided under the agreement, and preventative maintenance services are provided under a separate agreement.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

Public Safety Complex

During the year ended September 30, 2015, the City authorized a project for development and construction of a public safety complex (the complex) to be used for police department, fire department administration, Municipal Court, and parks and recreation administration functions. Financing for the project will be achieved through issuance and sale of limited obligation certificates of participation totaling up to \$5,300,000 which bear interest at rates from 3% to 5% and maturities through 2035. Proceeds of these certificates will be used to relocate the Parks and Recreation Department, renovate a facility to be used as a temporary Police Department, pay architectural and design fees, and begin demolition activities. Interim financing of initial project costs up to \$2,000,000, including design, demolition, repair, renovation, and construction expenditures, will be funded through issuance of five-year general obligation notes bearing interest at a rate of 1.49%.

The complex will be owned by the Southern Mississippi Investment Company, Inc. (SMICI), a non-profit corporation created under authority of State law for the purpose of acquiring, constructing, renovating, financing, equipping and leasing facilities to certain governmental units, and will be leased by the City under a lease purchase agreement. To effect this transaction, the City will execute a ground lease for the complex site and existing buildings to SMICI for \$1, which will be assigned as collateral for the certificates of participation. Along with the ground lease, the City will execute a lease and option to purchase the project from SMICI upon completion. The City has awarded contracts for project design and construction and expects the project to be completed in phases by 2019. The City's lease payments will correspond to debt service requirements of the outstanding certificates of participation and also include taxes, assessments, insurance premiums, fees, and expenses related to the project. See also Note 20 – Subsequent Events.

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN

The City allows eligible retirees to obtain health insurance by participating in its self-funded health insurance plan provided to employees and certain eligible dependents. Retirees are eligible for these benefits upon attaining age 60 with 8 years of service or any age with 25 years of service for medical benefits. Since retirees may obtain health insurance by participating in a group with active employees and consequently receive a health insurance premium rate differential, such postemployment healthcare benefits are reportable by the City under GASB Statement 45 as a single employer defined benefit health care plan. This type of plan is considered an "other post-employment benefit plan", or "OPEB".

Although GASB Statement 45 was effective in prior years, the City did not implement its provisions until October 1, 2014. In order to recognize its OPEB obligation as of September 30, 2015, the City obtained an actuarial valuation of its post-employment healthcare plan as of that date. However, the City determined that it was not feasible to retrospectively determine the OPEB liability as of the

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

beginning of the 2015 fiscal year. As of September 30, 2015, the City recognized its full OPEB obligation on a prospective basis and recognized no initial transition liability, as would have been done in the initial period had GASB 45 been timely implemented. However, since this standard was previously applicable, the City should have separately reported prior year costs of the OPEB plan as a prior period adjustment. Current year recognition of the annual OPEB obligation without recognition of the cumulative effect of prior year costs since the effective date of GASB Statement 45 represents a departure from U.S. GAAP, the effects of which have not been determined.

Plan Description

The City provides health insurance coverage to participating eligible retirees through its single-employer defined benefit healthcare plan, which is a self-funded plan administered by United Healthcare. The plan also provides health benefits to employees and their eligible dependents. The portion of the plan attributable to retirees represents other postemployment benefits for financial reporting purposes. Although the City expects to continue the plan indefinitely, it has the right to discontinue, alter, or modify the plan in whole or in part at any time and for any reason, at its sole determination. The Plan does not issue a stand-alone financial report. Instead, accounts of the Plan are included in the financial statements of the City. The City Council must approve any changes to the Plan provisions.

Funding Policy

Benefits of the plan are self-insured by the City. The City maintains an account for the purpose of paying claims and administrative costs of its self-funded health insurance plan. The account requires that a minimum balance be maintained, and the City deposits additional funds for claims incurred and anticipated payments on a pay-as-you-go basis. Balances in the account belong to the City. Amounts contributed to this account are earmarked for plan expenses but may be revoked at the City's discretion. Therefore, balances are reported in assets of the general fund, and employer contributions are not recognized until payment of claims by the administrator to retirees or their beneficiaries.

Participating retirees make monthly contributions through premium payments based on coverage type. Monthly retiree contributions for single and family coverage for the fiscal year ended September 30, 2015 totaled \$388 and \$638, respectively. For fiscal year 2014-2015, the City contributed \$149,281 to the plan for expected payouts for retiree benefits, which represented 20.97% of the actuarially determined annual required contribution of \$712,017. No amounts have been contributed to finance future medical benefits under the plan for either current or future retirees.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a closed 30 thirty year period. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation related to the plan:

Year ended September 30, 2015

Normal cost	\$ 568,859
Amortized accrued liability in excess of actuarial assets	129,331
Interest	13,827
Annual required contribution	712,017
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	712,017
Contributions made for payment of retiree benefits	(149,281)
Increase in net OPEB obligation	562,736
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	\$ 2,549,506

Funded Status and Funding Progress

As of October 1, 2015, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$3,167,859, which was also the amount of the unfunded actuarial accrued liability (UAAL).

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2015, actuarial valuation, the entry age normal level percent of salary actuarial cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8% initially, grading uniformly to 5% over a 6-year period, a 4% discount rate, a 2.5% salary scale, and 95% participation rate of eligible future retirees. The UAAL is being amortized as a level percentage of projected payroll over a closed 30-year period. The remaining amortization period at September 30, 2015 was 29 years. Pre-65 annual per capital medical claims costs are assumed to be \$8,465 per participant per year at age 65, and claims are assumed to decrease 3% per attained age. No claims costs are assumed for post-65 retirees. Additionally, administrative costs were assumed to be \$383 per retiree per year and were assumed to increase 5% annually.

NOTE 18: DEFINED BENEFIT PENSION PLANS

Public Employees Retirement Plans

Pension Plan Descriptions

The City of Hattiesburg contributes to the PERS cost-sharing multiple-employer defined benefit pension plan (the Cost-Sharing Plan), which covers all eligible employees, except certain sworn and uniformed policemen and firemen who participate in the City of Hattiesburg Disability and Relief Fund Police and Fire Disability and Relief Fund (PFDR), also administered by PERS. Both plans provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PFDR Plan members consist of all full-time sworn and uniformed policemen and firemen who were employed by July 1, 1987. All full-time sworn and uniformed policemen and firemen employed after July 1, 1987, participate in the Cost-Sharing Plan. The PFDR Plan is affiliated with the Mississippi Municipal Retirement System (MRS), an agent multiple-employer defined benefit pension plan, and as of June 30, 2015, included two active members and 147 retirees and beneficiaries currently receiving benefits. Benefit provisions for both plans are established by State law and may be amended only by the State of Mississippi Legislature. The Plans' provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. § 25-11-1 et seq. (1972, as amended), and may be amended only by the Mississippi Legislature.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

PERS is administered by a 10-member Board of Trustees that includes: the State Treasurer; one gubernatorial appointee who is a member of PERS; two state employees; two PERS retirees; and one representative each from public schools and community colleges, state universities, municipalities, and counties. With the exception of the State Treasurer and the gubernatorial appointee, all members are elected to staggered six-year terms by the constituents they represent.

The Board of Trustees is responsible for the general administration and proper operation of PERS. The executive director is designated by the Board to lead and conduct all business for PERS. PERS operates under legislative mandate with respect to administrative budgets, human resources, and purchasing guidelines.

The financial statements of PERS are prepared using the economic resources measurement focus and accrual basis of accounting. Member and employer contributions are recognized as revenue when due pursuant to legal requirements; investment income is recognized when earned. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the Governmental Accounting Standards Board (GASB). Under these requirements, PERS is considered a component unit of the State of Mississippi for financial reporting purposes and, as such, the financial statements issued by PERS are included in the State of Mississippi's Comprehensive Annual Financial Report. PERS issues a publicly available financial report that includes financial statements and required supplementary information. Supporting actuarial information for the Cost-Sharing Plan is also provided in the GASB Statement No. 68 Report for the PERS prepared as of June 30, 2015. The auditor's opinion on that report, which includes in an accompanying schedule of collective pension amounts as of June 30, 2015 and for the year then ended is also available. PERS also issues a publicly available financial report for the MRS, which includes separate information for the PFDR plan. All such information is available at www.pers.ms.gov or may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Cost-Sharing Plan Benefits Provided

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of the Cost-Sharing Plan before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of the Cost-Sharing Plan before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of the Cost-Sharing Plan before July 1, 2007). The Cost-Sharing Plan also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A cost-of-living adjustment payment is made to eligible retirees and beneficiaries equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of the Cost-Sharing Plan before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter.

PFDR Plan Benefits Provided

MRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Membership eligibility and benefit provisions are governed by the general laws of the State of Mississippi, as well as local and private legislation enacted by the Mississippi State Legislature. Statutes may only be amended by the Mississippi Legislature. The PFDR retirement allowance is payable under this plan to any member who retires and has completed at least 20 years of creditable service, regardless of age. The retirement benefits are calculated in an amount equal to 50% of the employee's average compensation, plus 1.7% of average compensation for each year of credited service over 20 with an aggregate amount not to exceed 66-2/3%. Annual cost-of-living (COLA) adjustments are made to allowances of all retirees and beneficiaries, as further described below. Disability and death benefits are also provided under the plan. Upon a member's termination for any reason before retirement, that member's accumulated contributions are refunded.

Cost-Sharing Plan Contributions

Employer and member contributions are based on actuarially determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due and are determined through the most recent June 30 annual valuation. Employer contribution rates consist of an amount for service cost; the amount estimated to finance benefits earned by current members during the year; and an amount for amortization of the unfunded actuarial accrued liability. Contribution rates were determined as part of the June 30, 2015, actuarial valuation using the entry age actuarial cost method; employer contributions totaled \$3,501,030 during 2015. During fiscal 2014, the PERS Board of Trustees implemented a revised funding policy aimed at stabilizing the employer contribution rate and thus revised the employer contribution rate to 15.75 percent for 2014 and 2015.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

PFDR Funding Policy

The PERS System Board of Trustees establishes the funding policy for MRS plans. The funding policy for PFDR provides for periodic employer contributions at actuarially determined rates, expressed as millage rate tax applied to assessed property tax values, and active employee contributions at stated rates. Employer and employee contribution rates as of September 30, 2015, were 15.75% and 10%, respectively, of covered payroll. Contributions under this funding policy, established beginning in the 2011-2012 fiscal year, will generate an ultimate asset reserve level equal to a reasonable percentage (initially 100% - 150%) of the next year's projected benefit payment. At that point, actuarially determined employer contributions will be set equal to the fiscal year's projected benefit payments and adjusted as necessary to maintain the assets at the established reserve level; however, ultimately the City has the option of determining the contribution rate to set as its certified millage rate. The millage rate set by the City must be at a level that will ensure actuarial soundness of the System.

In developing the annual required contribution shown in the following paragraphs, the normal cost and actuarial accrued liability are determined using the entry age actuarial cost method. Unfunded actuarial accrued liability is being amortized on a closed basis as a level dollar amount over a remaining amortization period of twenty years. The asset valuation method used is a 5-year smoothed market method. The City has the option to set property tax rates to allow for extended contributions beyond 2020 under the funding policy adopted by the PERS Board of Trustees in February 2011. The millage rates certified as of September 30, 2015 under the Pre-2011 and Post-2011 Funding Policy rates are 8.07 mills and 3.47 mills, respectively. The actual tax levy set for the pension fund for policemen and firemen as of September 30, 2012 was 3.82 mills.

For the year ended September 30, 2015, contributions totaling \$1,635,471 (\$1,625,693 employer and \$9,778 employee) were made in accordance with contribution requirements determined by an actuarial valuation of the System as of June 30, 2013. The employer's annual required contribution (ARC) was actuarially determined to be \$1,626,692 (consisting of \$11,580 normal ARC and \$1,684,210 accrued liability ARC).

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities and Pension Expense

At September 30, 2015, the City reported a liability of approximately \$69,322,000 for its proportionate share of the collective net pension liability of the Cost-Sharing Plan and the net pension liability allocated to PFDR. The net pension liability (NPL) for both plans was measured as of June 30, 2015, and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of June 30, 2015 for the Cost-Sharing Plan and as of June 30, 2013 for the PFDR Plan. The NPL recorded as of September 30, 2015, and the pension expense recognized by the City for the year ended September 30, 2015, was as follows:

	Cost-Sharing Plan	PFDR	Total
Net pension liability	\$ 54,831,789	\$ 14,490,324	\$ 69,322,113
Net pension expense	\$ 5,806,078	\$ 2,282,747	\$ 8,088,825

The NPL is the difference between the TPL and the pension plans' fiduciary net position (FNP). The TPL is the present value of the pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service, and automatic cost of living adjustments. The FNP is determined on the same basis as that used by the pension plans. The City's proportion of the collective Cost-Sharing Plan NPL was based on the employers' shares of contributions to the pension plan relative to the total employer contributions of all participating PERS employers. At June 30, 2015 the City's proportion was 0.354714% as compared to its proportion measured at June 30, 2014 of 0.342511%, or a decrease of 0.012203%.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

The change in the NPL for the PFDR was as follows:

<i>Year ended September 30, 2015</i>	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Service cost	\$ 23,592	\$ -	\$ 23,592
Interest	2,793,872	-	2,793,872
Changes of assumptions	982,479	-	982,479
Difference between expected and actual experience	53,435	-	53,435
Contributions - employer	-	1,626,692	(1,626,692)
Contributions - employee	-	9,755	(9,755)
Net investment income	-	664,715	(664,715)
Benefit payments, including refunds of employee contributions	(3,350,127)	(3,350,127)	-
Administrative expense	-	(32,534)	32,534
Net change	503,251	(1,081,499)	1,584,750
Net pension liability, beginning of year	36,598,465	23,692,891	12,905,574
Net pension liability, end of year	\$ 37,101,716	\$ 22,611,392	\$ 14,490,324

The following table presents the City's net pension liabilities calculated using the discount rate of 7.75%, as well as what the System's net pension liabilities would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease	Current Rate	1% Increase
Cost sharing plan net pension liability	\$ 72,273,322	\$ 54,831,789	\$ 40,358,579
PFDR plan net pension liability	\$ 17,879,914	\$ 14,490,324	\$ 11,589,167

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Cost-Sharing Plan</u>		<u>PFDR</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
<i>September 30, 2015</i>			
Differences between expected and actual experience	\$ 1,273,888	\$ -	\$ -
Changes of assumptions	4,723,570	-	-
Net difference between projected and actual earnings on investments	-	1,472,695	928,694
Changes in proportion and differences between employer contributions and proportionate share of contribution	1,083,044	-	-
Employer contributions subsequent to the measurement date	802,597	-	101,706
Net pension liability, end of year	\$ 7,883,099	\$ 1,472,695	\$ 1,030,400

Deferred outflows of resources related to the Cost-Sharing Plan and PFDR resulting from City contributions subsequent to June 30, 2015 (the measurement date) were \$802,597 and \$101,706, respectively, and will be recognized as a reduction of the net pension liability in the year ending September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an addition to (reduction of) pension expense as follows:

	<u>Cost-Sharing Plan</u>		<u>PFDR</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
<i>September 30, 2015</i>			
2016	\$ 3,489,218	\$ 758,252	\$ 333,880
2017	2,633,468	758,252	232,174
2018	1,760,413	758,252	232,174
2019	-	(802,061)	232,172
Net pension liability, end of year	\$ 7,883,099	\$ 1,472,695	\$ 1,030,400

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Recognition of pension-related deferred inflows and deferred outflows is reflected in changes in unrestricted net position.

Actuarial Assumptions

For determining employer contribution rates, the actuary evaluates the assets of the plans based on a five-year smoothed expected return with 20 percent of a year's excess or shortfall of expected return recognized each year for five years. The TPL was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Cost-Sharing Plan	PFDR Plan
Inflation	3.00%	3.50%
Investment rate of return (net of plan investment expense)	7.75%	8.00%
Projected salary increases, including inflation	3.75% - 19.00%	4.50% - 6.00%

The actuarial assumptions used in the Cost-Sharing Plan actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2014. The experience report was dated May 4, 2015.

Mortality rates for the Cost-Sharing Plan were based on the RP-2014 Healthy Annuitant Blue Collar Table projected with mortality improvements based on Scale BB projected to 2016 and set forward one year for males.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

The long-term expected rate of return on Cost-sharing pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class in the Cost-Sharing Plan are as follows:

Investment Asset Class	Target Allocation	Long-Term Expected Rate of Return
U.S. Broad	34.00%	5.20%
International equity	19.00%	5.00%
Emerging markets equity	8.00%	5.45%
Fixed income	20.00%	25.00%
Real assets	10.00%	4.00%
Private equity	8.00%	6.15%
Cash	1.00%	-0.50%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.75% for both pension plans. The projection of cash flows used to determine the discount rate for the Cost-Sharing Plan assumed that plan member contributions will be made at the current contribution rate (9.00%) and that the employer contributions will be made at the current employer contribution rate (15.75%). Based on those assumptions, components of the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT

Capital asset activity for the Hattiesburg Convention Commission for the year ended September 30, 2015 was as follows:

Year ended September 30, 2015

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,315,877	\$ -	\$ -	\$ 1,315,877
Construction in progress - Eureka	1,771,139	698,744	-	2,469,883
Construction in progress - Zoo	-	121,386	-	121,386
Total capital assets not being depreciated	3,087,016	820,130	-	3,907,146
Capital assets being depreciated:				
Buildings and improvements	18,133,585	-	-	18,133,585
Furniture and fixtures	474,945	-	-	474,945
Equipment and vehicles	1,583,349	12,850	-	1,596,199
Assets required under capital lease	34,737	-	-	34,737
Total capital assets being depreciated	20,226,616	12,850	-	20,239,466
Less accumulated depreciation for:				
Buildings and improvements	6,481,839	407,315	-	6,889,154
Furniture and fixtures	428,544	3,871	-	432,415
Equipment and vehicles	1,441,691	23,459	-	1,465,150
Assets required under capital lease	27,983	6,754	-	34,737
Total accumulated depreciation	8,380,057	441,399	-	8,821,456
Total capital assets being depreciated, net	11,846,559	(428,549)	-	11,418,010
Governmental activities capital assets, net	\$ 14,933,575	\$ 391,581	\$ -	\$ 15,325,156

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT (Continued)

As of September 30, 2015, the Commission's assets recorded under capital leases were as follows:

Governmental Activities:

Vehicles	\$ 34,737
Accumulated depreciation	(34,737)
Net book value	\$ -

The Commission has certain long-term obligations related to its operations of various facilities. The schedule below details the changes in those obligations during the year ended September 30, 2015:

	Balance 9/30/2014		Additions		Reductions		Balance 9/30/2015
Capital leases	\$ 6,754	\$ -		\$ 6,754		\$ -	
Saenger bond obligation	437,934	-		125,124		312,810	
Total amounts	\$ 444,688	\$ -		\$ 131,878		\$ 312,810	

The Commission's Saenger bond obligation originated upon the Commission's assumption of operations of the Theater in 1998 and its agreement to fund the cost of certain renovations made by the City. Pursuant to its agreement with the City, the Commission is required to make monthly payments of \$10,427 through March 2018, which approximates the City's debt service requirements related to the renovation cost incurred. The Commission's payments to the City during the year ended September 30, 2015 totaled \$125,124. Future payments to the City under this agreement are as follows:

<i>Year ending September 30,</i>	Principal
2016	\$ 125,124
2017	125,124
2018	62,562
	\$ 312,810

The City entered into a contract with the Hattiesburg Convention Commission and the Hattiesburg Tourism Commission during fiscal year 2010 for the management of the Hattiesburg Zoo at Kamper Park. In May 2012, a new agreement was entered into with the Convention Commission that allowed for the Commission to accept full financial responsibility for any subsidy requirement necessary for operations of the Hattiesburg Zoo, thus ending the monthly management fee as

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT (Continued)

contained in the original contract. Six months prior to the end date of the contract (September 30, 2020), all parties agree to review the financial status of the Zoo operations to consider whether any revisions to the financial plan are necessary.

During the year ended September 30, 2015, the Hattiesburg Convention Commission contracted for certain capital projects. The Commission transferred completed construction projects totaling \$118,674 to the City, which are reflected in capital assets of the City as of September 30, 2015.

NOTE 20: SUBSEQUENT EVENTS

Management has evaluated subsequent events after the financial statement date of September 30, 2015 through November 29, 2017, which is the date the financial statements were available to be issued. Significant subsequent events are described below.

Issued Debt and Financing Agreements

Subsequent to the year ended September 30, 2015, the City has entered into additional debt agreements as follows:

- General Obligation Water and Sewer Refunding Bonds, Series 2015, for defeasance of General Obligation Water and Sewer Bonds dated 2009, par amount of \$4,605,000, maturities through 2024, interest at 2%-3%.
- General Obligation Refunding Bonds, Series 2015, for defeasance of General Pool Loan Refunding Bonds, Series 2009, par amount of \$5,400,000, maturities through 2021, interest at 2%-3%.
- General Obligation Refunding Bonds, Series 2016, for defeasance of MDB Special Obligation Bonds, Series 2006 W&S, par amount of \$7,125,000, maturities through 2021, interest at 1.6%.
- General Obligation Notes, principal of \$2,000,000 to be funded in various draws, five-year term, interest at 1.49%. See also "*Major Projects – Public Safety Complex*".
- Certificates of Participation, principal of \$5,300,000, maturities through 2035, interest at 3%-5%. See also "*Major Projects – Public Safety Complex*".
- Taxable Tax Increment Limited Obligation Bonds, Series 2015, Hattiesburg Clinic Midtown District Project, principal of \$845,000, maturities through 2030, interest at 4%.
- Taxable Tax Increment Limited Obligation Bonds, The Ridge at Turtle Creek Project, Series 2015-A, principal of \$1,225,000, maturities through 2030, interest at 5.5%
- Taxable Tax Increment Limited Obligation Bonds, Midtown Market Project, Series 2015-B, principal up to \$210,000, maturities through 2030, interest at 5.5%

NOTE 20: SUBSEQUENT EVENTS (Continued)

- Taxable Tax Increment Limited Obligation Bonds, Whispering Pines Retirement Community Project, principal of \$3,021,000, maturities through 2031, interest at 4%-4.75%
- Mississippi Development Bank Taxable Special Obligation Water and Sewer revenue bonds, Series 2016, principal of \$25,000,000, maturities through 2026, interest at 3.03%, collateralized by pledged Water and Sewer System net revenues and therefore subject to parity provisions of the City's outstanding revenue bonds, to provide funding for the City's wastewater treatment construction project.
- Capital lease, 2015 Ferrara Fire Apparatus Ladder Truck lease purchase, principal of \$764,229, maturing August 2020, interest at 1.63%; required City's passage of resolution stating it did not anticipate issuing more than \$10 million in General Obligation debt or other debt falling under the 1986 Federal Tax Bill's definition of qualifying debt during the calendar year the lease was funded.
- Lease purchase under MDA Energy Efficiency Lease Program for certain expenditures and related services pursuant to an energy savings performance contract, principal of \$7,528,000, maturing August 2032, interest at 2.575%. City has right to purchase all, but not less than all, leased equipment pursuant to a purchase option which commences in August 2017. Cost of option exercise is based on a payment schedule established under the agreement, which decreases from \$7,767,356 at commencement in 2017 to \$1 at lease expiration in 2032. See additional information below in the section captioned "Energy Savings Performance Contract".

The City also entered into a long-term capital lease in the amount of \$1,923,000 for the purchase of ten sanitation trucks. The lease matures in 2019 and bears interest at 1.59%.

Commitments for Additional Debt

The City also approved limited obligation tax increment financing bonds that have not yet been issued, as follows:

- Corner Market Project, principal up to \$1,500,000, 20-yr term
- Hardy South Project , principal up to \$1,000,000, term up to twenty years
- Midtown Elam Arms Project, principal up to \$9,000,000, term up to fifteen years; to be partially secured by sales tax revenues.

The City also approved an intent to issue general obligation Water and Sewer bonds and/or enter into a loan agreement with the Mississippi Development Bank in an amount up to \$60,000,000. The proceeds of any such debt issuance would be used for improvements, repairs, and extension of the Combined Water and Sewer System. This project would encompass certain portions of system rehabilitation mandated by the MDEQ. This debt, if issued, would be payable solely from revenues derived from System operations, and payments would be made over a period not to exceed thirty

NOTE 20: SUBSEQUENT EVENTS (Continued)

years. The City originally anticipated issuance of this debt in March 2016. However, no such issuance had occurred as of November 29, 2017, and no such issuance is expected in the near term. See additional disclosures below regarding the Mississippi Department of Environmental Quality Consent Order.

Mississippi Department of Environmental Quality Consent Order - Stipulated Order Terminating Amended Consent Judgment

Subsequent to September 30, 2015, the MDEQ Agreed Order was further amended. The City failed to meet certain milestones and incurred penalties during the 2016 fiscal year totaling \$319,500. In addition, the City has incurred costs totaling over \$8 million since September 30, 2015 related to its comprehensive sewer rehabilitation project mandated under the agreed order. However, in August 2017, GRN, the City and MDEQ, the parties involved in the rehabilitation and improvement of the City's sewer system mandated under the Amended Agreed Order, negotiated a settlement. Pursuant to this settlement, a conditional Stipulated Order Terminating Amended Consent Judgment (the Stipulated Order) was entered on August 23, 2017. Terms of the Stipulated Order include submission of a revised permit request for the South Lagoon which incorporates certain monitoring requirements. Upon issuance of the amended permit and entry of a separate Agreed Order by the Mississippi Commission on Environmental Quality establishing a stipulated penalty of \$1,500 per day for future violations, the Amended Consent Judgment will automatically terminate. The stipulated order further requires the City to provide certain effluent and performance information to GRN for a limited time.

As a result, the litigation aspect of this matter is conditionally concluded, and the City is also conditionally no longer liable for unpaid fines, penalties or construction obligations under the Amended Consent Judgment, subject to the City complying with terms of the Stipulated Order. The Stipulated Order precludes the City from having to immediately move forward to construct a fully mechanical wastewater treatment plant at an estimated cost exceeding \$150 million, as was required by the Amended Consent Judgment. As a result of relief granted under the Stipulated Order, the City will suspend certain project elements that were in development and design stages as of September 30, 2015. Therefore, preliminary costs associated with such suspended projects have been recognized as expense by the City as of September 30, 2015 rather than as capital asset construction in progress. The City expects that it will continue its efforts to improve the performance of the existing lagoon treatment system and also expects that modifications to the system may be recommended, potentially requiring additional capital outlays. However, the cost of any such improvements and modifications is not determinable at this time.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Water and Sewer Rate Study

Subsequent to the year ended September 30, 2015, the City entered into an agreement to obtain a water and sewer rate study, including analyses of current and future revenue requirements and cost of service. The purpose of this study was to determine the basis for and amounts of any necessary rate adjustments.

Sewer Ordinance

On September 6, 2016, subsequent to the 2015 fiscal year-end, the City adopted an ordinance amending its rates and charges for sanitary sewer service. Adopted rate changes established increases to be phased in over the period from September 1, 2016 through September 1, 2019. In addition, contractual sewer revenues not based directly upon water volume are attributed 35% to debt service and 65% to operations and maintenance pursuant to the ordinance. The ordinance took effect immediately upon adoption.

Sewer Treatment Contracts with Entities Outside the City Limits

On September 6, 2016, subsequent to the end of the 2015 fiscal year, the City adopted a model contract for sewer franchises outside the City limits, increasing sewer rates charged in accordance with the state statute at section 21-27-39 of the Mississippi Code, Annotated. Entities outside the City had historically enjoyed sewer treatment rates much lower than those paid by customers inside the City. The City later notified affected entities that it was terminating any previous agreements and requested that they enter into the new model agreement with the increased rate. While this matter is not currently under litigation, responses to the City's requests have varied. In July 2017, the newly elected City Council voted to maintain the City's position related to the model agreement and to request all entities to either enter into the new agreement or make other plans to manage their wastewater disposal. The City is moving forward with a process of written notification of this decision.

Grants

The City has received approximately \$6 million in Federal and State grant funding for various services and programs, including various road, airport, transit and transportation projects, as well as other projects and entitlements. Matching requirements vary by grant.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Litigation and Subsequent Claims

Petal Sewer Rate Litigation Settlement

In January 2016, subsequent to the end of the 2015 fiscal year, the City and the City of Petal settled a lawsuit over rate increases imposed by the City for treatment of Petal's wastewater. Upon acceptance of terms of the settlement, the case was dismissed with prejudice by the Court, ending further claims in this matter. The settlement agreement has an initial term of ten years, expiring December 31, 2025, and a renewal term of five years, expiring December 31, 2030. It then continues in effect from year to year unless either party provides written notice of termination at least one year in advance of the respective fiscal year-end.

The agreement established an initial interim rate to be charged from January 1, 2016 through September 30, 2016 of \$0.90 per thousand gallons, based on actual metered volume.

Under the terms of the agreement, rates are determined based on a stated formula for calculating Petal's proportionate share of specified wastewater system operating costs. The agreement also includes provisions related to metering, testing, regulations, and procedures. Mathematical rate calculations will be performed annually by a designated independent engineer based on certain factors, including future capital costs of utility improvement, chemical analysis, biological oxygen demand, chemical oxygen demand, and other criteria. Rate adjustments will be effective for the upcoming fiscal year. Rates for the initial interim period, from January 1, 2016 through September 30, 2016, were set at \$0.90 per thousand gallons of wastewater received into the City's system, based on actual metered volume. For subsequent periods, the settlement rates will adjust annually based on specified mathematical formulas and methodology, calculated by a designated independent engineer. However, because of uncertainties regarding anticipated capital costs of future sewage treatment based on the City's plans, related cost elements necessary for annual rate calculation were not determinable for the annual period beginning October 1, 2016. The City of Petal dealt directly with the court-appointed neutral engineer and filed a motion to enforce the settlement agreement. In September 2016, the Court ordered a new and reduced interim rate of \$0.83 per thousand gallons treated. This rate is presumed to be effective until all data is available to permit rate calculation pursuant to the mathematical formula specified in the settlement agreement, and neither the date when such data will become available nor the effects on subsequent rate calculations is determinable as of November 29, 2017.

The initial interim rate established under the settlement agreement was approximately 36% more than the rate that had been paid by the City of Petal during the course of the litigation. The reduced rate described above is approximately 8% less than the initial interim rate per the settlement.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Groundworx Litigation Conclusion

During the year ended September 30, 2014, Groundworx, LLC filed a complaint against the City for breach of contract and injunctive relief related to a contract for treatment of wastewater. As subsequently amended, this complaint alleged that the City failed to perform certain acts to enable Groundworx to obtain financing necessary to fulfill its contract obligations and seeks \$6,266,753 plus attorney fees and expenses. In December 2014, this case was dismissed with prejudice by the Chancery Court, and the case was appealed by Groundworx to the Mississippi Supreme Court. Subsequent to the end of fiscal year 2015, the Supreme Court affirmed the lower court ruling dismissing the lawsuit against the City, thereby concluding the matter.

Precision Construction, LLC Litigation Conclusion

Subsequent to the fiscal year ended September 30, 2015, the City fully satisfied its obligation under the 2014 judgment *nunc pro tunc* of the Precision Construction, LLC case. In concluding this matter, the City paid amounts accrued as of September 30, 2015 totaling \$925,951 and additional subsequent period interest totaling \$47,448.

Wrongful Conviction and Imprisonment

Subsequent to year-end, a wrongful conviction lawsuit in which the City was named as a defendant was settled at a cost to the City of \$150,000. This liability was recognized and accrued by the City as of September 30, 2015 as a recognized subsequent event.

Personal Injury Case

Subsequent to September 30, 2015, the City settled a case of alleged excessive force case relating to an incident in which an individual sustained quadriplegia. Defense of this matter was conducted through the Mississippi Municipal Service Company, which provides the City's liability insurance. Pursuant to the settlement, the City incurred no costs in excess of insurance coverage.

Annexation

The City is in the process of expanding its corporate limits through the process of annexation which, pursuant to State law, requires Chancery Court ratification of the City's adopted ordinance. In conjunction with its annexation activities, the City is party to various litigation with Lamar County, the City of Petal, and Bellevue Incorporators. The outcome of these cases and effects on annexation endeavors is not determinable due to the early stages of the matters.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Ad Valorem Tax Exemption

Subsequent to September 30, 2015, the City was named as a defendant, along with Forrest County, in an action by Kohler Co. seeking significant tax exemptions beyond the ten-year exemptions permitted by statute. The case is in its early stages and therefore no probability of outcome can be predicted.

Matters Related to Funding

Subsequent to September 30, 2015, certain Federal and State grant reimbursements were delayed because of delinquency in submission of City annual financial reports. In addition, the City's credit rating was suspended in November 2016.

SUPPLEMENTARY INFORMATION

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Pass-Through Programs From:			
Governor's Department of Housing and Urban Development			
<i>CDBG Entitlement Grants - Cluster:</i>			
Community Development Block Grants/Entitlement Grants	14.218	MC-28-0006	\$ 464,912
Total - CDBG Entitlement Grants Cluster			<u>464,912</u>
Home Investment Partnerships Program	14.239	MC-28-0201	<u>282,837</u>
Pass-Through Programs From:			
Mississippi Development Authority			
Community Development Block Grants/State's Program:			
Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	14.228	R-103-205-03-KED	<u>474,084</u>
Total Community Development Block Grants/State's Program			<u>474,084</u>
Pass-Through Programs From:			
Community Challenge Planning Grants and Department of Transportation's			
Tiger II Planning Grants	14.704	CCPMS001410	<u>1,787</u>
Total U.S. Department of Housing and Urban Development			
Pass-Through Programs			<u>1,223,620</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Pass-Through Programs From:			
Office of Justice Programs			
OVW Technical Assistance Initiative	16.526	13-WF-AX-0011	\$ 16,116
OVW Technical Assistance Initiative	16.526	14-WF-AX-0020	4,938
			<u>21,054</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0931	5,775
Bulletproof Vest Partnership Program	16.607		16,373
Criminal and Juvenile Justice and Mental Health Collaboration Program - Jail Diversion Project Grant	16.745	2014-MO-BX-0030	<u>23,046</u>
Total U.S. Department of Justice Pass-Through Programs			<u>66,248</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	3-28-0031-0020-2013	\$ 59,385
Airport Improvement Program	20.106	3-28-0031-0021-2014	(8,581)
Airport Improvement Program	20.106	3-28-0031-0021-2015	1,956,980
Total - Federal Aviation Administration Direct Programs			<u>2,007,784</u>
Federal Transit Administration			
<i>Federal Transit Cluster:</i>			
Federal Transit Formula Grants:			
Mass Transit Preventative	20.507	MS-90-0090	149,267
Mass Transit Capital	20.507	MS-90-X090	16,000
Mass Transit Operating	20.507	MS-90-4086	171,603
Mass Transit Preventative	20.507	MS-90-4090	187,850
Total - Federal Transit Formula Grants			<u>524,720</u>
Total - <i>Federal Transit Cluster</i>			<u>524,720</u>
Total U.S. Department of Transportation Direct Programs			<u>2,532,504</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation (Cont.)			
Federal Highway Administration			
Pass-Through Programs From:			
Mississippi Department of Transportation			
<i>Highway Planning and Construction Cluster:</i>			
Metropolitan Planning Organization	20.205	MS-80-0002/202304-101000	\$ 169,142
Urban Youth Corps Transportation Enhancement Project	20.205	STP-9999-09(037)/107078-307000	29,591
Transportation Enhancement- Broadway, Pine, Mobile & Bouie Streets	20.205	STP-0018-00(029)/106346-701000	1,902
Transportation Enhancement-34th Ave	20.205	STP-0210-00(026)/106412-701000	49,649
Fourth Street Improvements	20.205	HPP-8750-00(003)/104873/801000	68,099
Safe Routes to Schools Project (Woodley)	20.205	SRSP-0210-00(024)	92,922
Western Beltway	20.205	STPD-8776-00(004)/105844/811000	13,728
<i>Total - Highway Planning and Construction Cluster</i>			<u>425,033</u>
National Highway Traffic Safety Administration			
Pass-Through Programs From:			
Office of Highway Safety			
Alcohol Open Container Requirements	20.607	15-ST-2151	<u>92,463</u>
Total - Office of Highway Safety			<u>92,463</u>
Total U.S. Department of Transportation Pass-Through Programs			<u>517,496</u>
Total U.S. Department Transportation			<u>3,050,000</u>
			Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Pass-Through Programs From:			
Mississippi Bureau of Narcotics			
HIDTA-High Intensity Drug Trafficking Areas Program	95.001	G13GC0003A	\$ 14,166
Total U.S. Department of Health and Human Services Pass-Through Programs			<u>14,166</u>
U.S. Department of Homeland Security			
Pass-Through Programs From:			
Mississippi Office of Homeland Security:			
Homeland Security Grant Program	97.067	13HS205T	<u>7,158</u>
Total Office of Homeland Security Pass-Through Programs			<u>7,158</u>
Pass-Through Programs From:			
Mississippi Emergency Management Agency			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4101-DR-MS	<u>14,759</u>
Total Mississippi Emergency Management Agency Pass-Through Programs			<u>14,759</u>
Total U.S. Department of Homeland Security Pass-Through Programs			<u>21,917</u>
Total Expenditures of Federal Awards			<u>\$ 4,375,951</u>

Concluded

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi

Notes to Schedule of Expenditures of Federal Awards

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant expenditure activity of the City of Hattiesburg under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City of Hattiesburg, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Hattiesburg.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Pass-Through Entity Identifying Numbers

Pass-through entity identifying numbers are presented when available.

NOTE 3: PAYMENTS MADE TO SUBRECIPIENTS

Federal funds provided to subrecipients from the Community Development Block Grants/State's Program and from the Home Investment Partnerships Program during the year ended September 30, 2015 totaled \$132,322 and \$58,508, respectively.

Schedule 2

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

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hattiesburg, Mississippi, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Hattiesburg, Mississippi's basic financial statements, and have issued our report thereon dated November 29, 2017.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a

material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider each of the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-001 through 2015-018 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies pertaining to the Highway Planning and Construction Program as described in the accompanying schedule of findings and questioned costs as item 2015-016 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Hattiesburg, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-011 through 2015-018.

City of Hattiesburg's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

Schedule 3

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

Report on Compliance for Each Major Federal Program

We have audited the City of Hattiesburg, Mississippi's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Hattiesburg, Mississippi's major federal programs for the year ended September 30, 2015. The City of Hattiesburg, Mississippi's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Hattiesburg, Mississippi's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Hattiesburg, Mississippi's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Hattiesburg, Mississippi's compliance.

Basis for Qualified Opinion on the Community Development Block Grants/Entitlement Grants Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 14.218 Community Development Block Grants/Entitlement Grants Program as described in Finding 2015-012 for Subrecipient Monitoring, Finding 2015-013 for Federal Expenditure Management of Costs and Reimbursements, and Finding 2015-017 for Equipment and Real Property Management. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Community Development Block Grants/Entitlement Grants Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/Entitlement Grants Program for the year ended September 30, 2015.

Basis for Qualified Opinion on the Airport Improvement Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 20.106 Airport Improvement Program as described in Finding 2015-014 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Airport Improvement Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Airport Improvement Program for the year ended September 30, 2015.

Basis for Qualified Opinion on the Highway Planning and Construction Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 20.205 Highway Planning and Construction Program as described in Finding 2015-011 for Cash Management. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Highway Planning and Construction Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Highway Planning and Construction Program for the year ended September 30, 2015.

Unmodified Opinion on the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Program

In our opinion, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2015.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2015-015 through 2015-018. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in Appendix A to the accompanying schedule of findings and questioned costs. The City of Hattiesburg, Mississippi's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. Our rebuttal to the City's response is presented as Appendix B to the accompanying schedule of findings and questioned costs.

Report on Internal Control over Compliance

Management of the City of Hattiesburg, Mississippi is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Hattiesburg, Mississippi's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Hattiesburg, Mississippi's internal control over compliance.

Our consideration of internal control over compliance was for the limited purposes described in the preceding paragraph and was not designed to identify all deficiencies in internal control over

compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2015-011 through 2015-018 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-016 to be significant deficiencies as they pertain to the Highway Planning and Construction Program.

The City of Hattiesburg, Mississippi's response to the internal control over compliance findings identified in our audit is described in Appendix A to the accompanying schedule of findings and questioned costs. The City of Hattiesburg, Mississippi's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. Our rebuttal to the City's response is presented as Appendix B to the accompanying schedule of findings and questioned costs.

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

For the year ended September 30, 2015

Section I: Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:

<u>Opinion Unit</u>	<u>Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Qualified
Discretely Presented Component Unit	Unmodified
General Fund	Unmodified
Aggregate Remaining Governmental Funds	Unmodified
Combined Water and Sewer System	Qualified

Internal control over financial reporting:

Material weakness identified?	Yes
Significant deficiency identified not considered to be a material weakness?	Yes

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major programs:

Material weakness identified?	Yes
Significant deficiency identified not considered to be a material weakness?	Yes

Type of auditor's report issued on compliance for major programs:

Community Development Block Grants/Entitlement Grants	Qualified
Airport Improvement Program	Qualified
Highway Planning and Construction	Qualified
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Unmodified

Any audit findings disclosed that are required to be reported in Accordance with Circular A-133, Section .510(a)? Yes

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section I: Summary of Auditors' Results (Continued)

Identification of major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
14.218	<i>CDBG Entitlement Grants Cluster:</i> Community Development Block Grants/Entitlement Grants
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
20.106	Airport Improvement Program
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A
and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

No

Section II: Financial Statement Findings

Finding:

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes

Finding Type: Material Weakness

Criteria:

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) developed a model for evaluating controls that has been adopted as the generally accepted framework for internal control and is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control. Under the COSO framework, organizational structure, assignment of authority and responsibility, estimating the potential significance of risks relevant to achievement of financial reporting objectives, and responding to such risks represent elements of entity-level internal controls.

Condition:

The City did not timely initiate or make substantial progress in implementation of corrective actions in response to material weaknesses and significant deficiencies in internal control identified in its financial statement audit for the year ended September 30, 2014.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes
(Continued)

Context:

In accordance with the COSO Framework, the control environment and risk assessment processes represent entity-level components of the City's internal control system. Entity-level components generally have a pervasive effect on the overall system of internal control through influence on design and operating effectiveness of other control activities. The City's control environment and risk assessment processes directly affect its ability to achieve effective internal controls over activities involved in the financial reporting process.

During the course of our audit as of September 30, 2014, we identified certain material weaknesses and significant deficiencies in internal control. The City developed a corrective action plan in response to those findings and related recommendations, but as of the date of this report had not commenced significant corrective action activities.

Cause:

The City's organizational structure, depth of resources of personnel with suitable knowledge and skill in financial reporting, and process for evaluating and addressing risks related to financial reporting result in entity-level control weaknesses that adversely affect the level of attention given to existence and causes of known deficiencies in internal controls.

Effect:

Previously identified material weaknesses and significant deficiencies in internal control, along with other deficiencies, continue unmitigated. The continuation of those weaknesses has compounded the effects of those deficiencies, since additional activity has occurred and time has lapsed outside an effective internal control framework. As data grows stale, ability to detect and correct errors diminishes. Further, until known deficiencies are addressed, risks are not contained and the extent of consequences may continue to develop. Thus, failure to implement timely effective corrective actions to address internal control deficiencies has further exposed the financial reporting process to risk of material misstatement.

Recommendation:

The City Council and Administration should immediately take steps to implement corrective actions for identified material weaknesses and significant deficiencies in internal controls. Periodic updates on progress of corrective actions should be made to the City Council and Administration. Revisions to corrective action plans and additional actions should be taken as appropriate in response to progress and ongoing risk assessment activities.

In addition, the City should assess its overall control environment and risk assessment processes and develop a specific plan to address weaknesses and enhance effectiveness. A specific timeframe for this assessment and revision process should be established, and resulting procedures should be formally documented and approved.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes
(Continued)

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 146.

Finding:

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring

Finding Type: Material weakness

Criteria:

The City is subject to complex financial reporting requirements under U.S. generally accepted accounting principles. In order to meet its financial reporting responsibilities, the City must employ an effective system of internal accounting procedures and controls in order to appropriately identify information and activity that impacts the financial statements, then capture, maintain, monitor, and properly report that information in the form of its general purpose financial statements. As established under the COSO framework, information, communication, and monitoring processes are entity-level internal control components.

Internal accounting procedures and controls over information, communication, and monitoring should be sufficient to ensure that the City:

- effectively communicates internally and with outside parties to ensure that appropriate personnel remain apprised of activities and factors affecting the City and its financial reporting process and responsibilities,
- captures relevant, high-quality information pertaining to such activities and factors;
- assesses information for relevance to and impact on the financial reporting process;
- assimilates that data into an established process to maintain and monitor compliance with legal, regulatory, and contractual requirements and to achieve timely completion of its CAFR.

Condition:

The City's financial reporting system lacks sufficient depth and structure to ensure that all relevant information is timely identified, communicated to appropriate financial and accounting personnel, assessed for financial reporting impact, and assimilated into the financial reporting process. In addition, the City's monitoring process is not thorough enough to assure that data utilized in financial reporting is complete and that all significant information is appropriately addressed and reported. Therefore, the City's internal accounting control policies and procedures are not

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

sufficient to ensure that information is completely and properly reported on a timely basis in its annual financial statements prepared in accordance with U.S. generally accepted accounting principles.

Context:

To meet its financial reporting obligations, the City must amass data from many sources, including various Federal and State agencies, other local governments, and various other external parties, as well as internal City departments and the City Council. In addition, through its personnel, the City must maintain a current understanding of relevant regulations, compliance requirements, and promulgated accounting standards in order to adequately assess available information. However, the City does not have a structured and cohesive process to obtain, maintain, and analyze data from these varied sources as part of its information management and financial reporting system or to communicate and educate departmental personnel regarding criteria and responsibilities for conveyance of information. Instead, ongoing data maintenance and management is compartmentalized by function or department and, after the end of each fiscal year, relevant data is manually identified and extracted from diverse sources and then integrated into the financial reporting process.

Although the City utilizes a centralized system of accounting for its budgetary cash basis transactions, other accounting-related data is maintained through disparate recordkeeping processes related to functional and program purposes. These processes, both electronic and manual, generally are structured to facilitate operational management rather than to meet financial reporting requirements. Since these disparate processes are generally not formally integrated into a comprehensive financial accounting and reporting system or subjected to continual oversight and monitoring from a financial reporting perspective, certain essential data elements are not routinely captured and maintained.

During the course of our audit, the City was unable to readily produce significant information critical to preparation of financial statements in accordance with U.S. generally accepted accounting principles. Such information included, but was not limited to, the following:

- schedule of rights, obligations, and commitments under open purchase orders, interlocal arrangements, contracts and agreements;
- net realizable values of amounts receivable from governmental or business-type activities;
- periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis;
- claims;
- construction project activity;
- infrastructure acquisitions from other governmental entities or TIF district developers;
- assessment of impairment of infrastructure;
- contributions of capital assets;

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

- noncash transactions with discretely presented component unit (Hattiesburg Convention Commission);
- list of active Federal awards;
- distinction between Federal and other expenditures pursuant to allowable cost principles;
- list of debt compliance requirements;
- schedule of subsequent debt activity;
- nature, purpose, and amounts of restrictions, commitments, and assignments of net position and fund balances, and related fiscal year activity within those classifications;
- statistical and supplementary schedules to be presented in the CAFR.

This indicates that the City's controls over information accumulation and communication are not adequate to ensure that all relevant information is appropriately incorporated into the financial reporting process in a timely manner.

The City outsources certain critical functions that materially affect the financial reporting function, including but not limited to construction project design, management, and engineering services; bond obligation reporting compliance; and self-insured claims management. These functions are directly related to legal, regulatory, and contractual provisions, as well as to recognition and reporting of financial statement elements. However, the City does not actively monitor compliance with underlying grant or contractual requirements for procedures performed by providers of these outsourced services or require information from such third parties in a manner to facilitate incorporation into the financial reporting process.

Cause:

The City's entity-wide controls and procedures do not effectively ensure that all relevant information is timely incorporated into the financial reporting process. The nature of the City's processes and systems is not sufficient to ensure that essential data is maintained in a manner that permits timely incorporation into the City's annual financial reporting process. Many departmental procedures address operational and cash transaction objectives but fail to incorporate elements to capture and convey information required for annual financial reporting.

In addition, lines of authority and responsibility under the City's organizational structure are incompatible with the structure of its financial reporting process. Parallel departments perform various functions giving rise to accounting information maintained outside the general ledger system. However, financial reporting personnel have no authority to enforce accountability for proper maintenance and conveyance of such information for integration into the financial reporting system. Personnel responsible for operational functions often lack knowledge and skill necessary to ascertain whether activities or data are relevant to financial reporting, and existing departmental processes do not sufficiently encompass financial reporting elements.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

Further, the City has experienced significant turnover of management personnel in recent years. Staff turnover has caused loss of knowledge base, including familiarity with informal and undocumented procedures performed in prior years.

Effect:

Deficiencies in information and communication processes cause inordinate delays in completion of the annual financial reporting process. This in turn limits the City's ability to meet legal, regulatory, and contractual deadlines for submission of annual financial statements prepared in accordance with U.S. generally accepted accounting principles. These deficiencies increase the risk of adverse effects on credit rating, cost of financing, and availability of funds from Federal, State, and other sources. See also Finding 2015-003.

Further, timely, adequate financial information is not available as a basis for assessing compliance with regulations and agreements or as a basis for decisions made by City management and those in governance. Lack of timely financial data related to compliance with laws, regulations, grants, and agreements may result in failure to maintain compliance or address and resolve noncompliance matters within an acceptable timeframe. Noncompliance with agreements may adversely affect availability of funding or result in debt acceleration unless appropriate waivers are timely obtained. In addition, decisions made by City leadership may be based on incomplete or inadequate information. Current, reliable financial information is necessary for prudent consideration of current and long-range sources and uses of resources, including anticipated costs of credit and ability to maintain compliance with agreements.

Also, deficiencies in data capture and maintenance may result in omission of critical information from the City's financial statements, and omissions may be material. Staff turnover and related learning curve challenges, together with gaps in documentation of procedures and failure of processes to effectively address non-cash activity, increase the risk that inexperienced personnel may not identify information relevant to the financial reporting process. Weaknesses in comprehensive oversight and monitoring by knowledgeable and skilled personnel further exacerbate this risk.

The risk that material misstatement could result from deficiencies in the City's ability to properly capture and report relevant information in its financial statements represents a pervasive material weakness in internal controls.

These deficiencies also exacerbate weaknesses in the City's controls over monitoring its overall financial reporting process, as well as its weaknesses in controls over conversion from its budgetary cash basis accounting system to its required financial reporting basis and its ability to maintain and monitor compliance with agreements and regulations.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

Identification of Repeat Findings:
2014-001, 2014-004

Recommendation:

The City should immediately develop and implement procedures to enhance its process for timely identifying, maintaining, conveying, and reporting information relevant to financial reporting in accordance with U.S. generally accepted accounting principles. Procedures should be formally documented and provide mechanisms through which data is captured, maintained, and readily incorporated into the financial reporting process on an ongoing basis, without requiring extensive retrospective or reconstructive procedures. In addition, personnel responsible for financial reporting monitoring and oversight should have appropriate levels of authority to enforce accountability of personnel responsible for accumulating, maintaining, and conveying data.

Projects, programs, funding, and policies approved by leadership should be evaluated for financial reporting impact, and such impact should be appropriately summarized. Other salient data originating outside the accounting and finance departments should be timely communicated thereto for assimilation into the financial reporting process. Related files should be maintained within the department(s) responsible for financial reporting. Appropriate management personnel should meet periodically to assess the completeness and ramifications of gathered information.

All executed contracts and agreements should be timely reviewed by personnel with suitable knowledge, skill, or experience to assess financial reporting impact. Relevant details should be summarized on an ongoing basis to facilitate preparation of the CAFR on a timely basis. Relevant compliance and reporting requirements should be communicated to both operational and accounting personnel at inception, and specific procedures should be developed and implemented as appropriate to address such requirements. Commitments and compliance requirements imposed by funding agencies, oversight bodies, or contractual agreements should be summarized and formally monitored within the financial reporting function. Periodic financial and compliance reports should be submitted to the administration and City Council.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on pages 146 – 147. See also auditors' rebuttal on pages 153 – 154.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-003 – Timeliness of Financial Reporting

Finding Type: Material Weakness

Criteria:

OMB Circular A-133 and Uniform Guidance, Mississippi law, and terms of various bonds, grants, contracts, and agreements impose financial reporting requirements and deadlines for submission by the City of annual financial statements presented in accordance with U.S. generally accepted accounting principles

Condition:

During the year ended September 30, 2015, the City failed to meet financial reporting deadlines for its financial statements for the fiscal year ended September 30, 2014.

Also, the City failed to meet financial reporting deadlines for submitting its financial statements for the year ended September 30, 2015.

Context:

The City did not complete its financial reporting process, including assimilation of data required for conversion from budgetary cash basis to financial reporting bases, preparation of financial statement disclosures, and preparation of necessary supplementary information before financial reporting deadlines had passed.

Cause:

The financial reporting system of the City is not adequate for timely production of complete and accurate information in the form of financial statements in accordance with U.S. generally accepted accounting principles. Complexity of City activities and financial reporting requirements has outstripped the City's ability to manage financial accounting from a budgetary cash basis perspective and without contemporaneous identification, capture, and management of additional data essential for appropriate comprehensive financial accounting reporting. See also Finding 2015-004.

Effect:

Failure to maintain compliance with financial reporting requirements and deadlines exposes the City to risk of delay or curtailment of funding. Such action adversely affects liquidity and impedes the City's ability to conduct activities and complete projects. Costs of funds may also increase because of liquidity drain or noncompliance with reporting requirements.

Subsequent to September 30, 2015, certain Federal funds passed through to the City by the Mississippi Department of Transportation were delayed because financial statements had not been submitted. Additional funding delays may occur until the City meets its financial reporting requirements.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-003 – Timeliness of Financial Reporting
(Continued)

Recommendation:

The City should take immediate steps to overhaul its financial reporting process to enable it to meet its legal, regulatory, and contractual financial reporting requirements.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 147. See also auditors' rebuttal on page 154.

Finding:

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure

Finding Type: Material weakness

Criteria:

The financial reporting process includes preparing year-end account adjustments, disclosures, and supplementary information necessary to present financial statements in accordance with U.S. generally accepted accounting principles. An effective internal accounting control system should ensure that all transactions and adjustments – including cash, noncash, and non-routine transactions - are properly initiated, authorized, recorded, processed, and reported in those financial statements, including disclosures and required supplementary information, in accordance with such principles. Accounting procedures and controls should be sufficient to ensure that transactions and account balances are completely and accurately recorded and reported in the proper period and that any errors are prevented or timely detected and corrected. In conjunction with this, internal controls should be sufficient to ensure that amounts are properly classified, that accounts are properly valued, and that pertinent rights and obligations are properly reflected in the financial statements in accordance with U.S. generally accepted accounting principles.

An entity's internal accounting control system encompasses all accounting processes utilized, including automated, peripheral, and manual procedures and outsourced functions. However, an entity's independent auditor may not be considered part of the internal control system.

Condition:

The City's internal accounting controls over its financial close and reporting process are not sufficient to ensure that transactions and account balances are properly reported in conformity with bases of accounting required by U.S. generally accepted accounting principles. The City does not routinely maintain data necessary to prepare required conversions from its cash basis

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

accounting records to the modified accrual and/or accrual bases of accounting as prescribed for financial reporting purposes. Further, required disclosures, supplementary schedules, and other reporting information cannot be readily produced or derived from the City's accounting system on a timely basis. In addition, controls over the City's accounting systems, including its use of peripheral systems, are insufficient to ensure proper cut-off and valuation or completeness of transactions and balances for financial reporting in accordance with U.S. generally accepted accounting principles.

Context:

The City's financial reporting system centers on its budgetary cash basis accounting processes and general ledger system, which address only a fragment of the information which must be included in the City's general purpose financial statements. Because additional data required for financial reporting is not routinely maintained in a manner conducive to financial statement preparation, extensive manual processes must be employed after the end of the fiscal year. The City has historically relied upon procedures performed after its fiscal year-end to aggregate and assimilate information necessary for preparation of its general purpose financial statements. However, this process is no longer effective or sufficient because of the following factors:

- increasing complexity of financial reporting requirements;
- nature and extent of compliance requirements pursuant to debt, grant, and other contractual agreements;
- nature and extent of activities engaged in by the City;
- staff turnover and resultant loss of knowledge base;
- ineffective maintenance of supporting and peripheral data; and
- limited resources of skilled accounting personnel.

During the course of our procedures, we noted that the City's accounting software systems are not capable of maintaining and reporting certain data necessary for financial reporting in accordance with U.S. generally accepted accounting principles. Pursuant to State of Mississippi requirements, the City maintains its transaction accounting system on a cash basis of accounting, modified for certain encumbrances consistent with the municipal budget basis. Financial reporting in conformity with U.S. generally accepted accounting principles requires conversion of that modified cash basis information to the accounting bases required for fund and government-wide financial statements, both of which must be presented in the City's general purpose financial statements. Therefore, the City must be able to separately capture cash transaction dates and accounting period dates for its transactions. Since the City's general ledger accounting system lacks the capability to maintain these separate fields, the necessary financial conversion processes cannot be automated. Instead, certain financial reporting data must be captured and maintained peripherally in automated and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

manual files. However, the City does not routinely capture and maintain data necessary for conversion of cash basis to appropriate fund and accrual basis financial presentation or for preparation of necessary disclosures and supplementary information reported in its financial statements. Therefore, such information was not readily available to permit timely preparation of the City's general purpose financial statements.

As noted in Finding 2015-002, preparation of the City's financial statements requires manual assimilation of data from numerous sources. However the City has no formal process for ensuring the accuracy and completeness of information maintained in its various peripheral systems and files, including spreadsheets, subsidiary journals and ledgers, and other records. Reconciliations of summary totals to underlying detail records and roll-forwards of balances are not routinely and periodically performed to permit timely detection and correction of errors or irregularities. Further, the City does not routinely perform valuation assessments, such as estimates of impairment of carrying value of its long-term assets or estimates of net realizable values of receivables, in order to determine whether financial statement adjustments are appropriate.

The extent of the City's reliance on peripheral systems increases the necessity for effective processes and procedures related to those systems, as well as the need for sufficient personnel resources with suitable skill and knowledge base. However, constraints in personnel resources and weaknesses in procedural processes exacerbate deficiencies caused by automated system limitations. During the course of our audit procedures, we noted weaknesses in internal controls over use of electronic spreadsheets, which serve as an integral tool in the City's financial reporting process and are used extensively in allocations, reconciliations, and preparation of journal entries and financial reports. Because electronic spreadsheets can be easily changed and generally lack certain formalized controls, they are subject to increased inherent risk of error. That inherent risk should be mitigated by various electronic and manual controls. However, spreadsheet errors noted during the course of our audit procedures indicate that internal control procedures are not sufficient to prevent or timely detect and correct errors. We also noted deficiencies in maintenance, use and monitoring of other peripheral system summary and detail reports, including unreconciled differences, data errors, lack of review, and inconsistent processing.

Cause:

The City over-relies on its budgetary cash basis general ledger system to provide financial reporting information. Functional capabilities of the general ledger system are not adequate to meet basic accounting needs of the City, including maintenance of data in accordance with bases of accounting required for financial reporting purposes. Despite these known limitations of the general ledger system, the City has not established sufficient alternative processes and procedures to meet

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

financial reporting needs, and the extent of formal procedures and internal controls over existing peripheral processes is not commensurate with the importance of data maintained therein or the financial reporting impact thereof.

The City does not have effective procedures to ensure adequacy or accuracy of data maintained in peripheral electronic or manual systems or to ensure timely reconciliation and review of such data. Further, the City lacks sufficient skilled accounting personnel to maintain, reconcile, and monitor data recorded in such peripheral systems. The City does not maintain or monitor non-cash activity as part of a recurring process or routinely record accrual and conversion adjustments, and few formal procedures and internal controls have been implemented for those processes. Lack of attention to ongoing, routine processing and maintenance of data shifts significant data capture, reconciliation, review, and adjustment activities into the year-end close and reporting process.

Effect:

The City cannot readily prepare conversion adjustments required to properly present its basic financial statements and cannot readily produce necessary disclosures and supplemental schedules.

The City cannot readily substantiate balances in its noncash accounts, including accounts receivable, accounts payable, accrued liabilities, capital assets, construction in progress, and various net position and fund balance accounts.

The City cannot readily assure completeness of recorded activity reflected in its annual financial statements prepared in accordance with U.S. generally accepted accounting principles.

Failure to effectively maintain accounting data on a continual basis artificially compresses the timeframe in which procedures for the entire year must be performed, delays preparation of the general purpose financial statements, and increases the risk of omission of information which should be reported under U.S. generally accepted accounting principles.

Identification of Repeat Findings:

2014-002, 2014-004

Recommendation:

The City should develop a plan to address deficiencies in its financial statement adjustment, close, and disclosure processes. The plan should incorporate short-term and long-range steps to overcoming deficiencies which impede timely completion of the City's general purpose financial statements. Stop-gap corrective actions should be taken in areas where comprehensive plans cannot be achieved in the near term. The City should specifically develop procedures related to the annual conversion process from budgetary cash basis accounting records to the bases of financial reporting required under U.S. generally accepted accounting principles.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

The City should identify its critical processes, including those performed in various departments and accomplished through peripheral systems, which affect financial statement close and disclosure preparation. Current procedures should be assessed to identify areas of risk, including matters related to lack of completeness, accuracy, and adequacy of data to meet financial reporting needs. Procedures should be enhanced, amended, or replaced to ensure integrity of data and to achieve effective internal control over financial reporting in accordance with U.S. generally accepted accounting principles. Formal reconciliation processes and checklists should be incorporated into procedures, and appropriate review and oversight should be performed. Controls should be adequate to ensure that errors are prevented or timely detected and corrected, and appropriate segregation of duties and limitations of access to systems should be incorporated into procedures to ensure that personnel cannot commit and conceal an error or irregularity.

In conjunction with this process, management should assess the level of additional resources necessary to allow the City to properly maintain its financial information and prepare accrual and conversion adjustments, disclosures, and schedules necessary for financial reporting in accordance with U.S. generally accepted accounting principles. The City should consider the cost-benefit of providing additional resources for personnel, accounting software systems, or both. The City should deploy appropriate and adequate personnel and system resources to its accounting processes in order to achieve effective control over its financial reporting process.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 147. See also auditors' rebuttal on page 154.

Finding:

Finding #: 2015-005 – Municipal Court Fines

Finding Type: Material weakness

Criteria:

Internal accounting controls should be sufficient to ensure that recorded Municipal Court fines and related accounts receivable and assessments payable balances are complete, accurate, properly valued, and reported in the proper period. In addition, State law requires maintenance of permanent Court dockets and minute records, as well as an accounts receivable system which is reconciled monthly and periodically aged and analyzed.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

Condition:

The City lacks sufficient internal controls over Municipal fines to ensure that all amounts are recorded, that only authorized transactions are recorded and such transactions are accurately recorded in the proper period, that gross balances outstanding represent valid underlying amounts, that State assessments are properly applied, that nonmonetary credits and adjustments are properly authorized and recorded, and that estimates of net realizable value appropriately consider collection activity, nonmonetary credits, and account quality. City procedures related to Municipal Court fines are not adequate to achieve compliance with requirements of Mississippi law or to ensure integrity of recorded amounts.

The City does not exercise appropriate oversight of the Municipal Court accounting process. Case management activities, including both manual procedures and software application processes, are not adequate to ensure completeness or accuracy of data or to assure that errors and irregularities are prevented or detected and corrected on a timely basis. In addition, system-generated reports are not adequate to support reconciliation and roll-forward of case balances or to facilitate effective review. Periodic analyses are neither prepared nor reported to management for review, and the City lacks formal procedures and methodology to support its estimates net realizable value of outstanding fines.

Context:

The Municipal Court department is responsible for maintaining detail case data, including original estimated fines, adjusted fines as legally imposed, payments and nonmonetary credits applied against fines, mandated State assessments, and various data related to each citation and offense. The City utilizes specialized peripheral software systems to record and maintain case information and related activity.

Amounts of fines receivable and State assessments payable for each case are maintained in the separate peripheral system but are not recorded in the City's general ledger system. Instead, the general ledger reflects only daily cash receipt amounts, summarized by account, and detail of expenditures, which consist primarily of payments of State assessments. Recorded cash receipts and disbursements are the only information routinely reported to or reviewed by management. However, since such cash basis excludes amounts of fines imposed, related State assessment obligations, adjustments to case amounts, nonmonetary credits, and balances outstanding, it is insufficient to allow effective monitoring of case balances or activity related to fines.

Receivables and payables are recognized only for annual financial reporting purposes and are not reconciled or reviewed at interim. Year-end recognition of these balances, net of the allowance for uncollectible accounts, is based upon retrospective review of data available after fiscal year-end and is accomplished via conversion adjustments recorded during preparation of the CAFR.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

Subsidiary software does not effectively maintain accounting period cut-off data. Due to system design and limitations of application software, integrity of cut-off reflected in periodic subsidiary detail reports is not preserved in reports generated after period end. Therefore, reports generated after period-end have limited value. During the course of our audit procedures, we noted that certain system-generated reports do not accurately reflect accounting period cut-off since records do not consistently or effectively capture dates upon which case fines legally attach or base balance calculations on dates of underlying transactions. Not only does this impair reliability of reports of outstanding balances, but lack of proper accounting period information also distorts any aging analyses of those outstanding balances. Aging analyses are required by law and are essential support for estimating collectability. However, we noted that the City was unable to readily provide or prepare effective aging analyses or other reports supporting collectability of accounts, such as detail of subsequent receipts for year-end balances outstanding or reliable collection trend data.

The City did not timely or effectively monitor data recorded into the subsidiary system or reports generated therefrom to ensure completeness, accuracy, or agreement to underlying records. Further, access to subsidiary computer system functions was not effectively restricted, and personnel duties were not adequately segregated to ensure that employees could not commit and conceal errors or irregularities. During the course of our audit procedures, we noted that no procedures are routinely performed to monitor accuracy or completeness of cases initially recorded into the subsidiary records maintained in specialized application software or to reconcile or monitor recorded activity in those cases. We further noted that the City did not prepare analyses or reconciliations of nonmonetary credits applied against fines for jail time served, community service, or house arrest, and other account adjustments were not monitored or reconciled. During the course of our audit procedures, we identified errors in subsidiary case data and balances, including duplicate cases, differences between physical records and subsidiary system records, and instances where the sum of detail field data did not agree to case balance fields.

Cause:

The City has not established appropriate procedures for accounting for Municipal Court fines in accordance with U.S. generally accepted accounting principles or Mississippi law.

The City did not maintain permanent dockets or minute records for the year ended September 30, 2015, as required by law and to provide support for verification of completeness of population of recorded cases.

City personnel responsible for Municipal Court accounting and case management lack sufficient skill, knowledge, and expertise to administer the process. City personnel lacked an understanding of basic requirements for accounting for Court fines in accordance with U.S. generally accepted accounting principles and Mississippi law.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

The City has not established and enforced effective segregation of duties for case management processes, including limiting access to information technology system functions.

Current application software used for case management and accounting is not adequate to meet requirements of State law, produce sufficient financial reports, or maintain an effective audit trail of activity and changes to data. Reports generated from the City's subsidiary Court system do not include sufficient information to establish accounting periods in which fines were earned, support accurate roll forward of case balances from period to period, or to provide a complete ledger of each type of activity recorded by case. Inherent limitations in current application software and its utilization severely impede the City's ability to prepare reports of activity by nature or to accurately roll-forward activity in overall account balances from period-to-period. The City has not established sufficient peripheral procedures to overcome limitations of its application software.

The City has no established verification and reconciliation processes related to overall Court case activity and does not require periodic generation, reconciliation, and retention of detail accounts receivable and activity reports. The City did not prepare interim or annual reconciliations or analyses of Court fines receivable or related assessments payable, compare recorded fines to underlying Court documents, or maintain an effective audit trail of account adjustments for the year ended September 30, 2015.

Factors used in determining net realizable value of fines receivable, including consideration of assessments payable, nonmonetary credits and subsequent collection activity, were not readily available, and no related estimates had been timely prepared.

Effect:

The City's systems and procedures for accounting for Municipal Court fines do not achieve effective control over completeness, accuracy, or cut-off of recorded amounts. Further, the City's procedures do not meet requirements of State Law.

Data deficiencies, system limitations, absence of effective procedures, and lack of effective oversight impede the City's ability to properly account for its fines revenues and assess collectability of its related receivable balances and State assessment obligations or to ensure accuracy and completeness of recorded and reported data. Failure to routinely generate, reconcile, review, and retain detail and summary reports at the end of each accounting period impairs the City's ability to timely detect and correct errors and irregularities.

Lack of proper oversight, inadequate segregation of duties, insufficiently skilled personnel, failure to maintain permanent records, and absence of routine verification and reconciliation procedures - individually and in combination - represent material weaknesses in internal controls over accounting for Municipal Court fines. As a result of deficiencies in the City's accounting policies and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

procedures for Municipal Court fines, material adjustments were proposed by the auditor to properly recognize balances outstanding and activity for the fiscal year. Noted deficiencies in internal controls could result in material misstatement of the City's reported balances of fines revenue, net fines receivable, and State assessment liabilities.

Identification of Repeat Findings:
2014-003

Recommendation:

The City should immediately develop a comprehensive plan for addressing deficiencies in its Municipal Court accounting systems and procedures. That plan should specify timelines and responsible parties for each task or phase. Status of progress should be reviewed periodically, but not less than monthly, by the Administration and key management personnel. The comprehensive plan should specifically address how and when compliance with State law will be achieved and maintained.

The City should immediately implement procedures for daily verification of case data entry and daily roll-forward of balances in fines and assessments. In addition, the City should immediately develop procedures to capture dates of legal attachment for all fines, as well as procedures to monitor that such data is timely and properly maintained.

The City should periodically, but no less than monthly, generate, reconcile, review, and retain monthly case detail and summary reports, including account agings. Periodic reconciliations and aging analyses should be reported to appropriate City management for review and approval. Periodic reports and related trends should be analyzed in assessing collectability and in estimating the allowance for doubtful accounts. The City should also consider periodically confirming outstanding State assessment balances with the appropriate State agencies and reconcile that information to City records or develop and implement other procedures to address accounting for State assessments.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on pages 147 – 148.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-006 - Water and Sewer Customer Accounts Receivable

Finding Type: Material weakness

Criteria:

Internal accounting controls should be sufficient to ensure that recorded Water and Sewer System customer accounts receivable are complete, accurate, properly valued, and reported in the proper period.

Condition:

The City's internal controls for recording and reconciling Water and Sewer customer account balances outstanding are not sufficient to ensure that account balances are accurate and reflect valid amounts receivable and that collectability is properly evaluated.

The City does not routinely perform reconciliations or analyses of customer receivable detail to ensure that periodic balances properly roll forward and to assess propriety of overall underlying adjustments to accounts.

Aged receivable reports do not segregate finance charges from service fees, thereby distorting brackets and limiting effectiveness for monitoring propriety of service cut-off and assessing overall collectability. Further, the City is unable to produce reliable reports of subsequent collections on year-end outstanding balances for utilization in assessment of collectability. In addition, the City had no formal documentation of methodology or calculations supporting its estimated allowance for doubtful accounts.

Context:

The City utilizes a discrete module of its general ledger accounting software for its Water and Sewer billing functions and to maintain customer account data. However, the general ledger system does not include an interface with that module or between cash basis and accrual basis data. Therefore, billing and receivable balances maintained in the separate module are not reflected in general ledger accounts.

Since the City manages its Water and Sewer accounts from operational and cash perspectives, its procedures related to customer receivables generally focus on triggers for service termination and management of cash receipts. In addition, City procedures address individual billing adjustments and corrections, as well as applications of meter deposits against final billing for terminated customers. However, the City does not routinely review, reconcile, or analyze aggregate Water and Sewer customer account receivables or assess overall collectability thereof. Since those procedures are not performed on an interim basis, the City does not require that interim receivable and aging

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-006 – Water and Sewer Customer Accounts Receivable
(Continued)

reports be processed, analyzed, or retained. Due to software system limitations relating to period cut-off, subsidiary detail and activity reports cannot be accurately regenerated after the end of the relevant interim or annual period; therefore, the City cannot generate or reproduce accurate accounts receivable reports after the calendar period close. Thus, reports not routinely utilized in operations are not regularly available to support annual financial reporting or retrospective analysis.

Cause:

While the City routinely processes and reviews billing route reports and reports of unpaid accounts subject to service cut-off, City procedures do not require periodic generation, reconciliation, and retention of detail accounts receivable and activity reports. Periodic subsidiary detail reports may not be regenerated after period end due to application software limitations, so reliable reports cannot be subsequently produced to support retrospective analysis.

Effect:

Without timely reconciliations and agings of its customer account balances and related activity, the City cannot readily determine net realizable value of outstanding Water and Sewer customer accounts receivable as of fiscal year-end.

As a result of deficiencies in the City's accounting policies and procedures for accounting for Water and Sewer customer accounts, material adjustments were proposed by the auditor to properly recognize net realizable values of those accounts at fiscal year-end. In addition, lack of timely review and reconciliation of subsidiary account balances could allow errors to go undetected, and the effects of those errors could be significant.

Identification of Repeat Findings:
2014-003

Recommendation:

The City should implement procedures to routinely prepare and reconcile Water and Sewer customer accounts receivable activity and balances at each interim period. Periodically, at least annually, the City should prepare a formal analysis of collectability of outstanding balances in order to estimate the related allowance for doubtful accounts.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 148. See also auditors' rebuttal on page 154.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-007 – Water and Sewer Billings

Finding Type: Material weakness

Criteria:

Effective internal accounting controls should ensure that recorded transactions are complete and accurate. In order to ensure that the City bills for all Water and Sewer services to customers, procedures should include comparison of volumes processed to volumes billed, and differences should be timely investigated and resolved or explained.

Condition:

The City's internal controls do not include analysis of accounting data in conjunction with underlying operations data for Water and Sewer volumes processed and billed. Further, the City does not compare the volumes used by City facilities to total unbilled volume in order to identify adverse trends or anomalies which could identify major system breaches due to leaks or unauthorized tie-ins to City infrastructure. In addition, the City does not formally document, reconcile, and monitor adjustments to customer billings to ensure propriety and accuracy.

Context:

During the course of our audit procedures, we analyzed certain volume data for consistency with system billings and considered trends and reasonableness of unbilled volume percentages. We also considered periodic variances in system billings in total and by route.

The City was unable to explain increases in unaccounted for water volume or to readily provide amounts attributable to usage by City facilities. The City subsequently entered into a contract with a vendor to analyze system activity to identify unbilled or under-billed amounts. However, despite known deficiencies in control over completeness of billed volumes, the City had not completed metering City facilities or performed analyses of unbilled amounts attributable to such internal use.

Cause:

Certain City facilities are not metered for Water and Sewer volumes. Further, no periodic analysis or summaries of usage by the City's metered facilities is prepared or considered in overall analysis or review of volumes not billed, also known as "unaccounted for" volumes.

Effect:

As a result of ineffective control procedures, there is a risk that the City could fail to detect Water and Sewer usage at unmetered locations or significant leaks in City infrastructure. Unmetered usage would not be routinely billed by the City, resulting in failure to realize related revenues.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-007 – Water and Sewer Billings
(Continued)

Unmanaged infrastructure leaks could lead to extensive repair and maintenance costs and increased damage to capital assets. The effects of unrealized revenues or unmanaged infrastructure problems could result in material loss of resources to the City.

Identification of Repeat Findings:
2014-006

Recommendation:

We recommend that the City install meters at all City facilities to monitor Water and Sewer system volumes used. In addition, we recommend that the City generate periodic reports of City usage in order to monitor economic resources and system usage to facilitate effective management of “unaccounted for” volumes. The City should also establish thresholds for tolerable “unaccounted for” volumes and percentage changes. Analyses should be timely prepared and monitored, and variances outside tolerance limits should be investigated so that significant breaches from leaks, pipe tests, or unauthorized system access may be timely detected and addressed. The City should also consider allocating costs among user departments at established system rates in order to effectively manage departmental overhead and full cost.

Views of Responsible Officials:

The City’s Corrective Action Plan is presented on page 148.

Finding:

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits

Finding Type: Material Weakness

Criteria:

Effective internal accounting controls should ensure that recorded liabilities for customer meter deposits accurately reflect detail balances and that activity in such accounts is properly recorded and reported.

Condition:

The City’s liability for customer meter deposits does not agree to its customer detail records, and no effective reconciliation has been performed. Monitoring is ineffective in identifying obvious errors in subsidiary detail records. In addition, meter deposits applied against customer account balances are not timely and effectively reconciled.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits
(Continued)

Context:

The City does not routinely generate, reconcile, or review reports of Water & Sewer System customer meter deposit balances. Physical records are not periodically summarize or compared to electronic ledgers, and electronic subsidiary records are not periodically compared or reconciled to recorded general ledger control totals.

Historically, Water Billing Department personnel have been responsible for submitting reports of applied meter deposits to the Accounting Department so that such activity may be appropriately captured and recorded in the general ledger. However, cumulative errors have resulted from ineffective controls over this process. During the course of our audit procedures, the City acknowledged that relevant formation was not provided to the Accounting Department in certain prior periods and that the City had not undertaken steps to quantify unrecorded amounts of meter deposits applied.

Meter deposit rates vary by nature of customer and meter, and rates change from time to time pursuant to City Council action. However, the City has no effective procedures to ensure that amounts reflected in subsidiary account detail are reasonable. During the course of our audit procedures, we noted 2 instances of obvious overstatement of residential customer deposit amounts that had not been detected or corrected by the City. Such overstatements represented approximately 10% of the total subsidiary balance and approximately 7% of the recorded general ledger balance.

Although the City has physical and electronic subsidiary records and access to historical general ledger detail, it has not initiated a process to reconcile its general ledger balance of customer meter deposits to supporting detail.

Cause:

City procedures for reviewing customer meter deposit balances are not adequate to ensure that recorded amounts are reasonable and consistent with established rates. In addition, reconciliations of balances and periodic activity are not timely and routinely performed to ensure that recorded transactions are complete and accurate.

Effect:

The reported balance of customer meter deposits exceeds subsidiary detail, and the amount of the difference is material. The City has been unable to ascertain the cumulative amount of unrecorded applied meter deposits, which should have been recognized as income, or to identify the nature and amounts of other errors.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits
(Continued)

Recommendation:

The City should immediately commence a review of its subsidiary records of customer meter deposit. Obvious errors should be corrected. The City should also analyze historical activity in its meter deposit account to identify periods in which applied meter deposits were not recorded, regenerate transaction reports for those periods, and prepare appropriate adjustments to recognize unrecorded activity.

The City should also implement procedures to routinely prepare and reconcile customer meter deposit activity and balances at each interim period.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 148.

Finding:

Finding #: 2015-009 – Capital Assets

Finding Type: Material weakness

Criteria:

Internal accounting controls over capital assets should be sufficient to ensure that such assets are properly recorded, depreciated, assessed for impairment, and reported. Costs of assets acquired or constructed should be capitalized in accordance with U.S. generally accepted accounting. Detail descriptions should be adequate to allow identification of specific underlying assets, and detail subsidiary ledgers should be timely reconciled to reported amounts. Detail records should include construction periods and dates placed in or removed from service. Disposals should be timely recognized and reported. Rights and obligations related to ownership and pledges of capital assets should be properly reported.

Condition:

The City's procedures and controls are not sufficient to ensure that all owned assets are properly recorded, that only assets owned by the City are included in reported capital assets, that acquisitions and disposals are reported in the appropriate periods, and that balances are reported in appropriate account captions pursuant to the cash, modified accrual, and accrual bases of accounting, and that commitments are appropriately disclosed.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

The City's procedures and controls related to construction projects are not sufficient to ensure that all ongoing projects are identified, that criteria affecting interest capitalization are adequately identified and considered, and that appropriate costs are capitalized. Further, the City was unable to readily produce dates constructed assets, including assets transferred to the City by developers or other governmental entities, were acquired or placed in service.

The City did not properly capitalize certain professional fees in accordance with U.S. generally accepted accounting principles. Although the City was aware of material weaknesses in control over classification of such expenditures, it did not timely implement effective corrective action to determine amounts of misclassified expenditures in order to properly adjust accounts or prevent recurrence of such errors.

The City was unable to readily produce a schedule of open commitments and restrictions related to construction projects and capital assets as of its fiscal year-end.

Context:

The City's process for capturing additions to fixed assets does not ensure inclusion of contributed assets received or transfers of infrastructure from developers or other governmental entities. The City has historically relied upon its independent auditors to identify omissions of fixed assets and to propose audit adjustments for recognition of those assets. Since independent auditors may not be considered a part of an entity's internal control or accounting system, reliance on audit adjustments to capture fixed asset additions indicates a material weakness in internal controls over financial reporting.

The City has not routinely reconciled its capital outlay expenditures to its detail listing of additions to fixed assets and additional inventoried items which are below capitalization thresholds. In addition, the City does not routinely monitor assets acquired with grants or other restricted funds to ensure that any disposition of those assets is in accordance with terms of agreements and/or regulations and to ensure proper disclosure of commitments relating to those assets. Also, the City does not periodically assess its long-term assets, including but not limited to infrastructure, for impairment in order to determine whether adjustment to basis is necessary.

The City does not have a cohesive and comprehensive system of accounting for its construction project activity. In order to properly account for and report activity and balances related to construction projects, the City must maintain complete data reflecting costs invested to date and in the current period, distinguishing between costs to be capitalized and other expenses. Since individual expenditures for construction projects may be significant or material, it is important that the City capture and maintain not only dates of cash expenditures, but also accounting period data

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

reflecting when underlying construction activity was performed. In addition, the City must maintain data regarding construction period commencement and completion dates for each significant project phase, whether assets were in service during construction, funding sources and related restrictions for each project or significant phase, and unexpended balances of awarded project contracts.

Management of City construction projects is performed by various departments based on the nature of the project and terms of related contracts and agreements. Each department has separately developed procedures for its management and oversight of projects, and such procedures are not consistent among departments. While cash transactions are processed through the general ledger accounting system and are therefore reflected in system-generated reports such as the trial balance, the City has no formal procedures for compiling periodic and cumulative cash basis summaries of project activity or for preparing necessary conversion adjustments for reporting pursuant to the modified accrual and/or accrual basis of accounting. Further, the City prepares no formal reconciliation of projects completed and placed in service to additions to its detail capital asset records. Additionally, certain projects of the Combined Water and Sewer System are subject to capitalization of interest on debt, and the City has no established procedures for identifying those projects or calculating and recording capitalized interest.

During the course of our audit procedures, we noted that detail depreciation schedules and other peripheral schedules did not reconcile to capital asset recorded amounts. During the course of testing, errors in cost basis of certain constructed assets were identified. Further, detail asset records included some items which had been disposed.

Cause:

The City does not maintain a comprehensive schedule of construction projects sufficient to support financial reporting in accordance with governmental accounting requirements.

The City did not routinely and formally reconcile capital asset subsidiary detail to its financial statements. Also, the City did not routinely capture construction period data or calculate construction period interest which should be capitalized for certain proprietary fund assets. City procedures do not permit disposing of assets from City records without Council approval; however, procedures in place were not sufficient to achieve timely identification of assets destroyed or lost in order to support preparation of a complete and accurate request for disposal approval by the Council.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

Effect:

The City's procedures are not adequate to ensure that material transactions are reported in the proper accounting periods under the required bases of accounting, that material capital outlay expenditures are properly classified as capital expenditure or expense for modified accrual and accrual purposes, that interest is properly capitalized for proprietary fund projects, that underlying detail is timely reconciled to detect errors or irregularities, or that required disclosures are accurate and complete. Lack of procedures and controls to integrate information from various departments into the financial reporting process is indicative of internal control deficiencies related to the control environment, risk assessment, information and communication, monitoring, and reporting.

Deficiencies in the City's capital asset procedures directly contributed to extended delays in completion of the annual financial reporting process. Material adjustments were proposed by the auditor to properly capitalize costs of additions, including construction projects and assets conveyed to the City by developers and other governmental entities. Deficiencies in monitoring rights to ownership resulted in the City's capitalizing amounts to which it had no such rights, and material audit adjustments were proposed to correct that error. Other audit adjustments were proposed to recognize capitalized interest, recognize depreciation, and properly reflect reconciled balances of capital assets, net of accumulated depreciation. In addition, lack of adequate descriptions in detail asset records impairs the City's ability to effectively inventory its physical assets to ensure existence and appropriate consideration of impairment of value of recorded assets. Noted deficiencies could result in material misstatement of capital asset balances and related disclosures, as well as misstatements in reported professional fees and interest.

The City's deficiencies in procedures related to construction projects and capital assets indicate material weaknesses in internal controls over financial reporting.

Identification of Repeat Findings:
2014-005

Recommendation:

The City should take immediate steps to develop and implement a comprehensive system for accounting for capital assets, including construction projects. This system should incorporate policies and procedures for initial identification of approved construction projects and acquisitions of assets achieved outside the routine cash disbursement process. In conjunction with this, the City should develop and implement a formal process through which appropriate documentation is timely transmitted to the Accounting Department for any contributions or transfers of fixed assets to the City. Such additions should be timely recorded in the accounting records, including both the

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

general ledger and subsidiary fixed asset records. Any restrictions on use or disposal should be communicated formally to the Accounting Department and incorporated into subsidiary fixed assets records to facilitate preparation of annual financial statements including disclosures.

Fixed asset subsidiary records should include adequate descriptions to allow management to identify specific asset items. These subsidiary records should be periodically reviewed by the management team to identify any assets no longer in service or assets with indicated impairment. Documentation should be submitted to the Accounting Department by the management team to support asset transfers or removal from service or to support impairment recognition adjustments. Assets awaiting City Council approval of removal from fixed asset accounts should be separately identified as not in use.

Additions to infrastructure should be reviewed and approved by the Public Works Department. Upon acceptance, detail of infrastructure additions should be formally communicated to the Accounting Department, including appropriate descriptions, dates placed in service, and cost basis. Cost basis of infrastructure additions should be supported by formal reconciliation to construction costs or payments to developers or other parties.

The City should immediately implement procedures to ensure that personnel responsible for coding and approving project expenditures are adequately trained and able to identify costs subject to capitalization. Criteria for capitalizing professional services should be specifically addressed in training and formal policies and procedures.

The City should designate an individual to be responsible for construction project financial reporting. That individual should have the authority to oversee departmental operations related to construction project accounting. A master schedule of projects and related contracts should be maintained by the designated individual and timely reviewed and approved by management. This master schedule should be utilized in periodic reconciliation and preparation of construction project financial reports and should facilitate achievement of completeness of data and propriety of cut-off reflected in such reports. All active projects should be included in the master schedule, regardless of department responsible for administration.

A formal process should be developed to account for construction projects, including use of templates with standard formats and protected formulas. This process should include specific procedures for capture of essential data related to awarded project contracts, including but not limited to, awardee, date awarded, current contract amount including approved change orders, commencement date, completion date, reporting requirements, and any significant funding or

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

contractual restrictions. This process should be uniformly implemented by all departments responsible for project administration. Departmental personnel should be responsible for periodically submitting formal reconciled reports to the designated individual for review, monitoring, and integration into the City's financial reporting process. The designated person should submit periodic reports to the Mayor and/or his designee for incorporation into financial information provided to the City Council to ensure that those in governance are kept abreast of progress and the status of commitments. Periodic frequency of reporting should be determined by City management and should be no less often than quarterly.

Month-end construction project balances should be timely reconciled, and month-end reports should be retained. Periodic reconciliation processes should include roll-forward from prior periods, reconciliation to cash basis general ledger activity for the period, reconciliation to funding or disbursement request packages, preparation of necessary adjustments to address reconciling items, and evidence of review by management personnel.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 149.

Finding:

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)

Finding Type: Material Weakness

Criteria:

Pursuant to OMB Circular A-133, the City must present a complete and accurate schedule of expenditures of federal awards (SEFA) for the period covered by its financial statements. Determination of Federal expenditures must be made in accordance with relevant cost principles, terms of awards, and sources of expended funds. Circular A-133 further states that the period in which federal award expenditures are reported is determined by when the activity related to the award occurs. In preparing its SEFA as required under 2 CFR 200.302(b)(1), the City must identify all federal awards received and expended, as well as the federal programs under which they were received, and must be able to reconcile amounts presented in the financial statements to related amounts in the SEFA.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Condition:

The City did not timely prepare a complete and accurate SEFA for the year ended September 30, 2015. The basis used by the City to prepare its SEFA for fiscal year 2015 was not consistent with the accrual basis of accounting used in the prior year, and conversion effects were not appropriately adjusted. In addition, the City's process for identifying Federal expenditures was ineffective in distinguishing Federal and non-Federal costs to ensure that all Federal expenditures and only Federal expenditures were included in the SEFA. Certain program expenditures representing matching costs, unallowable costs, or additional costs were improperly included as Federal expenditures in the client-prepared SEFA.

Context:

In order to accurately and properly prepare its annual SEFA, the City must identify all Federal expenditures for the reporting period. This requires (1) identification of all Federal awards, (2) determination of program costs as allowable or unallowable, (3) classification of expenditures as paid with Federal funds, matching funds, or other funds, (4) reconciliation of expenditures to financial and program information, and (5) recognition of accruals based on dates of underlying activity. The City's financial reporting system does not contemporaneously capture and accumulate all necessary elements of transactions related to Federal awards. Instead, the City constructs its SEFA from data available in the general ledger system, cost reimbursement requests, and various departmental data.

The City relies heavily on its general ledger fund account structure to segregate and report Federal program expenditures. However, matching portions of program expenditures are generally not separately identified and maintained within the general ledger, and allowable costs are generally not segregated from unallowable costs. Further, some Federal programs are not maintained in discrete funds but are instead commingled with other transactions in various funds and accounts. Also, since the general ledger is maintained on a budgetary cash basis, accrual conversion adjustments are required for financial reporting purposes, including SEFA preparation. Those accrual adjustments are based on dates of underlying activity rather than expenditure date, and such information is not maintained within the general ledger system. Therefore, general ledger data alone is insufficient to support preparation of the SEFA. Peripheral schedules and data must be used extensively in order to produce a correct and accurate SEFA.

At such time as transactions are initiated, departmental personnel determine whether costs are allowable for Federal funding, whether match requirements apply, and appropriate account coding. However, departments do not routinely maintain schedules distinguishing Federal expenditures from non-Federal portions of program costs or routinely communicate such information to the Accounting Department in a manner that facilitates preparation and reconciliation of the SEFA.

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Further, dates of underlying activities that trigger recognition of Federal expenditures were not contemporaneously captured during transaction processing. Such information in a usable format is essential to the SEFA preparation process.

Cause:

Financial reporting requirements are not adequately addressed in grant administration policies and procedures. The City maintains no comprehensive schedule of its Federal awards or status thereof in order to assure completeness of the SEFA. Further, the City's general ledger and organizational structure do not facilitate determination or reconciliation of Federal expenditures apart from non-Federal expenditures.

The City does not contemporaneously maintain a comprehensive schedule of Federal awards, or activity therein, throughout the fiscal year. Further, the City does not effectively coordinate its grant program delivery, compliance management, and financial reporting activities into a cooperative and cohesive grant administration process. Federal awards are administered in various departments with no cohesive oversight, review, or monitoring as a whole. Although cash basis transactions are recorded in the general ledger as they occur, transaction detail does not fully segregate Federal expenditures from non-federal expenditures or identify the period in which the expenditure activity occurred. Account and fund structure are not adequate to readily distinguish and segregate Federal expenditures from those pertaining to match requirements or other program costs. Therefore, Federal expenditures and related costs funded by matching efforts or other sources cannot be readily determined solely from general ledger fund accounts utilized in transaction processing. Instead, manual procedures must be used to identify Federal expenditures, related matching funds, and other program costs in order to compile the SEFA. Such manual procedures are time-consuming and demand personnel resources generally devoted to ongoing operations of the City. Decentralized grant administration, inconsistencies in recordkeeping among divisions and departments, and failure to appropriately capture transaction accounting dates and funding sources exacerbate the issue.

During the year ended September 30, 2015, the City did not maintain grant data in a manner conducive to preparation of the SEFA. Data necessary for determining Federal portions of program expenditures and for establishing accounting period cut-off of such expenditures was not contemporaneously captured and maintained or routinely reconciled and reviewed at interim. Therefore, such data was not readily available at year-end to support the SEFA preparation process.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Decentralization of grant management and inadequate training of personnel responsible for transaction recordkeeping and reporting hinder the City's ability to prepare a timely, complete, and accurate SEFA. While personnel in each division or department are responsible for specific program functions, each department's operations are virtually autonomous and segregated from functions performed by personnel in other departments. Lines of responsibility and authority are not consistent in grant accounting and reporting. Although the Accounting Department is responsible for preparation of the SEFA, transaction initiation and coding, determination of allowable costs, and compliance with match requirements are functions of various other departments which administer Federally-funded programs. Under the City's current structure and process, the Accounting Department is responsible for SEFA preparation but has no authority over departments maintaining program records and no control over data maintained therein.

Effect:

The City is unable to properly identify Federal expenditures and prepare a complete and accurate SEFA on a timely basis or to demonstrate that its SEFA properly reconciles to the financial statements or relevant underlying records.

The nature and quality of underlying data impede reconciliation, adjustment, and completion of the SEFA. Adjustments to achieve proper accounting period cut-off and to properly exclude non-Federal expenditures from program costs for the year ended September 30, 2015 indicate material weaknesses in internal controls over SEFA reporting.

Recommendation:

Correlation of program delivery, compliance management, and financial reporting functions is essential to allow timely and effective assessment of compliance and adequacy of procedures. Therefore, the City should immediately implement procedures to identify all Federal awards and should establish a comprehensive schedule in which to track activity therein. The City should designate a responsible party for maintaining this schedule and should establish appropriate lines of authority consistent with this responsibility. The City should also immediately enhance its transaction processing procedures to incorporate the capture and maintenance of accounting period data of all Federal award transactions based on dates of occurrence of underlying activity. Procedures should also be developed and implemented to contemporaneously distinguish Federal and non-Federal expenditures. Non-federal expenditures should be further segmented to distinguish matching costs, unallowable costs, and other costs. Summaries of Federal and non-federal expenditures, by category, should be periodically prepared for each Federal award program and formally reconciled to the general ledger and program reports at least quarterly. Interim and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

annual reports and reconciliations should be reviewed by management personnel with an appropriate level of oversight authority. Such review should include comparison of reconciled expenditure reports to the comprehensive schedule of Federal awards and grants.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 149.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs

Finding:

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions

Finding Type: Material Weakness

Program Tested: CFDA No. 20.205: Highway Planning and Construction:
U. S. Department of Transportation Federal Highway
Administration Pass-Through from Mississippi
Department of Transportation

Criteria:

The requirements for cash management are contained in the A-102 Common Rule ((§____.21), OMB Circular A-110 (2 CFR section 215.22), 45 CFR 74.22, 45 CFR 92.21, Treasury regulations at 31 CFR part 205, program legislation, Federal awarding agency regulations, and conditions of the award. Non-federal entities shall include in their internal controls policies and procedures designed to allow for compliance with applicable cash management requirements. Pursuant to Subpart A, section 205.12(5), under reimbursable funding programs, Federal funds are remitted after program expenditures have been paid.

Condition:

During the fiscal year ended September 30, 2015, the City received Federal reimbursements through the Mississippi Department of Transportation (MDOT) for expenditures that had not yet been paid by the City at the time the reimbursements were received. Reimbursement requests were prepared and submitted on behalf of the City by third-party consulting engineers, and the City did not have sufficient controls over outsourced functions to ensure compliance with requirements that reimbursements be requested only after expenditures had been paid.

Questioned Costs:

Undetermined

Context:

During the course of our audit procedures, we performed tests of compliance with cash management requirements that expenditures be paid before reimbursements requests were submitted to the funding agency. Out of thirteen (13) tested items, we identified one (1) reimbursement totaling \$5,425 which the City received from MDOT before payment was made to vendors by the City for the underlying expenditures. Such exceptions represented approximately 8% of the number of items tested and approximately 2% of the total dollar amount tested. While the dollar amount of tested items which were prematurely reimbursed is insignificant, the deficiencies in the City's tracking and monitoring systems could allow material amounts to be requested for reimbursement before underlying costs have actually been paid to vendors.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions
(Continued)

Cause:

The City utilizes services of third-party consulting engineers for management of certain Highway Planning and Construction projects. The City permits those consulting engineers to review and approve project invoices received from vendors, after which the invoices are submitted to the Engineering Department of the City for payment processing. The consulting engineers also prepare related requests for reimbursement of costs from Federal grant funds and submit those requests directly to MDOT. In some cases, the consulting engineers have submitted invoices to the City for payment at the same time they submitted reimbursement requests to MDOT. Under this procedure, the City would not have had the invoice available for processing before the reimbursement request was submitted, so the expenditure could not have been paid at the time of such request. This demonstrates that both the design and execution of the reimbursement request process are inadequate to ensure that costs are paid before reimbursement requests are submitted to the funding agency. This weakness is exacerbated by the intermittent nature of the City's payable processing system, which consists of biweekly batch preparation of disbursements that are released upon City Council approval. The nature and frequency of batch processing and payment release inherently affects turnaround time from invoice receipt to vendor payment. Because of intermittent batch processing, risk is increased that MDOT may process reimbursement requests before the City processes invoice payments. This increases the risk that remittances may be received by the City before expenditures are actually paid. Further, since vendor checks are processed and electronically dated and signed before payments are approved by the City Council for release to vendors and since recorded payment dates reflect check dates rather than payment release dates, readily available system-generated reports provide insufficient basis for determining when payments to vendors have actually been effected.

In addition, the City lacks a comprehensive grant management system through which it initially determines whether costs are allowable under Federal programs and determines any related matching obligations; tracks disbursements, requests for reimbursements, and receipt of reimbursements; and identifies and assigns costs used to meet matching requirements. Schedules are not maintained in a manner that facilitates monitoring and management review of compliance with cash management requirements related to reimbursement-based grants in order to timely detect and correct any noncompliance.

Effect:

City procedures did not effectively ensure that only paid expenditures were submitted to MDOT for reimbursement from Federal grant funds. As a result, the City prematurely received reimbursements for transactions totaling \$106,220. While the City subsequently paid vendors for the reimbursed costs, its process resulted in noncompliance with requirements that only paid expenditures be submitted for reimbursement. Noncompliance with grant requirements could result in questioned cost or could jeopardize the City's access to funding.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions
(Continued)

Identification of Repeat Findings:
2014-007

Recommendation:

The City should implement policies and procedures to ensure that project costs are paid before related requests for reimbursement are submitted to its funding agency, regardless of whether reimbursement requests are submitted directly by the City or by a third party. Payment release dates should be captured in grant administration records and should be provided to consulting engineers to authorize their submission of reimbursement requests. In addition, the City should monitor dates of release of expenditures and reimbursement request submissions to ensure that controls over cash management compliance are effective.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

Finding:

Finding #: 2015-012 – Subrecipient Monitoring (M)

Finding Type: Material Weakness

Program Tested: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-
through from Governor's Department of HUD

Criteria:

Pursuant to Subpart J of 24 CFR Part 85 "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments," which applies to CDBG grants, grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities and must monitor subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity. Additional requirements for subrecipient monitoring are contained in OMB Circular A-133, Subpart D, §_400(d), §_500(d) and 24 CFR 92.506 and compliance with CDBG Guidebook for Grantees on Subrecipient Oversight. The City, as grantee, is required to

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

develop a monitoring and tracking system for monitoring subrecipients' compliance with the Single Audit Act of 1996 as contained in OMB Circular A-133. While data may be contained in individual files, certain elements must be compiled and tracked within a tracking system, such as in a spreadsheet, so that audit compliance can be verified and easily reviewed in a single location.

Condition:

During the fiscal year ended September 30, 2014, the City did not maintain a tracking and monitoring system that provided a single location for verifying and reviewing specified elements of its subrecipients' compliance with the requirements of the Single Audit Act of 1996 as contained in OMB Circular A-133 and compliance with the CDBG Guidebook for Grantees on Subrecipient Oversight. Although certain data is maintained in individual files, the City did not have a system for overall tracking and monitoring as required by the Single Audit Act and as reiterated as an area of concern in a Monitoring Review Report issued by the U. S. Department of Housing and Urban Development (HUD) in September 2014. The City had no effective process to ensure that all data necessary for adequately monitoring each and every subrecipient's activity was obtained and reviewed for compliance. Despite the City's awareness of deficiencies in its tracking and monitoring system, it failed to take appropriate corrective action and implement required procedures in a timely manner.

Questioned Costs:

Undetermined

Context:

As a Federal grantee, the City is responsible for managing the day-to-day operations of grant and subgrant supported activities and must monitor subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity. In performing our fiscal year 2015 audit procedures, which included examination of program and activities files for the projects and activities selected for testing, we noted that the City had not developed or implemented the required compliance monitoring and tracking system so that subrecipients' compliance with program policies and procedures and the requirements contained in the Single Audit Act of 1996 as contained in OMB Circular A-133 could be verified and easily reviewed in a single location. No comprehensive schedule was available listing all subrecipients, amounts of funds passed through to those subrecipients, terms and conditions of such amounts, or subrecipient compliance and reporting requirements. Therefore, the City had no mechanism to readily identify elements to be subjected to monitoring procedures for each subrecipient. The City was unable to readily demonstrate the sufficiency of its overall or individual subrecipient monitoring activities.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

During the prior fiscal year, which ended September 30, 2014, the City experienced significant personnel turnover in its Department of Federal and State Programs. The City determined that such turnover resulted in failure to implement and maintain an appropriate tracking and monitoring system for subrecipient compliance with the Single Audit Act of 1996 as contained in OMB Circular A-133. However, the City was made aware of deficiencies in its tracking and monitoring system during 2014 in the course of HUD monitoring activities. As of the date of our fiscal year 2015 procedures, which were performed subsequent to September 30, 2015, the City had not yet implemented an appropriate tracking and monitoring system.

The City did not maintain appropriate evidence of final certification of inspections or progress inspections for one of seven subrecipients tested. In addition, the City did not perform site visits for two out of five subrecipients for which project duration was long enough to allow such inspections, but instead relied solely on desk audit procedures for those entities.

For one of seven tested subrecipient programs, the City was not able to produce the final report pursuant to CDBG regulations at 24 CFR 570.200(a), which describes how each program participant is required to maintain records that fully describe the assisted activity, including related financial and eligibility information. For one other subrecipient of the seven selected for testing, the final report was delinquent and did not include appropriate accomplishment data and detail as required by the subrecipient agreement. City monitoring procedures did not detect subrecipient noncompliance with reporting requirements.

Review of subrecipient agreements identified certain provisions other than deed restrictions through which additions to property and equipment became property of or would revert to the City. Four of seven agreements tested had such provisions, but the City had not identified any related monitoring responsibilities.

Cause:

The City's risk assessment processes and controls over compliance with requirements related to Federal programs were insufficient to ensure that necessary corrective action was timely taken in response to known deficiencies, including those previously reported in HUD monitoring reports. In addition, the City did not have an effective process for maintaining and monitoring subrecipient award data or for reviewing subrecipient contracts and agreements to identify provisions which should be separately tracked and monitored for compliance with Federal regulations.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

Effect:

The City's procedures for subrecipient monitoring are not adequate to assure compliance of subgrant supported activities with applicable Federal requirements and that program performance goals are being achieved. The City's related internal controls over compliance with its subrecipient monitoring requirements are not sufficient to ensure that necessary monitoring activities are consistently performed on a timely basis. As a result of deficiencies in its procedures and its documentation of monitoring activities and results, the City cannot readily demonstrate that subrecipients have complied with program and reporting requirements and that the City has appropriately managed the day-to-day operations of grant and subgrant related activities. The combination of deficiencies in the City's internal controls over compliance with subrecipient monitoring requirements represents a material weakness in such requirements.

Identification of Repeat Findings:
2014-008

Recommendation:

The City must implement and maintain an appropriate subrecipient tracking and monitoring system in order to meet its requirements for subgrantee monitoring. The City should also review its existing policies and procedures and enhance its process for identifying requirements imposed on its subrecipients by agreements, contracts, and program specifications so that appropriate monitoring procedures may be developed and incorporated into internal controls over compliance.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-013 – Federal Expenditure Management (A/B, C, G, H, L)

Finding Type: Material Weakness

Programs Tested: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-
through from Governor’s Department of HUD

Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements, requires Federal costs to be identified in accordance with cost principles and grant requirements. Financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system must provide for identification of the Federal program, CFDA title and number, award identification number and year, named of the Federal agency and any pass-through entity, as well as accurate, current, and complete disclosure of financial results of each Federal award of program. Records must adequately identify the source and application of funds for federally-funded activities and must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and such information must be supported by source documentation.

Condition:

Federal and non-Federal expenditures were not readily identifiable from grant records maintained by the City for the year ended September 30, 2015. Costs allowable and not allowable are not specifically identified in financial records or reconciled to reimbursement requests. Category of cost, such as program delivery or administrative cost, is not initially captured upon recording expenditures in the City’s financial records, and adjustments to classifications are not timely reconciled to underlying accounts or submitted reimbursement requests. Transaction dates are based on cash payment processing, and payment release dates and service periods for underlying costs are not readily determinable.

Questioned Costs:

Undetermined

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-013 – Federal Expenditure Management (A/B, C, G, H, L)
(Continued)

Context:

The City utilizes fund accounts in its general ledger system to capture, maintain, and report activity related to its grant programs. The City also utilizes peripheral manual and electronic applications in its grant administration process. However, these procedures do not readily provide data necessary to distinguish Federal expenditures from non-Federal costs incurred. Total program cost is not segregated between allowable and unallowable costs, and expenditures of Federal funds are not segregated from costs funded by matching funds or other funds. Further, expenditures are captured solely on a cash basis, and dates of underlying activity are not contemporaneously captured to identify expenditure date for Federal purposes.

Cause:

The City's general ledger system structure lacks complexity necessary to capture all accounting data related to Federal program expenditures, and peripheral systems and procedures are not sufficient to readily fill the gap in that data so that all categories of costs of Federal programs may be readily identified and reported.

Effect:

The City was unable to readily segregate Federal from non-Federal program expenditures or reconcile reimbursement requests to specific Federal expenditures.

Recommendation:

The City should immediately implement procedures to maintain comprehensive schedules of program expenditures that distinguish Federal and non-Federal expenditures and identify matching funds provided. Reconciliations of Federal expenditures to allowable costs and total program expenditures should be timely performed and monitored. Reimbursement requests should be reconciled to supporting schedules of Federal expenditures, and appropriate cut-off should be established for periodic reporting.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-014 – Reporting (L)

Finding Type: Material Weakness

Program Tested: CFDA No. 20.106: FAA Airport Improvement Plan:
U. S. Department of Transportation Federal Aviation
Administration

Criteria:

The requirements for reporting are contained in OMB Circular A-133, Subpart L, §_.400 (d), §_.500 (d) and 24 CFR 92.506, the FAA Airport Improvement Plan Handbook, and conditions of the award. Pursuant to such guidance, annual reports must be submitted at least every 12 months starting from the date of grant acceptance. Annual Federal Financial Report form SF-425, or equivalent, must be submitted no less than 90 working days after the end of each fiscal year, and a final form SF-425 must be filed upon close-out of each grant. Once a final report is submitted with the grant closeout, no additional reports are due at the end of the fiscal year for that grant. FAA Form 5370-1 Construction Progress and Inspection Report, which satisfies the performance reporting requirement, must be submitted within 30 days of the end of each quarter until the construction project is completed. Within 90 days of final payment to contractors for each grant project, final form SF-271 Outlay Report and Request for Reimbursement for Construction Programs, or its equivalent, summarizing final project costs must be filed.

Condition:

During the fiscal year ended September 30, 2015, the City did not file required annual Federal Financial Report forms SF-425 or alternative annual forms SF-271 Outlay Report and Request for Reimbursement for Construction Programs for any of the three (3) grants selected for testing. In addition, the City failed to timely file forms SF-271 to close out either of two (2) grants which had been completed. Further, one required final report was not timely filed. Also, none of nine filed quarterly reports were submitted timely, and one additional delinquent quarterly report had not yet been filed as of the date of this report. Thus, none of the ten required quarterly reports for FAA Airport Improvement Program grants were timely submitted. Also, since quarterly reports must be filed until each grant's final report is filed, two (2) additional quarterly reports should have been filed for grants for which final reports were not timely submitted.

Questioned Costs:

Undetermined

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-014 – Reporting (L)
(Continued)

Context:

Pursuant to FAA Airport Improvement Program guidance, quarterly and annual reports must be submitted for all active grants. These reporting requirements continue until appropriate grant close-out procedures and reports have been completed. The City relied on third party consultants to prepare and submit its FAA Airport Improvement Program reports and did not obtain, maintain, or monitor submitted reports or timeliness of such submissions. Correspondence obtained from FAA representatives in conjunction with independent audit procedures affirmed the City's noncompliance with its reporting requirements.

Cause:

The City's grant administration process is decentralized and lacks effective controls to ensure that required reports are timely filed with funding agencies. The City's lack of centralized oversight over Federal programs, use of formal tracking systems, and timely and periodic monitoring of compliance with reporting requirements result in risk that individual grant administrators may fail to timely file required reports and that such noncompliance may not be timely detected through routine procedures. Personnel turnover and lack of formal and structured procedures exacerbated deficiencies in the City's controls over maintaining compliance with grant reporting requirements.

Effect:

The City failed to comply with certain reporting requirements related to its FAA grant programs. Failure to maintain compliance with grant requirements could result in questioned costs or could jeopardize the City's access to funding.

Recommendation:

The City should designate a responsible party to be in charge of maintaining compliance with Federal reporting requirements. The City should also review existing policies and procedures, identify and assess specific deficiencies, and develop enhanced procedures for maintaining and monitoring compliance with reporting requirements. Such procedures should include the use of checklists and tracking schedules and should require documentation of periodic management review.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 151.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-015 – Non-compliance resulting from deficiencies in financial statement internal control over timeliness of financial reporting (L)

CFDA #	Major Programs	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
14.228	Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:

According to the OMB Circular A-133, Subpart B--Audits § ___.200(a), and Uniform Guidance, 2 CFR 200.501(a), non-Federal entities that expend \$500,000 (\$750,000 for fiscal years beginning on or after December 26, 2014) or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of these parts. Guidance on determining Federal awards expended is provided in § ___.205 and 2 CFR 200.502. The audit package and the data collection form shall be submitted 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first – pursuant to OMB Circular A-133 § ___.320 (a) and Uniform Guidance 2 CFR 200.512(a).

Condition:

The City's audit packages for the fiscal years ended September 30, 2014 and September 30, 2015 were not timely submitted to the Federal Audit Clearinghouse.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-003.

Cause:

See Financial Statement Finding 2015-003.

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-015 – Non-compliance resulting from deficiencies in financial statement internal control over timeliness of financial reporting (L)
(Continued)

Effect:

The City did not comply with Federal Single Audit requirements for timely submission of its audit package.

Recommendation:

See Financial Statement Finding 2015-003.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 151.

Finding:

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)

CFDA #	Program		Finding Type:	
			Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants		X	
20.106	Airport Improvement Program		X	
20.205	Highway Planning and Construction			X

Criteria:

According to the OMB Circular A-133, Subpart C--Auditees § __.300(a)-(, the auditee shall identify, in its accounts, all Federal awards received and expended ant the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. The auditee shall also maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)
(Continued)

effect on each of its Federal programs and prepare appropriate financial statements, including the schedule of expenditures of Federal awards. In addition, OMB Circular A-133, Subpart C--Auditees § __.310 requires the auditee to provide total Federal awards expended in accordance with Subpart B § __.205, which requires the determination to be based on when the activity related to the award occurs. Further, Title 2: Grants and Agreements, PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart D—Post Federal Award Requirements section 200.302(b), each non-Federal entity's financial management system must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the appropriate reporting requirements, including distinguishing allowable costs from costs not allowable, direct costs from indirect costs, and Federal expenditures from costs paid to meet match requirements or paid from other non-Federal funds.

Condition:

The City did not contemporaneously distinguish allowable Federal program costs from ineligible costs, distinguish Federal expenditures from non-Federal expenditures, or specifically identify costs used to meet match and cost-sharing requirements. In addition, the City had no effective processes to ensure that direct and indirect costs were treated consistently among all Federal awards administered by various City departments.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-004.

Cause:

See Financial Statement Finding 2015-004.

Effect:

The City could not readily produce schedules of its Federal program costs, obligated funds, or funds receivable. Further, the City could not reconcile obligated, expended, received, and available Federal funds to its accounting records.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)
(Continued)

Recommendation:
See Financial Statement Finding 2015-004.

Views of Responsible Officials:
The City's Corrective Action Plan is presented on page 151.

Finding:

Finding #: 2015-017 – Non-compliance resulting from deficiencies in financial statement internal control over capital assets (A/B, F)

CFDA #	Programs Tested	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
14.228	Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:
Pursuant to Department of Transportation Cross-Cutting Section compliance requirements and A-102 Common Rule (§___.31-32), non-Federal entities must meet certain requirements for maintaining and disposing of equipment and real property. In addition, costs incurred for capital assets are subject to cost principles per Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements.

Condition:
The City does not adequately account for its capital projects funded by Federal awards. Project detail records do not adequately identify allowable and unallowable costs or matching fund obligations, and Federal and non-Federal expenditures are not effectively segregated or reconciled

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-017 – Non-compliance resulting from deficiencies in financial statement internal control over capital assets (A/B, F)
(Continued)

to reimbursement requests. The City does not effectively monitor its capital project cost reimbursement requests prepared by third party service providers or recalculate and reconcile Federal costs to those reimbursement requests. The City does not critically evaluate the terms of its Federal awards and agreements related to property ownership and reversionary provisions in order to assess its rights and obligations under such agreements and to ensure that capital assets and commitments are properly monitored.

In addition, the City could not readily provide a list of assets subject to reversionary provisions if not continually used for appropriate program purposes and therefore could not demonstrate effective monitoring of ongoing use of such Federally-funded assets.

Questioned Costs:
Undetermined

Context:
See Financial Statement Finding 2015-009.

Cause:
See Financial Statement Finding 2015-009.

Effect:

The City may be subject to disallowed costs or obligations under reversionary provisions for assets acquired or constructed using Federal funds, and the amounts of potential disallowed costs could be material.

Recommendation:
See Financial Statement Finding 2015-009.

Views of Responsible Officials:
The City's Corrective Action Plan is presented on page 152.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-018 – Non-compliance resulting from deficiencies in financial statement internal control over preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)

CFDA #	Programs Tested	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:

Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements, requires Federal costs to be identified in accordance with cost principles and grant requirements. Financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system must provide for identification of the Federal program, CFDA title and number, award identification number and year, named of the Federal agency and any pass-through entity, as well as accurate, current, and complete disclosure of financial results of each Federal award of program. Records must adequately identify the source and application of funds for federally-funded activities and must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and such information must be supported by source documentation.

Condition:

The City could not readily produce a schedule of expenditures of Federal awards or reconcile Federal costs to total costs of the related project or program.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-010.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-018 – Non-compliance resulting from deficiencies in financial statement internal control over preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)
(Continued)

Cause:

See Financial Statement Finding 2015-010.

Effect:

The City was unable to prepare a complete and accurate schedule of Federal expenditures which reconciled to underlying financial records on a timely basis.

Recommendation:

See Financial Statement Finding 2015-010.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 152.

CITY OF HATTIESBURG, MISSISSIPPI

AUDITEE CORRECTIVE ACTION PLAN

Year Ended September 30, 2015



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

October 25, 2017.

The City of Hattiesburg respectfully submits the following corrective action plan for the year ended September 30, 2015.

Carr, Riggs, & Ingram, LLC
P. O. Box 2418
Ridgeland, MS 39158-2418

Audit Period: September 30, 2015

The findings from the September 30, 2015 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Corrective Action Plan for Financial Statement Findings

2015-001 Entity-Level Control Environment and risk Assessment Processes

The City's Administration acknowledges the importance of the control environment and, in particular, the organizational structure, with the assignment of authority and responsibility in addressing risks relevant to the achievement of financial reporting objectives. The incoming Administration has initiated an entity-wide assessment of the existing organizational structure, and establishment and monitoring of internal controls will be an inherent component of this assessment. We expect this process to be completed by late fall, 2017.

Name of Responsible Person: Ann Jones, Chief Administrative Officer; Connie Everett, Chief Financial Officer
Name of Department Contact: Ann Jones, Chief Administrative Officer
Expected Date of Completion: Fall, 2017

2015-002 Entity-Level Information, Communication and Monitoring

Please note in the section "Views of Responsible Officials": The City agrees with this finding in general, but with certain qualifications.

As noted in Finding 2015-002, the City "utilizes a centralized system of accounting for its budgetary cash basis transactions." This accounting system has consistently allowed for the accurate and timely financial reports that provide, at all times, a reliable monitoring of the City's compliance with its legally adopted budgets. There will typically be significant conversion procedures at year-end that are necessary for financial reporting purposes, and this will, we believe, be the norm for most local

governments as opposed to the "periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis."

The Administration's efforts to promptly assess the existing internal control structure will incorporate the identification of opportunities to improve upon the production of financial information pursuant to specific items noted in Finding 2015-002. Some items, such as list of active Federal awards, will be implemented immediately. Other items, such as a list of debt compliance, have always been readily available.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department contact: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-003 Timeliness of Financial Reporting

As noted in the City's response to Finding 2015-002, the City's accounting system does provide reliable and timely budget basis financial reporting. The Administration is committed to facilitating procedures that will allow for the financial reporting accounting conversion process at year-end to be completed on a timely basis in order to allow for the City to meet all financial reporting deadlines.

The incoming Administration acknowledges that there are important reporting deadlines for the 2016 audit that have already not been met. It is our firm commitment to complete the 2016 audit as quickly and efficiently as possible. The Administration will ascertain that the 2017 audit reporting process meets all applicable deadlines.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department Contact: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-004 Financial Statement Adjustment, Close, and Disclosure

In spring, 2017, the City's Comptroller was allowed to add a CPA to her existing staff. Finding 2015-004 emphasizes the "increasing complexity of financial reporting requirements" and it includes other notations that generally describe the difficulties encountered by the City in its financial accounting functions. Other points, including the need for a formal process for ensuring the accuracy and completeness of various peripheral systems and reconciliation procedures are, in the opinion of the Administration, valid concerns.

As noted in our response to findings 2015-002 and 2015-003, the City will continue to produce reliable and timely budget-basis accounting reports, and the Accounting Department will facilitate improved conversion procedures that are needed in order for the financial statements to be prepared in accordance with generally accepted accounting principles. We anticipate substantial improvements will be made in conjunction with the 2016 audit in the fall months of 2017.

Name of Responsible Person: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-005 Municipal Court Fines

The incoming Administration will promptly assess the ongoing difficulties experienced pursuant to the court fines recordkeeping function. If the determination is made that additional training and/or independent Information Technology services are necessary, the City will immediately take corrective measures to allow for reliable financial statement reporting as well as compliance with applicable state

law. This assessment will begin in August 2017; other measures, if required, will be implemented in fall, 2017.

Name of Responsible Person: Ann Jones, Chief Administrative Officer

Name of Department Contact: Ann Jones, Chief Administrative Officer; Greg Ladner, Assistant to Mayor

Estimated Date of Completion: will depend upon Information Technology assessment

2015-006 Water and Sewer Customer Accounts Receivable

The Administration will implement procedures to routinely prepare and reconcile Water and Sewer customer accounts receivable activity and balances periodically, along with a formal analysis of the collectability of outstanding balances in order to estimate the related allowances for doubtful accounts. The centralized accounting department does provide a daily tracking of recorded receipts in conjunction with the daily deposits at the bank, and this has provided a reliable internal control procedure. There may be a need, however, for the water and sewer billing office staff to assist in the maintenance of important subsidiary records that are subject to routine oversight by the accounting department. Assessment of operations may reveal the need for additional training of personnel on accounting procedures, and the Information Technology staff may need to assist in facilitation of these shared responsibilities. Implementation will begin in Fall 2017 and may extend into winter of 2017-18.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager

Estimated Date of Completion: Winter 2017-18

2015-007 Water and Sewer Billings

The incoming Administration will assess the current organizational structure as it relates to the water and sewer billing function. In particular, the Administration will emphasize the need for periodic analysis procedures to be performed. We will promptly begin our efforts to ascertain any problems that may need to be addressed in order to implement these reports, and, as noted in Finding 2015-006, an enhanced role by the Customer Accounts staff may be appropriate. These initial efforts will be made in August, 2017.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager

Estimated Date of Completion: Fall 2017

2015-008 Water and Sewer Customer Meter Deposits

As noted in Finding 2015-007, the City will assess the current water and sewer organizational structure, as a component of the Administration's entity-wide study of the existing assignment of responsibilities and personnel assessment. The improvements needed for meter deposits' subsidiary records may require a reassignment of duties, improved reporting procedures and/or cross-training with existing accounting and Information Technology personnel. The importance of routine reconciliation procedures will be emphasized, and we anticipate these procedures to be implemented in Fall 2017.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager; Angie Sanford, Information Technology Manager

Estimated Date of Completion: Fall 2017

2015-009 Capital Assets

The City will implement a comprehensive system of policies and procedures for accounting for capital assets. This system will accommodate both approved construction projects and acquisitions of assets achieved outside the routine cash disbursement process, as well as any contributions or transfers of fixed assets to the City. Additionally, fixed asset subsidiary records will include adequate descriptions to allow management to identify specific asset items, and the system will allow for periodic review by the City's management team for the identification of impaired assets or assets no longer in service. As noted, these procedures should allow for adequate training of employees for proper coding as well as ascertaining that capitalization policies and procedures are followed. The Administration will schedule capitalization policies and procedures training sessions for the various operating departments in fall 2017 to update responsible employees and answer any questions they may have.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer; Ann Jones, Chief Administrative Officer

Name of Department Contact: Lamar Rutland, Director of Engineering; Lisa Hanson, Comptroller

Estimated Date of Completion: Fall 2017

2015-010 Preparation of Schedule of Expenditures of Federal Awards (SEFA)

The City's accounting department will prepare a complete and accurate SEFA on the accrual basis. This schedule for fiscal 2016 will be available in August 2017. Any commingling procedures as described in Finding 2015-010 will be improved upon to allow for reliable tracking procedures. Additionally, the incoming Administration has hired a new Director of Urban Development and Federal Programs who has extensive training and experience in the administration of federal grant programs. The accounting department will continue to be responsible for the preparation of the SEFA. This document will be subject to final review and approval as to completeness and accuracy by this newly hired director.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department Contact: Andrew Ellard, Director of Urban Development and Federal Programs; Lisa Hanson, Comptroller

Estimated Date of Completion: August 2017

**2015-011 Cash Management (C): Timing of Reimbursement Request Submissions
Highway Planning and Construction**

The City acknowledges that current procedures allow for the possibility of receipt of reimbursement funds prior to the expenditure for work completed, due to inefficiencies in communication between the third-party engineers and the City Engineer's office. Procedures will be established to enhance communication, to include having completed documents pass through the City Engineer's office prior to submission to MDOT to ensure that appropriate expenditures are paid prior to request for reimbursement of funds.

Name of Responsible Person – Lamar Rutland, City Engineer
Expected Date of Completion: Fall, 2017

**2015-012 Subrecipient Monitoring (M)
CDBG Entitlement Grants**

The City acknowledges a subrecipient monitoring and tracking system needs to be established to ensure compliance with program policies and procedures contained in the Single Audit Act of 1996 and OMB Circular A-133. Staffing changes subsequent to the recent mayoral election have included appointment of a new Director of Urban Development and Federal Programs, and he is currently reviewing all federal programs and results of monitoring visits recently held with HUD. Necessary changes to current procedures will be developed with department staff to ensure future compliance with program guidelines.

Name of Responsible Person – Andrew Ellard, Director of Urban Development and Federal Programs
Expected Date of Completion: January 2018

**2015-013 Federal Expenditure Management (A/B, C, G, H, L)
CDBG Entitlement Grants**

The City acknowledges that detailed information distinguishing federal and non-federal expenditures is not easily identified within the current accounting structure. The ability to track expenditures in this manner does exist and will be implemented in the current accounting system. Supporting spreadsheets can be developed within the departments responsible for documenting federal and non-federal expenditures to provide added documentation.

Name of Responsible Person – Andrew Ellard, Director of Urban Development and Federal Programs
Expected Date of Completion: January 2018

**2015-014 Reporting (L)
FAA Airport Improvement Plan**

The City acknowledges that required reporting procedures were not followed with FAA grants. The Engineering Office experienced a high level of staff turnover over a two-year period, which resulted in a failure to communicate required duties to new staff. Written procedures should be established describing required duties for compliance with grant requirements, thereby affording a readily available manual of instructions for new and existing staff to follow.

Name of Responsible Person – Lamar Rutland, City Engineer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – January 2018 and ongoing

**2015-015 Non-Compliance Resulting from Deficiencies in Financial Statement Internal
Control Over Timeliness of Financial Reporting (L)**

The incoming Administration acknowledges that there are important reporting deadlines for submission of completed audits to the Federal Audit Clearinghouse. The City's position concerning current financial statement reporting abilities has been addressed in the response to Finding 2015-002 and Finding 2015-003. It is the incoming Administration's intent to explore updating financial software in order to more easily comply with financial reporting requirements. In the interim, efforts will be made to facilitate expedited completion of the 2016 audit and timely completion of the 2017 audit.

Name of Responsible Persons – Lisa Hanson, Comptroller; Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – Fall 2017 and ongoing

**2015-016 Non-Compliance Resulting from Deficiencies in Financial Statement Internal
Control Over Financial Statement Adjustment, Close, and Disclosure
(A/B, C, G, H L)**

As discussed in the City's response to Financial Statement Finding 2015-004, the City has added to its Accounting Department staff an individual who has the capability of undertaking the more complex aspects of financial statement reporting, in order to ensure compliance with guidelines. In addition, as stated above in Finding 2015-015, the City intends to explore updating the financial software in order to more easily comply with financial reporting requirements. In the interim, supplementary schedules can be developed to better track federal program costs and funds received and expended.

Name of Responsible Person – Lisa Hanson, Comptroller
Expected Date of Completion – Fall, 2017

2015-017 Non-Compliance Resulting From Deficiencies in Financial Statement Internal Control Over Capital Assets (A/B, F)

The City acknowledges that deficiencies exist in current procedure as to detailed accounting procedure for recording capital assets and accounting for federal grant monies associated with capital assets. The capability exists within the current accounting system for better segregation of federal and non-federal expenditures and allowable and unallowable costs. Supplementary schedules can be maintained in the City Engineer's office for projects that department oversees, in order to provide an additional level of detail and accountability.

Name of Responsible Persons – Lamar Rutland, City Engineer; Lisa Hanson, Comptroller; Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – Fall, 2017 and ongoing

2015-018 Non-Compliance Resulting from Deficiencies in Financial Statement Internal Control Over Preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)

As Stated in the City's Response to Financial Statement Finding 2015-010, the City will prepare a complete and accurate SEFA on the accrual basis. The City now has on staff a Director of Urban Development and Federal Programs, who has extensive training and experience in administration of federal grant programs.

Name of Responsible Person – Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Andrew Ellard, Director of Urban Development and Federal Programs; Lisa Hanson, Comptroller
Expected Date of Completion – Fall, 2017

Schedule 4, Appendix B

INDEPENDENT AUDITORS' REBUTTAL TO MANAGEMENT'S RESPONSE TO FINDINGS AND CORRECTIVE ACTION PLAN

Carr, Riggs & Ingram, LLC, in consideration of the views presented by the management of the City of Hattiesburg, Mississippi (the auditee), presents the following rebuttal to certain matters presented by the auditee. The responses below are intended to clarify facts and provide context, where appropriate, to assist users of the report in their evaluation of the audit report. The absence of a rebuttal indicates that Carr, Riggs & Ingram, LLC does not deem it necessary to correct or clarify any response of the auditee.

Pursuant to paragraph 4.41 of Government Auditing Standards (Yellow Book), independent auditors must provide certain rebuttals relating to disagreement with an audited entity's responses to findings, conclusions, or recommendations or when planned corrective actions do not adequately address the auditors' recommendations. Our rebuttal to the City's Corrective Action Plan, including its responses to audit findings, is presented below.

Finding # 2015-002

We disagree with the following statement by the City, as further explained below.

City's statement: "This accounting system has consistently allowed for the accurate and timely financial reports that provide, at all times, a reliable monitoring of the City's compliance with its legally adopted budgets. There will typically be significant conversion procedures at year-end that are necessary for financial reporting purposes, and this will, we believe, be the norm for most local governments as opposed to the "periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis."

The above statement by the City implies that City management has not grasped the severity of its financial reporting deficiencies. While the budget basis of accounting is appropriate for maintaining data for legal budgetary compliance, it is not sufficient for financial reporting in accordance with generally accepted accounting principles (GAAP). Further, CRI noted omissions of cash-basis transactions and coding errors between professional services and capital outlay, which indicated that the City's accounting system did not provide accurate financial reports for use in budget monitoring. Certain significant architectural and engineering fees subject to capitalization were recorded as professional service expenditures rather than capital outlay, thereby distorting budget category data included in reports. The accounting system referred to by the City omits certain current period transactions, including material expenditures from trust/escrow funds maintained for capital projects such as the sewer system comprehensive rehabilitation project. In addition, at least one cash account was completely omitted from the cash reconciliation and general ledger trial

balance as of 9/30/15. Also, the City's general ledger accounts for "received not vouchered" items do not remain static as of a given date as future time passes. In addition, cash basis transaction records, even if they are complete and accurate, are not sufficient to support preparation of financial statements in accordance with requirements imposed on the City by Federal and State entities, bonds and other loan agreements, grants and other contracts. Failure to maintain non-cash data on an ongoing basis and to assimilate relevant data into the financial reporting process in a formal and systematic basis is a material weakness in internal controls over financial reporting that is unlikely to be significantly mitigated by post-closing procedures alone. Effective cut-off for each of the City's reporting bases must be properly established and maintained in order to produce reliable annual financial information.

Finding # 2015-003

As noted above, CRI disagrees with the City's position that its accounting system provides reliable and timely budget basis reporting that would be sufficient to support timely preparation of annual financial statements on required bases of accounting.

Finding # 2015-004

As noted above, CRI disagrees with the City's position that its accounting system provides reliable and timely budget basis reporting that would be sufficient to support timely preparation of annual financial statements on required bases of accounting. As CRI has noted, the Accounting Department has not historically been responsible for or provided with data necessary for such conversion, including preparation of disclosures. The preparation of annual financial statements in accordance with U.S. generally accepted accounting principles extends well beyond preparation of simple conversion entries.

Finding # 2015-006

The City asserted that the Accounting Department's process for tracking recorded receipts and daily deposits is a reliable internal control procedure for Water and Sewer customer accounts receivable. CRI has noted that no roll-forward of customer activity or reconciliation of customer subsidiary records to system totals is performed at interim or at year-end, either by the Accounting Department or by the Water Billing Department. Without those processes, current procedures are effective in determining that amounts posted as cash receipts reconcile to amounts deposited; however, such procedures provide no assurance that all credits posted against customer accounts are proper. CRI noted also that the City's response indicated there may be a need for water and sewer billing staff to assist in maintenance of subsidiary records. Under current processes, those staff members are solely responsible for such maintenance, and detail balance and activity reports are not routinely generated, reconciled, or submitted to the Accounting Department for review.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

CITY OF HATTIESBURG, MISSISSIPPI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended September 30, 2015



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2015**

The following is an update of the prior audit finding and is prepared in accordance with the Office of Management and Budget Circular A-133, Section .315(b).

2014-001 – Information, Communication and Monitoring

Condition: This finding was a material weakness stating that entity-wide controls and procedures did not effectively ensure that all information relevant to the financial reporting process was timely identified and communicated for assessment of financial reporting impact and for assimilation into the financial reporting process.

Recommendation: The auditor recommended that the City formalize its information, communications, and monitoring processes to ensure that data from external and internal sources is timely captured, retained, and available for financial reporting purposes. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-002 – Financial statement adjustment and disclosure

Condition: This finding was a material weakness stating that the City's internal accounting controls were not sufficient to ensure that transactions and account balances were properly reported in conformity with bases of accounting required by generally accepted accounting principles.

Recommendation: The auditor recommended that the City assess the quality of existing peripheral processes and implement effective control procedures to ensure that data maintained therein is accurate and that errors or irregularities are prevented or timely

detected and corrected. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-003 – Accounts receivable

Condition: This finding was a material weakness stating that the City's accounting policies and procedures related to accounts receivable are not adequate to ensure that Municipal Court fines receivable and Water and Sewer customer accounts receivable are properly valued and reported.

Recommendation: The auditor recommended that the City generate, reconcile, review, and retain monthly receivable detail and summary reports, including agings of outstanding fines and Water and Sewer customer account balances and that the City analyze periodic reports and related trends in assessing collectability and in estimating the allowance for doubtful accounts. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-004 – Non-routine and noncash transactions

Condition: This finding was a material weakness stating that the City's accounting procedures do not provide an appropriate mechanism for capturing, recording, and reporting noncash or non-routine information to ensure that such information is properly reflected in the financial statements and disclosures.

Recommendation: The auditor recommended that the City develop and implement procedures to collect and manage non-routine, noncash, and disclosure-related information so that it may be timely reviewed and monitored and readily available for year-end financial reporting purposes and formalize closing procedures. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-005 – Capital assets

Condition: This finding was a material weakness stating that the City did not appropriately identify and accurately capture, maintain, and report activity and balances relating to capital assets.

Recommendation: The auditor recommended that the City implement policies and procedures to initially identify capital asset transactions, enhance detail data maintained, perform periodic reconciliations of detail, review propriety of account coding, and

assessment of long-term assets for impairment. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-006 – Water and sewer billings

Condition: This finding was a significant deficiency stating that the City's internal controls were not adequate to ensure that all water and sewer service provided was billed to customers.

Recommendation: The auditor recommended that the City implement procedures for monitoring volume usage attributable to City facilities and customers to manage unaccounted for volumes. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-007 – Cash management

Program: CFDA No. 20.205: Highway Planning and Construction:
U. S. Department of Transportation Federal Highway
Administration Pass-Through from Mississippi
Department of Transportation

Condition: This finding was a material weakness stating that City procedures did not ensure that expenditures were paid by the City before cost reimbursements were requested.

Recommendation: The auditor recommended that the City implement policies and procedures to ensure that project costs are paid before related requests for reimbursement are submitted to its funding agency and that controls encompass related procedures performed by third-party consulting engineers. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-008 – Subrecipient monitoring

Program: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-through
from Governor's Department of HUD

Condition: This finding was a significant deficiency stating that the City did not maintain an overall tracking and monitoring system that provided a single location for verifying and reviewing specified elements of its subrecipients' compliance with the requirements of the Single Audit Act of 1996 as contained in OMB Circular A-133 and compliance with CDBG Guidebook for Grantees on Subrecipient Oversight.

Recommendation: The auditor recommended that the City implement an audit monitoring and tracking system to meet its requirements for subgrantee monitoring and review its existing policies and procedures to ensure that current compliance requirements are met. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2013-2: Cash management procedures - Federal Transit Formula Grants, U.S. Department of Transportation, Federal Transit Administration, Pass-Through Entity Identifying Numbers, CFDA 20.507

Condition – This finding was a significant deficiency stating that cash reimbursement requests were initiated before payment of related transactions had been made by the City.

Recommendation: The auditor recommended that the City's accounting department implement procedures to prepare reimbursement requests from reliable expenditure reports that accurately identify paid transactions to ensure that such requests include only amounts which have been paid.

Current Status: Partially corrected.

The City implemented procedures to use cash-basis docket reports for preparation of reimbursement requests to ensure that unpaid transactions were not included in such requests. However, the City allowed certain third-party consulting engineers to submit reimbursement requests directly to the funding agency simultaneously with submission of project construction invoices to the City for payment. As a result, some reimbursements were received by the City before its payments of the underlying invoices were processed. The City has since implemented procedures requiring all pay applications be processed through the City Engineering Department and paid by the City before submission for reimbursement. In addition, third parties are no longer allowed to submit reimbursement requests on behalf of the City.

Contact: Lisa Hanson, Comptroller

Schedule 6

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

We have audited the basic financial statements of the City of Hattiesburg, Mississippi as of and for the year ended September 30, 2015, and have issued our report dated November 29, 2017. We have 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 Governmental 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 the 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 material instances of noncompliance with State laws and regulations. Our findings and recommendations and your responses are as follows:

Finding 1 – Fixed Asset Accounting

The City's procedures for determining the total acquisition cost of fixed assets and maintaining fixed asset detail did not comply with accounting system procedures prescribed by the State Auditor under Mississippi law.

Criteria, Context, and Condition

The property accounting system set forth in the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor establishes procedures for developing acquisition cost of fixed assets to be reflected in subsidiary ledgers and financial statements. Those procedures, in accordance with generally accepted accounting principles, specify that certain professional fees, such as appraisal, architectural, engineering, and legal fees, represent acquisition cost to be capitalized into fixed assets. In addition, procedures promulgated under the property accounting system establish required data elements to be maintained for all fixed assets.

The City did not properly capitalize certain material expenditures for professional fees into fixed assets in accordance with the property accounting system set forth in the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor. In addition, the City did not timely identify and record acquisitions of fixed assets contributed or transferred

from other parties. Further, the City did not timely maintain fixed asset detail schedules that included all required data elements in accordance with accounting procedures set forth by the Office of the State Auditor.

Recommendation

The Administration should develop and implement procedures to properly capture and maintain fixed asset detail in accordance with prescribed procedures. Such procedures should ensure that detail ledgers include all required data elements and that all acquisition costs are timely identified, captured, and included in capitalized asset basis.

Response

The City Administration agrees with this finding, and management is in the process of developing its corrective action plan. The City's corrective action plan is expected to be finalized and implementation commenced by November 29, 2017.

Finding 2 – City Court Accounting Procedures

The City's accounting procedures for Municipal Court fines receivable are not in compliance with accounting system procedures prescribed by the State Auditor under Mississippi law. Noncompliance with prescribed Court accounting procedures is a recurring finding. See also related Findings 3 and 4.

Criteria, Context, and Condition

Pursuant to Mississippi Code Section 21-23-11 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, the City must maintain separate accounting records for the Municipal Court, and those records must meet certain standards and requirements. Requirements include maintaining an accounts receivable system, balancing receivable accounts monthly, and periodically analyzing aging data. Relevant reports should be made to the judge and City Council as those parties may require. In addition, pursuant to Mississippi Code Section 99-19-73 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, State-imposed Court assessments collected by the Municipal Court must be settled monthly with the Department of Finance and Administration.

Although the City routinely records fines by case and posts collections against those fines in a subsidiary ledger system, it was unable to generate an accurate summary or aging of

outstanding accounts as of September 30, 2015 or during the year then ended. Further, the City did not provide related reports to the judge and City Council during the year ended September 30, 2015.

City procedures do not include reconciliation or roll-forward of gross case activity. In addition, subsidiary account records do not include complete information from which to generate reports of fines which have met criteria for accounting recognition. Further, subsidiary account records are not adequately controlled to ensure completeness, accuracy, and integrity of data. Allocation of cash collections among City fines and various State-imposed assessments is not verified for accuracy or reconciled to periodic changes in balances of underlying detail.

Subsequent to September 30, 2015, the City undertook a project to assess deficiencies in its Court accounting and reporting system in order to develop a corrective action plan. However, development of an appropriate corrective action plan had not been completed as of the date of this report.

Recommendation

The Administration should immediately implement procedures to ensure completeness and integrity of data and to contemporaneously capture all data elements for appropriate accounting for Municipal Court case activity. The City immediately implement procedures to produce periodic detail reports of outstanding balances and case fine activity, as well as to timely reconcile related balances. Ongoing assessment of the adequacy of the case management software applications utilized by the Municipal Court should be completed, and the City's corrective action plan should address any noted accounting or reporting limitations. Use of peripheral applications and procedures should be commenced immediately to address and contain identified deficiencies in existing systems. Periodic reports should be made to the judge and the City Council and should include balances of outstanding fines, aging of outstanding accounts, and related roll-forwards and analyses of activity. Activity roll-forwards should include, at a minimum, beginning balances, new case dispositions, collections, nonmonetary credits, other adjustments, and ending balances. In addition, reports of corresponding assessments payable on fines should be periodically produced, reconciled, analyzed, and provided to the judge and the City Council.

Response

The City Administration agrees with this finding. As of July 2017, a newly elected Administration has undertaken the task of assessment of the Municipal Court operation. All aspects of operation will be assessed, from current software to personnel. If current software is deemed inadequate to satisfy the City's Court functions as well as required State of Mississippi reporting, the City's Information Technology Department will assist Municipal

Court personnel with reviewing and procuring new software. Additionally, personnel will be evaluated during this process to determine what training may be necessary to ensure optimal functioning of the department.

Finding 3 – Municipal Court Docket and Minutes

For the year ended September 30, 2015, the City did not maintain permanent dockets or minute records of Municipal Court actions as required by State law.

Criteria, Context, and Condition

Mississippi Code Section 21-23-11 requires the clerk of the Municipal Court to keep permanent dockets of all cases, as well as a minute record of all orders and judgments. Pursuant to that Code section, one record may serve as both the docket record and the minute record. However, for the year ended September 30, 2015, the City did not maintain a permanent, unalterable docket of cases or minute record of Court actions on those cases. Instead, physical dockets used in Court were discarded upon data entry into application software. Internal controls over case entry and adjustment were not adequate to ensure completeness or accuracy of data. Further, since dockets and case activity maintained electronically could be subsequently altered, such records did not meet the standard of permanence required for dockets or provide a reliable minute record as required by Mississippi law.

Recommendation

The Administration should immediately implement procedures to retain physical Municipal Court dockets, upon the face of which all orders and judgments of the Court are entered, to serve as the combined permanent docket and minute record. Those permanent records should be reconciled periodically to case data recorded in subsidiary systems, and differences or exceptions should be timely investigated and resolved.

Response

The City Administration agrees with this finding, and management has developed a corrective action plan for addressing this issue. Initial phases of the corrective action plan, which ensure that all physical Court dockets are permanently retained, are being implemented. Additional phases for reconciling permanent docket detail to recorded case data are in the process of implementation and are expected to be fully implemented by winter 2017. In addition, the City's Administration will be assessing current software to determine if conversion to a new system is warranted. The Information Technology Department will assist in assessment efforts to determine corrective measures necessary to address reporting deficiencies.

Finding 4 – Control over Police Tickets

For the year ended September 30, 2015, the City did not maintain effective control over issued and unissued Police ticket books in accordance with the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor.

Criteria, Context, and Condition

Pursuant to Mississippi Code Section 63-9-21 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, the City must maintain certain records related to uniform traffic tickets used by police officers. The clerk of the Municipal Court is required to keep a record of all traffic ticket books issue, including to whom those books are issued, and is required to maintain and account for all such ticket books in accordance with prescribed procedures.

During the year ended September 30, 2015, the City did not maintain complete records of ticket books, issue them consecutively, or account for tickets issued and returned.

In addition, during the course of our audit for the year ended September 30, 2015, we noted some instances where issued tickets had not been fully completed.

Recommendation

The City should immediately implement procedures to control issuance, recordkeeping, and monitoring of uniform traffic ticket books in accordance with procedures prescribed by State law and the Office of the State Auditor. To address noted noncompliance and deficiencies, the City should review all policies and procedures related to police citations and documentation thereof and develop an appropriate corrective action plan to address identified weaknesses in current processes.

Response

The City Administration agrees with this finding and will be performing a full assessment of current software and department procedures to determine necessary changes. Implementation may necessitate additional training of personnel and/or procurement of new or additional software to implement a corrective action plan related to Municipal Court accounting records, which will incorporate procedures related to control over Police tickets. Assessment will begin in August 2017. Date of completion will be dependent upon assessment by Information Technology and Municipal Court personnel.

Finding 5 – Vehicle Markings

Inspection of City vehicles identified instances of non-compliance with vehicle marking parameters required under Section 25-1-87, Mississippi Code of 1972, Annotated. Noncompliance with vehicle marking procedures is a recurring finding.

Criteria, Context, and Condition

Section 25-1-87, Mississippi Code of 1972, Annotated, requires that all municipal vehicles, except police vehicles used for undercover operation and authorized by governing authorities, be marked in accordance with specified standards regarding nature, size and color contrast.

Vehicle inspections performed during the course of our audit indicated that markings on 5 of 10 vehicles tested did not meet parameters required under State law.

The City initiated corrective action subsequent to the fiscal year ended September 30, 2015 in response to our prior year audit finding but had not fully completed such corrective action at the time of our inspection procedures related to the current period.

Recommendation

The City should take necessary steps to ensure that all of their vehicles are brought into compliance with Section 25-1-87, Mississippi Code of 1972, Annotated. In addition, the City should centralize responsibility and formalize procedures for affixing appropriate markings and for verifying that applied markings meet State requirements.

Response

The City Administration agrees with this finding and has implemented procedures under which all purchased vehicles will be marked with standard signage applied by the Public Works department mechanical shop. Additionally, upon detection of noncompliance during the prior audit, the City initiated the process of replacing noncompliant markings with markings of appropriate size, contrast, and placement. The City's corrective action regarding this matter was fully completed by December 31, 2016.

[See also Schedule 20 – Schedule of Findings and Questioned Costs.]

The instances of noncompliance of the prior year had not been corrected by management as of September 30, 2015, as described in the findings and recommendations noted above.

The Office of the State Auditor or a public accounting firm will review, on a 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 the City of Hattiesburg, Mississippi's management, Honorable Mayor and the City Council, and the Mississippi Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRlcpa.com

From: Everett, Connie <ceverett@hattiesburgms.com>
To: Elton Sims <esims@cricpa.com>
Cc: Barker, Mayor Toby <tbarker@hattiesburgms.com>; Carroll, Carter <ccarroll@hattiesburgms.com>;
Jones, Ann <annjones@hattiesburgms.com>; Eaton, Kermas <keaton@hattiesburgms.com>
Sent: Tue, Dec 5, 2017 9:36 am
Subject: Hattiesburg audit

Elton,

Thank you for attending the council meeting last night and presenting the FY 2015 audit. As you are aware, the City is at a critical point at which we need to be able to move forward and report to the various federal and state agencies.

You office prepared a separate report for the Combined Water & Sewer System for FY 2014. Have you prepared a similar report for FY 2015? If so, would you email this report to me? Some of the agencies we report to only want to see the audit for the utility system. Thank you for your assistance.

*Connie Everett
Interim Chief Financial Officer
City of Hattiesburg
PO Box 1898
Hattiesburg, MS 39401
601-554-1016*

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
TAXES-OTHER	206A								
PAYMENT IN LIEU OF TAXE	2060								
HOUSING AUTHORITY	2065	2,916			2,916			35000	35000
MERCHANTS COMPANY	2066								
COLLECTIONS-P/Y EXCESS	2070								
PAYMENT IN LIEU OF T		2,916			2,916			35000	35000
TAXES-OTHER		2,916			2,916			35000	35000
LICENSES, PERMITS & FEES	220A								
PRIVILEGE LICENSES	2200	11,250	18142	161	11,250	18142	161	135000	116858
FRANCHISES	2210								
ELECTRICAL FRANCHISE	2211	250,000	691374	276	250,000	691374	276	3000000	2308626
SOLID WASTE OPER/FRANC	2212	14,166	8470	59	14,166	8470	59	170000	161530
AT&T UVERSE VIDEO/FRAN	2213								
GAS FRANCHISE	2215	12,083	19317	159	12,083	19317	159	145000	125683
CSPIRE FIBER-TELEPAK F	2218								
CABLE T.V. FRANCHISE	2219	38,750			38,750			465000	465000
FRANCHISES		315,000	719161	228	315,000	719161	228	3780000	3060839
BLDG/INSP PERMITS & FEE	2220								
BUILDING PERMIT/INSPEC	2221	39,166	14667	37	39,166	14667	37	470000	455333
FIRE INSPECTION	2222								
SIGN PERMIT	2223	1,500	2039	135	1,500	2039	135	18000	15961
LAND CODE ENFORCEMENT	2224	2,916	1025	35	2,916	1025	35	35000	33975
GAS & PLUMBING	2225	625	800	128	625	800	128	7500	6700
ELECTRICAL INSPECTION	2226	916	613	66	916	613	66	11000	10387
DEMOLITION PERMIT	2227	166	100	60	166	100	60	2000	1900
HOUSE MOVING	2228	41	400	975	41	400	975	500	100
BLDG/INSP PERMITS &		45,333	19644	43	45,333	19644	43	544000	524356
OTHER PERMITS & FEES	2230								
PUBLIC RECORDS ACCESS	2233								
PROPERTY CLEAN-UP COST	2234								
TAXI BADGE PERMIT	2235								
WRECKER REGISTRATION F	2236	41			41			500	500
BURN OR MISC FIRE PERM	2237	250	35	14	250	35	14	3000	2965
AMBULANCE PERMIT	2238	75			75			900	900
ZONING PETITION FEE	2240								
ZONING CERTIFICATE FEE	2245	583	500	85	583	500	85	7000	6500
TITLE PLEDGE LICENSE F	2248								
EXAMINATION FEE	2250								
CONTRACTOR LICENSE FEE	2255								
ORDINANCE SALES	2260								
ORDINANCE VIOLATION FE	2265								

DATA PROCESSING FEES	2280								
NSF CHECK FEE	2290	41	40	97	41	40	97	500	460
MISC. PERMITS & FEES	2299	4,166	25530	612	4,166	25530	612	50000	24470
OTHER PERMITS & FEES		5,158	26105	506	5,158	26105	506	61900	35795
LICENSES, PERMITS & F		376,741	783052	207	376,741	783052	207	4520900	3737848
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
JUST./USM-PROJECT SAFE	2304								
JUST./USM-POLICE CORPS	2305								
JUST.-OTHER	2307		7463			7463			7463-
JUST.-COPS SECURE SCHOO	2309								
JUST.-JAIL DIVERSION	2310	5,000	18623	372	5,000	18623	372	60000	41377
JUST.-BYRNE GRANTS	2311	1,641	11822	720	1,641	11822	720	19703	7881
JUST.-OHS DOMESTIC PREP	2312								
JUST.-COPS IN SCHOOLS	2313								
JUST.-DOMESTIC PREPARED	2314								
JUST.-COPS METHAMPHETAM	2315								
JUST.-COPS HIRING RECOV	2316								
JUST.-UNIVERSAL COPS	2317								
JUST.-COPS TECHNOLOGY	2318								
JUST.-LLEBG '04	2319								
SAFE COMMUNITY PROJECT	2320								
HHS-HIDTA NARCOTICS GRA	2321								
NRCS-USDA STORM RELATED	2322								
FHWA-STORM RELATED	2323								
FEMA-EMER. WARNING SIRE	2324								
FEMA-'04 REGIONAL RESPO	2325								
FIREFIGHTERS GRANT	2326								
FEMA-'05 REGIONAL RESPO	2327								
FEMA-CITIZENS CORPS	2328								
LAW ENF.GRANTS-OTHER	2329								
FEMA/HAZARD MITIG/GENER	2336								
FEMA RELIEF	2337	230,416	1838872	798	230,416	1838872	798	2765000	926128
CDBG-FIRE STATION	2338								
MISC FEDERAL GRANTS	2339								
ARRA-STOP VIOLENCE GRAN	2348								
FEMA RELIEF ADMIN.	2349								
DEPT.OF DEFENSE-CAMP SH	2350								
EPA-BROWNSFIELD PROJ	2356								
HUD-MIDTOWN STUDY	2360								
HUD/MDA HUB CITY LOFT P	2361								
FEDERAL GRANTS		237,058	1876780	791	237,058	1876780	791	2844703	967923
STATE GRANTS	250B								
MISCELLANEOUS STATE GRA	2503								
MOSQUITO CONTROL GRANT	2504								
ARCHIVES & HISTORY	2505								
JUVENILE PREVENTION PRO	2510								
JUVENILE ACCT.INCENTIVE	2511								
EMER.SHELTER-MDA GRANT	2513								

800 MHZ RADIO ACCESS F	2865								
POLICE/FIRE-SPECIAL DU	2870	9,583	11309	118	9,583	11309	118	115000	103692
P&F LATERAL TRNG REIMB	2880								
DRUG ENF.AGENCY O/T RE	2881								
HOMELAND SECURITY O/T	2882								
US MARSHALL O/T REIMB.	2883	1,416	1981	139	1,416	1981	139	17000	15019
FED BUREAU INVEST O/T	2884	833			833			10000	10000
		-----	-----	----	-----	-----	----	-----	-----
PUBLIC SAFETY		16,833	13290	78	16,833	13290	78	202000	188710
TROLLEY SERVICE	2890								
CONV.CENTER TROLLEY FE	2895								
TROLLEY RECEIPTS	2896								
		-----	-----	----	-----	-----	----	-----	-----
TROLLEY SERVICE									
STREETS	2900								
STREET WORK	2901								
PARKING METERS	2910		99			99			99-
PARKING FINES	2915	41	65	158	41	65	158	500	435
CROSSING LIGHT FEES	2920								
LOT CLEAN-UP/HEAVY TRA	2930	41			41			500	500
CDBG LOT CLEAN-UP/DEMO	2931								
		-----	-----	----	-----	-----	----	-----	-----
STREETS		83	164	197	83	164	197	1000	836
SANITATION	2950								
RECYCLING PICK UP	2951	5,000	4760	95	5,000	4760	95	60000	55240
TRASH HAULING	2960	8,333	8406	100	8,333	8406	100	100000	91594
RESIDENTL WASTE COLLEC	2965	169,583	170649	100	169,583	170649	100	2035000	1864351
SANITA-REFUND & RECOVE	2970								
		-----	-----	----	-----	-----	----	-----	-----
SANITATION		182,916	183814	100	182,916	183814	100	2195000	2011186
		-----	-----	----	-----	-----	----	-----	-----
CHARGES FOR SERVICES		199,833	197268	98	199,833	197268	98	2398000	2200732
FINES AND FORFEITS	330A								
POLICE FINES	3320	91,666	60377	65	91,666	60377	65	1100000	1039623
CITY COURT COSTS	3321	10,833	8163	75	10,833	8163	75	130000	121837
CCC-JAIL REIMB.	3322	83	4	4	83	4	4	1000	996
ENVIR CT-CODE VIOLATION	3323	250	120	48	250	120	48	3000	2880
ANIMAL CONTROL	3327	333	90	27	333	90	27	4000	3910
COURT TECHNOLOGY FEE	3328								
		-----	-----	----	-----	-----	----	-----	-----
FINES AND FORFEITS		103,166	68753	66	103,166	68753	66	1238000	1169247
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSI	3402								
OTHER INTEREST-CD'S	3403								
SAVINGS ACCOUNT/MMA	3405	416	5522	1327	416	5522	1327	5000	522-
INTEREST-GRANT MONIES	3406								
OTHER INTEREST-MMA	3407								
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS		416	5522	1327	416	5522	1327	5000	522-

RENTS AND ROYALTIES	3410									
LAND	3411									
LAMAR OUTDOOR ADVERTI	3411	05								
ALWEST ADVERTISING	3411	10								
MS.POWER-HWY.42	3411	11								
TRITELL COMMUNICATION	3411	12								
LAND										
BUILDING	3412									
DEPOT FACILITY	3412	01	1,750	1825	104	1,750	1825	104	21000	19175
P&F ACADEMY RENTALS	3412	02								
SEXUAL ASSAULT CRISIS	3412	05								
MERCHANTS	3412	07	200	200	100	200	200	100	2400	2200
DEPOT - AMTRAK	3412	08								
USM CELLULAR ONE RENT	3412	41								
MISC CELL TOWER REVEN	3412	45								
HUBSOUTH/WATER TOWER	3412	62								
OTHER BLDG. RENT	3412	99								
BUILDING			1,950	2025	103	1,950	2025	103	23400	21375
PARKING GARAGE-CIVIC C	3415		2,083	3210	154	2,083	3210	154	25000	21790
PARKING GARAGE-PINE ST	3416		2,625	5040	192	2,625	5040	192	31500	26460
PARKING SPACES	3417									
MAIN STREET PARKING L	3417	01	416	780	187	416	780	187	5000	4220
CHURCH PARKING LOT	3417	02	416	750	180	416	750	180	5000	4250
RAILROAD PARKING LOT	3417	03	1,250	2400	192	1,250	2400	192	15000	12600
MOBILE ST. PKG.LOT #1	3417	04								
MOBILE ST. PKG.LOT #2	3417	05	83			83			1000	1000
BATSON STREET PKG. LO	3417	06								
HEMPHILL PKG. LOT	3417	07	208	150	72	208	150	72	2500	2350
EAST PINE PKG.LOT	3417	08								
PARKING-MISC	3417	09								
PARKING SPACES			2,375	4080	171	2,375	4080	171	28500	24420
EQUIPMENT	3419									
RENTS AND ROYALTIES			9,033	14355	158	9,033	14355	158	108400	94045
CEMETERY FEES	3420		2,916	2305	79	2,916	2305	79	35000	32695
CONTRIBUTIONS-PUBLIC	3450									
CONTRIB-GORDONS CRK ST	3450	01								
CONTRIB-REV 911 MINUTE	3450	02								
CONTRIB-TRAIN DAY (MP	3450	03								
CONTRIB-FRST CTY ARTS	3450	04	2,083			2,083			25000	25000
CONTRIBUTIONS-FORREST	3455									
CONTR-HISTORIC HBRG D	3455	01	2,083	25000	1200	2,083	25000	1200	25000	
CONTR-FRST CTY MUN CT	3455	02								
	OBJ/SUB		ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
CONTRIBUTIONS-FORRE			2,083	25000	1200	2,083	25000	1200	25000	
CONTRIB-MDTWN STDY MAT	3458									
CONTRIBUTIONS-OTHER	3459		83			83			1000	1000

CONTRIBUTIONS-PUBLIC		4,250	25000	588	4,250	25000	588	51000	26000
CONTRIBUTIONS-PRIVATE		3460							
CONTRIB-TREE GRANT ECO		3460	01						
CONTRIB-EUREKA SCHOOL		3461							
CONTRIB-NCBM-BROWNFIEL		3462							
CONTRIB-SENIOR FARE		3463							
CONTRIB-MAYOR'S YOUTH		3464							
CONTRIB-BC HEALTHY HOM		3465							
CONTRIB-NIGHT OUT AGAI		3466							
CONTRIB-NLC HEALTH OUT		3467							
CONTRIB-MDTWN STDY MAT		3468							
CONTRIB-OTHER		3469							
CONTRIB-NLC HEALTH INI		3471							
CONTRIB-NLC FISCL		3472							
CONTRIBUTIONS-PRIVAT									
POLICE DEPT-MISC CHARGE		3590							
OTHER MISC. REVENUE		3599							
MS POWER ENRGY EFFIC P		3599	01						
OTHER MISC. REVENUE									
MISCELLANEOUS									
TRANSFERS		380A							
TRANSFERS FROM OTHR FND		3800							
T/F H'BURG REDEV.AUTH.		3800	101						
T/F GOVERNMENT COMPLEX		3800	104						
T/F 2002 USA YEAST/LAG		3800	106						
T/F SPEC.SALES TAX		3800	107						
T/F WATER & SEWER		3800	11						
T/F '99 TIF B&I CONSTR		3800	12						
T/F POL.FORFEITURES		3800	19						
T/F POL.FORF O/T(HURR		3800	19HR						
T/F '02 TIF B&I HOME D		3800	21						
T/F '03 TIF B&I CHAUVE		3800	22						
T/F TAX COLLECTORS-GPT		3800	27						
T/F TAX COLL-C.C.FEE		3800	27CC						
T/F TAX COLL-EXCESS BI		3800	27EB						
T/F TAX COLL-CHKG INT		3800	27ICHK						
T/F TAX COLL-INT/PEN		3800	27IP						
T/F W & S CONSTRUCTION		3800	75						
T/F COM.DEV.BLK.GRANT		3800	82						
T/F INDUSTRIAL PARK DE		3800	87						
T/F 2007 TIF CONST-TUR		3800	91						
T/F 2001 STREETS,SWRS,		3800	95						
TRANSFERS FROM OTHR									
TRANSFERS									
NON-REVENUE RECEIPTS		390A							
SALE OF BONDS		3910							
BOND PROCEEDS		3912							

ACCRUED INT-BONDS	3915								

SALE OF BONDS									
SALE OF REAL ESTATE	3920								
SALE OF TIMBER	3923								
SALE OF EASEMENTS	3925								
SALE OF CEMETERY LOTS	3930	5,416	5575	102	5,416	5575	102	65000	59425
SALE OF EQUIPMENT	3940	4,166			4,166			50000	50000
SALE OF SCRAP MATERIAL	3943	83			83			1000	1000
SALE OF MISC. ITEMS	3945								
SALE OF MAPS/PUBLICATIO	3947								
SALE OF RECYCLABLE ITEM	3948								
MDB LOAN PYMT-HUB CITY	3950	10,117	10118	100	10,117	10118	100	121412	111294
COPIES/RECORDS REQUEST	3959								
KERR MAGEE PROJECT	3960								
MS TANK PROJECT	3961								
INSURANCE REIMB-STORM	3962	12,500			12,500			150000	150000
VENDING COMM./REFUNDS	3964								
REFUND & RECOVERY	3965	833	3564	427	833	3564	427	10000	6436
RECOVERY OF DAMAGE CLAI	3967								
REFUND/RECOVERY-INFO SY	3968								
RECOVERY-PERS SERV/EQUI	3969		2287			2287			2287-
CAPITAL LEASE PROCEEDS	3970	60,833			60,833			730000	730000
TIF DEPOSIT/PROCEEDS	3971								
NOTE PROCEEDS	3975								
FIRE STATION (MDB)	3975 03								
CHURCH PROJ (MDB)	3975 07								
POLICE COMPLEX ARCHITE	3975 08								

NOTE PROCEEDS									

NON-REVENUE RECEIPTS		93,951	21543	22	93,951	21543	22	1127412	1105869
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	541,666			541,666			6500000	6500000

BEGINNING CASH BALANC		541,666			541,666			6500000	6500000

REVENUES		4,994,559	5043384	100	4,994,559	5043384	100	59934714	54891330

ZOO ADMISSIONS	3137								
TATUM PK PAVILION USE	3138	13	40	307	13	40	307	160	120
EASTSIDE PK PAVILION U	3139	33			33			400	400
MCNAIR REC CTR USE FEE	3140								
KPZ PAVILION USE FEE	3145								
DAHMER PAVILION USE FE	3147	83			83			1000	1000
KP ED CENTER USE FEE	3149								
BALLFIELD USE FEES	3150	250	200	80	250	200	80	3000	2800
PARKS-MISC USE FEES	3151	150	305	203	150	305	203	1800	1495
YOUTH TEAM FEES	3160								
FLAG FOOTBALL	3160 01								
LITTLE TIGERS BASKETB	3160 02								
JUNIOR GOLF FEES	3160 03								
YOUTH TRACK & FIELD	3160 04								
T-BALL	3160 05								
GIRLS' SOFTBALL	3160 06								
BOYS' SOFTBALL	3160 07								
GIRLS FASTPITCH	3160 10								
BOYS FASTPITCH	3160 11								
TACKLE FOOTBALL	3160 15								
CHEER LEADING	3160 20								

YOUTH TEAM FEES									
ADULT TEAM FEES	3162								
CHURCH LEAGUE BASKETB	3162 01								
ADULT BASKETBALL	3162 02	525			525			6300	6300
ADULT CO-ED SOFTBALL	3162 03	525	500	95	525	500	95	6300	5800
ADULT MEN'S SOFTBALL	3162 04	833	900	108	833	900	108	10000	9100
ADULT WOMEN'S SOFTBAL	3162 05								
ADULT FOOTBALL	3162 06								
ADULT SOFTBALL-CHURCH	3162 07								
ADULT SOCCER	3162 08								
ADULT FLAG FOOTBALL	3162 09								

ADULT TEAM FEES		1,883	1400	74	1,883	1400	74	22600	21200
CERAMICS CLASS FEES	3170								
DRAMA,ART,DANCE LESSON	3178								
"MOKEY" TRAIN RIDES	3181								
CAROUSEL RIDES	3185								
OTHER	3190								

CULTURE AND RECREATI		2,805	1945	69	2,805	1945	69	33660	31715

CHARGES FOR SERVICES		2,805	1945	69	2,805	1945	69	33660	31715
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSI	3402								
SAVINGS ACCOUNT/MMA	3405	58	90	155	58	90	155	700	610

INTEREST EARNINGS		58	90	155	58	90	155	700	610
CONTRIBUTIONS-PUBLIC	3450								
CONTRIBUTIONS-FORREST	3455	2,083			2,083			25000	25000

CONTRIBUTIONS-PUBLIC		2,083			2,083		25000	25000	
CONTRIBUTIONS-PRIVATE	3460								
CONTRIB-POLICEMAN'S BE	3461								
CONTRIB-MS TENNIS ASSO	3462								
CONTRIB-SENIOR FARE	3463								
CONTRIB-SENIOR PROM	3464								
CONTRIB-HWY 49/7th ST	3468								
CONTRIB-OTHER	3469								
CONTRIBUTIONS-PRIVAT									
MISCELLANEOUS		2,141	90	4	2,141	90	4	25700	25610
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01	214,166			214,166			2570000	2570000
T/F TAX COLLECTORS-GPT	3800 27	73,333	8222	11	73,333	8222	11	880000	871778
TRANSFERS FROM OTHR		287,500	8222	2	287,500	8222	2	3450000	3441778
TRANSFERS		287,500	8222	2	287,500	8222	2	3450000	3441778
NON-REVENUE RECEIPTS	390A								
SALE OF EQUIPMENT	3940								
SALE OF MISC. ITEMS	3945								
COMM.-HOT DIGGITY CONCE	3963								
VENDING COMM./REFUNDS	3964								
REFUND & RECOVERY	3965								
RECOVERY OF DAMAGE CLAI	3967								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	50,000			50,000			600000	600000
BEGINNING CASH BALANC		50,000			50,000			600000	600000
REVENUES		342,446	10257	2	342,446	10257	2	4109360	4099103

004004 - LIBRARY FUND REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F TAX COLLECTORS-GPT	3800 27		8016			8016			8016-
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TRANSFERS FROM OTHR			8016			8016			8016-
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TRANSFERS			8016			8016			8016-
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES			8016			8016			8016-

11/01/17

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
STATE-SHARED REVENUE	260B								
PRO-RATA FIRE INS. PREM	2620	20,833			20,833			250000	250000
FIRE INS REBATE/CODE EN	2625	583			583			7000	7000
STATE-SHARED REVENUE		21,416			21,416			257000	257000
CHARGES FOR SERVICES	280A								
PUBLIC SAFETY	2850								
FIRE PROT.SHARE-USM	2862	7,971			7,971			95652	95652
HAZ.MAT.TRAINING FEES	2885								
PUBLIC SAFETY		7,971			7,971			95652	95652
CHARGES FOR SERVICES		7,971			7,971			95652	95652
FINES AND FORFEITS	330A								
FIRE CODE VIOLATIONS	3325								
FINES AND FORFEITS									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	250	580	232	250	580	232	3000	2420
INTEREST EARNINGS		250	580	232	250	580	232	3000	2420
CONTRIBUTIONS-PRIVATE	3460								
CONTRIB-OTHER	3469								
CONTRIBUTIONS-PRIVATE									
MISCELLANEOUS		250	580	232	250	580	232	3000	2420
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F GENERAL FUND	3800 01								
TRANSFERS FROM OTHER									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
SALE OF REAL ESTATE	3920								
SALE OF EQUIPMENT	3940								
INSURANCE REIMB-STORM	3962								
REFUND & RECOVERY	3965								
CAPITAL LEASE PROCEEDS	3970	37,500			37,500			450000	450000
NOTE PROCEEDS	3975								
FIRE STATION	3975 03								

NOTE PROCEEDS								
NON-REVENUE RECEIPTS		37,500			37,500		450000	450000
BEGINNING CASH BALANCE 399A								
APPROPRIABLE FUND BALAN 3999		52,500			52,500		630000	630000
BEGINNING CASH BALANC		52,500			52,500		630000	630000
REVENUES		119,637	580		119,637	580	1435652	1435072

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
FAUS GRANT(LINC#1)	2331								
FAUS GRANT(LINC#2)	2332								
FAUS GRANT(CLASSIC DR)	2334								
FAUS GRANT(S.28TH)	2335								
FAUS GRANT(LINC#4)	2336								
FEDERAL GRANTS									
STATE-SHARED REVENUE	260B								
MUNICIPAL AID	2650	5,000			5,000			60000	60000
STATE-SHARED REVENUE		5,000			5,000			60000	60000
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	41	51	124	41	51	124	500	449
INTEREST EARNINGS		41	51	124	41	51	124	500	449
CONTRIBUTIONS-PUBLIC	3450								
CONTRIB-USM-CLASSIC DR	3452								
CONTRIBUTIONS-FORREST	3455								
CONTRIBUTIONS-PUBLIC									
MISCELLANEOUS		41	51	124	41	51	124	500	449
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01								
T/F '99 TAX INCR CONST	3800 103								
T/F '93 STREETS,DRAINS	3800 110								
T/F MUN.ROAD & BRIDGE	3800 72								
T/F '92 PARKS,REC,STS.	3800 97								
TRANSFERS FROM OTHR									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
TIF DEPOSIT/PROCEEDS	3971								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	1,250			1,250			15000	15000

BEGINNING CASH BALANC	1,250		1,250		15000	15000
REVENUES	6,291	51	6,291	51	75500	75449

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
CHARGES FOR SERVICES	280A								
SANITATION	2950								
LAGOON DUMPING	2955	2,083	2910	139	2,083	2910	139	25000	22090
SANITATION		2,083	2910	139	2,083	2910	139	25000	22090
CHARGES FOR SERVICES		2,083	2910	139	2,083	2910	139	25000	22090
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	350	168	48	350	168	48	4200	4032
OTHER INTEREST-MMA	3407								
INTEREST EARNINGS		350	168	48	350	168	48	4200	4032
RENTS AND ROYALTIES	3410								
EQUIPMENT	3419								
RENTS AND ROYALTIES									
MISCELLANEOUS		350	168	48	350	168	48	4200	4032
ENTERPRISE ACCOUNTS	360A								
TAPS	3610								
SEWERAGE TREATMENT	3720								
METER RELOCATION	3730								
MISCELLANEOUS	3790								
ENTERPRISE ACCOUNTS									
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F WATER & SEWER B&I	3800 10								
T/F WATER & SEWER	3800 11	870,833	870833	100	870,833	870833	100	10450000	9579167
T/F CUSTOMER METER	3800 24								
T/F W&S CONSTR	3800 75								
TRANSFERS FROM OTHR		870,833	870833	100	870,833	870833	100	10450000	9579167
TRANSFERS		870,833	870833	100	870,833	870833	100	10450000	9579167
NON-REVENUE RECEIPTS	390A								
SALE OF EQUIPMENT	3940								
SALE OF SCRAP MATERIAL	3943								
SALE OF MISC. ITEMS	3945								
INSURANCE REIMB-STORM	3962		57000			57000			57000-
REFUND & RECOVERY	3965								

RECOVERY OF DAMAGE CLAI	3967							
CAPITAL LEASE PROCEEDS	3970							
NON-REVENUE RECEIPTS			57000			57000		57000-
BEGINNING CASH BALANCE	399A							
APPROPRIABLE FUND BALAN	3999	50,000			50,000		600000	600000
BEGINNING CASH BALANC		50,000			50,000		600000	600000
REVENUES		923,266	930912	100	923,266	930912	100	11079200 10148288

010010 - W&S B&I REVENUES

CITY OF HATTIESBURG
REVENUE REPORT
ALL FUNDS

11/01/17

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	416	638	153	416	638	153	5000	4362
OTHER INTEREST-MMA	3407	250	835	334	250	835	334	3000	2165
TREASURY NOTES	3409								
INTEREST EARNINGS		666	1473	221	666	1473	221	8000	6527
MISCELLANEOUS		666	1473	221	666	1473	221	8000	6527
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F '13 W&S BOND CONST	3800 105								
T/F WATER & SEWER '06	3800 11A								
T/F WATER & SEWER '12	3800 11B	75,000	75000	100	75,000	75000	100	900000	825000
T/F WATER & SEWER '13	3800 11C	131,250	131250	100	131,250	131250	100	1575000	1443750
T/F WATER & SEWER '16	3800 11D	266,666	266667	100	266,666	266667	100	3200000	2933333
T/F '10 W&S GO BONDS	3800 11GO	40,000	40000	100	40,000	40000	100	480000	440000
T/F WTR/SWR(METER GO)	3800 11M	58,333	58333	100	58,333	58333	100	700000	641667
T/F W&S '16 REF BOND	3800 11REF	126,666	126667	100	126,666	126667	100	1520000	1393333
T/F W&S B&I USA YEAST	3800 15								
T/F W & S CONTINGENCY	3800 17								
T/F W&S CONSTR	3800 75								
T/F WATER METER PROJEC	3800 78								
T/F '12 W&S REV BOND C	3800 94								
T/F '10 W&S GO BONDS	3800 99								
TRANSFERS FROM OTHER		697,916	697917	100	697,916	697917	100	8375000	7677083
TRANSFERS		697,916	697917	100	697,916	697917	100	8375000	7677083
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
BOND PREMIUM	3913								
ACCRUED INTEREST	3915								
REFUND & RECOVERY	3965								
SALE OF BONDS									
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	485,583			485,583			5827000	5827000
BEGINNING CASH BALANCE		485,583			485,583			5827000	5827000

REVENUES	1,184,166	699389	59	1,184,166	699389	59	14210000	13510611
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REBATE-PROJ PERFOR CONT	3969		7512-		7512-		7512
NON-REVENUE RECEIPTS			7512-		7512-		7512
BEGINNING CASH BALANCE	399A						
APPROPRIABLE FUND BALAN	3999						
BEGINNING CASH BALANC							
REVENUES		1,807,275	1666502	92	1,807,275	1666502	92 21687300 20020798

012012 - 1999 TAX INCRE B&I-REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	270B								
FORREST CTY	2705								
CITY/COUNTY-SHARED RE									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		1			1			1-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
INTEREST EARNINGS			1			1			1-
MISCELLANEOUS			1			1			1-
TRANSFERS	380A								
TRANSFERS FROM OTHER FND	3800								
T/F '99 TAX INCRE CONS	3800 103								
T/F TAX COLLECTORS-GPT	3800 27								
TRANSFERS FROM OTHER									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999								
BEGINNING CASH BALANCE									
REVENUES			1			1			1-

SALE OF BONDS									
SALE OF REAL ESTATE-SAC	3920	17,841			17,841			214100	214100
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS		17,841			17,841			214100	214100
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	416,666			416,666			5000000	5000000
BEGINNING CASH BALANC		416,666			416,666			5000000	5000000
REVENUES		657,185	29260	4	657,185	29260	4	7886220	7856960

014014 - SCHOOL FUND REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F TAX COLLECTORS-GPT	3800 27		156958			156958			156958-
T/F TAX COLL-GPT-'88 B	3800 27SB		19605			19605			19605-
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHR			176563			176563			176563-
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS			176563			176563			176563-
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES			176563			176563			176563-

ALL FUNDS

1 MONTHS ENDING 10/31/17

[illegible]

018018 - P&FD&R REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
SAVINGS ACCOUNT/MMA	3405								
INTEREST EARNINGS									
P&FD&R EMPLOYEE CONTRIB	3470		637			637			637-
MISCELLANEOUS			637			637			637-
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F TAX COLLECTORS-GPT	3800 27		12755			12755			12755-
TRANSFERS FROM OTHR			12755			12755			12755-
TRANSFERS			12755			12755			12755-
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999								
BEGINNING CASH BALANC									
REVENUES			13392			13392			13392-

11/01/17

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
JUST.-TREAS(ATF)	2306								
JUST.-HURRICANE RELIEF(	2308								
	-----	-----	-----	----	-----	-----	----	-----	-----
FEDERAL GRANTS									
STATE GRANTS	250B								
CRIME PREVENTION PROGRA	2516								
PR VOTECH TRAINING	2517								
ATT'Y GEN./TOBACCO REVE	2525								
	-----	-----	-----	----	-----	-----	----	-----	-----
STATE GRANTS									
CHARGES FOR SERVICES	280A								
PUBLIC SAFETY	2850								
K-9 TRAINING	2872								
BAD CHECK PROC. FEES	2875								
DISPATCHER TRNG. FEES	2890								
SWORN TRNG FEES	2891								
NON-SWORN TRNG FEES	2892								
METRO CRIME SCENE FEES	2895								
METRO CRIME SCENE-LAM	2895 01								
METRO CRIME SCENE-PET	2895 02								
METRO CRIME SCENE-FOR	2895 03								
METRO CRIME SCENE-PER	2895 04								
	-----	-----	-----	----	-----	-----	----	-----	-----
METRO CRIME SCENE F									
	-----	-----	-----	----	-----	-----	----	-----	-----
PUBLIC SAFETY									
	-----	-----	-----	----	-----	-----	----	-----	-----
CHARGES FOR SERVICES									
FINES AND FORFEITS	330A								
DARE CITY COURT COSTS	3321		820			820			820-
NARC.FORFEITURES-POLICE	3323		373			373			373-
FORF-FED(TREAS/IRS/ATF)	3324								
FORF-FED(JUSTICE/DEA)	3326								
	-----	-----	-----	----	-----	-----	----	-----	-----
FINES AND FORFEITS			1193			1193			1193-
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
SAVINGS ACCOUNT/MMA	3405		17			17			17-
	-----	-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			17			17			17-
CONTRIBUTIONS-PUBLIC	3450								
CONTRIB-LAMAR CNTY	3451								
CONTRIB-USM	3452								

CONTRIB-PETAL	3453							
CONTRIB-METRO CRIME ST	3454							
CONTRIBUTIONS-FORREST	3455							
CONTRIBUTIONS-OTHER	3459							

CONTRIBUTIONS-PUBLIC								
CONTRIBUTIONS-PRIVATE	3460							
CONTRIB-D.A.R.E.	3461							
CONTRIB-OTHER	3469							

CONTRIBUTIONS-PRIVAT								

MISCELLANEOUS			17			17		17-
TRANSFERS	380A							

019019 - POL.FORFEITURES REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01								
TRANSFERS FROM OTHR									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
SALE OF EQUIPMENT	3940								
SALE OF CANINES	3946								
INSURANCE REIMB-STORM	3962								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	36,666			36,666			440000	440000
BEGINNING CASH BALANC		36,666			36,666			440000	440000
REVENUES		36,666	1211	3	36,666	1211	3	440000	438789

CITY OF HATTIESBURG
REVENUE REPORT
ALL FUNDS

11/01/17

1 MONTHS ENDING 10/31/17

		CURRENT.....			YEAR-TO-DATE.....			ANNUAL	UNREALIZED
	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVENUE	270B								
FORREST CTY	2705	11,142			11,142			133704	133704
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		11,142			11,142			133704	133704
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		11			11			11-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			11			11			11-
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			11			11			11-
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F TAX COLLECTORS-GPT	3800 27	11,142			11,142			133704	133704
T/F '02 TIF CONSTR-SO.	3800 88								
T/F '14 TIF CONSTR-SO.	3800 91								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHER		11,142			11,142			133704	133704
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		11,142			11,142			133704	133704
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	21,722			21,722			260675	260675
		-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANCE		21,722			21,722			260675	260675
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		44,006	11		44,006	11		528083	528072

021021 - 2004 TIF B&I-H/D REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVENUE	270B								
LAMAR CTY	2708								
CITY/COUNTY-SHARED RE									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		42			42			42-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
INTEREST EARNINGS			42			42			42-
MISCELLANEOUS			42			42			42-
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F TAX COLLECTORS-GPT	3800 27								
T/F '04 TIF CONSTR-HOM	3800 89								
TRANSFERS FROM OTHER									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999								
BEGINNING CASH BALANCE									
REVENUES			42			42			42-

022022 - 2003 TIF B&I-C/S REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		79			79			79-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
INTEREST EARNINGS			79			79			79-
MISCELLANEOUS			79			79			79-
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F GENERAL FUND	3800 01								
T/F TAX COLLECTORS-GPT	3800 27	23,510			23,510			282127	282127
T/F 2003 TIF CONST-CHA	3800 90								
TRANSFERS FROM OTHER		23,510			23,510			282127	282127
TRANSFERS		23,510			23,510			282127	282127
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	15,833			15,833			190000	190000
BEGINNING CASH BALANCE		15,833			15,833			190000	190000
REVENUES		39,343	79		39,343	79		472127	472048

CITY OF HATTIESBURG
REVENUE REPORT
ALL FUNDS

11/01/17

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	270B								
LAMAR CTY	2708	9,405			9,405			112860	112860
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		9,405			9,405			112860	112860
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	4	98	2450	4	98	2450	50	48-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS		4	98	2450	4	98	2450	50	48-
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS		4	98	2450	4	98	2450	50	48-
TRANSFERS	380A								
TRANSFERS FROM OTHER FND	3800								
T/F TAX COLLECTORS-GPT	3800 27	28,592			28,592			343109	343109
T/F 2007 TIF CONST-TUR	3800 91								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHER		28,592			28,592			343109	343109
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		28,592			28,592			343109	343109
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	10,000			10,000			120000	120000
		-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANCE		10,000			10,000			120000	120000
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		48,001	98		48,001	98		576019	575921

024024 - 2008 TIF B&I-L/C REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVENUE	270B								
LAMAR CTY	2708								
CITY/COUNTY-SHARED RE									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		27			27			27-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
INTEREST EARNINGS			27			27			27-
MISCELLANEOUS			27			27			27-
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F TAX COLLECTORS-GPT	3800 27								
T/F 2008 TIF CONST-L/C	3800 90								
TRANSFERS FROM OTHER									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	10,166			10,166			122000	122000
BEGINNING CASH BALANCE		10,166			10,166			122000	122000
REVENUES		10,166	27		10,166	27		122000	121973

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	270B								
LAMAR CTY	2708	2,654			2,654			31850	31850
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		2,654			2,654			31850	31850
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		22			22			22-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			22			22			22-
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			22			22			22-
TRANSFERS	380A								
TRANSFERS FROM OTHER FND	3800								
T/F TAX COLLECTORS-GPT	3800 27	5,377			5,377			64530	64530
T/F 2011 TIF CONST-KOH	3800 91								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHER		5,377			5,377			64530	64530
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		5,377			5,377			64530	64530
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
APPROPRIABLE FUND BALAN	3999	4,583			4,583			55000	55000
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS		4,583			4,583			55000	55000
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		12,615	22		12,615	22		151380	151358

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	270B								
FORREST CTY	2705	15,271			15,271			183260	183260
LAMAR CTY	2708								
	-----	-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		15,271			15,271			183260	183260
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		121			121			121-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
	-----	-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			121			121			121-
	-----	-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			121			121			121-
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F TAX COLLECTORS-GPT	3800 27	12,714			12,714			152575	152575
T/F 2016 TIF CONST-WHI	3800 91								
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHR		12,714			12,714			152575	152575
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		12,714			12,714			152575	152575
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
	-----	-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	16,166			16,166			194000	194000
	-----	-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANC		16,166			16,166			194000	194000
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES		44,152	121		44,152	121		529835	529714

TAXES-OTHER		27509		27509		27509-
LICENSES, PERMITS & FEES 220A						
OTHER PERMITS & FEES 2230						
CITY CLERK FEES 2232						
OTHER PERMITS & FEES						
LICENSES, PERMITS & F						
MISCELLANEOUS 340A						
INTEREST EARNINGS 3400						
CERTIFICATES OF DEPOSI 3402						
SAVINGS ACCOUNT/MMA 3405	99		99		99-	
TREASURY NOTES 3409						
INTEREST EARNINGS	99		99		99-	
MISCELLANEOUS	99		99		99-	
NON-REVENUE RECEIPTS 390A						
REFUND & RECOVERY 3965						
NON-REVENUE RECEIPTS						
REVENUES	410234		410234		410234-	

028028 - 2016 TIF B&I-HBRG CLINIC MIDTN

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	270B								
FORREST COUNTY	2705	3,168			3,168			38023	38023
LAMAR CTY	2708								
	-----	-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		3,168			3,168			38023	38023
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		34			34			34-
OTHER INTEREST	3407								
TREASURY NOTES	3409								
	-----	-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			34			34			34-
	-----	-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			34			34			34-
TRANSFERS	380A								
TRANSFERS FROM OTHER FND	3800								
T/F TAX COLLECTORS-GPT	3800 27	3,168			3,168			38023	38023
T/F 2016 TIF CONST-HBR	3800 91								
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHER		3,168			3,168			38023	38023
	-----	-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		3,168			3,168			38023	38023
NON-REVENUE RECEIPTS	390A								
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	4			4			50	50
	-----	-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANCE		4			4			50	50
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES		6,341	34		6,341	34		76096	76062

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
OTHER PERMITS & FEES	2230								
FLOWAGE FEE	2295								
OTHER PERMITS & FEES									
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
FEDERAL AVIATION ADM.	2330	89,758	176180	196	89,758	176180	196	1077102	900922
FEDERAL GRANTS		89,758	176180	196	89,758	176180	196	1077102	900922
STATE GRANTS	250B								
MDOT-MULTIMODAL GRANT	2509								
AIRPORT GRANT	2540	4,707			4,707			56492	56492
STATE GRANTS		4,707			4,707			56492	56492
STATE-SHARED REVENUE	260B								
AIRPLANE REGISTRATION T	2655								
STATE-SHARED REVENUE									
CITY/COUNTY-SHARED REVEN	270B								
AIRPORT ASSIST-FORREST	2725								
CITY/COUNTY-SHARED RE									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405								
INTEREST EARNINGS									
RENTS AND ROYALTIES	3410								
BUILDING	3412								
YORK INT/JOHNSON CONT	3412 12								
LORESCO INC	3412 13		100			100			100-
COCA COLA (1906 COMPA	3412 14								
H'BURG HANGER ASSN.	3412 18								
SOUTHEAST AVIATION SE	3412 21		2458			2458			2458-
SE AVIATION BLDG LAND	3412 22								
OTHER BLDG. RENT	3412 99								
BUILDING			2558			2558			2558-
MINERAL LEASE-AIRPORT	3418								
RENTS AND ROYALTIES			2558			2558			2558-
MISCELLANEOUS			2558			2558			2558-
TRANSFERS	380A								

TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01								
TRANSFERS FROM OTHR									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
SALE OF REAL ESTATE	3920								
SALE OF TIMBER	3923								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999								
BEGINNING CASH BALANC									
REVENUES		94,466	178738	189	94,466	178738	189	1133594	954856

050050 - 2015A TIF B&I-RIDGE/TURTLE CRK

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
CITY/COUNTY-SHARED REVEN	230B								
LAMAR COUNTY	2708	2,489			2,489			29877	29877
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		2,489			2,489			29877	29877
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
SAVINGS ACCOUNT/MMA	3405		76			76			76-
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			76			76			76-
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			76			76			76-
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F TAX COLLECTORS-GPT	3800 27	7,469			7,469			89631	89631
T/F TIF CONSTRUCTION	3800 91								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHR		7,469			7,469			89631	89631
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		7,469			7,469			89631	89631
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
BOND PREMIUM	3913								
ACCRUED INTEREST	3915								
		-----	-----	----	-----	-----	----	-----	-----
SALE OF BONDS									
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	8,416			8,416			101000	101000
		-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANC		8,416			8,416			101000	101000
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		18,375	76		18,375	76		220508	220432

051051 - 2015B TIF B&I-MIDTOWN MARKET

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMENTAL REVENUE	230A								
CITY/COUNTY SHARED REVENUE	230B								
CITY/COUNTY-SHARED REVENUE	270B								
FORREST CTY	2705	958			958			11500	11500
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED REVENUE		958			958			11500	11500
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
SAVINGS ACCOUNT/MMA	3405		21			21			21-
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			21			21			21-
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			21			21			21-
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F TAX COLLECTORS-GPT	3800 27	958			958			11500	11500
T/F TIF CONSTRUCTION	3800 91								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHER		958			958			11500	11500
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS		958			958			11500	11500
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
BOND PREMIUM	3913								
ACCRUED INTEREST	3915								
		-----	-----	----	-----	-----	----	-----	-----
SALE OF BONDS									
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	869			869			10434	10434
		-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANCE		869			869			10434	10434
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		2,786	21		2,786	21		33434	33413

FORREST - INFRAST. IMPR	2707								
PRO-RATA CTY RD TAX-FOR	2710	53,333	5402	10	53,333	5402	10	640000	634598
PRO-RATA CTY RD TAX-LAM	2715	83,333	8871	10	83,333	8871	10	1000000	991129
MISCELLANEOUS GRANTS	2740								
		-----	-----	----	-----	-----	----	-----	-----
CITY/COUNTY-SHARED RE		136,666	14273	10	136,666	14273	10	1640000	1625727
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	416	43	10	416	43	10	5000	4957
		-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS		416	43	10	416	43	10	5000	4957
CONTRIBUTIONS-PUBLIC	3450								
CONTRIB-LLT TO MUSEUM	3450 05	16,666			16,666			200000	200000
CONTRIBUTIONS-FORREST	3455								
CONTRIB-RAILS TO TRAIL	3457	3,333			3,333			40000	40000
CONTRIBUTIONS-PUBLIC		20,000			20,000			240000	240000
CONTRIBUTIONS-PRIVATE	3460								
CONTRIB-RAILROAD PROJE	3460 01								
CONTRIB-FGH	3460 02	33,333			33,333			400000	400000
CONTRIB-H'BURG CLINIC	3460 03	34,416			34,416			413000	413000
CONTRIB-CHAUVET SQ.PRO	3469								
		-----	-----	----	-----	-----	----	-----	-----
CONTRIBUTIONS-PRIVAT		67,750			67,750			813000	813000
		-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS		88,166	43		88,166	43		1058000	1057957
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F W & S CONSTRUCTION	3800 75								
T/F INDUSTRIAL PARK DE	3800 87								
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS FROM OTHR									
		-----	-----	----	-----	-----	----	-----	-----
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
SALE OF TIMBER	3923								
REFUND & RECOVERY	3965								
REFUND-COST SHARING	3969								
CAPITAL LEASE PROCEEDS	3970								
		-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	166,666			166,666			2000000	2000000
		-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANC		166,666			166,666			2000000	2000000
		-----	-----	----	-----	-----	----	-----	-----
REVENUES		629,443	14316	2	629,443	14316	2	7553325	7539009

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

		OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES		200								
INTER-GOVERNMNTL REVENUE		230A								
FEDERAL GRANTS		230B								
UMTA-MASS TRANS-OPER.C/		2340	52,371	36226	69	52,371	36226	69	628454	592228
UMTA-MASS TRANS-CAPTL.		2341	80,833			80,833			970000	970000
UMTA-MASS TRANS-PLANNIN		2342								
UMTA-MASS TRANS-P/Y		2343								
UMTA-MASS TRANS-PREV.C/		2344	13,333	22168	166	13,333	22168	166	160000	137832
ARRA-MASS TRANS		2345								
JARC-MASS TRANS		2346	11,207	12271	109	11,207	12271	109	134491	122220
TRANSIT FACILITY RENOV-	01	2347	61,010			61,010			732126	732126
TRANSIT FACILITY RENOV-	02	2347	31,330			31,330			375961	375961
-----			-----	-----	-----	-----	-----	-----	-----	-----
FEDERAL GRANTS			250,086	70665	28	250,086	70665	28	3001032	2930367
STATE GRANTS		250B								
MDOT GRANT (PLANNING/CAP		2555								
-----			-----	-----	-----	-----	-----	-----	-----	-----
STATE GRANTS										
MISCELLANEOUS		340A								
INTEREST EARNINGS		3400								
CERTIFICATES OF DEPOSI		3402								
SAVINGS ACCOUNT/MMA		3405	58	108	186	58	108	186	700	592
-----			-----	-----	-----	-----	-----	-----	-----	-----
INTEREST EARNINGS			58	108	186	58	108	186	700	592
MASS TRANSIT CHARGES		3520								
BUS FARES-FIXED ROUTES		3525	3,500	3535	101	3,500	3535	101	42000	38465
BUS FARES-DEMAND RES-D		3527	250			250			3000	3000
ADVERTISING		3535		542			542			542-
MISC. CHARGES & FEES		3540								
-----			-----	-----	-----	-----	-----	-----	-----	-----
MASS TRANSIT CHARGES			3,750	4077	108	3,750	4077	108	45000	40923
-----			-----	-----	-----	-----	-----	-----	-----	-----
MISCELLANEOUS			3,808	4185	109	3,808	4185	109	45700	41515
TRANSFERS		380A								
TRANSFERS FROM OTHR FND		3800								
T/F GENERAL FUND	01	3800	19,166			19,166			230000	230000
T/F TAX COLLECTORS-GPT	27	3800	18,250	2221	12	18,250	2221	12	219000	216779
-----			-----	-----	-----	-----	-----	-----	-----	-----
TRANSFERS FROM OTHR			37,416	2221	5	37,416	2221	5	449000	446779
-----			-----	-----	-----	-----	-----	-----	-----	-----
TRANSFERS			37,416	2221	5	37,416	2221	5	449000	446779
NON-REVENUE RECEIPTS		390A								
SALE OF EQUIPMENT		3940								
SALE OF SCRAP MATERIAL		3943								
VENDING COMM./REFUNDS		3964								
REFUND & RECOVERY		3965								

RECOVERY OF DAMAGE CLAI 3967	30,000			30,000			360000	360000
-----	-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS	30,000			30,000			360000	360000
BEGINNING CASH BALANCE 399A								
APPROPRIABLE FUND BALAN 3999	17,500			17,500			210000	210000
-----	-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANC	17,500			17,500			210000	210000
-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES	338,811	77070	22	338,811	77070	22	4065732	3988662

075075 - W&S CONSTR. REVENUES

CITY OF HATTIESBURG
REVENUE REPORT
ALL FUNDS

11/01/17

1 MONTHS ENDING 10/31/17

		CURRENT.....			YEAR-TO-DATE.....			ANNUAL	UNREALIZED
		ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
FEDERAL GRANTS	230B								
CDBG-USA YEAST	2336								
FEMA RELIEF	2337								
CDBG-WIS PAK	2338								
CDBG-WATER PLANT 2 RENO	2339								
MDA DIP DEWS WTR LINES	2352 01								
MDA DIP LAMAR BLVD	2352 02	41,666			41,666			500000	500000
US CORPS OF ENGR PROJEC	2354								
LAGOON AERATORS-DOE ARR	2357								
COUNTRY CLUB WATER-EPA	2358								
NRCS EROSION CONTROL GR	2512								
I.P.-HYBERPLASTIC-MDA G	2514								
-----		-----	-----	-----	-----	-----	-----	-----	-----
FEDERAL GRANTS		41,666			41,666			500000	500000
CITY/COUNTY-SHARED REVEN	270B								
FORREST CTY	2705								
PETAL	2737								
LAMAR PARK	2738								
-----		-----	-----	-----	-----	-----	-----	-----	-----
CITY/COUNTY-SHARED RE									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405	416	489	117	416	489	117	5000	4511
-----		-----	-----	-----	-----	-----	-----	-----	-----
INTEREST EARNINGS		416	489	117	416	489	117	5000	4511
RENTS AND ROYALTIES	3410								
LAND	3411								
TRITELL COMMUNICATION	3411 12								
AT&T/CINGULAR(WTR WOR	3411 13								
SBA STRUCTURES (WM CA	3411 14	1,250			1,250			15000	15000
CCATT HOLDINGS-WATER	3411 15	833	672	80	833	672	80	10000	9328
AP WIRELESS INVESTMEN	3411 16	19,916			19,916			239000	239000
-----		-----	-----	-----	-----	-----	-----	-----	-----
LAND		22,000	672	3	22,000	672	3	264000	263328
BUILDING	3412								
USM CELLULAR ONE RENT	3412 41								
TH INC MANAGEMENT(USM	3412 42								
VERIZON-USM WATER TAN	3412 43								
CELLULAR SOUTH(MULTI	3412 44								
-----		-----	-----	-----	-----	-----	-----	-----	-----
BUILDING									
-----		-----	-----	-----	-----	-----	-----	-----	-----
RENTS AND ROYALTIES		22,000	672	3	22,000	672	3	264000	263328

CONTRIBUTIONS-PRIVATE	3460								
CONTRIB-USA YEAST SWR	3461								

CONTRIBUTIONS-PRIVAT									

MISCELLANEOUS		22,416	1161	5	22,416	1161	5	269000	267839
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01								
T/F WATER & SEWER O &	3800 09								
T/F WATER & SEWER B&I	3800 10								
T/F WATER & SEWER	3800 11	185,427	128546	69	185,427	128546	69	2225133	2096587
T/F W & S CONTINGENCY	3800 17								
T/F COM.DEV.BLK.GRANT	3800 82								
T/F INDUSTRIAL PARK DE	3800 87								

TRANSFERS FROM OTHR		185,427	128546	69	185,427	128546	69	2225133	2096587

TRANSFERS		185,427	128546	69	185,427	128546	69	2225133	2096587

NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
CAPITAL LEASE PROCEEDS	3970								
NOTE PROCEEDS	3975								
SRF LOAN PROCEEDS-#1	3980								
SRF LOAN PROCEEDS-#2	3985								
SRF LOAN PROCEEDS-#3	3987								

NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	250,000			250,000			3000000	3000000

BEGINNING CASH BALANC		250,000			250,000			3000000	3000000

REVENUES		499,511	129707	25	499,511	129707	25	5994133	5864426

NON-REVENUE RECEIPTS	-----	-----	-----	----	-----	-----	----	-----	-----
		41			41			500	500
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALAN	3999	58,333			58,333			700000	700000
	-----	-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANC		58,333			58,333			700000	700000
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES		126,233	2151	1	126,233	2151	1	1514800	1512649

11/01/17

[illegible]

CDBG-ENT.-NEIGHBORHD G	2391	NG						

CDBG-ENTITLEMENT-199								
HOME ENTITLEMENT-1998	2393							
HOME ENTIT-AFFORD.HOUS	2393	AH						
HOME ENTIT-CHDO	2393	CHDO						
HOME ENTIT-DOWNPAYMENT	2393	DA						
HOME ENTIT-FULL REHAB.	2393	FR						

HOME ENTITLEMENT-199								
CDBG-ENTITLEMENT-1998	2395							
CDBG-ENT.-ADMINISTRATI	2395	ADM						
CDBG-ENT.-DEMOLITION	2395	DEM						
CDBG-ENT.-DRAINAGE	2395	DRG						

CDBG-ENT.-EATON SCHOOL	2395	EAT						
CDBG-ENT.-EMER.REHAB.	2395	ER						
CDBG-ENT.-FULL REHAB.	2395	FR						
CDBG-ENT.-NEIGHBORHD G	2395	NG						
CDBG-ENT.-PLANNING	2395	PL						
CDBG-ENT.-PUBLIC SERVI	2395	PS						

CDBG-ENTITLEMENT-199								
HOME ENTITLEMENT-1999	2397							
HOME ENTIT-AFFORD.HOUS	2397	AH						
HOME ENTIT-CHDO ADMIN	2397	CHDOAD						
HOME ENTIT-CHDO SETASI	2397	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2397	DA						
HOME ENTIT-DA RECAPTUR	2397	DAR						
HOME ENTIT-FULL REHAB.	2397	FR						

HOME ENTITLEMENT-199								
CDBG-ENTITLEMENT-1999	2399							
CDBG-ENT.-ADMINISTRATI	2399	ADM						
CDBG-ENT.-BRADY ST SEW	2399	BSS						
CDBG-ENT.-DEMOLITION	2399	DEM						
CDBG-ENT.-DRAINAGE	2399	DRG						
CDBG-ENT.-EATON SCHOOL	2399	EAT						
CDBG-ENT.-EMER.REHAB.	2399	ER						
CDBG-ENT.-FULL REHAB.	2399	FR						
CDBG-ENT.-NEIGHBORHD G	2399	NG						
CDBG-ENT.-PLANNING	2399	PL						
CDBG-ENT.-PRVO	2399	PRVO						
CDBG-ENT.-PUBLIC SERVI	2399	PS						
CDBG-ENT.-SIDEWALKS	2399	SWLK						

CDBG-ENTITLEMENT-199								
CDBG-ENTITLEMENT-2000	2401							
CDBG-ENT.-ADMINISTRATI	2401	ADM						
CDBG-ENT.-DEMOLITION	2401	DEM						
CDBG-ENT.-DRAINAGE	2401	DRG						
CDBG-ENT.-EMER.REHAB.	2401	ER						

CDBG-ENT.-FACADE PROG	2401	FAC						
CDBG-ENT.-FULL REHAB.	2401	FR						
CDBG-ENT.-NEIGHBORHD G	2401	NG						
CDBG-ENT.-PUBLIC SERVI	2401	PS						
CDBG-ENT.-SIDEWALKS	2401	SWLK						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2000	2402							
HOME ENTIT-AFFORD.HOUS	2402	AH						
HOME ENTIT-CHDO ADMIN	2402	CHDOAD						
HOME ENTIT-CHDO SETASI	2402	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2402	DA						
HOME ENTIT-FULL REHAB.	2402	FR						

HOME ENTITLEMENT-200								
CDBG-ENTITLEMENT-2001	2403							
CDBG-ENT.-ADMINISTRATI	2403	ADM						
CDBG-ENT.-DEMOLITION	2403	DEM						
CDBG-ENT.-DRAINAGE	2403	DRG						
CDBG-ENT.-EATON SCHOOL	2403	EAT						
CDBG-ENT.-EMER.REHAB.	2403	ER						
CDBG-ENT.-FACADE PROG	2403	FAC						
CDBG-ENT.-FULL REHAB.	2403	FR						
CDBG-ENT.-D/T LIGHTING	2403	LIGHT						
CDBG-ENT.-PLANNING	2403	PL						
CDBG-ENT.-PUBLIC SERVI	2403	PS						
CDBG-ENT.-SIDEWALKS	2403	SWLK						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2001	2404							
HOME ENTIT-ADMINISTRAT	2404	ADM						
HOME ENTIT-AFFORD.HOUS	2404	AH						
HOME ENTIT-CHDO ADMIN	2404	CHDOAD						
HOME ENTIT-CHDO SETASI	2404	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2404	DA						
HOME ENTIT-FULL REHAB.	2404	FR						

HOME ENTITLEMENT-200								
HOME ENTITLEMENT-2002	2406							
HOME ENTIT-ADMINISTRAT	2406	ADM						
HOME ENTIT-AFFORD.HOUS	2406	AH						
HOME ENTIT-CHDO OPERAT	2406	CHDO						
HOME ENTIT-DOWNPAYMENT	2406	DA						
HOME ENTIT-FULL REHAB.	2406	FR						
HOME ENTIT-HOME BUYER	2406	HBE						
HOME ENTIT	2406	HE						

HOME ENTITLEMENT-200								
CDBG-ENTITLEMENT-2002	2407							
CDBG-ENT.-ADMINISTRATI	2407	ADM						
CDBG-ENT.-ADMIN/EMER R	2407	ADMER						

CDBG-ENT.-ADMIN/FULL R	2407	ADMFR
CDBG ENT.-CHDO OPERATI	2407	CHDO
CDBG-ENT.-DEMOLITION	2407	DEM
CDBG-ENT.-DRAINAGE	2407	DRG
CDBG-ENT.-EATON SCHOOL	2407	EAT
CDBG-ENT.-EMER.REHAB.	2407	ER
CDBG-ENT.-FACADE PROG	2407	FAC
CDBG-ENT.-FULL REHAB.	2407	FR
CDBG-ENT.-PLANNING	2407	PL
CDBG-ENT.-PUBLIC SERVI	2407	PS

CDBG-ENTITLEMENT-200		
HOME ENTITLEMENT-2003	2408	
HOME ENTIT-ADMINISTRAT	2408	ADM
HOME ENTIT-AFFORD.HOUS	2408	AH
HOME ENTIT-CHDO OPERAT	2408	CHDO
HOME ENTIT-DOWNPAYMENT	2408	DA
HOME ENTIT-FULL REHAB.	2408	FR
HOME ENTIT-REHAB.SUBRE	2408	RSC

HOME ENTITLEMENT-200		
CDBG-ENTITLEMENT-2003	2409	
CDBG-ENT.-ADMINISTRATI	2409	ADM
CDBG-ENT.-ADMIN/EMER R	2409	ADMER
CDBG-ENT.-ADMIN/FULL R	2409	ADMFR
CDBG-ENT.-ADMIN/PUBLIC	2409	ADMPS
CDBG-ENT.-DEMOLITION	2409	DEM
CDBG-ENT.-EMER ALERT P	2409	EAP
CDBG-ENT.-EMER.REHAB.	2409	ER
CDBG-ENT.-FACADE PROG	2409	FAC
CDBG-ENT.-FULL REHAB.	2409	FR
CDBG-ENT.-MICRO LOAN P	2409	MLP
CDBG-ENT.-PLANNING	2409	PL
CDBG-ENT.-PUBLIC SERVI	2409	PS
CDBG-ENT.-REHAB.SUBREC	2409	RSC
CDBG-ENT.-WORLD CHANGE	2409	WC

CDBG-ENTITLEMENT-200		
HOME ENTITLEMENT-2004	2410	
HOME ENTIT-ADMINISTRAT	2410	ADM
HOME ENTIT-AFFORD.HOUS	2410	AH
HOME ENTIT-CHDO SETASI	2410	CHDOSA
HOME ENTIT-DOWNPAYMENT	2410	DA
HOME ENTIT-FULL REHAB.	2410	FR
HOME ENTIT-REHAB.SUBRE	2410	RSC

HOME ENTITLEMENT-200		
CDBG-ENTITLEMENT-2004	2411	
CDBG-ENT.-ADMINISTRATI	2411	ADM
CDBG-ENT.-ADMIN/FULL R	2411	ADMFR
CDBG-ENT.-ADMIN/HSG RE	2411	ADMHR
CDBG-ENT.-ADMIN/PUBLIC	2411	ADMPS

CDBG-ENT.-DEMOLITION	2411	DEM							
CDBG-ENT.-EMER ALERT P	2411	EAP							
CDBG-ENT.-ENGINEERING	2411	EP							
CDBG-ENT.-FACADE PROG	2411	FAC							
CDBG-ENT.-FULL REHAB.	2411	FR							
CDBG-ENT.-HOUSING REPR	2411	HR							
CDBG-ENT.-PLANNING	2411	PL							
CDBG-ENT.-WORLD CHANGE	2411	WC							

CDBG-ENTITLEMENT-200									
HOME ENTITLEMENT-2005	2412								
HOME ENTIT-ADMINISTRAT	2412	ADM							
HOME ENTIT-AFFORD.HOUS	2412	AH							
HOME ENTIT-CHDO OPERAT	2412	CHDO							
HOME ENTIT-DOWNPAYMENT	2412	DA							
HOME ENTIT-FULL REHAB.	2412	FR							
HOME ENTIT-HOUSING REH	2412	HR							
HOME ENTIT-REHAB.SUBRE	2412	RSC							

HOME ENTITLEMENT-200									
CDBG-ENTITLEMENT-2005	2413								
CDBG-ENT.-ADMINISTRATI	2413	ADM							
CDBG-ENT.-ADMIN/FULL R	2413	ADMFR							
CDBG-ENT.-ADMIN/HSG RE	2413	ADMHR							
CDBG-ENT.-ADMIN/PUBLIC	2413	ADMPS							
CDBG-ENT.-DEMOLITION	2413	DEM							
CDBG-ENT.-ENGINEERING	2413	EP							
CDBG-ENT.-FACADE PROG	2413	FAC							
CDBG-ENT.-FULL REHAB.	2413	FR							
CDBG-ENT.-HOUSING REPR	2413	HR							
CDBG-ENT.-PLANNING	2413	PL							
CDBG-ENT.-PUBLIC SERVI	2413	PS							
CDBG-ENT.-WORLD CHANGE	2413	WC							

CDBG-ENTITLEMENT-200									
HOME ENTITLEMENT-2006	2414								
HOME ENTIT-ADMINISTRAT	2414	ADM							
HOME ENTIT-AFFORD.HOUS	2414	AH							
HOME ENTIT-CHDO ADMIN	2414	CHDO							
HOME ENTIT-CHDO SETASI	2414	CHDOSA							
HOME ENTIT-DOWNPAYMENT	2414	DA							
HOME ENTIT-HOUSING REH	2414	HR							

HOME ENTITLEMENT-200									
CDBG-ENTITLEMENT-2006	2415								
CDBG-ENT.-ADMINISTRATI	2415	ADM							
CDBG-ENT.-ADMIN/FULL R	2415	ADMFR							
CDBG-ENT.-ADMIN/HSG RE	2415	ADMHR							
CDBG-ENT.-ADMIN/PUBLIC	2415	ADMPS							
CDBG-ENT.-DEMOLITION	2415	DEM							

CDBG-ENT.-DRAINAGE	2415	DRG						
CDBG-ENT.-ENGINEERING	2415	EP						
CDBG-ENT.-FACADE PROG	2415	FAC						
CDBG-ENT.-FULL REHAB.	2415	FR						
CDBG-ENT.-HOUSING REPR	2415	HR						
CDBG-ENT.-PLANNING	2415	PL						
CDBG-ENT.-PUBLIC SERVI	2415	PS						
CDBG-ENT.-WORLD CHANGE	2415	WC						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2007	2416							
HOME ENTIT-ADMINISTRAT	2416	ADM						
HOME ENTIT-AFFORD.HOUS	2416	AH						
HOME ENTIT-CHDO ADMIN	2416	CHDOAD						
HOME ENTIT-CHDO SETASI	2416	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2416	DA						
HOME ENTIT-FULL REHAB.	2416	FR						
HOME ENTIT-HOUSING REH	2416	HR						
HOME ENTIT-PLANNING	2416	PL						

HOME ENTITLEMENT-200								
CDBG-ENTITLEMENT-2007	2417							
CDBG-ENT.-ADMINISTRATI	2417	ADM						
CDBG-ENT.-ADMIN/FULL R	2417	ADMFR						
CDBG-ENT.-ADMIN/HSG RE	2417	ADMHR						
CDBG-ENT.-ADMIN/PUBLIC	2417	ADMPS						
CDBG-ENT.-DEMOLITION	2417	DEM						
CDBG-ENT.-ENGINEERING	2417	EP						
CDBG-ENT.-FACADE PROG	2417	FAC						
CDBG-ENT.-FULL REHAB.	2417	FR						
CDBG-ENT.-HOUSING REPR	2417	HR						
CDBG-ENT.-INFRASTRUC P	2417	IS						
CDBG-ENT.-PLANNING	2417	PL						
CDBG-ENT.-PUBLIC SERVI	2417	PS						
CDBG-ENT.-WORLD CHANGE	2417	WC						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2008	2418							
HOME ENTIT-ADMINISTRAT	2418	ADM						
HOME ENTIT-AFFORD.HOUS	2418	AH						
HOME ENTIT-CHDO ADMIN	2418	CHDOAD						
HOME ENTIT-CHDO SETASI	2418	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2418	DA						
HOME ENTIT-HOUSING REH	2418	HR						

HOME ENTITLEMENT-200								
CDBG-ENTITLEMENT-2008	2419							
CDBG-ENT.-ADMINISTRATI	2419	ADM						
CDBG-ENT.-ADMIN/FULL R	2419	ADMFR						
CDBG-ENT.-ADMIN/HSG RE	2419	ADMHR						
CDBG-ENT.-ADMIN/PUBLIC	2419	ADMPS						
CDBG-ENT.-BLUE ROOFS	2419	BR						

CDBG-ENT.-DEMOLITION	2419	DEM						
CDBG-ENT.-DOWNTOWN LIG	2419	DL						
CDBG-ENT.-DRAINAGE	2419	DRG						
CDBG-ENT.-ENGINEERING	2419	EP						
CDBG-ENT.-FACADE PROG	2419	FAC						
CDBG-ENT.-FULL REHAB.	2419	FR						
CDBG-ENT.-HOUSING REPR	2419	HR						
CDBG-ENT.-INFRASTRUC P	2419	IS						
CDBG-ENT.-PLANNING	2419	PL						
CDBG-ENT.-PUBLIC SERVI	2419	PS						
CDBG-ENT.-WORLD CHANGE	2419	WC						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2009	2420							
HOME ENTIT-ADMINISTRAT	2420	ADM						
HOME ENTIT-AFFORD.HOUS	2420	AH						
HOME ENTIT-CHDO ADMIN	2420	CHDO						
HOME ENTIT-CHDO SETASI	2420	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2420	DA						
HOME ENTIT-HOUSING REH	2420	HR						
HOME ENTIT-RECONS-SA P	2420	RECSA						

HOME ENTITLEMENT-200								
CDBG-ENTITLEMENT-2009	2421							
CDBG-ENT.-ADMINISTRATI	2421	ADM						
CDBG-ENT.-ADM DISABIL	2421	ADMDA						
CDBG-ENT.-ADMIN/FULL R	2421	ADMFR						
CDBG-ENT.-ADMIN/HSG RE	2421	ADMHR						
CDBG-ENT.-ADMIN/PUBLIC	2421	ADMPS						
CDBG-ENT.-DEMOLITION	2421	DEM						
CDBG-ENT.-DOWNTOWN LIG	2421	DL						
CDBG-ENT.-ENGINEERING	2421	EP						
CDBG-ENT.-FACADE PROG	2421	FAC						
CDBG-ENT.-FACILITIES	2421	FC						
CDBG-ENT.-FULL REHAB.	2421	FR						
CDBG-ENT.-HOUSING REPR	2421	HR						
CDBG-ENT.-INFRASTRUC P	2421	IS						
CDBG-ENT.-PLANNING	2421	PL						
CDBG-ENT.-PUBLIC SERVI	2421	PS						
CDBG-ENT.-WORLD CHANGE	2421	WC						

CDBG-ENTITLEMENT-200								
HOME ENTITLEMENT-2010	2422							
HOME ENTIT-ADMINISTRAT	2422	ADM						
HOME ENTIT-CHDO ADMIN	2422	CHDO						
HOME ENTIT-CHDO SETASI	2422	CHDOSA						
HOME ENTIT-DWNPYMNT AS	2422	DA						
HOME ENTIT-FULL REHAB	2422	FR						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2010	2423							
CDBG-ENT.-ADMINISTRATI	2423	ADM						

CDBG-ENT.-ADM DISABIL	2423	ADMDISAD						
CDBG-ENT.-DEMOLITION	2423	DEM						
CDBG-ENT.-FACADE PROG	2423	FAC						
CDBG-ENT.-HOUSING REPR	2423	HR						
CDBG-ENT.-INFRASTRUC P	2423	IS						
CDBG-ENT.-PROJECT DELI	2423	PD						
CDBG-ENT.-PUBLIC SERVI	2423	PS						

CDBG-ENTITLEMENT-201								
HOME ENTITLEMENT-2011	2424							
HOME ENTIT-ADMINISTRAT	2424	ADM						
HOME ENTIT-CHDO SETASI	2424	CHDOSA						
HOME ENTIT-HOUSING PRO	2424	HP						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2011	2425							
CDBG-ENT.-ADMINISTRATI	2425	ADM						
CDBG-ENT.-ADM DISABIL	2425	ADMDISAD						
CDBG-ENT.-DEMOLITION	2425	DEM						
CDBG-ENT.-HOUSING REPR	2425	HR						
CDBG-ENT.-INFRASTRUC P	2425	IS						
CDBG-ENT.-MICROENT PRO	2425	MA						
CDBG-ENT.-PROJ DELIVER	2425	PD						
CDBG-ENT.-PUBLIC SERVI	2425	PS						

CDBG-ENTITLEMENT-201								
HOME ENTITLEMENT-2012	2426							
HOME ENTIT-ADMINISTRAT	2426	ADM						
HOME ENTIT-CHDO SETASI	2426	CHDOSA						
HOME ENTIT-HOUSING PRO	2426	HP						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2012	2427							
CDBG-ENT.-ADMINISTRATI	2427	ADM						
CDBG-ENT.-DEMOLITION	2427	DEM						
CDBG-ENT.-HOUSING PROG	2427	HP						
CDBG-ENT.-MICROENT PRO	2427	MA						
CDBG-ENT.-PROJECT DELI	2427	PD						
CDBG-ENT.-PUBLIC SERVI	2427	PS						

CDBG-ENTITLEMENT-201								
HOME ENTITLEMENT-2013	2428							
HOME ENTIT-ADMINISTRAT	2428	ADM						
HOME ENTIT-CHDO SETASI	2428	CHDOSA						
HOME ENTIT-DWNPYMNT AS	2428	DA						
HOME ENTIT-HOUSING PRO	2428	HP						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2013	2429							
CDBG-ENT.-ADMINISTRATI	2429	ADM						
CDBG-ENT.-DEMOLITION	2429	DEM						

CDBG-ENT.-HOMELESS/SP	2429	HL/SP						
CDBG-ENT.-HOUSING PROG	2429	HP						
CDBG-ENT.-MICROENT PRO	2429	MA						
CDBG-ENT.-PROJECT DELI	2429	PD						
CDBG-ENT.-PUBLIC SERVI	2429	PS						

CDBG-ENTITLEMENT-201								
HOME ENTITLEMENT-2014	2430							
HOME ENTIT-ADMINISTRAT	2430	ADM						
HOME ENTIT-CHDO SETASI	2430	CHDOSA						
HOME ENTIT-DOWNPAYMENT	2430	DA						
HOME ENTIT-HOUSING PRO	2430	HP						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2014	2431							
CDBG-ENT.-ADMINISTRATI	2431	ADM						
CDBG-ENT.-DEMOLITION	2431	DEM						
CDBG-ENT.-HOUSING PROG	2431	HP						
CDBG-ENT.-PROJECT DELI	2431	PD						
CDBG-ENT.-PUBLIC FACIL	2431	PFI						
CDBG-ENT.-PUBLIC SERVI	2431	PS						

CDBG-ENTITLEMENT-201								
HOME ENTITLEMENT-2015	2432							
HOME ENTIT-ADMINISTRAT	2432	ADM						
HOME ENTIT-CHDO SETASI	2432	CHDOSA						
HOME ENTIT-DWNPYMNT AS	2432	DA						
HOME ENTIT-HOUSING PRO	2432	HP						

HOME ENTITLEMENT-201								
CDBG-ENTITLEMENT-2015	2433							
CDBG-ENT.-ADMINISTRATI	2433	ADM						
CDBG-ENT.-DEMOLITION	2433	DEM						
CDBG-ENT.-FACADE PROG	2433	FAC						
CDBG-ENT.-HOMELESS/SP	2433	HL/SP						
CDBG-ENT.-HOUSING PROG	2433	HP	35000		35000			35000-
CDBG-ENT.-MICRO ENTERP	2433	ME						
CDBG-ENT.-PROJECT DELI	2433	PD						
CDBG-ENT.-PUBLIC FACIL	2433	PFI						
CDBG-ENT.-PUBLIC SERVI	2433	PS	85,534		85,534		1026408	1026408

CDBG-ENTITLEMENT-201			85,534	35000	40	85,534	35000	40
HOME REVOLVING LOANS	2495							
MDA AM DREAM D/P (ADDI)	2497							
MISCELLANEOUS GRANTS	2740							
SALVATION ARMY	2740	04						
SAVINGS ACCOUNT/MMA	3405		4		4			4-

MISCELLANEOUS GRANTS			4		4			4-

FEDERAL GRANTS			85,534	35004	40	85,534	35004	40

TRANSFERS	380A							
TRANSFERS FROM OTHR FND	3800							
T/F GENERAL FUND	3800 01							
T/F WATER & SEWER O &	3800 09							
T/F MUN.ROAD & BRIDGE	3800 72							
-----		-----	-----	----	-----	-----	----	-----
TRANSFERS FROM OTHR								
-----		-----	-----	----	-----	-----	----	-----
TRANSFERS								
NON-REVENUE RECEIPTS	390A							
REFUND & RECOVERY	3965							
-----		-----	-----	----	-----	-----	----	-----
NON-REVENUE RECEIPTS								
BEGINNING CASH BALANCE	399A							
APPROPRIABLE FUND BALAN	3999							
-----		-----	-----	----	-----	-----	----	-----
BEGINNING CASH BALANC								
-----		-----	-----	----	-----	-----	----	-----
REVENUES		85,534	35004	40	85,534	35004	40	1026408 991404

087087 - INDUSTRIAL PK REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
OTHER PERMITS & FEES	2230								
MISC. PERMITS & FEES	2299								
OTHER PERMITS & FEES									
FEDERAL GRANTS	230B								
EDA GRANT-MASTER PLAN	2333								
EDA GRANT-OWENS/ILL PRO	2338								
FEDERAL GRANTS									
STATE GRANTS	250B								
OWENS/ILL PROJ-RR SPUR	2541								
USA YEAST PROJ-RR SPUR	2542								
STATE GRANTS									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		69			69			69-
TREASURY NOTES	3409								
INTEREST EARNINGS			69			69			69-
RENTS AND ROYALTIES	3410								
LAND	3411								
LAMAR OUTDOOR ADVERTISING	3411 05								
LAND									
BUILDING	3412								
BROWN BOTTLING (PEPSI)	3412 10								
L&S REALTORS	3412 11								
KOHLER	3412 17								
JPM OF MS., INC.	3412 20								
SUNBEAM/OSTER	3412 23								
BUILDING									
RENTS AND ROYALTIES									
CONTRIBUTIONS-PUBLIC	3450								
CONTRIBUTIONS-FORREST	3455								
CONTRIBUTIONS-CITY	3456		50000			50000			50000-
CONTRIBUTIONS-ADP	3457								
CONTRIBUTIONS-PRVEPA	3458								
CONTRIBUTIONS-PUBLIC			50000			50000			50000-
MISCELLANEOUS			50069			50069			50069-

TRANSFERS	380A							
TRANSFERS FROM OTHR FND	3800							

TRANSFERS								
NON-REVENUE RECEIPTS	390A							
SALE OF BONDS	3910							
BOND PROCEEDS	3912							
ACCRUED INTEREST	3915							
OTHER BOND INCOME	3919							
CAP STATE LOAN'96-CIT	3919	CSL96C						
CAP STATE LOAN'96-FOR	3919	CSL96F						
CAP STATE LOAN'97-CIT	3919	CSL97C						
CAP STATE LOAN'97-FOR	3919	CSL97F						
MBIA BONDS	3919	MBIA						

OTHER BOND INCOME								

SALE OF BONDS								
SALE OF REAL ESTATE	3920							
SALE OF TIMBER	3923							
SALE OF EASEMENTS	3925							
SALE OF MISC. ITEMS	3945							
REFUND & RECOVERY	3965							

NON-REVENUE RECEIPTS								
BEGINNING CASH BALANCE	399A							
APPROPRIABLE FUND BALAN	3999							

BEGINNING CASH BALANC								

REVENUES			50069		50069			50069-

11/01/17

UNREALIZED
BALANCE[illegible]

089089 - MDA ENERGY EFFICIENCY CAP PROJ

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405								
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
INTEREST EARNINGS									
MISCELLANEOUS									
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
ACCRUED INTEREST	3915								
SALE OF BONDS									
REFUND & RECOVERY	3965								
CAPITAL LEASE PROCEEDS	3970								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	46,690			46,690			560284	560284
BEGINNING CASH BALANCE		46,690			46,690			560284	560284
REVENUES		46,690			46,690			560284	560284

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....			ANNUAL	UNREALIZED
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE

[illegible]

091091 - TIF CONST-REVENUES

CITY OF HATTIESBURG
REVENUE REPORT
ALL FUNDS

11/01/17

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		1			1			1-
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
INTEREST EARNINGS			1			1			1-
MISCELLANEOUS			1			1			1-
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
BOND PROCEEDS-RIDGE/T	3912 01								
BOND PROCEEDS-MIDTOWN	3912 02								
BOND PROCEEDS-WHISPER	3912 03								
BOND PROCEEDS-HBURG C	3912 04								
BOND PROCEEDS									
ACCRUED INTEREST	3915								
SALE OF BONDS									
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999								
BEGINNING CASH BALANCE									
REVENUES			1			1			1-

093093 - 2016 W&S SYSTEM PROJECT

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		13130			13130			13130-
OTHER INTEREST	3407								
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
	-----	-----	-----	----	-----	-----	----	-----	-----
INTEREST EARNINGS			13130			13130			13130-
	-----	-----	-----	----	-----	-----	----	-----	-----
MISCELLANEOUS			13130			13130			13130-
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
ACCRUED INTEREST	3915								
	-----	-----	-----	----	-----	-----	----	-----	-----
SALE OF BONDS									
	-----	-----	-----	----	-----	-----	----	-----	-----
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	2,037,250			2,037,250			24447000	24447000
	-----	-----	-----	----	-----	-----	----	-----	-----
BEGINNING CASH BALANCE		2,037,250			2,037,250			24447000	24447000
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES		2,037,250	13130		2,037,250	13130		24447000	24433870

11/01/17

1 MONTHS ENDING 10/31/17

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

	OBJ/SUB	ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV	ESTIMATE	BALANCE
REVENUES	200								
STATE GRANTS	250B								
STATE BOND FDS/EUREKA S	2501								
ARTS COMMISSION GRANT	2521								
STATE GRANTS									
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405								
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
INTEREST EARNINGS									
CONTRIBUTIONS-PUBLIC	3450								
CONTRIBUTIONS-FORREST	3455								
CONTRIBUTIONS-PUBLIC									
CONTRIBUTIONS-PRIVATE	3460								
CONTRIB-H'BURG. CONV.	3465								
CONTRIB-OTHER	3469								
CONTRIBUTIONS-PRIVATE									
MISCELLANEOUS									
TRANSFERS	380A								
TRANSFERS FROM OTHER FUND	3800								
T/F GENERAL FUND	3800 01								
TRANSFERS FROM OTHER									
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
ACCRUED INTEREST	3915								
SALE OF BONDS									
REFUND & RECOVERY	3965								
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999								
BEGINNING CASH BALANCE									

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

[illegible]

TRANSFERS								
NON-REVENUE RECEIPTS	390A							
SALE OF TIMBER	3923							
SALE OF SCRAP MATERIAL	3943							
SALE OF ZOOLOGICAL ANIM	3949							
REFUND & RECOVERY	3965							
-----		-----	-----	----	-----	-----	----	-----
NON-REVENUE RECEIPTS								
BEGINNING CASH BALANCE	399A							
APPROPRIABLE FUND BALAN	3999	187			187		2247	2247
-----		-----	-----	----	-----	-----	-----	-----
BEGINNING CASH BALANC		187			187		2247	2247
-----		-----	-----	----	-----	-----	-----	-----
REVENUES		187			187		2247	2247

11/01/17

.....CURRENT.....			YEAR-TO-DATE.....		
ESTIMATED	ACTUAL	%REV	ESTIMATED	ACTUAL	%REV

ANNUAL
ESTIMATEUNREALIZED
BALANCE[illegible]

105105 - 2013 W&S BOND CONSTR REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNINGS	3400								
CERTIFICATES OF DEPOSIT	3402								
SAVINGS ACCOUNT/MMA	3405		75			75			75-
REPURCHASE AGREEMENTS	3408								
TREASURY NOTES	3409								
T/F 2012 W&S BOND CONS	3800 94								
INTEREST EARNINGS			75			75			75-
MISCELLANEOUS			75			75			75-
NON-REVENUE RECEIPTS	390A								
SALE OF BONDS	3910								
BOND PROCEEDS	3912								
ACCRUED INTEREST	3915								
SALE OF BONDS									
NON-REVENUE RECEIPTS									
BEGINNING CASH BALANCE	399A								
APPROPRIABLE FUND BALANCE	3999	33,333			33,333			400000	400000
BEGINNING CASH BALANCE		33,333			33,333			400000	400000
REVENUES		33,333	75		33,333	75		400000	399925

107107 - SPEC.SALES TAX REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
INTER-GOVERNMNTL REVENUE	230A								
STATE-SHARED REVENUE	260B								
SALES TAX-MOTEL	2605		35102			35102			35102-
SALES TAX-FOOD & BEVERA	2607		422906			422906			422906-
	-----	-----	-----	----	-----	-----	----	-----	-----
STATE-SHARED REVENUE			458008			458008			458008-
NON-REVENUE RECEIPTS	390A								
	-----	-----	-----	----	-----	-----	----	-----	-----
REVENUES			458008			458008			458008-

109109 - GROUP INS.TRUST REVENUES

CITY OF HATTIESBURG

REVENUE REPORT

11/01/17

ALL FUNDS

1 MONTHS ENDING 10/31/17

	OBJ/SUB	ESTIMATED	CURRENT ACTUAL	%REV	ESTIMATED	YEAR-TO-DATE ACTUAL	%REV	ANNUAL ESTIMATE	UNREALIZED BALANCE
REVENUES	200								
MISCELLANEOUS	340A								
INTEREST EARNING	3400								
SAVINGS ACCOUNT/MMA	3405		47			47			47-
	-----	-----	-----	-----	-----	-----	-----	-----	-----
INTEREST EARNING			47			47			47-
	-----	-----	-----	-----	-----	-----	-----	-----	-----
MISCELLANEOUS			47			47			47-
TRANSFERS	380A								
TRANSFERS FROM OTHR FND	3800								
T/F GENERAL FUND	3800 01								
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TRANSFERS FROM OTHR									
	-----	-----	-----	-----	-----	-----	-----	-----	-----
TRANSFERS									
NON-REVENUE RECEIPTS	390A								
REFUND & RECOVERY	3965								
HOSP.INS.-P/R DISTRIB	3966		365864			365864			365864-
HOSP.INS.-COBRA	3966 01		1050			1050			1050-
	-----	-----	-----	-----	-----	-----	-----	-----	-----
NON-REVENUE RECEIPTS			366914			366914			366914-
	-----	-----	-----	-----	-----	-----	-----	-----	-----
REVENUES			366960			366960			366960-

001003 - GENERAL FUND-CITY COUNCIL

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
20354	REGULAR WAGES 4000	262000		20354	241646	8.3	7.7	17,752-	6.7-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
20354	SALARIES	262000		20354	241646	8.3	7.7	17,752-	6.7-
EMPLOYEE BENEFITS									
3206	STATE RETIREMENT 4600	41270		3206	38064	8.3	7.7	2,798-	6.7-
1538	F.I.C.A. TAXES 4700	20050		1538	18512	8.3	7.6	1,594-	7.9-
3485	HOSPITALIZATION INS. 4800	62400		3485	58915	8.3	5.5	20,580-	32.9-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	550			550	8.3		550-	100.0-
8229	EMPLOYEE BENEFITS	124770		8229	116541	8.3	6.5	26,022-	20.8-
28583	PERSONAL SERVICES	386770		28583	358187	8.3	7.3	43,774-	11.3-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010	1500			1500	8.3		1,500-	100.0-
	MINOR OFFICE EQUIP/FUR 5020								
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070	400			400	8.3		400-	100.0-
	COMPUTER SUPPLIES 5080	1100			1100	8.3		1,100-	100.0-
	OFFICE SUPPLIES	3000			3000	8.3		3,000-	100.0-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	FOOD 5115	400			400	8.3		400-	100.0-
	MINOR EQUIPMENT 5460	300			300	8.3		300-	100.0-
	OTHER OPERATING MATL/S 5590								
	OPERATING SUPPLIES	700			700	8.3		700-	100.0-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600								
	MTR VEHICLE REP. PTS/S 5700								
	OTHER REPAIR/MAINT. SP 5990								
	REPAIR & MAINTENANCE								

	SUPPLIES AND EXPENSES		3700			3700	8.3		3,700-	100.0-
	PROFESSIONAL SERVICES									
	AUDITING AND ACCOUNTIN	6010	150000			150000	8.3		150,000-	100.0-
	ARCHITECTURAL	6012								
	ENTERTAINMENT	6033								
	DATA PROCESSING	6035								
	OTHER PROFESSIONAL SER	6049								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE		150000			150000	8.3		150,000-	100.0-
	COMMUNICATIONS									
652	TELEPHONE AND TELEGRAP	6060	1800		652	1148	8.3	36.2	6,024	334.6
	POSTAGE	6070								
-----			-----	-----	-----	-----	-----	-----	-----	-----
652	COMMUNICATIONS		1800		652	1148	8.3	36.2	6,024	334.6
	TRANSPORTATION									
	TRAVEL EXPENSE	6110								
680	TRAVEL EXP-CLERK	6110 CLERK	2000	440	680	880	8.3	34.0	6,160	308.0
346	TRAVEL EXP-DEPCLERK	6110 DEPCLE	2000	60	346	1594	8.3	17.3	2,152	107.6
	TRAVEL EXP-WARD 1	6110 WARD1	2000			2000	8.3		2,000-	100.0-
	TRAVEL EXP-WARD 2	6110 WARD2	1750	109		1641	8.3		1,750-	100.0-
	TRAVEL EXP-WARD 3	6110 WARD3	2000			2000	8.3		2,000-	100.0-
	TRAVEL EXP-WARD 4	6110 WARD4	2000			2000	8.3		2,000-	100.0-
	TRAVEL EXP-WARD 5	6110 WARD5	2000	250		1750	8.3		2,000-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----	-----
1026	TRAVEL EXPENSE		13750	859	1026	11865	8.3	7.4	1,438-	10.4-
	FREIGHT	6120								
	MESSENGER/EXPRESS SERV	6130	100			100	8.3		100-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----	-----
1026	TRANSPORTATION		13850	859	1026	11965	8.3	7.4	1,538-	11.1-
	ADVERTISING									
	ADVERTISING	6150								
	ORDINANCE EXPENSE	6160								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	ADVERTISING									
	PRINTING AND BINDING									
	PRINTING	6200								
	BINDING	6205								
	FILM PROCESSING	6240								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING									
	INSURANCE									
	PUBLIC LIAB/PROPERTY D	6255								
	SURETY AND FORGERY BON	6270								
	OTHER INSURANCE	6299								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	INSURANCE									
	REPR/MAINT-OUTSIDE LABO									
	OFFICE EQUIPMENT R&M	6365								
	HOUSEHOLD EQUIPMENT R&	6370								
	MINOR EQUIPMENT R&M	6382								
	MOTOR VEHICLE EQ. R&M	6384								

	OTHER REPAIRS AND MAIN 6399								
	REPR/MAINT-OUTSIDE L								
	RENTALS								
	OFFICE EQUIPMENT RENT	6410							
	OTHER RENT	6449							
	RENTALS								
	OTHER SERVICES & CHARGE								
	EXHIBITIONS & PROMOTIO	6500	1500			1500	8.3		1,500- 100.0-
	DUES AND MEMBERSHIPS	6840		83		83-			
	REGISTRATION FEE/TUITI	6845							
715	REG FEE/TUITION-CLERK	6845 CLERK	1000		715	285	8.3	71.5	7,580 758.0
715	REG FEE/TUITION-DEPCL	6845 DEPCLE	1000		715	285	8.3	71.5	7,580 758.0
	REG FEE/TUITION-WARD	6845 WARD1	1000			1000	8.3		1,000- 100.0-
	REG FEE/TUITION-WARD	6845 WARD2	1250	1,250			8.3		1,250- 100.0-
	REG FEE/TUITION-WARD	6845 WARD3	1000			1000	8.3		1,000- 100.0-
	REG FEE/TUITION-WARD	6845 WARD4	1000			1000	8.3		1,000- 100.0-
	REG FEE/TUITION-WARD	6845 WARD5	1000			1000	8.3		1,000- 100.0-
1430	REGISTRATION FEE/TU		7250	1,250	1430	4570	8.3	19.7	9,910 136.6
	SERVICES NOT SPECIFIED	6999							
1430	OTHER SERVICES & CHA		8750	1,333	1430	5987	8.3	16.3	8,410 96.1
3108	OTHER SERVICES & CHAR		174400	2,192	3108	169100	8.3	1.7	137,104- 78.6-
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS 7295								
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP.	7320							
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
	MACHINERY AND EQUIPM								
	CAPITAL OUTLAY								
31692	EXPENDITURES		564870	2,192	31692	530987	8.3	5.6	184,566- 32.6-

001015 - GENERAL FUND-CITY COURT

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
50802	REGULAR WAGES 4000	706494		50802	655692	8.3	7.1	96,870-	13.7-
	DISASTER RECOVERY WAGE 4010								
616	OVERTIME 4300	15000		616	14384	8.3	4.1	7,608-	50.7-
	DISASTER RECOVERY OVER 4310								
51419	SALARIES	721494		51419	670075	8.3	7.1	104,466-	14.4-
EMPLOYEE BENEFITS									
8098	STATE RETIREMENT 4600	113640		8098	105542	8.3	7.1	16,464-	14.4-
3777	F.I.C.A. TAXES 4700	55200		3777	51423	8.3	6.8	9,876-	17.8-
7793	HOSPITALIZATION INS. 4800	156000		7793	148208	8.3	4.9	62,484-	40.0-
1218	UNEMPLOYMENT BENEFITS 4900	4000		1218	2782	8.3	30.4	10,616	265.4
	WORKMAN'S COMPENSATION 4910	2530			2530	8.3		2,530-	100.0-
20887	EMPLOYEE BENEFITS	331370		20887	310483	8.3	6.3	80,726-	24.3-
72305	PERSONAL SERVICES	1052864		72305	980559	8.3	6.8	185,204-	17.5-
OFFICE SUPPLIES									
370	PAPER 5003	4000	173	370	3457	8.3	9.2	440	11.0
1396	PRINTED FORMS 5005			1396	1396-			16,752	
1157	OTHER EXPENDABLE OFF.S 5010	7000		1157	5843	8.3	16.5	6,884	98.3
3058	MINOR OFFICE EQUIP/FUR 5020	15000	3,047	3058	8896	8.3	20.3	21,696	144.6
	MICROFILM SUPPLIES 5030								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	2500			2500	8.3		2,500-	100.0-
5980	OFFICE SUPPLIES	28500	3,220	5980	19300	8.3	20.9	43,260	151.7
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	5000			5000	8.3		5,000-	100.0-
	FOOD 5115	500			500	8.3		500-	100.0-
	GAS AND OIL 5250								
	WEARING APPAREL 5355	100			100	8.3		100-	100.0-
80	MINOR EQUIPMENT 5460	1500		80	1420	8.3	5.3	540-	36.0-
	OTHER OPERATING MATL/S 5590								
	OTHER OPER.MATL-JAIL G 5591								
80	OPERATING SUPPLIES	7100		80	7020	8.3	1.1	6,140-	86.4-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	2000			2000	8.3		2,000-	100.0-
	MTR VEHICLE REP. PTS/S 5700								
	REPAIR & MAINTENANCE	2000			2000	8.3		2,000-	100.0-

6060	SUPPLIES AND EXPENSES	37600	3,220	6060	28320	8.3	16.1	35,120	93.4
	PROFESSIONAL SERVICES								
	CONSULTANT SERV/SURVEY 6020								
	LEGAL 6025	10000			10000	8.3		10,000-	100.0-
	DATA PROCESSING 6035								
	MICROFILM PROCESSING 6037								
3599	OTHER PROF-JAIL DIV GR 6048	60000		3599	56401	8.3	5.9	16,812-	28.0-
13250	OTHER PROFESSIONAL SER 6049	125000	155	13250	111595	8.3	10.6	34,000	27.2
	OTHER PROF-TECHNOLOGY 6049 01	98000	1,999		96001	8.3		98,000-	100.0-
13250	OTHER PROFESSIONAL	223000	2,309	13250	207596	8.3	5.9	64,000-	28.6-
16849	PROFESSIONAL SERVICE	293000	2,154	16849	273997	8.3	5.7	90,812-	30.9-
	COMMUNICATIONS								
598	TELEPHONE AND TELEGRAP 6060	4000		598	3402	8.3	14.9	3,176	79.4
	POSTAGE 6070								
598	COMMUNICATIONS	4000		598	3402	8.3	14.9	3,176	79.4
	TRANSPORTATION								
292	TRAVEL EXPENSE 6110	10000		292	9708	8.3	2.9	6,496-	64.9-
	TRVL-JAIL DIVERSN GRAN 6118								
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
292	TRANSPORTATION	10000		292	9708	8.3	2.9	6,496-	64.9-
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
60	PRINTING 6200	2000		60	1940	8.3	3.0	1,280-	64.0-
	BINDING 6205								
60	PRINTING AND BINDING	2000		60	1940	8.3	3.0	1,280-	64.0-
	INSURANCE								
	SURETY AND FORGERY BON 6270								
16	GAS 6300	1500		16	1484	8.3	1.0	1,308-	87.2-
1330	ELECTRICITY 6305	11500		1330	10170	8.3	11.5	4,460	38.7
1346	INSURANCE	13000		1346	11654	8.3	10.3	3,152	24.2
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350	3200			3200	8.3		3,200-	100.0-
	OFFICE EQUIPMENT R&M 6365	500			500	8.3		500-	100.0-
	REPR/MAINT-OUTSIDE L	3700			3700	8.3		3,700-	100.0-
	RENTALS								
	OFFICE EQUIPMENT RENT 6410	10000			10000	8.3		10,000-	100.0-
	OTHER RENT 6449								
	RENTALS	10000			10000	8.3		10,000-	100.0-

	OTHER SERVICES & CHARGE								
	COURT COSTS	6710							
	REFUNDS	6835							
	POLICE FINE REFUNDS	6835 PF							
-----			-----	-----	-----	-----	-----	-----	-----
	REFUNDS								
	DUES AND MEMBERSHIPS	6840							
79	REGISTRATION FEE/TUITI	6845	500		79	421	8.3	15.8	448 89.6
	SERVICES NOT SPECIFIED	6999	2500			2500	8.3		2,500- 100.0-
-----			-----	-----	-----	-----	-----	-----	-----
79	OTHER SERVICES & CHA		3000		79	2921	8.3	2.6	2,052- 68.4-
-----			-----	-----	-----	-----	-----	-----	-----
19225	OTHER SERVICES & CHAR		338700	2,154	19225	317321	8.3	5.6	108,000- 31.8-
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	OTHER EQUIPMENT	7399							
-----			-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM								
-----			-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----			-----	-----	-----	-----	-----	-----	-----
97590	EXPENDITURES		1429164	5,374	97590	1326201	8.3	6.8	258,084- 18.0-

001020 - GENERAL FUND-MAYOR/ADMIN.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
40869	REGULAR WAGES 4000	641496		40869	600627	8.3	6.3	151,068-	23.5-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
40869	SALARIES	641496		40869	600627	8.3	6.3	151,068-	23.5-
EMPLOYEE BENEFITS									
6598	STATE RETIREMENT 4600	101040		6598	94442	8.3	6.5	21,864-	21.6-
3170	F.I.C.A. TAXES 4700	49100		3170	45930	8.3	6.4	11,060-	22.5-
4680	HOSPITALIZATION INS. 4800	70200		4680	65520	8.3	6.6	14,040-	20.0-
470	UNEMPLOYMENT BENEFITS 4900	1000		470	530	8.3	47.0	4,640	464.0
	WORKMAN'S COMPENSATION 4910	5000			5000	8.3		5,000-	100.0-
14918	EMPLOYEE BENEFITS	226340		14918	211422	8.3	6.5	47,324-	20.9-
55786	PERSONAL SERVICES	867836		55786	812050	8.3	6.4	198,404-	22.8-
OFFICE SUPPLIES									
	PAPER 5003	500			500	8.3		500-	100.0-
	PRINTED FORMS 5005								
909	OTHER EXPENDABLE OFF.S 5010	3000	1,685	909	406	8.3	30.3	7,908	263.6
395	MINOR OFFICE EQUIP/FUR 5020	1500		395	1105	8.3	26.3	3,240	216.0
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050	500			500	8.3		500-	100.0-
	BOOKS 5070	500			500	8.3		500-	100.0-
	COMPUTER SUPPLIES 5080	2000			2000	8.3		2,000-	100.0-
1304	OFFICE SUPPLIES	8000	1,685	1304	5011	8.3	16.3	7,648	95.6
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
69	FOOD 5115	2000		69	1932	8.3	3.4	1,172-	58.6-
74	GAS AND OIL 5250	4000		74	3926	8.3	1.8	3,112-	77.8-
	LUBRICANTS 5255								
	MINOR EQUIPMENT 5460								
	OTHER OPERATING MATL/S 5590								
	OTHER OPER.MATL-NLC HE 5591								
143	OPERATING SUPPLIES	6000		143	5857	8.3	2.3	4,284-	71.4-
REPAIR & MAINTENANCE SP									
	MTR VEHICLE REP. PTS/S 5700	800	172		628	8.3		800-	100.0-
	COMMUNICATION REPAIR P 5750								
	OTHER REPAIR/MAINT. SP 5990	300			300	8.3		300-	100.0-

DISASTER REPAIR SUPPLI 5995									
-----	REPAIR & MAINTENANCE	1100	172	-----	928	8.3	-----	1,100-	100.0-
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
1447	SUPPLIES AND EXPENSES	15100	1,857	1447	11796	8.3	9.5	2,264	14.9
PROFESSIONAL SERVICES									
	APPRAISAL 6017								
	CONSULTANT SERV/SURVEY 6020								
	ENTERTAINMENT 6033								
	OTHER PROFESSIONAL SER 6049	25000			25000	8.3		25,000-	100.0-
	OTHER PROF SERV-NLC HE 6049 98								
-----	PROFESSIONAL SERVICE	25000	-----	-----	25000	8.3	-----	25,000-	100.0-
COMMUNICATIONS									
1103	TELEPHONE AND TELEGRAP 6060	12000		1103	10897	8.3	9.1	1,236	10.3
	POSTAGE 6070								
-----	COMMUNICATIONS	12000	-----	-----	10897	8.3	9.1	1,236	10.3
TRANSPORTATION									
153	TRAVEL EXPENSE 6110	25000	350	153	24497	8.3	.6	23,164-	92.6-
107	FREIGHT 6120	150		107	43	8.3	71.3	1,134	756.0
	MESSENGER/EXPRESS SERV 6130	300			300	8.3		300-	100.0-
-----	TRANSPORTATION	25450	350	261	24839	8.3	1.0	22,318-	87.6-
ADVERTISING									
1500	ADVERTISING 6150	28000	2,353	1500	24147	8.3	5.3	10,000-	35.7-
	ADVERTISING-BC HEALTHY 6151								
	ADVERTISING-SPEC. EVEN 6152								
	ADVERTISING-MAYOR'S YO 6153	10000			10000	8.3		10,000-	100.0-
	ADVERTISING-USM-ISP 6156	28000			28000	8.3		28,000-	100.0-
	ADVERTISING-WILLIAM CA 6157	7000			7000	8.3		7,000-	100.0-
	ADVERTISING-MS ASSC OF 6158	20000			20000	8.3		20,000-	100.0-
-----	ADVERTISING	93000	2,353	1500	89147	8.3	1.6	75,000-	80.6-
PRINTING AND BINDING									
	PRINTING 6200	1500	116		1384	8.3		1,500-	100.0-
	BINDING 6205								
	BLUELINES 6210								
	FILM PROCESSING 6240								
-----	PRINTING AND BINDING	1500	116		1384	8.3	-----	1,500-	100.0-
INSURANCE									
	PUBLIC LIAB/PROPERTY D 6255								
	AUTOMOBILE INSURANCE 6265								
	SURETY AND FORGERY BON 6270								
	OTHER INSURANCE 6299								
-----	INSURANCE	-----	-----	-----	-----	-----	-----	-----	-----
REPR/MAINT-OUTSIDE LABO									
214	DISASTER REPAIRS 6351			214					
	OFFICE EQUIPMENT R&M 6365	2000			1786	8.3	10.7	568	28.4

	HOUSEHOLD EQUIPMENT R&	6370						
	MINOR EQUIPMENT R&M	6382						
	MOTOR VEHICLE EQ. R&M	6384	1500		1500	8.3		1,500- 100.0-
	COMMUNICATION EQ. R&M	6390						
	OTHER REPAIRS AND MAIN	6399						
-----			-----	-----	-----	-----	-----	-----
214	REPR/MAINT-OUTSIDE L		3500		214	3286	8.3 6.1	932- 26.6-
	RENTALS							
	OFFICE EQUIPMENT RENT	6410	5000			5000	8.3	5,000- 100.0-
	OTHER RENT	6449						
-----			-----	-----	-----	-----	-----	-----
	RENTALS		5000			5000	8.3	5,000- 100.0-
	OTHER SERVICES & CHARGE							
	LATE PAYMENT CHARGE	6705						
75	DUES AND MEMBERSHIPS	6840	3000		75	2925	8.3 2.5	2,100- 70.0-
240	REGISTRATION FEE/TUITI	6845	4000		240	3760	8.3 6.0	1,120- 28.0-
	SERVICES NOT SPECIFIED	6999	1000			1000	8.3	1,000- 100.0-
-----			-----	-----	-----	-----	-----	-----
315	OTHER SERVICES & CHA		8000		315	7685	8.3 3.9	4,220- 52.7-
-----			-----	-----	-----	-----	-----	-----
3393	OTHER SERVICES & CHAR		173450	2,819	3393	167238	8.3 1.9	132,734- 76.5-
-----			-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER THAN							
	OTHER IMPROVEMENTS	7295						
-----			-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
	MACHINERY AND EQUIPMENT							
	HOUSEHOLD FURN/EQUIP.	7320	2000			2000	8.3	2,000- 100.0-
	OFFICE FURN/EQUIP.	7325						
	DATA PROCESSING EQUIP.	7327						
	COMMUNICATION EQUIPMEN	7355						
	OTHER EQUIPMENT	7399						
-----			-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM		2000			2000	8.3	2,000- 100.0-
	VEHICLES							
	AUTOMOBILES	7400						
-----			-----	-----	-----	-----	-----	-----
	VEHICLES							
-----			-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY		2000			2000	8.3	2,000- 100.0-
-----			-----	-----	-----	-----	-----	-----
60626	EXPENDITURES		1058386	4,676	60626	993084	8.3 5.7	330,874- 31.2-

001030 - GENERAL FUND-ELECTIONS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES	4000						
	OVERTIME	4300						
-----			-----	-----	-----	-----	-----	-----
SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT	4600						
	F.I.C.A. TAXES	4700						
	HOSPITALIZATION INS.	4800						
	UNEMPLOYMENT BENEFITS	4900						
	WORKMAN'S COMPENSATION	4910						
-----			-----	-----	-----	-----	-----	-----
EMPLOYEE BENEFITS								
-----			-----	-----	-----	-----	-----	-----
PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER	5003						
	PRINTED FORMS	5005						
	OTHER EXPENDABLE OFF.S	5010						
-----			-----	-----	-----	-----	-----	-----
OFFICE SUPPLIES								
OPERATING SUPPLIES								
	MINOR EQUIPMENT	5460						
	OTHER OPERATING MATL/S	5590						
-----			-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES								
REPAIR & MAINTENANCE SP								
	OTHER REPAIR/MAINT. SP	5990						
-----			-----	-----	-----	-----	-----	-----
REPAIR & MAINTENANCE								
-----			-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
	LEGAL	6025						
	DATA PROCESSING	6035						
	OTHER PROFESSIONAL SER	6049						
-----			-----	-----	-----	-----	-----	-----
PROFESSIONAL SERVICE								
COMMUNICATIONS								
	POSTAGE	6070						
-----			-----	-----	-----	-----	-----	-----
COMMUNICATIONS								

TRANSPORTATION
FREIGHT 6120
MESSENGER/EXPRESS SERV 6130

TRANSPORTATION
ADVERTISING
ADVERTISING 6150

ADVERTISING
PRINTING AND BINDING
PRINTING 6200
BINDING 6205

PRINTING AND BINDING
REPR/MAINT-OUTSIDE LABO
OFFICE EQUIPMENT R&M 6365
OTHER REPAIRS AND MAIN 6399

REPR/MAINT-OUTSIDE L
RENTALS
BUILDING RENT 6405
OFFICE EQUIPMENT RENT 6410

RENTALS
OTHER SERVICES & CHARGE
SERVICES NOT SPECIFIED 6999

OTHER SERVICES & CHA

OTHER SERVICES & CHAR

MACHINERY AND EQUIPMENT
OFFICE FURN/EQUIP. 7325
OTHER EQUIPMENT 7399

MACHINERY AND EQUIPM

CAPITAL OUTLAY

EXPENDITURES

	MICROFILM PROCESSING	6037							
	OTHER PROFESSIONAL SER	6049	15500		15500	8.3		15,500-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE		15500		15500	8.3		15,500-	100.0-
	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP	6060							
	POSTAGE	6070							
-----			-----	-----	-----	-----	-----	-----	-----
	COMMUNICATIONS								
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	500		500	8.3		500-	100.0-
	FREIGHT	6120							
	MESSENGER/EXPRESS SERV	6130	100		100	8.3		100-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
	TRANSPORTATION		600		600	8.3		600-	100.0-
	ADVERTISING								
3162	ADVERTISING	6150	25000	3162	21838	8.3	12.6	12,944	51.7
	ORDINANCE EXPENSE	6160	3000		3000	8.3		3,000-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
3162	ADVERTISING		28000	3162	24838	8.3	11.2	9,944	35.5
	PRINTING AND BINDING								
	PRINTING	6200	1500		1500	8.3		1,500-	100.0-
	BINDING	6205							
-----			-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING		1500		1500	8.3		1,500-	100.0-
	INSURANCE								
	SURETY AND FORGERY BON	6270							
-----			-----	-----	-----	-----	-----	-----	-----
	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
298	OFFICE EQUIPMENT R&M	6365	2000	298	1702	8.3	14.9	1,576	78.8
	DISINFECT./EXTERMINATI	6394	1000		1000	8.3		1,000-	100.0-
	OTHER REPAIRS AND MAIN	6399							
-----			-----	-----	-----	-----	-----	-----	-----
298	REPR/MAINT-OUTSIDE L		3000	298	2702	8.3	9.9	576	19.2
	RENTALS								
	OFFICE EQUIPMENT RENT	6410							
-----			-----	-----	-----	-----	-----	-----	-----
	RENTALS								
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS	6840							
	REGISTRATION FEE/TUITI	6845	1000		1000	8.3		1,000-	100.0-
	SERVICES NOT SPECIFIED	6999	1000		1000	8.3		1,000-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA		2000		2000	8.3		2,000-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
3460	OTHER SERVICES & CHAR		50600	3460	47140	8.3	6.8	9,080-	17.9-
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	OTHER EQUIPMENT	7399							

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	MACHINERY AND EQUIPM								
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	CAPITAL OUTLAY								
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10894	EXPENDITURES	225400	50	10894	214456	8.3	4.8	94,672-	42.0-

001041 - GENERAL FUND-TAX DIVISION

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES	4000						
	OVERTIME	4300						
-----			-----	-----	-----	-----	-----	-----
SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT	4600						
	F.I.C.A. TAXES	4700						
	HOSPITALIZATION INS.	4800						
	UNEMPLOYMENT BENEFITS	4900						
	WORKMAN'S COMPENSATION	4910						
-----			-----	-----	-----	-----	-----	-----
EMPLOYEE BENEFITS								
-----			-----	-----	-----	-----	-----	-----
PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER	5003						
	PRINTED FORMS	5005						
	OTHER EXPENDABLE OFF.S	5010						
	MINOR OFFICE EQUIP/FUR	5020						
	MICROFILM SUPPLIES	5030						
	SUBSCRIPTIONS,MAGS,MAP	5050						
	MAPS FOR RESALE	5060						
	BOOKS	5070						
	COMPUTER SUPPLIES	5080						
-----			-----	-----	-----	-----	-----	-----
OFFICE SUPPLIES								
OPERATING SUPPLIES								
	GAS AND OIL	5250						
	LUBRICANTS	5255						
	MINOR EQUIPMENT	5460						
	OTHER OPERATING MATL/S	5590						
-----			-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES								
REPAIR & MAINTENANCE SP								
	MTR VEHICLE REP. PTS/S	5700						
	OTHER REPAIR/MAINT. SP	5990						
-----			-----	-----	-----	-----	-----	-----
REPAIR & MAINTENANCE								
-----			-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								

PROFESSIONAL SERVICES
CONSULTANT SERV/SURVEY 6020
ABSTRACTING & RECORDIN 6023
LEGAL 6025
DATA PROCESSING 6035
MICROFILM PROCESSING 6037
OTHER PROFESSIONAL SER 6049

PROFESSIONAL SERVICE
COMMUNICATIONS
TELEPHONE AND TELEGRAP 6060
POSTAGE 6070

COMMUNICATIONS
TRANSPORTATION
TRAVEL EXPENSE 6110
FREIGHT 6120
MESSENGER/EXPRESS SERV 6130

TRANSPORTATION
ADVERTISING
ADVERTISING 6150

ADVERTISING
PRINTING AND BINDING
PRINTING 6200
BINDING 6205
BLUELINES 6210

PRINTING AND BINDING
INSURANCE
AUTOMOBILE INSURANCE 6265
SURETY AND FORGERY BON 6270

INSURANCE
REPR/MAINT-OUTSIDE LABO
BUILDING R&M 6350
OFFICE EQUIPMENT R&M 6365
MOTOR VEHICLE EQ. R&M 6384
COMMUNICATION EQ. R&M 6390
OTHER REPAIRS AND MAIN 6399

REPR/MAINT-OUTSIDE L
RENTALS
OFFICE EQUIPMENT RENT 6410

RENTALS
OTHER SERVICES & CHARGE
REFUNDS 6835
PRIVILEGE LICENSE REF 6835 PL

REFUNDS

DUES AND MEMBERSHIPS 6840
REGISTRATION FEE/TUITI 6845
SERVICES NOT SPECIFIED 6999

OTHER SERVICES & CHA

OTHER SERVICES & CHAR

MACHINERY AND EQUIPMENT

HOUSEHOLD FURN/EQUIP. 7320
OFFICE FURN/EQUIP. 7325
DATA PROCESSING EQUIP. 7327
COMMUNICATION EQUIPMEN 7355
OTHER EQUIPMENT 7399

MACHINERY AND EQUIPM
VEHICLES

AUTOMOBILES 7400

VEHICLES

CAPITAL OUTLAY

EXPENDITURES

001042 - GENERAL FUND-ACCOUNTING DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
16074	REGULAR WAGES 4000	208959		16074	192885	8.3	7.6	16,071-	7.6-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
16074	SALARIES	208959		16074	192885	8.3	7.6	16,071-	7.6-
EMPLOYEE BENEFITS									
2532	STATE RETIREMENT 4600	32920		2532	30388	8.3	7.6	2,536-	7.7-
1195	F.I.C.A. TAXES 4700	16000		1195	14805	8.3	7.4	1,660-	10.3-
3480	HOSPITALIZATION INS. 4800	46800		3480	43320	8.3	7.4	5,040-	10.7-
	UNEMPLOYMENT BENEFITS 4900								
	WORKMAN'S COMPENSATION 4910	745			745	8.3		745-	100.0-
7206	EMPLOYEE BENEFITS	96465		7206	89259	8.3	7.4	9,993-	10.3-
23280	PERSONAL SERVICES	305424		23280	282144	8.3	7.6	26,064-	8.5-
OFFICE SUPPLIES									
115	PAPER 5003	650		115	535	8.3	17.6	730	112.3
	PRINTED FORMS 5005	1650			1650	8.3		1,650-	100.0-
	OTHER EXPENDABLE OFF.S 5010	1490			1490	8.3		1,490-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	800			800	8.3		800-	100.0-
	MICROFILM SUPPLIES 5030								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	675			675	8.3		675-	100.0-
115	OFFICE SUPPLIES	5265		115	5150	8.3	2.1	3,885-	73.7-
OPERATING SUPPLIES									
21-	CLEANING/JANITORIAL SP 5100	1000		21-	1021	8.3	2.1	748-	74.8-
	MINOR EQUIPMENT 5460								
	OTHER OPERATING MATL/S 5590								
21-	OPERATING SUPPLIES	1000		21-	1021	8.3	2.1	748-	74.8-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	10			10	8.3		10-	100.0-
	MINOR COMPUTER EQUIP. 5800	1000			1000	8.3		1,000-	100.0-
	OTHER REPAIR/MAINT. SP 5990								
	REPAIR & MAINTENANCE	1010			1010	8.3		1,010-	100.0-
94	SUPPLIES AND EXPENSES	7275		94	7181	8.3	1.2	6,147-	84.4-

	PROFESSIONAL SERVICES							
	CONSULTANT SERV/SURVEY 6020							
	DATA PROCESSING 6035							
	MICROFILM PROCESSING 6037							
	OTHER PROFESSIONAL SER 6049	1500			1500	8.3		1,500- 100.0-
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	PROFESSIONAL SERVICE	1500			1500	8.3		1,500- 100.0-
	COMMUNICATIONS							
21	TELEPHONE AND TELEGRAP 6060	200		21	179	8.3	10.5	52 26.0
	POSTAGE 6070							
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21	COMMUNICATIONS	200		21	179	8.3	10.5	52 26.0
	TRANSPORTATION							
	TRAVEL EXPENSE 6110							
	FREIGHT 6120							
	MESSENGER/EXPRESS SERV 6130	125			125	8.3		125- 100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSPORTATION	125			125	8.3		125- 100.0-
	ADVERTISING							
	ADVERTISING 6150							
-----		-----	-----	-----	-----	-----	-----	-----
	ADVERTISING							
	PRINTING AND BINDING							
	PRINTING 6200	1300	283		1018	8.3		1,300- 100.0-
	BINDING 6205							
-----		-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING	1300	283		1018	8.3		1,300- 100.0-
	INSURANCE							
	SURETY AND FORGERY BON 6270							
-----		-----	-----	-----	-----	-----	-----	-----
	INSURANCE							
	REPR/MAINT-OUTSIDE LABO							
	BUILDING R&M 6350							
	OFFICE EQUIPMENT R&M 6365	200			200	8.3		200- 100.0-
	OTHER REPAIRS AND MAIN 6399	300			300	8.3		300- 100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	REPR/MAINT-OUTSIDE L	500			500	8.3		500- 100.0-
	RENTALS							
	OFFICE EQUIPMENT RENT 6410							
	OTHER RENT 6449							
-----		-----	-----	-----	-----	-----	-----	-----
	RENTALS							
	OTHER SERVICES & CHARGE							
	DUES AND MEMBERSHIPS 6840							
	REGISTRATION FEE/TUITI 6845							
	SERVICES NOT SPECIFIED 6999							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
21	OTHER SERVICES & CHAR	3625	283	21	3322	8.3	.5	3,373- 93.0-

MACHINERY AND EQUIPMENT

OFFICE FURN/EQUIP. 7325
DATA PROCESSING EQUIP. 7327
OTHER EQUIPMENT 7399

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	MACHINERY AND EQUIPM								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----		-----	-----	-----	-----	-----	-----	-----	-----
23395	EXPENDITURES	316324	283	23395	292647	8.3	7.3	35,584-	11.2-

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	 %
	<u>SALARIES</u>							
7304	REGULAR WAGES 4000	99507		7304	92203	8.3 7.3	11,859-	11.9-
	DISASTER RECOVERY WAGE 4010							
	OVERTIME 4300							
	DISASTER RECOVERY OVER 4310							
7304	SALARIES	99507		7304	92203	8.3 7.3	11,859-	11.9-
	EMPLOYEE BENEFITS							
1150	STATE RETIREMENT 4600	15700		1150	14550	8.3 7.3	1,900-	12.1-
545	F.I.C.A. TAXES 4700	7620		545	7075	8.3 7.1	1,080-	14.1-
1413	HOSPITALIZATION INS. 4800	23400		1413	21988	8.3 6.0	6,444-	27.5-
	UNEMPLOYMENT BENEFITS 4900							
	WORKMAN'S COMPENSATION 4910	300			300	8.3	300-	100.0-
3108	EMPLOYEE BENEFITS	47020		3108	43912	8.3 6.6	9,724-	20.6-
10412	PERSONAL SERVICES	146527		10412	136115	8.3 7.1	21,583-	14.7-
	<u>OFFICE SUPPLIES</u>							
19	PAPER 5003	1000		19	981	8.3 1.9	772-	77.2-
	PRINTED FORMS 5005							
76	OTHER EXPENDABLE OFF.S 5010	1600	304	76	1220	8.3 4.7	688-	43.0-
	MINOR OFFICE EQUIP/FUR 5020	4400	104		4296	8.3	4,400-	100.0-
	SUBSCRIPTIONS,MAGS,MAP 5050							
	BOOKS 5070							
	COMPUTER SUPPLIES 5080	600			600	8.3	600-	100.0-
95	OFFICE SUPPLIES	7600	408	95	7097	8.3 1.2	6,460-	85.0-
	OPERATING SUPPLIES							
	MINOR EQUIPMENT 5460							
	OTHER OPERATING MATL/S 5590							
	OPERATING SUPPLIES							
95	SUPPLIES AND EXPENSES	7600	408	95	7097	8.3 1.2	6,460-	85.0-
	<u>PROFESSIONAL SERVICES</u>							
	CONSULTANT SERV/SURVEY 6020							
	DATA PROCESSING 6035							
	OTHER PROFESSIONAL SER 6049							
	PROFESSIONAL SERVICE							
	COMMUNICATIONS							
	TELEPHONE AND TELEGRAP 6060							

	POSTAGE	6070							
	COMMUNICATIONS								
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	2000		2000	8.3		2,000-	100.0-
	FREIGHT	6120							
	MESSENGER/EXPRESS SERV	6130							
	TRANSPORTATION		2000		2000	8.3		2,000-	100.0-
	ADVERTISING								
	ADVERTISING	6150							
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING	6200							
	BINDING	6205							
	PRINTING AND BINDING								
	INSURANCE								
	SURETY AND FORGERY BON	6270							
	INSURANCE								
159	REPR/MAINT-OUTSIDE LABO			159	1441	8.3	9.9	308	19.2
	OFFICE EQUIPMENT R&M	6365	1600		850	8.3		850-	100.0-
	OTHER REPAIRS AND MAIN	6399	850						
159	REPR/MAINT-OUTSIDE L		2450	159	2291	8.3	6.4	542-	22.1-
	RENTALS								
	OFFICE EQUIPMENT RENT	6410							
	RENTALS								
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS	6840	500		500	8.3		500-	100.0-
	REGISTRATION FEE/TUITI	6845	1000		1000	8.3		1,000-	100.0-
	SERVICES NOT SPECIFIED	6999							
	OTHER SERVICES & CHA		1500		1500	8.3		1,500-	100.0-
159	OTHER SERVICES & CHAR		5950	159	5791	8.3	2.6	4,042-	67.9-
	BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS	7150							
	OFFICE IMPROVEMENTS	7150 23							
	BUILDING IMPROVEMEN								
	BUILDING/BLD IMPROVE								
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	OTHER EQUIPMENT	7399							

-----	MACHINERY AND EQUIPM	-----	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----	-----
10666	EXPENDITURES	160077	408	10666	149003	8.3	6.6	32,085-	20.0-

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES								
5385	REGULAR WAGES	4000	70000		5385	64615	8.3 7.6	5,380-	7.6-
	OVERTIME	4300							
5385	SALARIES		70000		5385	64615	8.3 7.6	5,380-	7.6-
	EMPLOYEE BENEFITS								
848	STATE RETIREMENT	4600	11030		848	10182	8.3 7.6	854-	7.7-
412	F.I.C.A. TAXES	4700	5375		412	4963	8.3 7.6	431-	8.0-
5	HOSPITALIZATION INS.	4800	7800		5	7795	8.3	7,740-	99.2-
	UNEMPLOYMENT BENEFITS	4900							
	WORKMAN'S COMPENSATION	4910	260			260	8.3	260-	100.0-
1265	EMPLOYEE BENEFITS		24465		1265	23200	8.3 5.1	9,285-	37.9-
6650	PERSONAL SERVICES		94465		6650	87815	8.3 7.0	14,665-	15.5-
	OFFICE SUPPLIES								
	PAPER	5003							
	PRINTED FORMS	5005							
	OTHER EXPENDABLE OFF.S	5010							
	MINOR OFFICE EQUIP/FUR	5020							
	BOOKS	5070							
	OTHER OPERATING MATL/S	5590							
	OFFICE SUPPLIES								
	SUPPLIES AND EXPENSES								
	PROFESSIONAL SERVICES								
	LEGAL	6025	3500			3500	8.3	3,500-	100.0-
	OTHER PROFESSIONAL SER	6049							
	PROFESSIONAL SERVICE		3500			3500	8.3	3,500-	100.0-
	COMMUNICATIONS								
96	TELEPHONE AND TELEGRAP	6060	1000		96	904	8.3 9.6	152	15.2
	POSTAGE	6070							
96	COMMUNICATIONS		1000		96	904	8.3 9.6	152	15.2
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	1200			1200	8.3	1,200-	100.0-
	TRANSPORTATION		1200			1200	8.3	1,200-	100.0-
	PRINTING AND BINDING								
	PRINTING	6200							

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	PRINTING AND BINDING								
	OTHER SERVICES & CHARGE								
822	COURT COSTS 6710	1000		822	178	8.3	82.2	8,864	886.4
	DUES AND MEMBERSHIPS 6840	500			500	8.3		500-	100.0-
	REGISTRATION FEE/TUITI 6845	600			600	8.3		600-	100.0-
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822	OTHER SERVICES & CHA	2100		822	1278	8.3	39.1	7,764	369.7
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918	OTHER SERVICES & CHAR	7800		918	6882	8.3	11.7	3,216	41.2
	MACHINERY AND EQUIPMENT								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----		-----	-----	-----	-----	-----	-----	-----	-----
7567	EXPENDITURES	102265		7567	94698	8.3	7.3	11,461-	11.2-

001080 - GENERAL FUND-HUMAN RESOURCES

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
10159	REGULAR WAGES 4000	132264		10159	122105	8.3	7.6	10,356-	7.8-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
10159	SALARIES	132264		10159	122105	8.3	7.6	10,356-	7.8-
EMPLOYEE BENEFITS									
1600	STATE RETIREMENT 4600	20840		1600	19240	8.3	7.6	1,640-	7.8-
743	F.I.C.A. TAXES 4700	10125		743	9382	8.3	7.3	1,209-	11.9-
1740	HOSPITALIZATION INS. 4800	23400		1740	21660	8.3	7.4	2,520-	10.7-
	UNEMPLOYMENT BENEFITS 4900								
	WORKMAN'S COMPENSATION 4910	560			560	8.3		560-	100.0-
4083	EMPLOYEE BENEFITS	54925		4083	50842	8.3	7.4	5,929-	10.7-
14241	PERSONAL SERVICES	187189		14241	172948	8.3	7.6	16,297-	8.7-
OFFICE SUPPLIES									
430	PAPER 5003	3500		430	3070	8.3	12.2	1,660	47.4
	PRINTED FORMS 5005	1200			1200	8.3		1,200-	100.0-
	OTHER EXPENDABLE OFF.S 5010	1000			1000	8.3		1,000-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	300			300	8.3		300-	100.0-
	SUBSCRIPTIONS,MAGS,MAP 5050	300			300	8.3		300-	100.0-
	BOOKS 5070	100			100	8.3		100-	100.0-
	COMPUTER SUPPLIES 5080	3000			3000	8.3		3,000-	100.0-
430	OFFICE SUPPLIES	9400		430	8970	8.3	4.5	4,240-	45.1-
OPERATING SUPPLIES									
	MINOR EQUIPMENT 5460	500			500	8.3		500-	100.0-
	OTHER OPERATING MATL/S 5590								
	OPERATING SUPPLIES	500			500	8.3		500-	100.0-
430	SUPPLIES AND EXPENSES	9900		430	9470	8.3	4.3	4,740-	47.8-
PROFESSIONAL SERVICES									
	CONSULTANT SERV/SURVEY 6020								
1098	OTHER PROFESSIONAL SER 6049	14400		1098	13302	8.3	7.6	1,224-	8.5-
1098	PROFESSIONAL SERVICE	14400		1098	13302	8.3	7.6	1,224-	8.5-
COMMUNICATIONS									
2	TELEPHONE AND TELEGRAP 6060	140		2	138	8.3	1.4	116-	82.8-
	POSTAGE 6070	20			20	8.3		20-	100.0-

2	COMMUNICATIONS	160	2	158	8.3	1.2	136-	85.0-
	TRANSPORTATION							
	TRAVEL EXPENSE 6110							
	FREIGHT 6120	100		100	8.3		100-	100.0-
	MESSENGER/EXPRESS SERV 6130							
	TRANSPORTATION	100		100	8.3		100-	100.0-
	ADVERTISING							
	ADVERTISING 6150							
	ADVERTISING							
	PRINTING AND BINDING							
	PRINTING 6200	200		200	8.3		200-	100.0-
	BINDING 6205							
	PRINTING AND BINDING	200		200	8.3		200-	100.0-
	INSURANCE							
	SURETY AND FORGERY BON 6270							
	INSURANCE							
	REPR/MAINT-OUTSIDE LABO							
469	BUILDING R&M 6350		469	4531	8.3	9.3	628	12.5
	OFFICE EQUIPMENT R&M 6365	5000						
469	REPR/MAINT-OUTSIDE L	5000	469	4531	8.3	9.3	628	12.5
	OTHER SERVICES & CHARGE							
	DUES AND MEMBERSHIPS 6840	250		250	8.3		250-	100.0-
	REGISTRATION FEE/TUITI 6845							
	SERVICES NOT SPECIFIED 6999							
	OTHER SERVICES & CHA	250		250	8.3		250-	100.0-
1569	OTHER SERVICES & CHAR	20110	1569	18541	8.3	7.8	1,282-	6.3-
	MACHINERY AND EQUIPMENT							
	OFFICE FURN/EQUIP. 7325							
	DATA PROCESSING EQUIP. 7327							
	MACHINERY AND EQUIPM							
	CAPITAL OUTLAY							
16241	EXPENDITURES	217199	16241	200958	8.3	7.4	22,307-	10.2-

001081 - GENERAL FUND-LOSS CONTROL

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
6045	REGULAR WAGES 4000	78587		6045	72542	8.3	7.6	6,047-	7.6-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
6045	SALARIES	78587		6045	72542	8.3	7.6	6,047-	7.6-
EMPLOYEE BENEFITS									
952	STATE RETIREMENT 4600	12380		952	11428	8.3	7.6	956-	7.7-
435	F.I.C.A. TAXES 4700	6020		435	5585	8.3	7.2	800-	13.2-
1160	HOSPITALIZATION INS. 4800	15600		1160	14440	8.3	7.4	1,680-	10.7-
	UNEMPLOYMENT BENEFITS 4900								
	WORKMAN'S COMPENSATION 4910	980			980	8.3		980-	100.0-
2547	EMPLOYEE BENEFITS	34980		2547	32433	8.3	7.2	4,416-	12.6-
8592	PERSONAL SERVICES	113567		8592	104975	8.3	7.5	10,463-	9.2-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005	300			300	8.3		300-	100.0-
150	OTHER EXPENDABLE OFF.S 5010	1200		150	1050	8.3	12.5	600	50.0
	MINOR OFFICE EQUIP/FUR 5020	300			300	8.3		300-	100.0-
	PHOTO SUPPLIES 5040	100			100	8.3		100-	100.0-
5-	SUBSCRIPTIONS,MAGS,MAP 5050	350		5-	355	8.3	1.4	290-	82.8-
	BOOKS 5070								
	COMPUTER SUPPLIES 5080								
145	OFFICE SUPPLIES	2250		145	2105	8.3	6.4	510-	22.6-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	MEDICAL SUPPLIES 5120	150			150	8.3		150-	100.0-
106	GAS AND OIL 5250	2000		106	1894	8.3	5.3	728-	36.4-
	LUBRICANTS 5255								
	WEARING APPAREL 5355	300			300	8.3		300-	100.0-
	MINOR EQUIPMENT 5460	1000			1000	8.3		1,000-	100.0-
	OTHER OPERATING MATL/S 5590								
106	OPERATING SUPPLIES	3450		106	3344	8.3	3.0	2,178-	63.1-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	1000			1000	8.3		1,000-	100.0-
	MTR VEHICLE REP. PTS/S 5700	1000			1000	8.3		1,000-	100.0-
	COMMUNICATION REPAIR P 5750	760			760	8.3		760-	100.0-

OTHER REPAIR/MAINT. SP 5990									
-----	REPAIR & MAINTENANCE	2760	-----	-----	2760	8.3	-----	2,760-	100.0-
-----	251 SUPPLIES AND EXPENSES	8460	-----	251	8209	8.3 2.9	-----	5,448-	64.3-

192	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060	200		192	8	8.3 96.0		2,104	52.0
	POSTAGE 6070								
-----	192 COMMUNICATIONS	200	-----	192	8	8.3 96.0	-----	2,104	52.0
TRANSPORTATION									
	TRAVEL EXPENSE 6110								
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
-----	TRANSPORTATION		-----				-----		
	ADVERTISING								
	ADVERTISING 6150								
-----	ADVERTISING		-----				-----		
	PRINTING AND BINDING								
	PRINTING 6200								
	FILM PROCESSING 6240								
-----	PRINTING AND BINDING		-----				-----		
	INSURANCE								
	AUTOMOBILE INSURANCE 6265								
	SURETY AND FORGERY BON 6270								
-----	INSURANCE		-----				-----		
	REPR/MAINT-OUTSIDE LABO								
	OFFICE EQUIPMENT R&M 6365								
	HOUSEHOLD EQUIPMENT R& 6370								
	MOTOR VEHICLE EQ. R&M 6384	300	508		208-	8.3		300-	100.0-
	COMMUNICATION EQ. R&M 6390								
	CLEANING AND PAINTING 6392								
	OTHER REPAIRS AND MAIN 6399	1600			1600	8.3		1,600-	100.0-
-----	REPR/MAINT-OUTSIDE L	1900	508		1392	8.3		1,900-	100.0-
	RENTALS								
	OTHER RENT 6449								
-----	RENTALS		-----				-----		
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS 6840								
	REGISTRATION FEE/TUITI 6845								
	SERVICES NOT SPECIFIED 6999								
-----	OTHER SERVICES & CHA		-----				-----		
-----	192 OTHER SERVICES & CHAR	2100	508	192	1400	8.3 9.1	-----	204	9.7

	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
-----			-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
-----			-----	-----	-----	-----	-----	-----	-----
	VEHICLES								
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	CAPITAL OUTLAY								
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9035	EXPENDITURES		124127	508	9035	114584	8.3 7.2	15,707-	12.6-

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES								
29039	REGULAR WAGES	4000	430978		29039	401939	8.3 6.7	82,510-	19.1-
	DISASTER RECOVERY WAGE	4010							
	OVERTIME	4300							
	DISASTER RECOVERY OVER	4310							
29039	SALARIES		430978		29039	401939	8.3 6.7	82,510-	19.1-
	EMPLOYEE BENEFITS								
4737	STATE RETIREMENT	4600	67890		4737	63153	8.3 6.9	11,046-	16.2-
2183	F.I.C.A. TAXES	4700	32970		2183	30787	8.3 6.6	6,774-	20.5-
5800	HOSPITALIZATION INS.	4800	93600		5800	87800	8.3 6.1	24,000-	25.6-
	UNEMPLOYMENT BENEFITS	4900	1000			1000	8.3	1,000-	100.0-
	WORKMAN'S COMPENSATION	4910	4000			4000	8.3	4,000-	100.0-
12720	EMPLOYEE BENEFITS		199460		12720	186740	8.3 6.3	46,820-	23.4-
41759	PERSONAL SERVICES		630438		41759	588679	8.3 6.6	129,330-	20.5-
	OFFICE SUPPLIES								
	PAPER	5003	1800	60		1740	8.3	1,800-	100.0-
	PRINTED FORMS	5005							
248	OTHER EXPENDABLE OFF.S	5010	2800	393	248	2158	8.3 8.8	176	6.2
772	N.I.P. SUPPLIES	5011	12495		772	11723	8.3 6.1	3,231-	25.8-
	CITIZENS CORPS GRANT S	5012							
	MIDTOWN STUDY GRANT SU	5013							
	NLC HEALTH OUTREACH SU	5014	2000			2000	8.3	2,000-	100.0-
	DOLLARWISE GRANT/CONF	5015							
204	MAYORAL HEALTH COUNCIL	5016			204	204-		2,448	
275	MINOR OFFICE EQUIP/FUR	5020	1450		275	1175	8.3 18.9	1,850	127.5
	PHOTO SUPPLIES	5040							
	SUBSCRIPTIONS,MAGS,MAP	5050							
	BOOKS	5070	360	60		300	8.3	360-	100.0-
221	COMPUTER SUPPLIES	5080	4000		221	3779	8.3 5.5	1,348-	33.7-
1720	OFFICE SUPPLIES		24905	513	1720	22672	8.3 6.9	4,265-	17.1-
	OPERATING SUPPLIES								
	FOOD	5115	200			200	8.3	200-	100.0-
197	GAS AND OIL	5250	2000		197	1803	8.3 9.8	364	18.2
	LUBRICANTS	5255							
	MINOR EQUIPMENT	5460	100			100	8.3	100-	100.0-
	OTHER OPERATING MATL/S	5590	100			100	8.3	100-	100.0-
197	OPERATING SUPPLIES		2400		197	2203	8.3 8.2	36-	1.5-
	REPAIR & MAINTENANCE SP								

	BUILDING MATERIALS & S	5600	300			300	8.3		300-	100.0-
	PAINT AND PAINTING SPL	5650	150			150	8.3		150-	100.0-
	MTR VEHICLE REP. PTS/S	5700	1500			1500	8.3		1,500-	100.0-
	OTHER REPAIR/MAINT. SP	5990								
	REPAIR & MAINTENANCE		1950			1950	8.3		1,950-	100.0-
1916	SUPPLIES AND EXPENSES		29255	513	1916	26825	8.3	6.5	6,263-	21.4-
	PROFESSIONAL SERVICES									
	ENGINEERING	6015								
	CONSULTANT SERV/SURVEY	6020	10000			10000	8.3		10,000-	100.0-
	CONSULTANT SERV-TWIN F	6020 01								
	CONSULTANT SERV-MIDTOW	6020 02	12147			12147	8.3		12,147-	100.0-
	ABSTRACTING & RECORDIN	6023								
	LEGAL	6025								
	OTHER PROFESSIONAL SER	6049	10000			10000	8.3		10,000-	100.0-
	OTHER PROF SERV-NLC OU	6049 98								
	PROFESSIONAL SERVICE		32147			32147	8.3		32,147-	100.0-
	COMMUNICATIONS									
616	TELEPHONE AND TELEGRAP	6060	4500	616	616	3884	8.3	13.6	2,892	64.2
	POSTAGE	6070	100			100	8.3		100-	100.0-
616	COMMUNICATIONS		4600	616	616	3984	8.3	13.3	2,792	60.6
	TRANSPORTATION									
5-	TRAVEL EXPENSE	6110	12400	256	5-	12150	8.3		12,340-	99.5-
	TRVL EXP-MIDTOWN STDY	6111								
	TRVL EXP-NLC HEALTH OU	6112								
	FREIGHT	6120								
	MESSENGER/EXPRESS SERV	6130	100			100	8.3		100-	100.0-
5-	TRANSPORTATION		12500	256	5-	12250	8.3		12,440-	99.5-
	ADVERTISING									
	ADVERTISING	6150								
	ADVERTISING									
227	PRINTING AND BINDING									
	PRINTING	6200	3700	75	227	3398	8.3	6.1	976-	26.3-
	PRINTING-GRANT RELATED	6202								
	BLUELINES	6210								
	FILM PROCESSING	6240								
227	PRINTING AND BINDING		3700	75	227	3398	8.3	6.1	976-	26.3-
	INSURANCE									
	AUTOMOBILE INSURANCE	6265								
	SURETY AND FORGERY BON	6270								
	INSURANCE									
	REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350								
	OFFICE EQUIPMENT R&M	6365								

	MOTOR VEHICLE EQ. R&M	6384							
	SIGN PAINTING	6396							
-----	OTHER REPAIRS AND MAIN	6399	500			500	8.3		500- 100.0-
	REPR/MAINT-OUTSIDE L		500			500	8.3		500- 100.0-
	RENTALS								
	OFFICE EQUIPMENT RENT	6410	6500			6500	8.3		6,500- 100.0-
-----	OTHER RENT	6449							
	RENTALS		6500			6500	8.3		6,500- 100.0-
	OTHER SERVICES & CHARGE								
	EXHIBITIONS & PROMOTIO	6500							
149	DUES AND MEMBERSHIPS	6840	2600		149	2451	8.3	5.7	812- 31.2-
131-	REGISTRATION FEE/TUITI	6845	5650		131-	5781	8.3	2.3	4,078- 72.1-
	SERVICES NOT SPECIFIED	6999							

18	OTHER SERVICES & CHA		8250		18	8232	8.3	.2	8,034- 97.3-

856	OTHER SERVICES & CHAR		68197	331	856	67010	8.3	1.2	57,925- 84.9-
	MACHINERY AND EQUIPMENT								
	PHOTOGRAPHIC EQUIP.	7308							
	OFFICE FURN/EQUIP.	7325							
-----	DATA PROCESSING EQUIP.	7327							
	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
-----	PICK UP TRUCKS	7420							
	VEHICLES								

	CAPITAL OUTLAY								

44532	EXPENDITURES		727890	844	44532	682514	8.3	6.1	193,506- 26.5-

001091 - GENERAL FUND-INFO TECHNOLOGY

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
21031	REGULAR WAGES 4000	273393		21031	252362	8.3 7.6	21,021-	7.6-
	DISASTER RECOVERY WAGE 4010							
	OVERTIME 4300							
	DISASTER RECOVERY OVER 4310							
21031	SALARIES	273393		21031	252362	8.3 7.6	21,021-	7.6-
EMPLOYEE BENEFITS								
3312	STATE RETIREMENT 4600	43075		3312	39763	8.3 7.6	3,331-	7.7-
1524	F.I.C.A. TAXES 4700	20925		1524	19401	8.3 7.2	2,637-	12.6-
3733	HOSPITALIZATION INS. 4800	54600		3733	50868	8.3 6.8	9,804-	17.9-
	UNEMPLOYMENT BENEFITS 4900							
	WORKMAN'S COMPENSATION 4910	1075			1075	8.3	1,075-	100.0-
8569	EMPLOYEE BENEFITS	119675		8569	111106	8.3 7.1	16,847-	14.0-
29600	PERSONAL SERVICES	393068		29600	363468	8.3 7.5	37,868-	9.6-
OFFICE SUPPLIES								
	PAPER 5003	2500			2500	8.3	2,500-	100.0-
	PRINTED FORMS 5005							
	OTHER EXPENDABLE OFF.S 5010	1500			1500	8.3	1,500-	100.0-
	MINOR OFFICE EQUIP/FUR 5020							
	SUBSCRIPTIONS,MAGS,MAP 5050							
	BOOKS 5070							
3812	COMPUTER SUPPLIES 5080	50000		3812	46188	8.3 7.6	4,256-	8.5-
	COMPUTR SUP-PURCHASE C 5081							
3812	OFFICE SUPPLIES	54000		3812	50188	8.3 7.0	8,256-	15.2-
OPERATING SUPPLIES								
31	GAS AND OIL 5250	800		31	769	8.3 3.8	428-	53.5-
	UNIFORMS, BADGES, ETC. 5350							
	MINOR EQUIPMENT 5460	1200			1200	8.3	1,200-	100.0-
	OTHER OPERATING MATL/S 5590							
31	OPERATING SUPPLIES	2000		31	1969	8.3 1.5	1,628-	81.4-
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600							
	MTR VEHICLE REP. PTS/S 5700	400	170		230	8.3	400-	100.0-
	MINOR COMPUTER EQUIP. 5800	1500			1500	8.3	1,500-	100.0-
	REPAIR & MAINTENANCE	1900	170		1730	8.3	1,900-	100.0-
3843	SUPPLIES AND EXPENSES	57900	170	3843	53887	8.3 6.6	11,784-	20.3-

	PROFESSIONAL SERVICES								
	DATA PROCESSING 6035	35000	14,050		20950	8.3		35,000-	100.0-
	OTHER PROFESSIONAL SER 6049	3500	2,295		1205	8.3		3,500-	100.0-
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	PROFESSIONAL SERVICE	38500	16,345		22155	8.3		38,500-	100.0-
	COMMUNICATIONS								
839	TELEPHONE AND TELEGRAP 6060	3000		839	2161	8.3	27.9	7,068	235.6
36279	NETWORK 6068	215000		36279	178721	8.3	16.8	220,348	102.4
2401	NETWORK WIRELESS 6069	28800		2401	26399	8.3	8.3	12	
	POSTAGE 6070								
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39519	COMMUNICATIONS	246800		39519	207281	8.3	16.0	227,428	92.1
	TRANSPORTATION								
	TRAVEL EXPENSE 6110								
	FREIGHT 6120	130			130	8.3		130-	100.0-
	MESSENGER/EXPRESS SERV 6130								
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	TRANSPORTATION	130			130	8.3		130-	100.0-
	ADVERTISING								
	ADVERTISING 6150								
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	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING 6200								
	BINDING 6205								
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	PRINTING AND BINDING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D 6255								
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	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
	ELECTRICAL R&M 6355								
15959	OFFICE EQUIPMENT R&M 6365	307715	540	15959	291216	8.3	5.1	116,207-	37.7-
	MOTOR VEHICLE EQ. R&M 6384	100	190		90-	8.3		100-	100.0-
	TOW IN CHARGES 6398								
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15959	REPR/MAINT-OUTSIDE L	307815	730	15959	291126	8.3	5.1	116,307-	37.7-
	RENTALS								
	OFFICE EQUIPMENT RENT 6410								
	OTHER RENT 6449								
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	RENTALS								
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS 6840								
	REGISTRATION FEE/TUITI 6845								
	SERVICES NOT SPECIFIED 6999								
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	OTHER SERVICES & CHA								
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55478	OTHER SERVICES & CHAR	593245	17,075	55478	520692	8.3	9.3	72,491	12.2

	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP. 7325								
4030	DATA PROCESSING EQUIP. 7327	100000		4030	95970	8.3	4.0	51,640-	51.6-
5700	FINANCIAL SOFTWARE 7328	75000		5700	69300	8.3	7.6	6,600-	8.8-
	DOM PREP GRANT 06HS205 7332								
12792	PUBLIC SAFETY SOFTWARE 7333	151250		12792	138458	8.3	8.4	2,254	1.4
	COMMUNICATION EQUIPMEN 7355								
	OTHER EQUIPMENT 7399								
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22522	MACHINERY AND EQUIPM	326250		22522	303728	8.3	6.9	55,986-	17.1-
	VEHICLES								
	AUTOMOBILES 7400								
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	VEHICLES								
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22522	CAPITAL OUTLAY	326250		22522	303728	8.3	6.9	55,986-	17.1-
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111442	EXPENDITURES	1370463	17,245	111442	1241776	8.3	8.1	33,159-	2.4-

001092 - GENERAL FUND-GEN.GOV.T.BLDG

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES 4000							
	OVERTIME 4300							
SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT 4600							
	F.I.C.A. TAXES 4700							
	HOSPITALIZATION INS. 4800							
	UNEMPLOYMENT BENEFITS 4900							
	WORKMAN'S COMPENSATION 4910							
EMPLOYEE BENEFITS								
PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER 5003							
	PRINTED FORMS 5005							
	OTHER EXPENDABLE OFF.S 5010	250			250	8.3	250-	100.0-
	OFFICE SUPPLIES	250			250	8.3	250-	100.0-
	OPERATING SUPPLIES	3600			3600	8.3	3,600-	100.0-
	CLEANING/JANITORIAL SP 5100							
	HOUSEHOLD SUPPLIES 5110							
	FOOD 5115							
	MEDICAL SUPPLIES 5120							
	CHEMICALS 5130	3810			3810	8.3	3,810-	100.0-
	DIESEL FUEL 5257							
110	HORT./LANDSCAPING SPLY 5440	2250	348	110	1792	8.3 4.8	930-	41.3-
	HAND TOOLS 5450	25			25	8.3	25-	100.0-
	MINOR EQUIPMENT 5460	3000			3000	8.3	3,000-	100.0-
	OTHER OPERATING MATL/S 5590	200			200	8.3	200-	100.0-
110	OPERATING SUPPLIES	12885	348	110	12427	8.3 .8	11,565-	89.7-
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600	3000	131		2870	8.3	3,000-	100.0-
94	ELECTRICAL SUPPLIES 5605	2800		94	2706	8.3 3.3	1,672-	59.7-
	PLUMBING SUPPLIES 5610	3000			3000	8.3	3,000-	100.0-
	PAINT AND PAINTING SPL 5650	5000			5000	8.3	5,000-	100.0-
	OTHER REPAIR/MAINT. SP 5990	100			100	8.3	100-	100.0-
94	REPAIR & MAINTENANCE	13900	131	94	13675	8.3 .6	12,772-	91.8-

204	SUPPLIES AND EXPENSES	27035	479	204	26352	8.3	.7	24,587-	90.9-
	PROFESSIONAL SERVICES								
900	BUILDING SECURITY 6021	2000		900	1100	8.3	45.0	8,800	440.0
2134	OTHER PROFESSIONAL SER 6049	30039		2134	27905	8.3	7.1	4,431-	14.7-
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3034	PROFESSIONAL SERVICE	32039		3034	29005	8.3	9.4	4,369	13.6
	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060								
	TELEPHONE-EATON SCHOOL 6060 GRANT								
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	COMMUNICATIONS								
	TRANSPORTATION								
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
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	TRANSPORTATION								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D 6255								
	BOILER MACHINERY 6260								
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	INSURANCE								
	UTILITIES								
26	GAS 6300	3500		26	3474	8.3	.7	3,188-	91.0-
	GAS-TRAIN DEPOT 6300 DEPOT								
	GAS-EATON SCHOOL 6300 GRANT								
4497	ELECTRICITY 6305	75000		4497	70503	8.3	5.9	21,036-	28.0-
	ELECTRICITY-EMP MED CL 6305 CLINIC								
	ELECTRICITY-TRAIN DEPO 6305 DEPOT								
	ELECTRICITY-EATON SCHO 6305 GRANT								
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4524	UTILITIES	78500		4524	73976	8.3	5.7	24,212-	30.8-
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350	100000			100000	8.3		100,000-	100.0-
	ELECTRICAL R&M 6355	1000			1000	8.3		1,000-	100.0-
	PLUMBING EQUIPMENT R&M 6357	1000			1000	8.3		1,000-	100.0-
	HOUSEHOLD EQUIPMENT R& 6370	7030			7030	8.3		7,030-	100.0-
1176	FIXED EQUIPMENT R&M 6380	10030		1176	8854	8.3	11.7	4,082	40.6
	MINOR EQUIPMENT R&M 6382								
	CLEANING AND PAINTING 6392	3900			3900	8.3		3,900-	100.0-
	EXTERMINATION-DEPOT 6393								
113	DISINFECT./EXTERMINATI 6394	1250		113	1137	8.3	9.0	106	8.4
	OTHER REPAIRS AND MAIN 6399	500			500	8.3		500-	100.0-
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1289	REPR/MAINT-OUTSIDE L	124710		1289	123421	8.3	1.0	109,242-	87.5-
	RENTALS								
	MOP-MAT-RAG RENT 6435	14000			14000	8.3		14,000-	100.0-
1100	OTHER RENT 6449			1100	1100-			13,200	
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1100	RENTALS	14000		1100	12900	8.3	7.8	800-	5.7-
	OTHER SERVICES & CHARGE								
	CUSTODIAL SERVICE 6870								

-----	OTHER SERVICES & CHA	-----	-----	-----	-----	-----	-----	-----	-----
-----	9947 OTHER SERVICES & CHAR	-----	-----	-----	-----	-----	-----	-----	-----
		249249		9947	239302	8.3	3.9	129,885-	52.1-
-----	LAND								
	LAND 7000								
-----	LAND	-----	-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS 7100								
	FIRST BAPTIST CHURCH 7100 13								
	PINE ST CHURCH BUILDI 7100 26								
	RENOV OLD FED BLD-MUN 7150 42								
-----	BUILDINGS	-----	-----	-----	-----	-----	-----	-----	-----
-----	BUILDING/BLD IMPROVE	-----	-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER THAN								
	LANDSCAPING 7250								
	OTHER IMPROVEMENTS 7295	20000			20000	8.3		20,000-	100.0-
-----	IMPROVEMENT OTHER TH	-----	-----	-----	-----	-----	-----	-----	-----
		20000			20000	8.3		20,000-	100.0-
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP. 7320								
	OTHER EQUIPMENT 7399								
-----	MACHINERY AND EQUIPM	-----	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----	-----
		20000			20000	8.3		20,000-	100.0-
-----	EXPENDITURES	-----	-----	-----	-----	-----	-----	-----	-----
10151		296284	479	10151	285654	8.3	3.4	174,472-	58.8-

001093 - GENERAL FD-INTERMODAL FAC O&M

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES	4000						
	OVERTIME	4300						
SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT	4600						
	F.I.C.A. TAXES	4700						
	HOSPITALIZATION INS.	4800						
	UNEMPLOYMENT BENEFITS	4900						
	WORKMAN'S COMPENSATION	4910						
EMPLOYEE BENEFITS								
PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER	5003						
	PRINTED FORMS	5005						
	OTHER EXPENDABLE OFF.S	5010						
	MINOR OFFICE EQUIP/FUR	5020						
	SUBSCRIPTIONS,MAGS,MAP	5050						
	BOOKS	5070						
	COMPUTER SUPPLIES	5080						
OFFICE SUPPLIES								
OPERATING SUPPLIES								
	CLEANING/JANITORIAL SP	5100	3200		3200	8.3	3,200-	100.0-
	GAS AND OIL	5250						
	LUBRICANTS	5255						
40-	HORT./LANDSCAPING SPLY	5440	4000	40-	4040	8.3 1.0	3,520-	88.0-
	MINOR EQUIPMENT	5460	2000	199	1801	8.3	2,000-	100.0-
	OTHER OPERATING MATL/S	5590	2000		2000	8.3	2,000-	100.0-
40-	OPERATING SUPPLIES	11200	199	40-	11041	8.3 .3	10,720-	95.7-
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S	5600	5000	195	4805	8.3	5,000-	100.0-
	ELECTRICAL SUPPLIES	5605	5000	85	4915	8.3	5,000-	100.0-
	PLUMBING SUPPLIES	5610	1500		1500	8.3	1,500-	100.0-
	PAINT AND PAINTING SPL	5650						
	MTR VEHICLE REP. PTS/S	5700						
	AGRICLTR REPAIR PTS/S	5755						
	OTHER REPAIR/MAINT. SP	5990	2700		2700	8.3	2,700-	100.0-

	REPAIR & MAINTENANCE		14200	280		13920	8.3		14,200-	100.0-
40-	SUPPLIES AND EXPENSES		25400	479	40-	24961	8.3	.1	24,920-	98.1-
	PROFESSIONAL SERVICES									
	BUILDING SECURITY	6021								
	OTHER PROFESSIONAL SER	6049								
	PROFESSIONAL SERVICE									
	COMMUNICATIONS									
	TELEPHONE AND TELEGRAP	6060								
	POSTAGE	6070								
	COMMUNICATIONS									
	TRANSPORTATION									
	TRAVEL EXPENSE	6110								
	FREIGHT	6120								
	MESSENGER/EXPRESS SERV	6130	20			20	8.3		20-	100.0-
	TRANSPORTATION		20			20	8.3		20-	100.0-
	ADVERTISING									
	ADVERTISING	6150	2600			2600	8.3		2,600-	100.0-
	ADVERTISING		2600			2600	8.3		2,600-	100.0-
	PRINTING AND BINDING									
	PRINTING	6200								
	PRINTING AND BINDING									
	INSURANCE									
	AUTOMOBILE INSURANCE	6265								
	SURETY AND FORGERY BON	6270								
	INSURANCE									
	UTILITIES									
2388	GAS	6300								
2388	ELECTRICITY	6305	40000		2388	37612	8.3	5.9	11,344-	28.3-
2388	UTILITIES		40000		2388	37612	8.3	5.9	11,344-	28.3-
3680	REPR/MAINT-OUTSIDE LABO									
127	BUILDING R&M	6350	55000	135	3680	51185	8.3	6.6	10,840-	19.7-
	ELECTRICAL R&M	6355	4300		127	4173	8.3	2.9	2,776-	64.5-
	PLUMBING EQUIPMENT R&M	6357		95		95-				
	OFFICE EQUIPMENT R&M	6365								
	MOTOR VEHICLE EQ. R&M	6384								
85	DISINFECT./EXTERMINATI	6394	1120		85	1035	8.3	7.5	100-	8.9-
	SIGN PAINTING	6396								
	OTHER REPAIRS AND MAIN	6399	30000			30000	8.3		30,000-	100.0-
3892	REPR/MAINT-OUTSIDE L		90420	230	3892	86298	8.3	4.3	43,716-	48.3-
	RENTALS									
	UNIFORM RENT	6430	400			400	8.3		400-	100.0-
	OTHER RENT	6449								

-----	RENTALS	-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHARGE	400			400	8.3		400- 100.0-
	EXHIBITIONS & PROMOTIO 6500							
	DUES AND MEMBERSHIPS 6840							
	REGISTRATION FEE/TUITI 6845							
	CUSTODIAL SERVICE 6870							
	SERVICES NOT SPECIFIED 6999							
-----	OTHER SERVICES & CHA	-----	-----	-----	-----	-----	-----	-----
-----	OTHER SERVICES & CHAR	-----	-----	-----	-----	-----	-----	-----
6280		133440	230	6280	126930	8.3	4.7	58,080- 43.5-
	MACHINERY AND EQUIPMENT							
	OFFICE FURN/EQUIP. 7325							
	DATA PROCESSING EQUIP. 7327							
	OTHER EQUIPMENT 7399							
-----	MACHINERY AND EQUIPM	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----
-----	EXPENDITURES	-----	-----	-----	-----	-----	-----	-----
6240		158840	709	6240	151891	8.3	3.9	83,960- 52.8-

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES								
12609	REGULAR WAGES	4000	177875		12609	165266	8.3 7.0	26,567-	14.9-
	DISASTER RECOVERY WAGE	4010							
	OVERTIME	4300							
	DISASTER RECOVERY OVER	4310							
12609	SALARIES		177875		12609	165266	8.3 7.0	26,567-	14.9-
	EMPLOYEE BENEFITS								
1986	STATE RETIREMENT	4600	28025		1986	26039	8.3 7.0	4,193-	14.9-
896	F.I.C.A. TAXES	4700	13620		896	12724	8.3 6.5	2,868-	21.0-
2898	HOSPITALIZATION INS.	4800	39000		2898	36103	8.3 7.4	4,224-	10.8-
	UNEMPLOYMENT BENEFITS	4900							
	WORKMAN'S COMPENSATION	4910	600			600	8.3	600-	100.0-
5779	EMPLOYEE BENEFITS		81245		5779	75466	8.3 7.1	11,897-	14.6-
18388	PERSONAL SERVICES		259120		18388	240732	8.3 7.0	38,464-	14.8-
	OFFICE SUPPLIES								
	PAPER	5003	1000	86		914	8.3	1,000-	100.0-
	PRINTED FORMS	5005							
	OTHER EXPENDABLE OFF.S	5010	5500	406		5094	8.3	5,500-	100.0-
	MINOR OFFICE EQUIP/FUR	5020	2500			2500	8.3	2,500-	100.0-
	PHOTO SUPPLIES	5040							
	SUBSCRIPTIONS,MAGS,MAP	5050							
	BOOKS	5070							
1099	COMPUTER SUPPLIES	5080	3000		1099	1901	8.3 36.6	10,188	339.6
1099	OFFICE SUPPLIES		12000	492	1099	10408	8.3 9.1	1,188	9.9
	OPERATING SUPPLIES								
26	FOOD	5115	2000	20	26	1954	8.3 1.3	1,688-	84.4-
30	GAS AND OIL	5250	2000		30	1970	8.3 1.5	1,640-	82.0-
	MINOR EQUIPMENT	5460	1500			1500	8.3	1,500-	100.0-
	MTR VEHICLE REP. PTS/S	5700	700			700	8.3	700-	100.0-
57	OPERATING SUPPLIES		6200	20	57	6123	8.3 .9	5,516-	88.9-
1156	SUPPLIES AND EXPENSES		18200	512	1156	16532	8.3 6.3	4,328-	23.7-
	PROFESSIONAL SERVICES								
	ENGINEERING	6015							
	CONSULTANT SERV/SURVEY	6020	75000			75000	8.3	75,000-	100.0-
	ABSTRACTING & RECORDIN	6023							
	LEGAL	6025							

CAPITAL OUTLAY									
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20079	EXPENDITURES	388020	1,304	20079	366637	8.3	5.1	147,072-	37.9-

001095 - GENERAL FUND-G/G INS.OTH SER

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES	4000						
	OVERTIME	4300						
-----			-----	-----	-----	-----	-----	-----
SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT	4600						
	F.I.C.A. TAXES	4700						
	HOSPITALIZATION INS.	4800						
	UNEMPLOYMENT BENEFITS	4900						
	WORKMAN'S COMPENSATION	4910						
-----			-----	-----	-----	-----	-----	-----
EMPLOYEE BENEFITS								
-----			-----	-----	-----	-----	-----	-----
PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER	5003						
	PRINTED FORMS	5005						
-----			-----	-----	-----	-----	-----	-----
OFFICE SUPPLIES								
OPERATING SUPPLIES								
	FOOD	5115						
	DIESEL FUEL	5257						
	WEARING APPAREL	5355						
	OTHER OPERATING MATL/S	5590						
	UNALLOC. PETROLEUM PRO	5599						
-----			-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES								
REPAIR & MAINTENANCE SP								
	OTHER REPAIR/MAINT. SP	5990						
-----			-----	-----	-----	-----	-----	-----
REPAIR & MAINTENANCE								
-----			-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
	AUDITING AND ACCOUNTIN	6010						
	TITLE OPINIONS	6016						
	APPRAISAL	6017						
	CONSULTANT SERV/SURVEY	6020						
	CONSULTANT-TWIN FORKS	6020 01	230000		230000	8.3	230,000-	100.0-
	CONSULTANT-GORDONS CRK	6020 05						
270964	LEGAL	6025	750000	270964	479036	8.3 36.1	2,501,568	333.5

	CAFE PLAN-ADMIN.COSTS	6026	4500		4500	8.3		4,500-	100.0-	
2019	MEDICAL	6027	30000	2019	27981	8.3	6.7	5,772-	19.2-	
61566	MEDICAL ANALYSIS-EMP C	6027 01	384000	61566	322434	8.3	16.0	354,792	92.3	
	UNALLOC.WELLNESS/HOSP.	6028								
	IN-SERVICE TRAINING	6029								
	ENTERTAINMENT	6033								
	DATA PROCESSING	6035								
	EMER.SHELTER/MDA GRANT	6040								
	I.P.-HYBERPLASTIC/MDA	6041								
	COPS-SECURE SCHLS/OJP	6042								
	NLC FINANCIAL INITIATI	6043								
	CONTRIB FUNDED EVENTS	6046								
	COMMUNITY CONVERSATIO	6046 01								
	CONTRIB FUNDED EVEN									
21961	OTHER PROFESSIONAL SER	6049	300000	2,070	21961	275969	8.3	7.3	36,468-	12.1-
356510	PROFESSIONAL SERVICE		1698500	2,070	356510	1339920	8.3	20.9	2,579,620	151.8
	COMMUNICATIONS									
10645	TELEPHONE AND TELEGRAP	6060	110000	2,664	10645	96691	8.3	9.6	17,740	16.1
	TELEPHONE RENT	6065								
	NETWORK	6068								
	POSTAGE	6070	53000			53000	8.3		53,000-	100.0-
10645	COMMUNICATIONS		163000	2,664	10645	149691	8.3	6.5	35,260-	21.6-
	TRANSPORTATION									
	TRAVEL EXPENSE	6110	9300			9300	8.3		9,300-	100.0-
	MESSENGER/EXPRESS SERV	6130								
	TRANSPORTATION		9300			9300	8.3		9,300-	100.0-
	ADVERTISING									
	UNALLOCATED ADVERTISIN	6155	16000			16000	8.3		16,000-	100.0-
	ADVERTISING		16000			16000	8.3		16,000-	100.0-
	PRINTING AND BINDING									
295	PRINTING	6200	4000		295	3705	8.3	7.3	460-	11.5-
	BINDING	6205								
295	PRINTING AND BINDING		4000		295	3705	8.3	7.3	460-	11.5-
	INSURANCE									
	FIRE & EXTENDED COVERA	6250	220000			220000	8.3		220,000-	100.0-
	PUBLIC LIAB/PROPERTY D	6255	475000			475000	8.3		475,000-	100.0-
	BOILER MACHINERY	6260								
	SURETY AND FORGERY BON	6270	2500			2500	8.3		2,500-	100.0-
	OTHER INSURANCE	6299	6000			6000	8.3		6,000-	100.0-
	INSURANCE		703500			703500	8.3		703,500-	100.0-
	REPR/MAINT-OUTSIDE LABO									
	OFFICE EQUIPMENT R&M	6365	45000			45000	8.3		45,000-	100.0-
	MOTOR VEHICLE EQ. R&M	6384								
	COMMUNICATION EQ. R&M	6390								
	OTHER REPAIRS AND MAIN	6399								

OTHER REPAIRS AND MAIN 6399 FBC									
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	REPR/MAINT-OUTSIDE L	45000			45000	8.3		45,000-	100.0-
	OTHER SERVICES & CHARGE								
	SETTLEMT OF DAMAGE CLA 6700	150000			150000	8.3		150,000-	100.0-
	LATE PAYMENT CHARGE 6705								
	COURT COSTS 6710								
	THEFT LOSS 6818								
5476	PROP.TAX COLL. FEES .0 6830	65000		5476	59524	8.3	8.4	712	1.0
92	PROP.TAX COLL. FEES.00 6831	92000		92	91908	8.3	.1	90,896-	98.8-
228	BANK SERV/TRF FEE 6832	2600		228	2372	8.3	8.7	136	5.2
14097	DUES AND MEMBERSHIPS 6840	25000		14097	10903	8.3	56.3	144,164	576.6
	REGISTRATION FEE/TUITI 6845	4800			4800	8.3		4,800-	100.0-
	PROPERTY TAXES 6995								
	LOBBYING 6998								
	SERVICES NOT SPECIFIED 6999	18000			18000	8.3		18,000-	100.0-
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19893	OTHER SERVICES & CHA	357400		19893	337507	8.3	5.5	118,684-	33.2-
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387343	OTHER SERVICES & CHAR	2996700	4,734	387343	2604623	8.3	12.9	1,651,416	55.1
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP. 7325								
	DATA PROCESSING EQUIP. 7327								
	COMMUNICATION EQUIPMEN 7355								
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	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES 7400								
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	VEHICLES								
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	CAPITAL OUTLAY								
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387343	EXPENDITURES	2996700	4,734	387343	2604623	8.3	12.9	1,651,416	55.1

001096 - GENERAL FUND-FED PROG ADMIN

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
5711	REGULAR WAGES 4000	113956		5711	108245	8.3	5.0	45,424-	39.8-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300								
	DISASTER RECOVERY OVER 4310								
5711	SALARIES	113956		5711	108245	8.3	5.0	45,424-	39.8-
EMPLOYEE BENEFITS									
901	STATE RETIREMENT 4600	17950		901	17049	8.3	5.0	7,138-	39.7-
408	F.I.C.A. TAXES 4700	8720		408	8312	8.3	4.6	3,824-	43.8-
1160	HOSPITALIZATION INS. 4800	23400		1160	22240	8.3	4.9	9,480-	40.5-
470	UNEMPLOYMENT BENEFITS 4900	1000		470	530	8.3	47.0	4,640	464.0
	WORKMAN'S COMPENSATION 4910	3000			3000	8.3		3,000-	100.0-
2939	EMPLOYEE BENEFITS	54070		2939	51131	8.3	5.4	18,802-	34.7-
8650	PERSONAL SERVICES	168026		8650	159376	8.3	5.1	64,226-	38.2-
OFFICE SUPPLIES									
	PAPER 5003	200			200	8.3		200-	100.0-
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010	500			500	8.3		500-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	3639	202		3437	8.3		3,639-	100.0-
	MICROFILM SUPPLIES 5030								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080								
	OFFICE SUPPLIES	4339	202		4137	8.3		4,339-	100.0-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	FOOD 5115	600			600	8.3		600-	100.0-
37	GAS AND OIL 5250	1500		37	1463	8.3	2.4	1,056-	70.4-
	MINOR EQUIPMENT 5460								
	OTHER OPERATING MATL/S 5590	400			400	8.3		400-	100.0-
	OTHER OPER.MATL-BROWNS 5591								
37	OPERATING SUPPLIES	2500		37	2463	8.3	1.4	2,056-	82.2-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600								
	MTR VEHICLE REP. PTS/S 5700	1000			1000	8.3		1,000-	100.0-
	MINOR COMPUTER EQUIP. 5800								
	OTHER REPAIR/MAINT. SP 5990								
	DISASTER REPAIR SUPPLI 5995	25000	53,349		28349-	8.3		25,000-	100.0-

-----	REPAIR & MAINTENANCE	26000	53,349	-----	27349-	8.3	-----	26,000-	100.0-
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37	SUPPLIES AND EXPENSES	32839	53,551	37	20750-	8.3	.1	32,395-	98.6-
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	PROFESSIONAL SERVICES								
	CONSULTANT SERV-BROWNS 6020								
	DATA PROCESSING 6035	37250			37250	8.3		37,250-	100.0-
	MICROFILM PROCESSING 6037								
	OTHER PROFESSIONAL SER 6049	15000			15000	8.3		15,000-	100.0-
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	PROFESSIONAL SERVICE	52250			52250	8.3		52,250-	100.0-
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201	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060	1000		201	799	8.3	20.1	1,412	141.2
	POSTAGE 6070								
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201	COMMUNICATIONS	1000		201	799	8.3	20.1	1,412	141.2
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	TRANSPORTATION								
	TRAVEL EXPENSE 6110	3500			3500	8.3		3,500-	100.0-
	TRVL EXP-BROWNSFIELD P 6116								
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
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	TRANSPORTATION	3500			3500	8.3		3,500-	100.0-
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	ADVERTISING								
	ADVERTISING 6150	1300			1300	8.3		1,300-	100.0-
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	ADVERTISING	1300			1300	8.3		1,300-	100.0-
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	PRINTING AND BINDING								
	PRINTING 6200								
	BINDING 6205								
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	PRINTING AND BINDING								
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	INSURANCE								
	SURETY AND FORGERY BON 6270								
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	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
7673	BUILDING R&M 6350								
	DISASTER REPAIRS 6351	300000	20,168	7673	272159	8.3	2.5	207,924-	69.3-
	OFFICE EQUIPMENT R&M 6365								
	MOTOR VEHICLE EQ. R&M 6384	700			700	8.3		700-	100.0-
	OTHER REPAIRS AND MAIN 6399								
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7673	REPR/MAINT-OUTSIDE L	300700	20,168	7673	272859	8.3	2.5	208,624-	69.3-
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	RENTALS								
	OFFICE EQUIPMENT RENT 6410								
	OTHER RENT 6449								
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	RENTALS								
	OTHER SERVICES & CHARGE								
	EXHIBITIONS & PROMOTIO 6500								

-----	DISABILITY AWARENESS 6500 03	750	-----	-----	750	8.3		750-	100.0-
-----	EXHIBITIONS & PROMO	750	-----	-----	750	8.3		750-	100.0-
	DUES AND MEMBERSHIPS 6840	350			350	8.3		350-	100.0-
	REGISTRATION FEE/TUITI 6845	650			650	8.3		650-	100.0-
	SERVICES NOT SPECIFIED 6999								
-----	OTHER SERVICES & CHA	1750	-----	-----	1750	8.3		1,750-	100.0-
-----	OTHER SERVICES & CHAR	360500	-----	-----	332458	8.3	2.1	266,012-	73.7-
7874			20,168	7874					
	ENVIRON PROJ-BROWNSFI 7296 04								
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP. 7325								
	DATA PROCESSING EQUIP. 7327								
	OTHER EQUIPMENT 7399								
-----	MACHINERY AND EQUIPM	-----	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----	-----
-----	EXPENDITURES	561365	-----	-----	471084	8.3	2.9	362,633-	64.5-
16561			73,719	16561					

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

ANNUAL	OPEN PO
1990	1990
1991	1991
1992	1992
1993	1993
1994	1994
1995	1995
1996	1996
1997	1997
1998	1998
1999	1999
2000	2000
2001	2001
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THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES								
430960	REGULAR WAGES	4000	6989592		430960	6558632	8.3 6.1	1,818,072-	26.0-
	DISASTER RECOVERY WAGE	4010							
60396	OVERTIME	4300	770000		60396	709604	8.3 7.8	45,248-	5.8-
	DISASTER RECOVERY OVER	4310							
491356	SALARIES		7759592		491356	7268236	8.3 6.3	1,863,320-	24.0-
	EMPLOYEE BENEFITS								
79392	STATE RETIREMENT	4600	1222140		79392	1142748	8.3 6.4	269,436-	22.0-
37863	F.I.C.A. TAXES	4700	593610		37863	555747	8.3 6.3	139,254-	23.4-
73555	HOSPITALIZATION INS.	4800	1349400		73555	1275845	8.3 5.4	466,740-	34.5-
1621	UNEMPLOYMENT BENEFITS	4900	5000		1621	3379	8.3 32.4	14,452	289.0
	WORKMAN'S COMPENSATION	4910	182000			182000	8.3	182,000-	100.0-
192432	EMPLOYEE BENEFITS		3352150		192432	3159718	8.3 5.7	1,042,966-	31.1-
683788	PERSONAL SERVICES		11111742		683788	10427954	8.3 6.1	2,906,286-	26.1-
	OFFICE SUPPLIES								
245	PAPER	5003	4000		245	3755	8.3 6.1	1,060-	26.5-
	PRINTED FORMS	5005							
402	OTHER EXPENDABLE OFF.S	5010	7020	504	402	6114	8.3 5.7	2,196-	31.2-
	EXPENDABLE OFF.SPL-LIF	5012	2000	204		1796	8.3	2,000-	100.0-
	MINOR OFFICE EQUIP/FUR	5020	6700			6700	8.3	6,700-	100.0-
	MICROFILM SUPPLIES	5030							
	PHOTO SUPPLIES	5040	200			200	8.3	200-	100.0-
	SUBSCRIPTIONS,MAGS,MAP	5050	5300	60		5240	8.3	5,300-	100.0-
	BOOKS	5070	800	120		680	8.3	800-	100.0-
	COMPUTER SUPPLIES	5080	8000			8000	8.3	8,000-	100.0-
	COMPUTR SUP-LLEBG '01	5081							
	COMPUTR SUP-COPS MORE'	5082							
647	OFFICE SUPPLIES		34020	888	647	32485	8.3 1.9	26,256-	77.1-
	OPERATING SUPPLIES								
1987	CLEANING/JANITORIAL SP	5100	9500		1987	7513	8.3 20.9	14,344	150.9
	HOUSEHOLD SUPPLIES	5110							
	FOOD	5115	2500			2500	8.3	2,500-	100.0-
	MEDICAL SUPPLIES	5120							
	CHEMICALS	5130							
514	FEED FOR ANIMALS	5150	4500		514	3986	8.3 11.4	1,668	37.0
22348	GAS AND OIL	5250	240000		22348	217652	8.3 9.3	28,176	11.7
	LUBRICANTS	5255							
661	DIESEL FUEL	5257	4000		661	3339	8.3 16.5	3,932	98.3
	OTHER FUEL	5260							

2082	UNIFORMS, BADGES, ETC.	5350	62000	3,842	2082	56076	8.3	3.3	37,016-	59.7-
6286	WEARING APPAREL	5355	75000	5,405	6286	63309	8.3	8.3	432	.5
	ASPHALT & ASPHALT PROD	5400								
	CONCRETE, CEMENT, ETC.	5405								
	HORT./LANDSCAPING SPLY	5440	500			500	8.3		500-	100.0-
	HAND TOOLS	5450								
2397	MINOR EQUIPMENT	5460	59000	1,215	2397	55388	8.3	4.0	30,236-	51.2-
	MINOR EQUIP-BYRNE '15	5461								
11822	MINOR EQUIP-BYRNE '16	5463			11822	11822-			141,864	
	MINOR EQ-LLEBG/BYRNE'0	5464								
	OTHER OPERATING MATL/S	5590	65000	3,751		61249	8.3		65,000-	100.0-
	OTHER OPER.MATL-METH.G	5591								
	OTHER OPER.MATLS-PRO S	5592								
	OTHER OPER.-ALCOHOL CN	5593								
398	OTHER OPER-VICTIM ADVO	5594	1000		398	602	8.3	39.8	3,776	377.6
	OTHER OPER-LAW ENF.LIA	5596								
48496	OPERATING SUPPLIES		523000	14,213	48496	460291	8.3	9.2	58,952	11.2
	REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S	5600	997			997	8.3		997-	100.0-
	ELECTRICAL SUPPLIES	5605	2000			2000	8.3		2,000-	100.0-
	PLUMBING SUPPLIES	5610								
	PAINT AND PAINTING SPL	5650								
10666	MTR VEHICLE REP. PTS/S	5700	125000	3,567	10666	110767	8.3	8.5	2,992	2.3
	COMMUNICATION REPAIR P	5750	3470			3470	8.3		3,470-	100.0-
	AGRICLTRL REPAIR PTS/S	5755								
	EXPENDABLE WELDING SPL	5770								
	MINOR COMPUTER EQUIP.	5800								
100-	OTHER REPAIR/MAINT. SP	5990	13000		100-	13100	8.3	.7	11,800-	90.7-
	REPR SPLY-8/29/05 STOR	5995								
10566	REPAIR & MAINTENANCE		144467	3,567	10566	130334	8.3	7.3	17,675-	12.2-
59709	SUPPLIES AND EXPENSES		701487	18,668	59709	623110	8.3	8.5	15,021	2.1
	PROFESSIONAL SERVICES									
2200	LEGAL	6025								
	MEDICAL	6027	10000		2200	7800	8.3	22.0	16,400	164.0
55	VETERINARIAN	6030	3500		55	3445	8.3	1.5	2,840-	81.1-
	ENTERTAINMENT	6033								
	DATA PROCESSING	6035								
	MICROFILM PROCESSING	6037								
	METRO CRIME STOPPERS	6039								
	OTHER PROF.-ALCOHOL CN	6047								
	OTHER PROF.-VICTIM'S A	6048								
7234	OTHER PROFESSIONAL SER	6049	58000	630	7234	50136	8.3	12.4	28,808	49.6
	POL.LATERAL TRNG FEE	6049 26								
9489	PROFESSIONAL SERVICE		71500	630	9489	61381	8.3	13.2	42,368	59.2
	COMMUNICATIONS									
10951	TELEPHONE AND TELEGRAP	6060	60000		10951	49049	8.3	18.2	71,412	119.0
	TELEPHONE-GRANT	6060 GRANT								

885	TELEPHONE RENT	6065	6000	885	5115	8.3	14.7	4,620	77.0
	NETWORK WIRELESS	6069	6000		6000	8.3		6,000-	100.0-
	POSTAGE	6070	150		150	8.3		150-	100.0-
	OTHER COMMUNICATION EX	6099							
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11836	COMMUNICATIONS		72150	11836	60314	8.3	16.4	69,882	96.8
	TRANSPORTATION								
4621	TRAVEL EXPENSE	6110	14000	4621	9379	8.3	33.0	41,452	296.0
	TRVL EXP-TRAFFIC GRANT	6111							
	TRVL EXP-VICTIM'S ADV	6112	2047		2047	8.3		2,047-	100.0-
	TRVL EXP-TERRORISM PRE	6113							
	TRAVEL EXP-PROJ SAFE N	6114							
	TRVL/TRNG-COP'S METH G	6116							
	TRVL EXP-LAW ENF LIAIS	6118							
	TRVL EXP-ALCOHOL GRANT	6119							
15	FREIGHT	6120	4000	15	3861	8.3	.3	3,820-	95.5-
58	MESSENGER/EXPRESS SERV	6130		58	83-			696	
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4693	TRANSPORTATION		20047	4693	15204	8.3	23.4	36,269	180.9
	ADVERTISING								
875	ADVERTISING	6150	13000	875	12125	8.3	6.7	2,500-	19.2-
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875	ADVERTISING		13000	875	12125	8.3	6.7	2,500-	19.2-
	PRINTING AND BINDING								
	PRINTING	6200	1000		1000	8.3		1,000-	100.0-
	BINDING	6205							
	FILM PROCESSING	6240							
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	PRINTING AND BINDING		1000		1000	8.3		1,000-	100.0-
	INSURANCE								
	FIRE & EXTENDED COVERA	6250							
	PUBLIC LIAB/PROPERTY D	6255							
	BOILER MACHINERY	6260							
	AUTOMOBILE INSURANCE	6265	18900		18900	8.3		18,900-	100.0-
	SURETY AND FORGERY BON	6270	300		300	8.3		300-	100.0-
	OTHER INSURANCE	6299							
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	INSURANCE		19200		19200	8.3		19,200-	100.0-
	UTILITIES								
183	GAS	6300	6000	183	5817	8.3	3.0	3,804-	63.4-
9761	ELECTRICITY	6305	80500	9761	70739	8.3	12.1	36,632	45.5
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9944	UTILITIES		86500	9944	76556	8.3	11.4	32,828	37.9
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M	6350							
	8/29/05 STORM REPAIRS	6353							
	ELECTRICAL R&M	6355							
	PLUMBING EQUIPMENT R&M	6357							
	OFFICE EQUIPMENT R&M	6365	31500		31500	8.3		31,500-	100.0-
	OFF.EQ.R&M-COPS MORE	6366							
	HOUSEHOLD EQUIPMENT R&	6370							
	FIXED EQUIPMENT R&M	6380	10000		10000	8.3		10,000-	100.0-

3806	MINOR EQUIPMENT R&M	6382							
	MOTOR VEHICLE EQ. R&M	6384	76700	1,255	3806	71639	8.3	4.9	31,028- 40.4-
	AGRICULTURAL EQ. R&M	6387							
	COMMUNICATION EQ. R&M	6390							
	CLEANING AND PAINTING	6392							
213	DISINFECT./EXTERMINATI	6394	5000		213	4787	8.3	4.2	2,444- 48.8-
	SIGN PAINTING	6396							
275	TOW IN CHARGES	6398	5000		275	4725	8.3	5.5	1,700- 34.0-
	OTHER REPAIRS AND MAIN	6399							
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4294	REPR/MAINT-OUTSIDE L		128200	1,255	4294	122651	8.3	3.3	76,672- 59.8-
	RENTALS								
1115	OFFICE EQUIPMENT RENT	6410	8500		1115	7385	8.3	13.1	4,880 57.4
	MOTORCYCLE RENT	6417	49700			49700	8.3		49,700- 100.0-
	CYLINDER RENT	6425							
	UNIFORM RENT	6430							
	MOP-MAT-RAG RENT	6435							
	OTHER RENT	6449							
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1115	RENTALS		58200		1115	57085	8.3	1.9	44,820- 77.0-
	OTHER SERVICES & CHARGE								
	EXHIBITIONS & PROMOTIO	6500							
	SETTLEMT OF DAMAGE CLA	6700							
	COURT COSTS	6710							
	JAIL EXPENSE	6815							
	EVIDENCE BUY MONEY	6817							
	THEFT LOSS	6818							
	CASH OVERAGE/SHORTAGE	6819							
	BANK SERV/TRF FEE	6832							
	REFUNDS	6835							
	POLICE FINE REFUNDS	6835 PF							
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	REFUNDS								
	NSF CHECKS	6836	2000			2000	8.3		2,000- 100.0-
300	DUES AND MEMBERSHIPS	6840	4000		300	3700	8.3	7.5	400- 10.0-
150	REGISTRATION FEE/TUITI	6845	12000	150	150	11700	8.3	1.2	10,200- 85.0-
	LAUNDRY	6850							
	SERVICES NOT SPECIFIED	6999							
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450	OTHER SERVICES & CHA		18000	150	450	17400	8.3	2.5	12,600- 70.0-
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42696	OTHER SERVICES & CHAR		487797	2,184	42696	442917	8.3	8.7	24,555 5.0
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS	7100							
	POLICE SERV CTR BLDG	7100 22							
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	BUILDINGS								
	BUILDING IMPROVEMENTS	7150							
	POLICE COMPLEX	7150 07							
	DEPOT SUBSTATION	7150 37							
	MOBILE ST SUBSTATION	7150 39							

	PALMERS CROSSING SUBS 7150 40								
-----	BUILDING IMPROVEMEN	-----	-----	-----	-----	-----	-----	-----	-----
-----	BUILDING/BLD IMPROVE	-----	-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER THAN								
	PARKING LOT/DRIVEWAY 7227								
	LANDSCAPING 7250								
-----	OTHER IMPROVEMENTS 7295	-----	-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	8/29/05 STORM EQUIP 7302								
	EQUIP-METH GRANT 7303								
	EQUIP-DOMESTIC PREP 7312								
	EQUIP-HOMELAND SECURIT 7313								
	EQUIP-TERRORISM PREVEN 7314								
	EQUIP-TERRORISM '05 7316								
	EQ-DOMESTIC PREP'05 7318								
	EQUIP-PROJ SAFE NEIGHB 7319								
	HOUSEHOLD FURN/EQUIP. 7320								
	EQUIP-BYRNE '15 7323	11822			11822	8.3		11,822-	100.0-
	EQUIP-BYRNE '16 7324								
680	OFFICE FURN/EQUIP. 7325			680	680-			8,160	
	COPS TECH GRANT EQUIP 7326								
4975	DATA PROCESSING EQUIP. 7327			4975	4975-			59,700	
	FEMA-EMER.WARNING SIRE 7330								
	EQUIP-JUSTICE ASSIST G 7331								
	COMMUNICATION EQUIPMEN 7355								
	TRAFFIC CONTROL EQUIP. 7360								
	EQUIP-BYRNE '09 7375								
	OTHER EQUIP-STOP VIOL 7397								
	OTHER EQUIP-ALCOHOL GR 7398								
20238	OTHER EQUIPMENT 7399	6000	10,180	20238	24418-	8.3 337.3		236,856	947.6
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25893	MACHINERY AND EQUIPM	17822	10,180	25893	18251-	8.3 145.2		292,894	643.4
	VEHICLES								
44250	AUTOMOBILES 7400	575000	214,850	44250	315900	8.3 7.6		44,000-	7.6-
	AUTOMOBILES-METH GRANT 7401								
	AUTOMOBILES-BYRNE GRAN 7402								
	MOTORCYCLES 7405								
	PICK UP TRUCKS 7420								
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44250	VEHICLES	575000	214,850	44250	315900	8.3 7.6		44,000-	7.6-
	OTHER								
	ZOOLOGICAL ANIMALS 7505								
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	OTHER								
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70143	CAPITAL OUTLAY	592822	225,030	70143	297649	8.3 11.8		248,894	41.9
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856335	EXPENDITURES	12893848	245,882	856335	11791630	8.3 6.6		2,617,828-	20.3-

001131 - GENERAL FUND-JOINT P&F TRNG.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
1776	REGULAR WAGES 4000	23080		1776	21304	8.3	7.6	1,768-	7.6-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300	1000			1000	8.3		1,000-	100.0-
	DISASTER RECOVERY OVER 4310								
1776	SALARIES	24080		1776	22304	8.3	7.3	2,768-	11.4-
EMPLOYEE BENEFITS									
280	STATE RETIREMENT 4600	3800		280	3520	8.3	7.3	440-	11.5-
114	F.I.C.A. TAXES 4700	1850		114	1736	8.3	6.1	482-	26.0-
580	HOSPITALIZATION INS. 4800	7800		580	7220	8.3	7.4	840-	10.7-
	UNEMPLOYMENT BENEFITS 4900								
	WORKMAN'S COMPENSATION 4910	85			85	8.3		85-	100.0-
973	EMPLOYEE BENEFITS	13535		973	12562	8.3	7.1	1,859-	13.7-
2749	PERSONAL SERVICES	37615		2749	34866	8.3	7.3	4,627-	12.3-
OFFICE SUPPLIES									
76	PAPER 5003	750	312	76	362	8.3	10.1	162	21.6
	PRINTED FORMS 5005	100			100	8.3		100-	100.0-
237	OTHER EXPENDABLE OFF.S 5010	3950	497	237	3216	8.3	6.0	1,106-	28.0-
	SPLY-RRT COORDINATOR 5013								
209	MINOR OFFICE EQUIP/FUR 5020	900		209	691	8.3	23.2	1,608	178.6
	CASSETTES, TAPES 5035								
	PHOTO SUPPLIES 5040	875			875	8.3		875-	100.0-
	SUBSCRIPTIONS, MAGS, MAP 5050	500			500	8.3		500-	100.0-
	BOOKS-POLICE 5070	2000			2000	8.3		2,000-	100.0-
	BOOKS-FIRE 5071	2000			2000	8.3		2,000-	100.0-
	COMPUTER SUPPLIES 5080	3000			3000	8.3		3,000-	100.0-
522	OFFICE SUPPLIES	14075	809	522	12743	8.3	3.7	7,811-	55.4-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	3000	456		2544	8.3		3,000-	100.0-
	HOUSEHOLD SUPPLIES 5110	750			750	8.3		750-	100.0-
	FOOD 5115	2200	150		2050	8.3		2,200-	100.0-
	MEDICAL SUPPLIES 5120	600			600	8.3		600-	100.0-
	GAS AND OIL 5250	200			200	8.3		200-	100.0-
712	WEARING APPAREL-POLICE 5355	2500	126	712	1662	8.3	28.4	6,044	241.7
	WEARING APPAREL-FIRE 5356	2500	400		2100	8.3		2,500-	100.0-
	ASPHALT & ASPHALT PROD 5400								
	CONCRETE, CEMENT, ETC. 5405	2000			2000	8.3		2,000-	100.0-
	BRICK, STONE, MORTAR, ETC 5410								
	SAND, CLAY, GRVL, FILL DI 5415	30000			30000	8.3		30,000-	100.0-

	HORT./LANDSCAPING SPLY	5440	500			500	8.3		500-	100.0-
	HAND TOOLS	5450	1500			1500	8.3		1,500-	100.0-
84	MINOR EQUIPMENT-POLICE	5460	17007	1,124	84	15800	8.3	.4	15,999-	94.0-
86	MINOR EQUIPMENT-FIRE	5462	10000		86	9914	8.3	.8	8,968-	89.6-
	MINOR EQUIP-REGIONAL R	5463	7500	1,901		5599	8.3		7,500-	100.0-
	SWIFT WATER RESCUE SUP	5465	7500			7500	8.3		7,500-	100.0-
	HAZ.MAT SUPPLIES	5466	10000			10000	8.3		10,000-	100.0-
	P&F CLASSES-(FEE) SUPP	5469								
1801	OTHER OPER.MATL-POLICE	5590	12500	3,245	1801	7454	8.3	14.4	9,112	72.8
257	OTHER OPER.MATL-FIRE	5591	12500		257	12243	8.3	2.0	9,416-	75.3-
2939	OPERATING SUPPLIES		122757	7,402	2939	112416	8.3	2.3	87,489-	71.2-
597	REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S	5600	6000		597	5403	8.3	9.9	1,164	19.4
	ELECTRICAL SUPPLIES	5605	1450			1450	8.3		1,450-	100.0-
	PLUMBING SUPPLIES	5610	1000			1000	8.3		1,000-	100.0-
	PAINT AND PAINTING SPL	5650	750			750	8.3		750-	100.0-
	MTR VEHICLE REP. PTS/S	5700	1200			1200	8.3		1,200-	100.0-
	OTHER REPAIR/MAINT. SP	5990	2500	95		2405	8.3		2,500-	100.0-
597	REPAIR & MAINTENANCE		12900	95	597	12208	8.3	4.6	5,736-	44.4-
4058	SUPPLIES AND EXPENSES		149732	8,306	4058	137368	8.3	2.7	101,036-	67.4-
	PROFESSIONAL SERVICES									
	MEDICAL	6027								
	P&F CLASSES-(FEE) SERV	6045								
	OTHER PROFESSIONAL SER	6049								
	RRT PLANNING-HOMELAND	6049 21								
	RRT TRAINING-HOMELAND	6049 22								
	H'BURG HIGH-HOMELAND	6049 23								
	MGMT/ADMIN-HOMELAND S	6049 24								
	OTHER-CITY HOMELAND S	6049 25								
	ASSIST TO FIREFIGHTER	6049 27								
	OTHER	6049 99								
	OTHER PROFESSIONAL									
	PROFESSIONAL SERVICE									
	COMMUNICATIONS									
	TELEPHONE AND TELEGRAP	6060								
	TELEPHONE-RRT COORDINA	6060 GRANT								
	POSTAGE	6070								
	COMMUNICATIONS									
38-	TRANSPORTATION									
	TRVL EXP-POLICE	6110	8000	787	38-	7251	8.3	.4	7,544-	94.3-
	TRVL EXP-FIRE	6111	9000	373		8627	8.3		9,000-	100.0-
	TRVL EXP-RRT COORDINAT	6112								
	TRVL EXP-RESPONSE TEAM	6116								
66	FREIGHT	6120	550	57	66	427	8.3	12.0	242	44.0

29	TRANSPORTATION		17550	1,217	29	16304	8.3	.1	17,202-	98.0-
	ADVERTISING									
	ADVERTISING	6150	5000	2,100		2900	8.3		5,000-	100.0-
	ADVERTISING		5000	2,100		2900	8.3		5,000-	100.0-
	PRINTING AND BINDING									
	PRINTING	6200								
	FILM PROCESSING	6240								
	PRINTING AND BINDING									
	INSURANCE									
	BOILER MACHINERY	6260								
	SURETY AND FORGERY BON	6270								
	OTHER INSURANCE	6299								
	INSURANCE									
	UTILITIES									
88	GAS	6300	3000		88	2912	8.3	2.9	1,944-	64.8-
1442	ELECTRICITY	6305	18000		1442	16558	8.3	8.0	696-	3.8-
	WATER	6315								
1530	UTILITIES		21000		1530	19470	8.3	7.2	2,640-	12.5-
	REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350	24900			24900	8.3		24,900-	100.0-
	DISASTER REPAIRS	6351	45			45	8.3		45-	100.0-
	OFFICE EQUIPMENT R&M	6365								
	MINOR EQUIPMENT R&M	6382	150			150	8.3		150-	100.0-
	MOTOR VEHICLE EQ. R&M	6384	500			500	8.3		500-	100.0-
	CLEANING AND PAINTING	6392	500			500	8.3		500-	100.0-
50	DISINFECT./EXTERMINATI	6394	1300		50	1250	8.3	3.8	700-	53.8-
	OTHER REPAIRS AND MAIN	6399	1500	795		705	8.3		1,500-	100.0-
50	REPR/MAINT-OUTSIDE L		28895	795	50	28050	8.3	.1	28,295-	97.9-
	RENTALS									
236	OTHER RENT	6449	4000		236	3764	8.3	5.9	1,168-	29.2-
236	RENTALS		4000		236	3764	8.3	5.9	1,168-	29.2-
	OTHER SERVICES & CHARGE									
	PETTY CASH LOSS/STORM	6818								
	DUES AND MEMBERSHIPS	6840	250			250	8.3		250-	100.0-
4220	REGISTRATN FEE-POLICE	6845	14000		4220	9780	8.3	30.1	36,640	261.7
880	REGISTRATN FEE-FIRE	6846	15000		880	14120	8.3	5.8	4,440-	29.6-
	SERVICES NOT SPECIFIED	6999								
5100	OTHER SERVICES & CHA		29250		5100	24150	8.3	17.4	31,950	109.2
6945	OTHER SERVICES & CHAR		105695	4,112	6945	94638	8.3	6.5	22,355-	21.1-
	BUILDING/BLD IMPROVEMEN									
	BUILDING IMPROVEMENTS	7150								
	P&F TRAINING BLDG	7150 34								

-----	BUILDING IMPROVEMEN	-----	-----	-----	-----	-----	-----	-----
-----	BUILDING/BLD IMPROVE	-----	-----	-----	-----	-----	-----	-----
-----	IMPROVEMENT OTHER THAN	-----	-----	-----	-----	-----	-----	-----
-----	PARKING LOT/DRIVEWAY 7227	-----	-----	-----	-----	-----	-----	-----
-----	IMPROVEMENT OTHER TH	-----	-----	-----	-----	-----	-----	-----
-----	MACHINERY AND EQUIPMENT	-----	-----	-----	-----	-----	-----	-----
-----	EQUIP-RESPONSE TEAM'07 7311	-----	-----	-----	-----	-----	-----	-----
-----	EQUIP-RESPONSE TEAM'04 7314	-----	-----	-----	-----	-----	-----	-----
-----	EQUIP-CITY HOMELAND SE 7316	-----	-----	-----	-----	-----	-----	-----
-----	OFFICE FURN/EQUIP. 7325	-----	-----	-----	-----	-----	-----	-----
-----	COMMUNICATION EQUIPMEN 7355	-----	-----	-----	-----	-----	-----	-----
-----	TRAFFIC CONTROL EQUIP. 7360	-----	-----	-----	-----	-----	-----	-----
-----	OTHER EQUIP-HAZ.MAT 7398	-----	-----	-----	-----	-----	-----	-----
-----	OTHER EQUIPMENT 7399	-----	-----	-----	-----	-----	-----	-----
-----	MACHINERY AND EQUIPM	-----	-----	-----	-----	-----	-----	-----
-----	VEHICLES	-----	-----	-----	-----	-----	-----	-----
-----	AUTOMOBILES 7400	-----	29,645	-----	29645-	-----	-----	-----
-----	BUSES 7410	-----	-----	-----	-----	-----	-----	-----
-----	VEHICLES	-----	29,645	-----	29645-	-----	-----	-----
-----	CAPITAL OUTLAY	-----	29,645	-----	29645-	-----	-----	-----
-----	EXPENDITURES	-----	42,063	-----	237226	-----	8.3 4.6	-----
13752		293042		13752				128,018- 43.6-

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

ANNUAL OPEN PO

THIS MONTH ACTUAL	OBJ/SUB		ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES								
332715	REGULAR WAGES	4000	5053708		332715	4720993	8.3 6.5	1,061,128-	20.9-
	DISASTER RECOVERY WAGE	4010							
51627	OVERTIME	4300	450000		51627	398373	8.3 11.4	169,524	37.6
	DISASTER RECOVERY OVER	4310							
384342	SALARIES		5503708		384342	5119366	8.3 6.9	891,604-	16.2-
	EMPLOYEE BENEFITS								
59861	STATE RETIREMENT	4600	866840		59861	806979	8.3 6.9	148,508-	17.1-
27525	F.I.C.A. TAXES	4700	421040		27525	393515	8.3 6.5	90,740-	21.5-
64633	HOSPITALIZATION INS.	4800	1014000		64633	949368	8.3 6.3	238,404-	23.5-
	UNEMPLOYMENT BENEFITS	4900	3000			3000	8.3	3,000-	100.0-
	WORKMAN'S COMPENSATION	4910	240000			240000	8.3	240,000-	100.0-
152018	EMPLOYEE BENEFITS		2544880		152018	2392862	8.3 5.9	720,664-	28.3-
536360	PERSONAL SERVICES		8048588		536360	7512228	8.3 6.6	1,612,268-	20.0-
	OFFICE SUPPLIES								
70	PAPER	5003	500		70	430	8.3 14.0	340	68.0
	PRINTED FORMS	5005	400			400	8.3	400-	100.0-
657	OTHER EXPENDABLE OFF.S	5010	6000		657	5343	8.3 10.9	1,884	31.4
992	MINOR OFFICE EQUIP/FUR	5020	2264		992	1272	8.3 43.8	9,640	425.7
	CASSETTES, TAPES	5035							
	PHOTO SUPPLIES	5040							
	SUBSCRIPTIONS,MAGS,MAP	5050							
500	BOOKS	5070	1000	214	500	286	8.3 50.0	5,000	500.0
65	COMPUTER SUPPLIES	5080	1000		65	935	8.3 6.5	220-	22.0-
2284	OFFICE SUPPLIES		11164	214	2284	8666	8.3 20.4	16,244	145.5
	OPERATING SUPPLIES								
974	CLEANING/JANITORIAL SP	5100	10600		974	9626	8.3 9.1	1,088	10.2
	HOUSEHOLD SUPPLIES	5110	2500			2500	8.3	2,500-	100.0-
	FOOD	5115	400			400	8.3	400-	100.0-
688	MEDICAL SUPPLIES	5120	2900		688	2212	8.3 23.7	5,356	184.6
	LABORATORY SUPPLIES	5125							
	CHEMICALS	5130							
3244	GAS AND OIL	5250	22000		3244	18756	8.3 14.7	16,928	76.9
	LUBRICANTS	5255	3800			3800	8.3	3,800-	100.0-
3948	DIESEL FUEL	5257	58000		3948	54052	8.3 6.8	10,624-	18.3-
	OTHER FUEL	5260							
1464	UNIFORMS, BADGES, ETC.	5350	81000	38,182	1464	41355	8.3 1.8	63,432-	78.3-
	WEARING APPAREL	5355	1000	40		960	8.3	1,000-	100.0-
	ASPHALT & ASPHALT PROD	5400							

	CONCRETE, CEMENT, ETC.	5405	5500	5,100		401	8.3		5,500-	100.0-
	HORT./LANDSCAPING SPLY	5440								
4	HAND TOOLS	5450	2000		4	1996	8.3	.2	1,952-	97.6-
1189	MINOR EQUIPMENT	5460	4723	115	1189	3419	8.3	25.1	9,545	202.0
	MINOR FIRE FIGHTING EQ	5462	8400			8400	8.3		8,400-	100.0-
	SWIFT WATER RESCUE SUP	5465	800			800	8.3		800-	100.0-
	FIRE HOSE	5470								
	RECREATIONAL SUPPLIES	5510								
	SFTY/FIRE P/MATL CONTR	5535	4000	2,999		1001	8.3		4,000-	100.0-
429	OTHER OPERATING MATL/S	5590	800		429	371	8.3	53.6	4,348	543.5
11940	OPERATING SUPPLIES		208423	46,436	11940	150048	8.3	5.7	65,143-	31.2-
	REPAIR & MAINTENANCE SP									
1286	BUILDING MATERIALS & S	5600	7000	868	1286	4846	8.3	18.3	8,432	120.4
	ELECTRICAL SUPPLIES	5605	2250			2250	8.3		2,250-	100.0-
	PLUMBING SUPPLIES	5610	2150	112		2038	8.3		2,150-	100.0-
30	PAINT AND PAINTING SPL	5650	2600	61	30	2509	8.3	1.1	2,240-	86.1-
4393	MTR VEHICLE REP. PTS/S	5700	57274	3,871	4393	49010	8.3	7.6	4,558-	7.9-
	COMMUNICATION REPAIR P	5750	1000			1000	8.3		1,000-	100.0-
	AGRICLTRL REPAIR PTS/S	5755								
	SCBA REPAIR PTS/SPL	5756	16300	858		15443	8.3		16,300-	100.0-
	MINOR COMPUTER EQUIP.	5800								
59	OTHER REPAIR/MAINT. SP	5990	500	92	59	349	8.3	11.8	208	41.6
	REPR SPLY-8/29/05 STOR	5995	6252			6252	8.3		6,252-	100.0-
5768	REPAIR & MAINTENANCE		95326	5,862	5768	83697	8.3	6.0	26,110-	27.3-
19992	SUPPLIES AND EXPENSES		314913	52,512	19992	242411	8.3	6.3	75,009-	23.8-
	PROFESSIONAL SERVICES									
	APPRAISAL	6017								
	MEDICAL	6027	23250			23250	8.3		23,250-	100.0-
	ENTERTAINMENT	6033								
1890	OTHER PROFESSIONAL SER	6049	14900		1890	13010	8.3	12.6	7,780	52.2
1890	PROFESSIONAL SERVICE		38150		1890	36260	8.3	4.9	15,470-	40.5-
	COMMUNICATIONS									
1393	TELEPHONE AND TELEGRAP	6060	13600		1393	12207	8.3	10.2	3,116	22.9
	NETWORK	6068								
	NETWORK WIRELESS-GRANT	6069								
	POSTAGE	6070								
1393	COMMUNICATIONS		13600		1393	12207	8.3	10.2	3,116	22.9
	TRANSPORTATION									
778	TRAVEL EXPENSE	6110	5000		778	4222	8.3	15.5	4,336	86.7
289	FREIGHT	6120	2800	30	289	2481	8.3	10.3	668	23.8
	MESSENGER/EXPRESS SERV	6130								
1067	TRANSPORTATION		7800	30	1067	6703	8.3	13.6	5,004	64.1
	ADVERTISING									
	ADVERTISING	6150	9800	2,185		7615	8.3		9,800-	100.0-

	ADVERTISING		9800	2,185		7615	8.3		9,800-	100.0-
	PRINTING AND BINDING									
1173	PRINTING	6200	2320		1173	1147	8.3	50.5	11,756	506.7
	FILM PROCESSING	6240								

1173	PRINTING AND BINDING		2320		1173	1147	8.3	50.5	11,756	506.7
	INSURANCE									
	PUBLIC LIAB/PROPERTY D	6255								
	BOILER MACHINERY	6260								
	AUTOMOBILE INSURANCE	6265								
	SURETY AND FORGERY BON	6270	125			125	8.3		125-	100.0-
	OTHER INSURANCE	6299								

	INSURANCE		125			125	8.3		125-	100.0-
	UTILITIES									
310	GAS	6300	15000		310	14690	8.3	2.0	11,280-	75.2-
5353	ELECTRICITY	6305	62000		5353	56647	8.3	8.6	2,236	3.6
26	WATER	6315	354		26	328	8.3	7.3	42-	11.8-

5689	UTILITIES		77354		5689	71665	8.3	7.3	9,086-	11.7-
	REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350	32238	5,801		26438	8.3		32,238-	100.0-
	DISASTER REPAIRS	6351	6646			6646	8.3		6,646-	100.0-
	8/29/05 STORM REPAIRS	6353	677			677	8.3		677-	100.0-
	ELECTRICAL R&M	6355	200			200	8.3		200-	100.0-
	PLUMBING EQUIPMENT R&M	6357	1600			1600	8.3		1,600-	100.0-
	STREETS & STRUCTURES R	6360								
194	OFFICE EQUIPMENT R&M	6365	3270		194	3076	8.3	5.9	942-	28.8-
1200	HOUSEHOLD EQUIPMENT R&	6370	4000		1200	2800	8.3	30.0	10,400	260.0
	FIXED EQUIPMENT R&M	6380	6025			6025	8.3		6,025-	100.0-
28	MINOR EQUIPMENT R&M	6382	3000		28	2973	8.3	.9	2,664-	88.8-
56-	MOTOR VEHICLE EQ. R&M	6384	63768	3,938	56-	59886	8.3		63,096-	98.9-
	AGRICULTURAL EQ. R&M	6387	500			500	8.3		500-	100.0-
	SCBA EQUIP. R&M	6389	13350	4,140		9210	8.3		13,350-	100.0-
	COMMUNICATION EQ. R&M	6390	4000	393		3607	8.3		4,000-	100.0-
338	DISINFECT./EXTERMINATI	6394	2000		338	1662	8.3	16.9	2,056	102.8
	SIGN PAINTING	6396								
	TOW IN CHARGES	6398	1600			1600	8.3		1,600-	100.0-
	OTHER REPAIRS AND MAIN	6399	4350	3,214		1136	8.3		4,350-	100.0-

1704	REPR/MAINT-OUTSIDE L		147224	17,486	1704	128035	8.3	1.1	126,776-	86.1-
	RENTALS									
	OFFICE EQUIPMENT RENT	6410								
	MACHINERY RENT	6420	100			100	8.3		100-	100.0-
261	CYLINDER RENT	6425	4000		261	3739	8.3	6.5	868-	21.7-
	UNIFORM RENT	6430								
	MOP-MAT-RAG RENT	6435								
	OTHER RENT	6449	1600			1600	8.3		1,600-	100.0-

261	RENTALS		5700		261	5439	8.3	4.5	2,568-	45.0-
	OTHER SERVICES & CHARGE									
219	DUES AND MEMBERSHIPS	6840	1300		219	1081	8.3	16.8	1,328	102.1

	REGISTRATION FEE/TUITI	6845	1300		1300	8.3		1,300-	100.0-	
	LAUNDRY	6850	100		100	8.3		100-	100.0-	
75	SERVICES NOT SPECIFIED	6999	750	75	675	8.3	10.0	150	20.0	
294	OTHER SERVICES & CHA		3450	294	3156	8.3	8.5	78	2.2	
13470	OTHER SERVICES & CHAR		305523	19,701	13470	272353	8.3	4.4	143,883-	47.0-
	BUILDING/BLD IMPROVEMEN									
	BUILDINGS	7100								
	FIRE STATION-PW8294	7100 20								
	FIRE STATION-CDBG	7100 21								
	STORAGE BUILDING	7100 23								
	PORTABLE BLDG-FIRE ST	7100 28								
	BUILDINGS									
	BUILDING/BLD IMPROVE									
	IMPROVEMENT OTHER THAN									
	PARKING LOT/DRIVEWAY	7227								
	LANDSCAPING	7250								
	OTHER IMPROVEMENTS	7295								
	IMPROVEMENT OTHER TH									
	MACHINERY AND EQUIPMENT									
	8/29/05 STORM EQUIP	7302								
	LABORATORY	7310								
	FIRE FIGHTING	7315								
13286	EQUIP-SCBA-'11 AF GRAN	7317		13286	13286-			159,432		
	HOUSEHOLD FURN/EQUIP.	7320								
	OFFICE FURN/EQUIP.	7325								
	DATA PROCESSING EQUIP.	7327								
	EQ-WIRELESS NETWORK GR	7331								
	AGRICULTURAL EQUIPMENT	7335								
	COMMUNICATION EQUIPMEN	7355								
	TRAFFIC CONTROL EQUIP.	7360								
	HYDRANTS & METERS	7365								
	OTHER EQUIPMENT	7399								
13286	MACHINERY AND EQUIPM			13286	13286-			159,432		
	VEHICLES									
	AUTOMOBILES	7400								
	PICK UP TRUCKS	7420								
	HEAVY TRUCKS	7430								
	VEHICLES									
13286	CAPITAL OUTLAY			13286	13286-			159,432		
583107	EXPENDITURES		8669024	72,213	583107	8013706	8.3	6.7	1,671,740-	19.2-

001180 - GENERAL FUND-LAND DEVEL.ADM.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
22604	REGULAR WAGES 4000	377958		22604	355354	8.3 5.9	106,710-	28.2-
	DISASTER RECOVERY WAGE 4010							
13	OVERTIME 4300	1000		13	987	8.3 1.3	844-	84.4-
	DISASTER RECOVERY OVER 4310							
22617	SALARIES	378958		22617	356341	8.3 5.9	107,554-	28.3-
EMPLOYEE BENEFITS								
3562	STATE RETIREMENT 4600	59700		3562	56138	8.3 5.9	16,956-	28.4-
1670	F.I.C.A. TAXES 4700	29000		1670	27330	8.3 5.7	8,960-	30.8-
5800	HOSPITALIZATION INS. 4800	101400		5800	95600	8.3 5.7	31,800-	31.3-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3	1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	15500			15500	8.3	15,500-	100.0-
11032	EMPLOYEE BENEFITS	206600		11032	195568	8.3 5.3	74,216-	35.9-
33649	PERSONAL SERVICES	585558		33649	551909	8.3 5.7	181,770-	31.0-
OFFICE SUPPLIES								
	PAPER 5003	1800			1800	8.3	1,800-	100.0-
	PRINTED FORMS 5005	500			500	8.3	500-	100.0-
182	OTHER EXPENDABLE OFF.S 5010	4500	178	182	4140	8.3 4.0	2,316-	51.4-
	MINOR OFFICE EQUIP/FUR 5020	7000			7000	8.3	7,000-	100.0-
	PHOTO SUPPLIES 5040							
	SUBSCRIPTIONS,MAGS,MAP 5050	400			400	8.3	400-	100.0-
278	BOOKS 5070	200		278	78-	8.3 139.0	3,136	568.0
	COMPUTER SUPPLIES 5080		43		43-			
460	OFFICE SUPPLIES	14400	221	460	13719	8.3 3.1	8,880-	61.6-
OPERATING SUPPLIES								
	FOOD 5115							
723	GAS AND OIL 5250	8000		723	7277	8.3 9.0	676	8.4
	LUBRICANTS 5255							
	WEARING APPAREL 5355	1200	593		607	8.3	1,200-	100.0-
749	MINOR EQUIPMENT 5460			749	749-		8,988	
	OTHER OPERATING MATL/S 5590							
1472	OPERATING SUPPLIES	9200	593	1472	7135	8.3 16.0	8,464	92.0
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600							
	PAINT AND PAINTING SPL 5650	1000			1000	8.3	1,000-	100.0-
166	MTR VEHICLE REP. PTS/S 5700	3500	530	166	2804	8.3 4.7	1,508-	43.0-
	COMMUNICATION REPAIR P 5750							

166	REPAIR & MAINTENANCE	4500	530	166	3804	8.3	3.6	2,508-	55.7-
2098	SUPPLIES AND EXPENSES	28100	1,344	2098	24658	8.3	7.4	2,924-	10.4-
	PROFESSIONAL SERVICES								
	DEMOLITION 6013	6500			6500	8.3		6,500-	100.0-
	ASBESTOS REMOVAL 6014	41000	2,250		38750	8.3		41,000-	100.0-
	TITLE OPINIONS 6016	5000			5000	8.3		5,000-	100.0-
	LOT CLEARING 6018	25000	750		24250	8.3		25,000-	100.0-
	MEDICAL 6027								
567	OTHER PROFESSIONAL SER 6049	8000		567	7433	8.3	7.0	1,196-	14.9-
567	PROFESSIONAL SERVICE	85500	3,000	567	81933	8.3	.6	78,696-	92.0-
1138	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060	5000		1138	3862	8.3	22.7	8,656	173.1
	POSTAGE 6070								
1138	COMMUNICATIONS	5000		1138	3862	8.3	22.7	8,656	173.1
	TRANSPORTATION								
564	TRAVEL EXPENSE 6110	13000		564	12436	8.3	4.3	6,232-	47.9-
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
564	TRANSPORTATION	13000		564	12436	8.3	4.3	6,232-	47.9-
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING 6200	40000	45		39955	8.3		40,000-	100.0-
	FILM PROCESSING 6240								
	PRINTING AND BINDING	40000	45		39955	8.3		40,000-	100.0-
	INSURANCE								
	AUTOMOBILE INSURANCE 6265								
	SURETY AND FORGERY BON 6270								
	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
	OFFICE EQUIPMENT R&M 6365								
	MOTOR VEHICLE EQ. R&M 6384	2500	447		2053	8.3		2,500-	100.0-
	COMMUNICATION EQ. R&M 6390								
	CLEANING AND PAINTING 6392								
	SIGN PAINTING 6396								
	TOW IN CHARGES 6398	200			200	8.3		200-	100.0-
	REPR/MAINT-OUTSIDE L	2700	447		2253	8.3		2,700-	100.0-
	RENTALS								
110	OTHER RENT 6449	6200		110	6090	8.3	1.7	4,880-	78.7-
110	RENTALS	6200		110	6090	8.3	1.7	4,880-	78.7-
	OTHER SERVICES & CHARGE								

300-	DUES AND MEMBERSHIPS 6840	1800			1800	8.3		1,800-	100.0-
	REGISTRATION FEE/TUITI 6845	4500		300-	4800	8.3	6.6	900-	20.0-
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300-	OTHER SERVICES & CHA	6300		300-	6600	8.3	4.7	2,700-	42.8-
-----		-----	-----	-----	-----	-----	-----	-----	-----
2080	OTHER SERVICES & CHAR	158700	3,492	2080	153128	8.3	1.3	133,740-	84.2-
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP. 7325								
	DATA PROCESSING EQUIP. 7327								
	COMMUNICATION EQUIPMEN 7355								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES 7400								
	PICK UP TRUCKS 7420								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	VEHICLES								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----		-----	-----	-----	-----	-----	-----	-----	-----
37826	EXPENDITURES	772358	4,836	37826	729696	8.3	4.8	318,446-	41.2-

001190 - GENERAL FUND-P/S CONTRAC.SER

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	SALARIES							
13208	REGULAR WAGES 4000			13208	146792	8.3 8.2	1,504-	.9-
-----	OVERTIME 4300	160000	-----	-----	-----	-----	-----	-----
13208	SALARIES	160000		13208	146792	8.3 8.2	1,504-	.9-
	EMPLOYEE BENEFITS							
	STATE RETIREMENT 4600	31500			31500	8.3	31,500-	100.0-
	F.I.C.A. TAXES 4700	15300			15300	8.3	15,300-	100.0-
-----	HOSPITALIZATION INS. 4800	15000			15000	8.3	15,000-	100.0-
	EMPLOYEE BENEFITS	61800			61800	8.3	61,800-	100.0-
-----	PERSONAL SERVICES	221800		13208	208592	8.3 5.9	63,304-	28.5-
	PROFESSIONAL SERVICES							
18170	MEDICAL 6027	175000	904	18170	155926	8.3 10.3	43,040	24.5
-----	OTHER PROF.-JAIL DIV G 6048							
18170	PROFESSIONAL SERVICE	175000	904	18170	155926	8.3 10.3	43,040	24.5
	OTHER SERVICES & CHARGE							
240431	JAIL EXPENSE 6815	1025000		240431	784569	8.3 23.4	1,860,172	181.4
	DISTRICT ATT'Y SUBSIDY 6816							
	JAIL IMPR-CITY SHARE 6826							
	AMBULANCE SERV.CONTRIB 6860							
	EMERGENCY MGMT.CONTRIB 6865	126000			126000	8.3	126,000-	100.0-
	USM CITIZEN CORPS COUN 6866							
	USM TITLE V CONTRACT 6867							
	JUVENILE ACCT.INCENTI 6868							
	METH GRANT CONTRACT 6869							
-----	SERVICES NOT SPECIFIED 6999							
240431	OTHER SERVICES & CHA	1151000		240431	910569	8.3 20.8	1,734,172	150.6
-----	OTHER SERVICES & CHAR	1326000	904	258601	1066495	8.3 19.5	1,777,212	134.0
	VEHICLES							
	AUTOMOBILES 7400							
-----	VEHICLES							
-----	CAPITAL OUTLAY							
271809	EXPENDITURES	1547800	904	271809	1275087	8.3 17.5	1,713,908	110.7

001191 - GENERAL FUND-TRAFFIC MAINT.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
19037	REGULAR WAGES 4000	252442		19037	233405	8.3	7.5	23,998-	9.5-
	DISASTER RECOVERY WAGE 4010								
2474	OVERTIME 4300	12000		2474	9526	8.3	20.6	17,688	147.4
	DISASTER RECOVERY OVER 4310								
21511	SALARIES	264442		21511	242931	8.3	8.1	6,310-	2.3-
EMPLOYEE BENEFITS									
3388	STATE RETIREMENT 4600	41650		3388	38262	8.3	8.1	994-	2.3-
1591	F.I.C.A. TAXES 4700	20230		1591	18639	8.3	7.8	1,138-	5.6-
5220	HOSPITALIZATION INS. 4800	70200		5220	64980	8.3	7.4	7,560-	10.7-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	14000			14000	8.3		14,000-	100.0-
10199	EMPLOYEE BENEFITS	147080		10199	136881	8.3	6.9	24,692-	16.7-
31710	PERSONAL SERVICES	411522		31710	379812	8.3	7.7	31,002-	7.5-
OFFICE SUPPLIES									
	PAPER 5003	300			300	8.3		300-	100.0-
	PRINTED FORMS 5005								
427	OTHER EXPENDABLE OFF.S 5010	1300		427	873	8.3	32.8	3,824	294.1
	MINOR OFFICE EQUIP/FUR 5020	1000			1000	8.3		1,000-	100.0-
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070	500			500	8.3		500-	100.0-
	COMPUTER SUPPLIES 5080	600			600	8.3		600-	100.0-
427	OFFICE SUPPLIES	3700		427	3273	8.3	11.5	1,424	38.4
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	200			200	8.3		200-	100.0-
121	HOUSEHOLD SUPPLIES 5110	1500		121	1379	8.3	8.0	48-	3.2-
	FOOD 5115								
	MEDICAL SUPPLIES 5120	50			50	8.3		50-	100.0-
	CHEMICALS 5130	600			600	8.3		600-	100.0-
805	GAS AND OIL 5250	18000		805	17195	8.3	4.4	8,340-	46.3-
	LUBRICANTS 5255	100			100	8.3		100-	100.0-
116	DIESEL FUEL 5257	2000		116	1884	8.3	5.8	608-	30.4-
	WEARING APPAREL 5355	1600			1600	8.3		1,600-	100.0-
	ASPHALT & ASPHALT PROD 5400								
	CONCRETE, CEMENT, ETC. 5405								
	SAND,CLAY,GRVL,FILL DI 5415								
	HORT./LANDSCAPING SPLY 5440								
736	HAND TOOLS 5450	2520		736	1784	8.3	29.2	6,312	250.4

	MINOR EQUIPMENT	5460	12900		12900	8.3		12,900-	100.0-
	TRAFFIC CONTROL EQ. SP	5540	50600		50600	8.3		50,600-	100.0-
	TRAFFIC SIGNS	5545	23000	5,547	17453	8.3		23,000-	100.0-
	STREET MARKING SUPPLIE	5550	3000		3000	8.3		3,000-	100.0-
374	OTHER OPERATING MATL/S	5590	2100	1,530	374	196	8.3	17.8	2,388 113.7
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2153	OPERATING SUPPLIES		118170	7,077	2153	108941	8.3	1.8	92,334- 78.1-
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S	5600	2543			2543	8.3		2,543- 100.0-
	ELECTRICAL SUPPLIES	5605	3000			3000	8.3		3,000- 100.0-
	STRUCTURAL STEEL & IRO	5620	957			957	8.3		957- 100.0-
	PAINT AND PAINTING SPL	5650	6612			6612	8.3		6,612- 100.0-
422	MTR VEHICLE REP. PTS/S	5700	5029	1,354	422	3254	8.3	8.3	35 .6
	COMMUNICATION REPAIR P	5750	1700			1700	8.3		1,700- 100.0-
	OTHER REPAIR/MAINT. SP	5990	500			500	8.3		500- 100.0-
	DISASTER REPAIR SUPPLI	5995							
-----			-----	-----	-----	-----	-----	-----	-----
422	REPAIR & MAINTENANCE		20341	1,354	422	18566	8.3	2.0	15,277- 75.1-
-----			-----	-----	-----	-----	-----	-----	-----
3001	SUPPLIES AND EXPENSES		142211	8,431	3001	130779	8.3	2.1	106,199- 74.6-

	PROFESSIONAL SERVICES								
	MEDICAL	6027							
-----			-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE								
	COMMUNICATIONS								
140	TELEPHONE AND TELEGRAP	6060	1000		140	860	8.3	14.0	680 68.0
	POSTAGE	6070							
-----			-----	-----	-----	-----	-----	-----	-----
140	COMMUNICATIONS		1000		140	860	8.3	14.0	680 68.0
	TRANSPORTATION								
211	TRAVEL EXPENSE	6110	800	88	211	501	8.3	26.3	1,732 216.5
	FREIGHT	6120	785			785	8.3		785- 100.0-
	MESSENGER/EXPRESS SERV	6130							
-----			-----	-----	-----	-----	-----	-----	-----
211	TRANSPORTATION		1585	88	211	1286	8.3	13.3	947 59.7
	ADVERTISING								
	ADVERTISING	6150							
-----			-----	-----	-----	-----	-----	-----	-----
	ADVERTISING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D	6255							
	AUTOMOBILE INSURANCE	6265							
	SURETY AND FORGERY BON	6270							
-----			-----	-----	-----	-----	-----	-----	-----
	INSURANCE								
	UTILITIES								
16	GAS	6300	1000		16	984	8.3	1.6	808- 80.8-
1391	ELECTRICITY	6305	16000		1391	14609	8.3	8.6	692 4.3
	TRAFFIC LIGHT ELECTRIC	6310							
-----			-----	-----	-----	-----	-----	-----	-----
1407	UTILITIES		17000		1407	15593	8.3	8.2	116- .6-

	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	HEAVY TRUCKS	7430							
	SPECIAL TRUCKS	7450							
-----			-----	-----	-----	-----	-----	-----	-----
	VEHICLES								
-----			-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----			-----	-----	-----	-----	-----	-----	-----
38606	EXPENDITURES		600097	9,132	38606	552360	8.3	6.4	136,825- 22.8-

001201 - GENERAL FUND-STREET DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
84533	REGULAR WAGES 4000	1172691		84533	1088158	8.3	7.2	158,295-	13.4-
	DISASTER RECOVERY WAGE 4010								
4754	OVERTIME 4300	36000		4754	31246	8.3	13.2	21,048	58.4
	DISASTER RECOVERY OVER 4310								
89287	SALARIES	1208691		89287	1119404	8.3	7.3	137,247-	11.3-
EMPLOYEE BENEFITS									
14063	STATE RETIREMENT 4600	190370		14063	176307	8.3	7.3	21,614-	11.3-
6691	F.I.C.A. TAXES 4700	92470		6691	85779	8.3	7.2	12,178-	13.1-
23200	HOSPITALIZATION INS. 4800	343200		23200	320000	8.3	6.7	64,800-	18.8-
227	UNEMPLOYMENT BENEFITS 4900	4000		227	3773	8.3	5.6	1,276-	31.9-
	WORKMAN'S COMPENSATION 4910	75000			75000	8.3		75,000-	100.0-
44181	EMPLOYEE BENEFITS	705040		44181	660859	8.3	6.2	174,868-	24.8-
133468	PERSONAL SERVICES	1913731		133468	1780263	8.3	6.9	312,115-	16.3-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
415	OTHER EXPENDABLE OFF.S 5010	500		415	85	8.3	83.0	4,480	896.0
388	MINOR OFFICE EQUIP/FUR 5020	2500	645	388	1467	8.3	15.5	2,156	86.2
	SUBSCRIPTIONS,MAGS,MAP 5050								
803	OFFICE SUPPLIES	3000	645	803	1552	8.3	26.7	6,636	221.2
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	3072	45		3027	8.3		3,072-	100.0-
	HOUSEHOLD SUPPLIES 5110	2000			2000	8.3		2,000-	100.0-
	FOOD 5115								
	MEDICAL SUPPLIES 5120								
	CHEMICALS 5130	16500			16500	8.3		16,500-	100.0-
2096	GAS AND OIL 5250	35000		2096	32904	8.3	5.9	9,848-	28.1-
	LUBRICANTS 5255	1900			1900	8.3		1,900-	100.0-
6336	DIESEL FUEL 5257	55200		6336	48864	8.3	11.4	20,832	37.7
	WEARING APPAREL 5355	3700	150		3550	8.3		3,700-	100.0-
6079	ASPHALT & ASPHALT PROD 5400	22000	6,125	6079	9796	8.3	27.6	50,948	231.5
10408	CONCRETE, CEMENT, ETC. 5405	103200	4,715	10408	88077	8.3	10.0	21,696	21.0
10334	BRICK,STONE,MORTAR,ETC 5410	17000		10334	6666	8.3	60.7	107,008	629.4
	SAND,CLAY,GRVL,FILL DI 5415	27900			27900	8.3		27,900-	100.0-
	DRAINAGE PIPE & CULVER 5420	31500			31500	8.3		31,500-	100.0-
	HORT./LANDSCAPING SPLY 5440	3000	159		2842	8.3		3,000-	100.0-
2033	HAND TOOLS 5450	3000		2033	967	8.3	67.7	21,396	713.2
	MINOR EQUIPMENT 5460	13500	195		13305	8.3		13,500-	100.0-

1062	STREET MARKING SUPPLIE 5550								
	OTHER OPERATING MATL/S 5590	18600	1,674	1062	15864	8.3	5.7	5,856-	31.4-
38348	OPERATING SUPPLIES	357072	13,063	38348	305661	8.3	10.7	103,104	28.8
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600	10000			10000	8.3		10,000-	100.0-
63	ELECTRICAL SUPPLIES 5605	5000		63	4937	8.3	1.2	4,244-	84.8-
100	PLUMBING SUPPLIES 5610	1900		100	1800	8.3	5.2	700-	36.8-
	STRUCTURAL STEEL & IRO 5620	4500			4500	8.3		4,500-	100.0-
	PAINT AND PAINTING SPL 5650	3400			3400	8.3		3,400-	100.0-
14806	MTR VEHICLE REP. PTS/S 5700	93491	6,094	14806	72591	8.3	15.8	84,181	90.0
	COMMUNICATION REPAIR P 5750	1000			1000	8.3		1,000-	100.0-
	AGRICLTRL REPAIR PTS/S 5755	1400			1400	8.3		1,400-	100.0-
	OTHER REPAIR/MAINT. SP 5990	634	540		94	8.3		634-	100.0-
	DISASTER REPAIR SUPPLI 5995	85937			85937	8.3		85,937-	100.0-
14969	REPAIR & MAINTENANCE	207262	6,634	14969	185659	8.3	7.2	27,634-	13.3-
54120	SUPPLIES AND EXPENSES	567334	20,342	54120	492872	8.3	9.5	82,106	14.4
	PROFESSIONAL SERVICES								
	LOT CLEARING 6018								
	MEDICAL 6027								
	OTHER PROFESSIONAL SER 6049	23300			23300	8.3		23,300-	100.0-
	PROFESSIONAL SERVICE	23300			23300	8.3		23,300-	100.0-
	TRANSPORTATION								
349	TRAVEL EXPENSE 6110	2600	602	349	1649	8.3	13.4	1,588	61.0
1023	FREIGHT 6120	1100		1023	77	8.3	93.0	11,176	16.0
	MESSENGER/EXPRESS SERV 6130								
1372	TRANSPORTATION	3700	602	1372	1726	8.3	37.0	12,764	344.9
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING 6200								
	PRINTING AND BINDING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D 6255								
	AUTOMOBILE INSURANCE 6265								
	INSURANCE								
	UTILITIES								
	ELECTRICITY 6305								
	UTILITIES								
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350								
	DISASTER REPAIRS 6351								

	ELECTRICAL R&M	6355							
	PLUMBING EQUIPMENT R&M	6357							
	STREETS & STRUCTURES R	6360	20055		20055	8.3		20,055-	100.0-
	MISC PAVING	6360 01							
	VENETIAN WAY AREA	6360 02							
	S 27TH/O'FERRELL AREA	6360 03							
	W 4TH-COLUMBIA ST ARE	6360 04							
	MCINNIS LOOP/CAMBRIDG	6360 05							
	DABBS ST/MLK AREA	6360 06							
	S 40TH/BONHOMIE	6360 07							
	STANLEY/HWY 42 AREA	6360 08							
	PINE HILLS/SANDLEWOOD	6360 09							
	N 35TH/USM AREA	6360 10							
	S 36TH/MAMIE ST AREA	6360 11							
	S 34TH/MANDALAY AREA	6360 12							
	S H'BURG/S CHANCELLOR	6360 13							
	BROAD ST/CAPITAL ST A	6360 14							
	MOBILE/BOUIE ST AREA	6360 15							
	CHALMETTE/WINDGATE	6360 16							
	HONEYSUCKLE/DOGWOOD	6360 17							
	ADELINE/S 16TH AREA	6360 18							
	DUMAS/FLORENCE ST ARE	6360 19							
	S 16TH/CORRINE ST ARE	6360 20							
	ACADEMY DR-BLC AIRPOR	6360 21							
	COTTAGES AT TURTLE CR	6360 22							
	CLASSIC DR/J ED TURNE	6360 23							
	E 5TH ST/E 6TH ST ARE	6360 24							
	HALL/ELIZABETH AVE	6360 25							
	MANDALAY/HILLENDALE	6360 26							
	ARLINGTON LOOP/S 34TH	6360 27							
	N. 31st Ave/HILLSIDE	6360 28							
	DWNTWN AREA VAR STS &	6360 29							
	LONG RANGE PAVING PLA	6360 99	1000000	21,759	978241	8.3		1,000,000-	100.0-
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	STREETS & STRUCTURE		1020055	21,759	998296	8.3		1,020,055-	100.0-
	FIXED EQUIPMENT R&M	6380							
	MINOR EQUIPMENT R&M	6382	1000		1000	8.3		1,000-	100.0-
9317	MOTOR VEHICLE EQ. R&M	6384	80300	6,844	9317 64140	8.3 11.6		31,504	39.2
	AGRICULTURAL EQ. R&M	6387							
	COMMUNICATION EQ. R&M	6390							
	SIGN PAINTING	6396							
	TOW IN CHARGES	6398	1200	65	1135	8.3		1,200-	100.0-
	OTHER REPAIRS AND MAIN	6399	9000		9000	8.3		9,000-	100.0-
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9317	REPR/MAINT-OUTSIDE L		1111555	28,668	9317 1073571	8.3 .8		999,751-	89.9-
	RENTALS								
	AUTOMOTIVE EQ. RENT	6415							
1279	MACHINERY RENT	6420	21500		1279 20221	8.3 5.9		6,152-	28.6-
621	UNIFORM RENT	6430	8200		621 7579	8.3 7.5		748-	9.1-
	OTHER RENT	6449	600		600	8.3		600-	100.0-
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1900	RENTALS		30300		1900 28400	8.3 6.2		7,500-	24.7-

	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS 6840	250			250	8.3		250-	100.0-
	REGISTRATION FEE/TUITI 6845	2750	798		1952	8.3		2,750-	100.0-
380	SERVICES NOT SPECIFIED 6999	18500		380	18120	8.3	2.0	13,940-	75.3-
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380	OTHER SERVICES & CHA	21500	798	380	20322	8.3	1.7	16,940-	78.7-
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12968	OTHER SERVICES & CHAR	1190355	30,068	12968	1147319	8.3	1.0	1,034,739-	86.9-

	IMPROVEMENT OTHER THAN								
	BRIDGES 7210								
	SEWERS 7220								
	IND.PARK WTR/SWR IMPR 7220 03								
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	SEWERS								
	B/WAY, E. HARDY-SBA 7223								
	KAB/LANDSCAPING 7226								
	STREETS & ROADWAYS 7230								
	INDUSTRIAL PARK ROADS 7230 02								
	W.4TH-HWY 49 TO 38TH 7230 15								
	HARDY ST-MCLEOD TO 25 7230 16								
	OTHER STREET IMPR. 7230 99								
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	STREETS & ROADWAYS								
	OTHER IMPROVEMENTS 7295								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP. 7320								
	CONSTRUCTION EQUIPMENT 7345								
	COMMUNICATION EQUIPMEN 7355								
	PIPE 7370								
	OTHER EQUIPMENT 7399	155000			155000	8.3		155,000-	100.0-
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	MACHINERY AND EQUIPM	155000			155000	8.3		155,000-	100.0-
	VEHICLES								
	AUTOMOBILES 7400								
	PICK UP TRUCKS 7420								
	HEAVY TRUCKS 7430								
	DUMP TRUCKS 7440								
	SPECIAL TRUCKS 7450		52,146		52146-				
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	VEHICLES		52,146		52146-				
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	CAPITAL OUTLAY	155000	52,146		102854	8.3		155,000-	100.0-
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200556	EXPENDITURES	3826420	102,556	200556	3523308	8.3	5.2	1,419,748-	37.1-

001202 - GENERAL FUND-STREET LIGHTS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	UTILITIES								
91805	ELECTRICITY	6305	1170000		91805	1078195	8.3 7.8	68,340-	5.8-
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91805	UTILITIES		1170000		91805	1078195	8.3 7.8	68,340-	5.8-
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91805	OTHER SERVICES & CHAR		1170000		91805	1078195	8.3 7.8	68,340-	5.8-
	IMPROVEMENT OTHER THAN STREET LIGHTING	7235							
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	IMPROVEMENT OTHER TH								
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	CAPITAL OUTLAY								
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91805	EXPENDITURES		1170000		91805	1078195	8.3 7.8	68,340-	5.8-

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
17448	REGULAR WAGES 4000	257735		17448	240287	8.3	6.7	48,359-	18.7-
	DISASTER RECOVERY WAGE 4010								
43	OVERTIME 4300	500		43	457	8.3	8.6	16	3.2
	DISASTER RECOVERY OVER 4310								
17491	SALARIES	258235		17491	240744	8.3	6.7	48,343-	18.7-
EMPLOYEE BENEFITS									
2755	STATE RETIREMENT 4600	40680		2755	37925	8.3	6.7	7,620-	18.7-
1300	F.I.C.A. TAXES 4700	19760		1300	18460	8.3	6.5	4,160-	21.0-
2860	HOSPITALIZATION INS. 4800	46800		2860	43940	8.3	6.1	12,480-	26.6-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	9000			9000	8.3		9,000-	100.0-
6915	EMPLOYEE BENEFITS	117240		6915	110325	8.3	5.8	34,260-	29.2-
24406	PERSONAL SERVICES	375475		24406	351069	8.3	6.5	82,603-	21.9-
OFFICE SUPPLIES									
	PAPER 5003	400			400	8.3		400-	100.0-
	PRINTED FORMS 5005								
32	OTHER EXPENDABLE OFF.S 5010	1000		32	968	8.3	3.2	616-	61.6-
	MINOR OFFICE EQUIP/FUR 5020								
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050	200			200	8.3		200-	100.0-
	MAPS FOR RESALE 5060								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	3400			3400	8.3		3,400-	100.0-
32	OFFICE SUPPLIES	5000		32	4968	8.3	.6	4,616-	92.3-
OPERATING SUPPLIES									
	FOOD 5115								
	MEDICAL SUPPLIES 5120	300			300	8.3		300-	100.0-
80	GAS AND OIL 5250	2400		80	2320	8.3	3.3	1,440-	60.0-
	LUBRICANTS 5255								
	WEARING APPAREL 5355	90			90	8.3		90-	100.0-
	HORT./LANDSCAPING SPLY 5440								
	MINOR EQUIPMENT 5460	800	203		597	8.3		800-	100.0-
	OTHER OPERATING MATL/S 5590	200	42		158	8.3		200-	100.0-
80	OPERATING SUPPLIES	3790	245	80	3465	8.3	2.1	2,830-	74.6-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	750			750	8.3		750-	100.0-
	ELECTRICAL SUPPLIES 5605	100			100	8.3		100-	100.0-

49	PAINT AND PAINTING SPL 5650			49	1201	8.3	3.9	662-	52.9-
	MTR VEHICLE REP. PTS/S 5700	1250							
	COMMUNICATION REPAIR P 5750	100			100	8.3		100-	100.0-
	OTHER REPAIR/MAINT. SP 5990	50			50	8.3		50-	100.0-
	DISASTER REPAIR SUPPLI 5995								
49	REPAIR & MAINTENANCE	2250		49	2201	8.3	2.1	1,662-	73.8-
162	SUPPLIES AND EXPENSES	11040	245	162	10633	8.3	1.4	9,096-	82.3-
6580	PROFESSIONAL SERVICES			6580	177420	8.3	3.5	105,040-	57.0-
	ENGINEERING 6015	184000							
	CONSULTANT SERV/SURVEY 6020								
	ABSTRACTING & RECORDIN 6023								
22609	OTHER PROFESSIONAL SER 6049	89500		22609	66892	8.3	25.2	181,808	203.1
29189	PROFESSIONAL SERVICE	273500		29189	244312	8.3	10.6	76,768	28.0
	COMMUNICATIONS								
321	TELEPHONE AND TELEGRAP 6060	1000		321	679	8.3	32.1	2,852	285.2
	POSTAGE 6070	4000	2,967		1033	8.3		4,000-	100.0-
321	COMMUNICATIONS	5000	2,967	321	1713	8.3	6.4	1,148-	22.9-
	TRANSPORTATION								
	TRAVEL EXPENSE 6110	4000			4000	8.3		4,000-	100.0-
	FREIGHT 6120	600			600	8.3		600-	100.0-
	MESSENGER/EXPRESS SERV 6130								
	TRANSPORTATION	4600			4600	8.3		4,600-	100.0-
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING 6200								
	BLUELINES 6210								
	FILM PROCESSING 6240								
	PRINTING AND BINDING								
	INSURANCE								
	AUTOMOBILE INSURANCE 6265								
	SURETY AND FORGERY BON 6270								
	INSURANCE								
13	UTILITIES			13	1787	8.3	.7	1,644-	91.3-
	GAS 6300	1800							
531	ELECTRICITY 6305	4000		531	3469	8.3	13.2	2,372	59.3
544	UTILITIES	5800		544	5256	8.3	9.3	728	12.5
	REPR/MAINT-OUTSIDE LABO								
75	BUILDING R&M 6350	4000		75	3925	8.3	1.8	3,100-	77.5-
	DISASTER REPAIRS 6351								
	STREETS & STRUCTURES R 6360								

	OFFICE EQUIPMENT R&M	6365	1000		1000	8.3		1,000-	100.0-
	MINOR EQUIPMENT R&M	6382							
499	MOTOR VEHICLE EQ. R&M	6384	1000	499	501	8.3	49.9	4,988	498.8
	COMMUNICATION EQ. R&M	6390							
55	DISINFECT./EXTERMINATI	6394	700	55	645	8.3	7.8	40-	5.7-
	TOW IN CHARGES	6398							
629	REPR/MAINT-OUTSIDE L		6700	629	6071	8.3	9.3	848	12.6
	RENTALS								
318	OFFICE EQUIPMENT RENT	6410	4000	318	3682	8.3	7.9	184-	4.6-
	UNIFORM RENT	6430	400		400	8.3		400-	100.0-
	OTHER RENT	6449							
318	RENTALS		4400	318	4082	8.3	7.2	584-	13.2-
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS	6840	360		360	8.3		360-	100.0-
	REGISTRATION FEE/TUITI	6845	2870		2870	8.3		2,870-	100.0-
	SERVICES NOT SPECIFIED	6999	130		130	8.3		130-	100.0-
	OTHER SERVICES & CHA		3360		3360	8.3		3,360-	100.0-
31000	OTHER SERVICES & CHAR		303360	31000	269393	8.3	10.2	68,640	22.6
	LAND								
	EASEMENTS	7010							
	LAND								
	MACHINERY AND EQUIPMENT								
	ENGINEERING	7305							
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	COMMUNICATION EQUIPMEN	7355							
	EMERGENCY GENERATORS	7362							
	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	VEHICLES								
	CAPITAL OUTLAY								
55568	EXPENDITURES		689875	55568	631095	8.3	8.0	23,059-	3.3-

001204 - GENERAL FUND-SHOP DIVISION

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
24374	REGULAR WAGES 4000	338927		24374	314553	8.3	7.1	46,439-	13.7-
	DISASTER RECOVERY WAGE 4010								
2148	OVERTIME 4300	15000		2148	12852	8.3	14.3	10,776	71.8
	DISASTER RECOVERY OVER 4310								
26523	SALARIES	353927		26523	327404	8.3	7.4	35,651-	10.0-
EMPLOYEE BENEFITS									
4177	STATE RETIREMENT 4600	55750		4177	51573	8.3	7.4	5,626-	10.0-
1973	F.I.C.A. TAXES 4700	27080		1973	25107	8.3	7.2	3,404-	12.5-
5800	HOSPITALIZATION INS. 4800	93600		5800	87800	8.3	6.1	24,000-	25.6-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	10500			10500	8.3		10,500-	100.0-
11950	EMPLOYEE BENEFITS	187930		11950	175980	8.3	6.3	44,530-	23.6-
38473	PERSONAL SERVICES	541857		38473	503384	8.3	7.1	80,181-	14.7-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010								
	MINOR OFFICE EQUIP/FUR 5020								
OFFICE SUPPLIES									
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	FOOD 5115								
	MEDICAL SUPPLIES 5120								
2389	CHEMICALS 5130	13500	4,562	2389	6549	8.3	17.6	15,168	112.3
138	GAS AND OIL 5250	10000		138	9862	8.3	1.3	8,344-	83.4-
	LUBRICANTS 5255								
187	DIESEL FUEL 5257	3000		187	2813	8.3	6.2	756-	25.2-
	WEARING APPAREL 5355								
	HAND TOOLS 5450	1000			1000	8.3		1,000-	100.0-
500	MINOR EQUIPMENT 5460	1500		500	1000	8.3	33.3	4,500	300.0
116	OTHER OPERATING MATL/S 5590	1000		116	884	8.3	11.6	392	39.2
3330	OPERATING SUPPLIES	30000	4,562	3330	22108	8.3	11.1	9,960	33.2
REPAIR & MAINTENANCE SP									
45	BUILDING MATERIALS & S 5600	800		45	755	8.3	5.6	260-	32.5-
	ELECTRICAL SUPPLIES 5605	800			800	8.3		800-	100.0-
	PLUMBING SUPPLIES 5610	300			300	8.3		300-	100.0-

1803	OTHER SERVICES & CHAR	39000		1803	37197	8.3	4.6	17,364-	44.5-
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS 7100								
	PUBLIC WORKS SHOP BLD 7100 05								
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	BUILDINGS								
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	BUILDING/BLD IMPROVE								
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS 7295								
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	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP. 7320								
	PLANT EQUIPMENT 7340								
	OTHER EQUIPMENT 7399								
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	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES 7400								
	PICK UP TRUCKS 7420								
	SPECIAL TRUCKS 7450								
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	VEHICLES								
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	CAPITAL OUTLAY								
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44810	EXPENDITURES	626702	5,137	44810	576754	8.3	7.1	88,982-	14.1-

001205 - GENERAL FUND-G O & F S DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	PERCENT ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
12103	REGULAR WAGES 4000	186141		12103	174038	8.3	6.5	40,905-	21.9-
	DISASTER RECOVERY WAGE 4010								
410	OVERTIME 4300	2500		410	2090	8.3	16.4	2,420	96.8
	DISASTER RECOVERY OVER 4310								
12513	SALARIES	188641		12513	176128	8.3	6.6	38,485-	20.4-
EMPLOYEE BENEFITS									
1971	STATE RETIREMENT 4600	29710		1971	27739	8.3	6.6	6,058-	20.3-
922	F.I.C.A. TAXES 4700	14420		922	13498	8.3	6.3	3,356-	23.2-
3480	HOSPITALIZATION INS. 4800	46800		3480	43320	8.3	7.4	5,040-	10.7-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	1800			1800	8.3		1,800-	100.0-
6373	EMPLOYEE BENEFITS	93230		6373	86857	8.3	6.8	16,754-	17.9-
18887	PERSONAL SERVICES	281871		18887	262984	8.3	6.7	55,227-	19.5-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
3-	OTHER EXPENDABLE OFF.S 5010	2000	738	3-	1265	8.3	.1	1,964-	98.2-
106	MINOR OFFICE EQUIP/FUR 5020	1000		106	894	8.3	10.6	272	27.2
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080								
103	OFFICE SUPPLIES	3000	738	103	2159	8.3	3.4	1,764-	58.8-
OPERATING SUPPLIES									
54	CLEANING/JANITORIAL SP 5100	2450		54	2396	8.3	2.2	1,802-	73.5-
	HOUSEHOLD SUPPLIES 5110	400			400	8.3		400-	100.0-
	MEDICAL SUPPLIES 5120	300			300	8.3		300-	100.0-
	CHEMICALS 5130								
122	DIESEL FUEL-GENERATORS 5257	1800		122	1678	8.3	6.7	336-	18.6-
	WEARING APPAREL 5355								
	HAND TOOLS 5450								
	MINOR EQUIPMENT 5460								
63	OTHER OPERATING MATL/S 5590	500	35	63	402	8.3	12.6	256	51.2
239	OPERATING SUPPLIES	5450	35	239	5176	8.3	4.3	2,582-	47.3-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	500			500	8.3		500-	100.0-
	ELECTRICAL SUPPLIES 5605	550			550	8.3		550-	100.0-
	PLUMBING SUPPLIES 5610	100			100	8.3		100-	100.0-

	PAINT AND PAINTING SPL 5650	500			500	8.3		500-	100.0-
	COMMUNICATION REPAIR P 5750								
	REPAIR & MAINTENANCE	1650			1650	8.3		1,650-	100.0-
342	SUPPLIES AND EXPENSES	10100	773	342	8985	8.3	3.3	5,996-	59.3-
	PROFESSIONAL SERVICES								
435	OTHER PROFESSIONAL SER 6049	6650	1,050	435	5165	8.3	6.5	1,430-	21.5-
435	PROFESSIONAL SERVICE	6650	1,050	435	5165	8.3	6.5	1,430-	21.5-
	COMMUNICATIONS								
970	TELEPHONE AND TELEGRAP 6060	5000		970	4030	8.3	19.4	6,640	132.8
	POSTAGE 6070								
970	COMMUNICATIONS	5000		970	4030	8.3	19.4	6,640	132.8
	TRANSPORTATION								
	FREIGHT 6120								
	MESSENGER/EXPRESS SERV 6130								
	TRANSPORTATION								
	UTILITIES								
60	ELECTRICITY 6305	800		60	740	8.3	7.5	80-	10.0-
60	UTILITIES	800		60	740	8.3	7.5	80-	10.0-
	REPR/MAINT-OUTSIDE LABO								
	DISASTER REPAIRS 6351								
	OFFICE EQUIPMENT R&M 6365								
	HOUSEHOLD EQUIPMENT R& 6370								
	FIXED EQUIPMENT R&M 6380								
	MINOR EQUIPMENT R&M 6382								
	COMMUNICATION EQ. R&M 6390								
220	DISINFECT./EXTERMINATI 6394	1500		220	1280	8.3	14.6	1,140	76.0
220	REPR/MAINT-OUTSIDE L	1500		220	1280	8.3	14.6	1,140	76.0
	RENTALS								
	OFFICE EQUIPMENT RENT 6410								
	UNIFORM RENT 6430	650			650	8.3		650-	100.0-
145	MOP-MAT-RAG RENT 6435	1900		145	1755	8.3	7.6	160-	8.4-
145	RENTALS	2550		145	2405	8.3	5.6	810-	31.7-
	OTHER SERVICES & CHARGE								
	REGISTRATION FEE/TUITI 6845								
	LAUNDRY 6850								
	OTHER SERVICES & CHA								
1830	OTHER SERVICES & CHAR	16500	1,050	1830	13620	8.3	11.0	5,460	33.0
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS 7100								
	PUB.SERV./SANITA.BLDG 7100 18								

-----	BUILDINGS	-----	-----	-----	-----	-----	-----	-----
	BUILDING IMPROVEMENTS 7150							
	AUTOMATED FUEL CTR-BA 7150 03							
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	BUILDING IMPROVEMEN							
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	BUILDING/BLD IMPROVE							
	MACHINERY AND EQUIPMENT							
	HOUSEHOLD FURN/EQUIP. 7320							
	OFFICE FURN/EQUIP. 7325							
	DATA PROCESSING EQUIP. 7327							
	FUEL FAC.SOFTWARE/EQ 7328							
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	MACHINERY AND EQUIPM							
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	CAPITAL OUTLAY							
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21059	EXPENDITURES	308471	1,823	21059	285589	8.3	6.8	55,763- 18.0-

001206 - GENERAL FUND-DRAINAGE DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
8122	REGULAR WAGES 4000	110262		8122	102140	8.3	7.3	12,798-	11.6-
	DISASTER RECOVERY WAGE 4010								
32	OVERTIME 4300	1800		32	1768	8.3	1.7	1,416-	78.6-
	DISASTER RECOVERY OVER 4310								
8154	SALARIES	112062		8154	103908	8.3	7.2	14,214-	12.6-
EMPLOYEE BENEFITS									
1284	STATE RETIREMENT 4600	17650		1284	16366	8.3	7.2	2,242-	12.7-
622	F.I.C.A. TAXES 4700	8580		622	7958	8.3	7.2	1,116-	13.0-
2318	HOSPITALIZATION INS. 4800	31200		2318	28883	8.3	7.4	3,384-	10.8-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	7500			7500	8.3		7,500-	100.0-
4224	EMPLOYEE BENEFITS	65430		4224	61206	8.3	6.4	14,742-	22.5-
12377	PERSONAL SERVICES	177492		12377	165115	8.3	6.9	28,968-	16.3-
OPERATING SUPPLIES									
	CHEMICALS 5130	2000			2000	8.3		2,000-	100.0-
214	GAS AND OIL 5250	5000		214	4786	8.3	4.2	2,432-	48.6-
	LUBRICANTS 5255								
7	DIESEL FUEL 5257	500		7	493	8.3	1.4	416-	83.2-
	WEARING APPAREL 5355	1200			1200	8.3		1,200-	100.0-
	CONCRETE, CEMENT, ETC. 5405	22300	5,125		17175	8.3		22,300-	100.0-
1530	BRICK, STONE, MORTAR, ETC 5410	2000		1530	470	8.3	76.5	16,360	818.0
	SAND, CLAY, GRVL, FILL DI 5415	2500			2500	8.3		2,500-	100.0-
9459	DRAINAGE PIPE & CULVER 5420	24000	9,256	9459	5285	8.3	39.4	89,508	372.9
	HORT./LANDSCAPING SPLY 5440								
	HAND TOOLS 5450	1000			1000	8.3		1,000-	100.0-
	MINOR EQUIPMENT 5460	1400			1400	8.3		1,400-	100.0-
253	OTHER OPERATING MATL/S 5590	1200	8	253	939	8.3	21.0	1,836	153.0
	OTHER OPER. MATL-BROWNS 5591								
11463	OPERATING SUPPLIES	63100	14,389	11463	37247	8.3	18.1	74,456	117.9
REPAIR & MAINTENANCE SP									
	STRUCTURAL STEEL & IRO 5620								
	MTR VEHICLE REP. PTS/S 5700	700			700	8.3		700-	100.0-
	COMMUNICATION REPAIR P 5750								
	REPAIR & MAINTENANCE	700			700	8.3		700-	100.0-
11463	SUPPLIES AND EXPENSES	63800	14,389	11463	37947	8.3	17.9	73,756	115.6

	PROFESSIONAL SERVICES								
1400	CONSULTANT SERV-BROWNS 6020			1400	43302	8.3	3.1	27,902-	62.4-
-----	OTHER PROFESSIONAL SER 6049	44702	-----	-----	-----	-----	-----	-----	-----
1400	PROFESSIONAL SERVICE	44702		1400	43302	8.3	3.1	27,902-	62.4-
	TRANSPORTATION								
	TRVL EXP-BROWNSFIELD P 6116								
	FREIGHT 6120								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	TRANSPORTATION								
	ADVERTISING								
	ADVERTISING 6150								
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	ADVERTISING								
	INSURANCE								
	AUTOMOBILE INSURANCE 6265								
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	INSURANCE								
	UTILITIES								
	ELECTRICITY 6305								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	UTILITIES								
	REPR/MAINT-OUTSIDE LABO								
	STREETS & STRUCTURES R 6360	190000			190000	8.3		190,000-	100.0-
	MOTOR VEHICLE EQ. R&M 6384	5000			5000	8.3		5,000-	100.0-
	COMMUNICATION EQ. R&M 6390								
	TOW IN CHARGES 6398	400			400	8.3		400-	100.0-
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	REPR/MAINT-OUTSIDE L	195400			195400	8.3		195,400-	100.0-
	RENTALS								
	MACHINERY RENT 6420								
	UNIFORM RENT 6430	600			600	8.3		600-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----	-----
	RENTALS	600			600	8.3		600-	100.0-
	OTHER SERVICES & CHARGE								
	SERVICES NOT SPECIFIED 6999								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA								
-----		-----	-----	-----	-----	-----	-----	-----	-----
1400	OTHER SERVICES & CHAR	240702		1400	239302	8.3	.5	223,902-	93.0-
-----		-----	-----	-----	-----	-----	-----	-----	-----
	LAND								
	LAND 7000								
	EASEMENTS 7010								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	LAND								
	IMPROVEMENT OTHER THAN								
	DRAINS 7215								
23055	NRCS EROSION CONTROL 7215 01			23055	600945	8.3	3.6	347,340-	55.6-
-----	GORDONS CREEK MARCH 2 7215 02	624000	-----	-----	-----	-----	-----	-----	-----
23055	DRAINS	624000		23055	600945	8.3	3.6	347,340-	55.6-

	OTHER IMPROVEMENTS	7295							
	MISC. PROJECTS	7296							
	ENVIRON PROJ-KERR MAG	7296 01							
	ENVIRON PROJ-MS TANK	7296 02							
	NCBM-BROWNFIELDS STUD	7296 03							
	ENVIRON PROJ-BROWNSFI	7296 04							
	DEQ-CREEK BANK-RIVER	7296 05							
	CREEK - LILLIE BURNEY	7296 06							
	CREEK - DEPOT BAKERY	7296 07							
-----			-----	-----	-----	-----	-----	-----	-----
	MISC. PROJECTS								
-----			-----	-----	-----	-----	-----	-----	-----
23055	IMPROVEMENT OTHER TH	624000			23055	600945	8.3 3.6	347,340-	55.6-
	MACHINERY AND EQUIPMENT								
	DP EQUIP-BROWNSFIELD P	7324							
	CONSTRUCTION EQUIPMENT	7345							
	PIPE	7370							
	OTHER EQUIPMENT	7399							
-----			-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM								
	VEHICLES								
	PICK UP TRUCKS	7420							
	DUMP TRUCKS	7440							
-----			-----	-----	-----	-----	-----	-----	-----
	VEHICLES								
-----			-----	-----	-----	-----	-----	-----	-----
23055	CAPITAL OUTLAY	624000			23055	600945	8.3 3.6	347,340-	55.6-
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48296	EXPENDITURES	1105994	14,389	48296	1043309	8.3 4.3	526,442-	47.5-	

001207 - GENERAL FUND-CONSTRUCTION

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	PERCENT ACTUAL	PROJECTED.... OVER/UNDER	%
<u>SALARIES</u>									
35926	REGULAR WAGES 4000	468788		35926	432862	8.3	7.6	37,676-	8.0-
	DISASTER RECOVERY WAGE 4010								
1980	OVERTIME 4300	8000		1980	6020	8.3	24.7	15,760	197.0
	DISASTER RECOVERY OVER 4310								
<u>-----</u>									
37906	SALARIES	476788		37906	438882	8.3	7.9	21,916-	4.5-
<u>EMPLOYEE BENEFITS</u>									
5975	STATE RETIREMENT 4600	75100		5975	69125	8.3	7.9	3,400-	4.5-
2825	F.I.C.A. TAXES 4700	36480		2825	33655	8.3	7.7	2,580-	7.0-
8378	HOSPITALIZATION INS. 4800	124800		8378	116423	8.3	6.7	24,264-	19.4-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	45000			45000	8.3		45,000-	100.0-
<u>-----</u>									
17177	EMPLOYEE BENEFITS	281880		17177	264703	8.3	6.0	75,756-	26.8-
<u>-----</u>									
55084	PERSONAL SERVICES	758668		55084	703584	8.3	7.2	97,660-	12.8-
<u>OFFICE SUPPLIES</u>									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010								
129	MINOR OFFICE EQUIP/FUR 5020	3400		129	3271	8.3	3.7	1,852-	54.4-
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070	150			150	8.3		150-	100.0-
<u>-----</u>									
129	OFFICE SUPPLIES	3550		129	3421	8.3	3.6	2,002-	56.3-
<u>OPERATING SUPPLIES</u>									
	CLEANING/JANITORIAL SP 5100								
	CHEMICALS 5130								
1713	GAS AND OIL 5250	23150		1713	21437	8.3	7.3	2,594-	11.2-
	LUBRICANTS 5255	400			400	8.3		400-	100.0-
117	DIESEL FUEL 5257	1200		117	1083	8.3	9.7	204	17.0
44	WEARING APPAREL 5355	750		44	706	8.3	5.8	222-	29.6-
	CONCRETE, CEMENT, ETC. 5405	1100			1100	8.3		1,100-	100.0-
	SAND,CLAY,GRVL,FILL DI 5415								
	DRAINAGE PIPE & CULVER 5420								
	HORT./LANDSCAPING SPLY 5440								
	HAND TOOLS 5450	8800			8800	8.3		8,800-	100.0-
	MINOR EQUIPMENT 5460	7200			7200	8.3		7,200-	100.0-
	TRAFFIC SIGNS 5545								
91	OTHER OPERATING MATL/S 5590	6200		91	6109	8.3	1.4	5,108-	82.3-
<u>-----</u>									
1965	OPERATING SUPPLIES	48800		1965	46835	8.3	4.0	25,220-	51.6-

	REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S	5600	17400		17400	8.3		17,400-	100.0-	
1057	ELECTRICAL SUPPLIES	5605	9500	338	1057	8.3	11.1	3,184	33.5	
9	PLUMBING SUPPLIES	5610	3000	225	9	2766	8.3	.3	2,892-	96.4-
	STRUCTURAL STEEL & IRO	5620	750			750	8.3		750-	100.0-
	PAINT AND PAINTING SPL	5650	1300			1300	8.3		1,300-	100.0-
125	MTR VEHICLE REP. PTS/S	5700	8800	34	125	8641	8.3	1.4	7,300-	82.9-
	GENERATOR REP. PTS/SPL	5705								
	COMMUNICATION REPAIR P	5750	1000			1000	8.3		1,000-	100.0-
	AGRICLTRL REPAIR PTS/S	5755	500			500	8.3		500-	100.0-
	EXPENDABLE WELDING SPL	5770								
	OTHER REPAIR/MAINT. SP	5990	2900	6,794		3894-	8.3		2,900-	100.0-
1191	REPAIR & MAINTENANCE		45150	7,391	1191	36568	8.3	2.6	30,858-	68.3-
	REPR PARTS/SUPPLIES									
720	REPR/MAINT SPL-EATON S	5991 01								
	REPR/MAINT SPL-DOWNTOW	5991 02	50000	15,795	720	33485	8.3	1.4	41,360-	82.7-
	DISASTER REPAIR SUPPLI	5995	100			100	8.3		100-	100.0-
	8/29/05-HURRICANE KAT	5995 01								
	9/1/08-HURRICANE GUST	5995 02								
	DISASTER REPAIR SUP		100			100	8.3		100-	100.0-
	8/29/05 STORM SUPPLIES	5996								
	8/29 CHEMICALS PW8226	5996 01								
	8/29 ALLIED BLD PW340	5996 02								
	8/29/05 STORM SUPPL									
720	REPR PARTS/SUPPLIES		50100	15,795	720	33585	8.3	1.4	41,460-	82.7-
4005	SUPPLIES AND EXPENSES		147600	23,186	4005	120409	8.3	2.7	99,540-	67.4-
	PROFESSIONAL SERVICES									
	DEMOLITION	6013								
	ENGINEERING	6015								
	PROFESSIONAL SERVICE									
241	COMMUNICATIONS									
	TELEPHONE AND TELEGRAP	6060	2200		241	1959	8.3	10.9	692	31.4
241	COMMUNICATIONS		2200		241	1959	8.3	10.9	692	31.4
	TRANSPORTATION									
	TRAVEL EXPENSE	6110	1000			1000	8.3		1,000-	100.0-
	FREIGHT	6120								
	TRANSPORTATION		1000			1000	8.3		1,000-	100.0-
	ADVERTISING									
	ADVERTISING	6150								
	ADVERTISING									
	INSURANCE									
	AUTOMOBILE INSURANCE	6265								

	INSURANCE								
	UTILITIES								
	GAS	6300							
691	ELECTRICITY	6305	12000		691	11309	8.3	5.7	3,708- 30.9-
691	UTILITIES		12000		691	11309	8.3	5.7	3,708- 30.9-
	REPR/MAINT-OUTSIDE LABO								
	8/29/05 FACILITY REPRS	6351							
	8/29 TEMP ROOFS PW733	6351 01							
	8/29 ZOO ED CTR PW342	6351 02							
	8/29 AIRPORT PW2275	6351 03							
	8/29 ZOO GAZEBO PW194	6351 04							
	8/29 TRAIN DEP.PW1166	6351 05							
	8/29 BURGR ROOF PW510	6351 06							
	8/29 AIRPORT PW6184	6351 07							
	8/29 P&F TRNG PW5158	6351 08							
	8/29 MAIN ROOF PW4465	6351 09							
	8/29 CONCESS RF PW447	6351 10							
	8/29 P&F TRNG PW5136	6351 11							
	8/29 SEWERS PW220	6351 12							
	8/29 WATER PW6379	6351 13							
	8/29 PLT 2 PW3427	6351 14							
	8/29 HPD PW474	6351 15							
	8/29 FIRE STA PW8294	6351 16							
	8/29 DAHMER PW1298	6351 17							
	8/29 DAHMER PW738	6351 18							
	8/29 DAHMER PW1269	6351 19							
	8/29 FIRE STA#8 PW444	6351 20							
	8/29 SOFTBALL PW736	6351 21							
	8/29 CAMERON FL PW730	6351 22							
	8/29 GARDEN CTR PW176	6351 23							
	8/29 AIRPORT PW3411	6351 24							
	8/29 AIRPORT PW3459	6351 25							
	8/29 CITY HALL PW1325	6351 26							
	8/29 LAGOON PW712	6351 27							
	8/29 TIMBERTON PW719	6351 28							
	8/29 HIGHLAND PW717	6351 29							
	8/29 TENNIS ROOF PW72	6351 30							
	8/29 AVIARY EXH PW742	6351 31							
	8/29 P&F ACA RF PW419	6351 32							
	8/29 COMPUTER6259/512	6351 33							
	8/29 WTR/SWR PW5492	6351 34							
	8/29 ROOF5492/295/117	6351 35							
	8/29 SPILLWAY PW7763	6351 36							
	8/29 PUB SER FAC PW48	6351 37							
	8/29 TRAF/CONST PW790	6351 38							
	8/29 CUL CTR RF PW332	6351 39							
	8/29/05 FACILITY RE								
	8/29/05STORM REPAIRS	6353							
	8/29/05 INFRAST REPRS	6354							

8/29 TREE HAZ PW4667 6354 01
 8/29 ROE PW 4667 6354 02
 8/29 TRAFFIC SIGNS,SI 6354 03
 8/29 NRCS DITCH CLEAR 6354 04
 8/29 STREET REPAIRS 6354 05
 8/29 LAGOON REPR WORK 6354 06
 8/29 DEBRIS REMOVAL 6354 07
 8/29 EMER SIGN INV & 6354 08
 8/29 ROAD ASSESS & EN 6354 09
 8/29 TRAF SIGNS PW508 6354 10
 8/29 GENERATRS PW225- 6354 11
 8/29 GENERATORS PW701 6354 12
 8/29 BANK STABL PWXXX 6354 13

-----	8/29/05 INFRAST REP	-----	-----	-----	-----	-----	-----	-----
	STREETS & STRUCTURES R 6360							
	OFFICE EQUIPMENT R&M 6365							
	MINOR EQUIPMENT R&M 6382							
	GENERATOR R&M 6383	63000			63000	8.3		63,000- 100.0-
	MOTOR VEHICLE EQ. R&M 6384	4600			4600	8.3		4,600- 100.0-
	AGRICULTURAL EQ. R&M 6387							
	COMMUNICATION EQ. R&M 6390	400			400	8.3		400- 100.0-
	DOWNTOWN LIGHTS R&M 6391	4432			4432	8.3		4,432- 100.0-
	DISINFECT./EXTERMINATI 6394	200			200	8.3		200- 100.0-
	REPRS/MAINT-EATON SCHL 6395							
	TOW IN CHARGES 6398	200			200	8.3		200- 100.0-
	OTHER REPAIRS AND MAIN 6399	800			800	8.3		800- 100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	REPR/MAINT-OUTSIDE L	73632			73632	8.3		73,632- 100.0-
	RENTALS							
	LAND RENT 6400							
	MACHINERY RENT 6420							
	CYLINDER RENT 6425	550			550	8.3		550- 100.0-
396	UNIFORM RENT 6430	3350	396		2954	8.3	11.8	1,402 41.8
	OTHER RENT 6449	200			200	8.3		200- 100.0-
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396	RENTALS	4100	396		3704	8.3	9.6	652 15.9
	OTHER SERVICES & CHARGE							
	DUES AND MEMBERSHIPS 6840							
	REGISTRATION FEE/TUITI 6845							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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1328	OTHER SERVICES & CHAR	92932	1328		91604	8.3	1.4	76,996- 82.8-
-----		-----	-----	-----	-----	-----	-----	-----
	LAND							
	EASEMENTS 7010							
-----		-----	-----	-----	-----	-----	-----	-----
	LAND							
	BUILDING/BLD IMPROVEMEN							
	BUILDINGS 7100							

4TH ST EMP MED CLINIC	7100 01							
EUREKA SCHOOL	7100 03							
BURGER BUILDING	7100 04							
SAFE ROOMS-MEMA GRANT	7100 25							

BUILDINGS								
BUILDING IMPROVEMENTS	7150							
STORAGE BUILDING	7150 33							
EATON SCHL ROOF/CLG P	7150 38							

BUILDING IMPROVEMEN								

BUILDING/BLD IMPROVE								
IMPROVEMENT OTHER THAN								
DRAINS	7215							
OTHER IMPROVEMENTS	7295							
EAST JERUSALEM COMM C	7295 07							

OTHER IMPROVEMENTS								

IMPROVEMENT OTHER TH								
MACHINERY AND EQUIPMENT								
8/29/05 STORM EQUIP	7302							
OFFICE FURN/EQUIP.	7325							
DATA PROCESSING EQUIP.	7327							
AGRICULTURAL EQUIPMENT	7335							
CONSTRUCTION EQUIPMENT	7345							
COMMUNICATION EQUIPMEN	7355							
PIPE	7370							
OTHER EQUIPMENT	7399							

MACHINERY AND EQUIPM								
VEHICLES								
AUTOMOBILES	7400							
PICK UP TRUCKS	7420							
DUMP TRUCKS	7440							

VEHICLES								

CAPITAL OUTLAY								

60416	EXPENDITURES	999200	23,186	60416	915597	8.3	6.0	274,208- 27.4-

001220 - GENERAL FUND-SANITATION DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
60681	REGULAR WAGES 4000	898811		60681	838130	8.3 6.7	170,639-	18.9-
	DISASTER RECOVERY WAGE 4010							
3872	OVERTIME 4300	22000		3872	18128	8.3 17.6	24,464	111.2
	DISASTER RECOVERY OVER 4310							
64553	SALARIES	920811		64553	856258	8.3 7.0	146,175-	15.8-
EMPLOYEE BENEFITS								
10167	STATE RETIREMENT 4600	145030		10167	134863	8.3 7.0	23,026-	15.8-
4885	F.I.C.A. TAXES 4700	70450		4885	65565	8.3 6.9	11,830-	16.7-
16820	HOSPITALIZATION INS. 4800	265200		16820	248380	8.3 6.3	63,360-	23.8-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3	1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	95000			95000	8.3	95,000-	100.0-
31872	EMPLOYEE BENEFITS	576680		31872	544808	8.3 5.5	194,216-	33.6-
96426	PERSONAL SERVICES	1497491		96426	1401065	8.3 6.4	340,379-	22.7-
OFFICE SUPPLIES								
320	OTHER EXPENDABLE OFF.S 5010	1700		320	1380	8.3 18.8	2,140	125.8
29	MINOR OFFICE EQUIP/FUR 5020	1000		29	971	8.3 2.9	652-	65.2-
	BOOKS 5070							
349	OFFICE SUPPLIES	2700		349	2351	8.3 12.9	1,488	55.1
OPERATING SUPPLIES								
	CLEANING/JANITORIAL SP 5100	2150	325		1825	8.3	2,150-	100.0-
	HOUSEHOLD SUPPLIES 5110							
	FOOD 5115							
	MEDICAL SUPPLIES 5120							
1037	CHEMICALS 5130	20000		1037	18963	8.3 5.1	7,556-	37.7-
2049	GAS AND OIL 5250	14500		2049	12451	8.3 14.1	10,088	69.5
	NATURAL GAS FUEL 5252							
	LUBRICANTS 5255	2000			2000	8.3	2,000-	100.0-
10896	DIESEL FUEL 5257	114470		10896	103574	8.3 9.5	16,282	14.2
	DIESEL FUEL-RECYCLING 5257 01							
52	WEARING APPAREL 5355	700	504	52	145	8.3 7.4	76-	10.8-
	CONCRETE, CEMENT, ETC. 5405							
	HORT./LANDSCAPING SPLY 5440							
156	HAND TOOLS 5450	1000		156	844	8.3 15.6	872	87.2
	MINOR EQUIPMENT 5460	10000			10000	8.3	10,000-	100.0-
117	OTHER OPERATING MATL/S 5590	7400	80	117	7203	8.3 1.5	5,996-	81.0-
38	OTHER OPERATING SPLY-R 5590 01	16920	14,722	38	2160	8.3 .2	16,464-	97.3-
14346	OPERATING SUPPLIES	189140	15,631	14346	159164	8.3 7.5	16,988-	8.9-

	PLUMBING EQUIPMENT R&M	6357							
	OFFICE EQUIPMENT R&M	6365							
	FIXED EQUIPMENT R&M	6380	1000		1000	8.3		1,000-	100.0-
	MINOR EQUIPMENT R&M	6382	2800		2800	8.3		2,800-	100.0-
10140	MOTOR VEHICLE EQ. R&M	6384	78700	2,030	10140	66530	8.3 12.8	42,980	54.6
	COMMUNICATION EQ. R&M	6390							
	DISINFECT./EXTERMINATI	6394	50		50	8.3		50-	100.0-
350	TOW IN CHARGES	6398	2200		350	1850	8.3 15.9	2,000	90.9
	OTHER REPAIRS AND MAIN	6399	2300			2300	8.3	2,300-	100.0-
10490	REPR/MAINT-OUTSIDE L		87050	2,030	10490	74530	8.3 12.0	38,830	44.6
	RENTALS								
841	LAND RENT	6400			841	9359	8.3 8.2	108-	1.0-
100	UNIFORM RENT	6430	10200		100	9359	8.3 8.2	108-	1.0-
	MOP-MAT-RAG RENT	6435	1000		100	900	8.3 10.0	200	20.0
941	RENTALS		11200		941	10259	8.3 8.4	92	.8
	OTHER SERVICES & CHARGE								
47365	TIPPING FEES	6880	650000		47365	602635	8.3 7.2	81,620-	12.5-
4830	TIPPING/DISPOSAL OTHER	6885	140000		4830	135170	8.3 3.4	82,040-	58.6-
779	RECYCLING FEES	6890	33200		779	32421	8.3 2.3	23,852-	71.8-
	SERVICES NOT SPECIFIED	6999	1800			1800	8.3	1,800-	100.0-
52974	OTHER SERVICES & CHA		825000		52974	772026	8.3 6.4	189,312-	22.9-
68588	OTHER SERVICES & CHAR		941950	2,633	68588	870729	8.3 7.2	118,894-	12.6-
	LAND								
	LEASEHOLDS	7020							
	LAND								
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS	7100							
	PUB.SERV./SANITA.BLDG	7100 18							
	BUILDINGS								
	BUILDING IMPROVEMENTS	7150							
	PUB.SERV./SANITA.BLDG	7150 38							
	BUILDING IMPROVEMEN								
	BUILDING/BLD IMPROVE								
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS	7295							
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	PLANT EQUIPMENT	7340							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
	OTHER EQUIPMENT-RECYCL	7399 01							

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	MACHINERY AND EQUIPM								
	VEHICLES								
	PICK UP TRUCKS	7420							
	HEAVY TRUCKS	7430							
	SANITATION TRUCKS	7460							
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	VEHICLES								
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	CAPITAL OUTLAY								
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183556	EXPENDITURES	2731137	19,015	183556	2528566	8.3	6.7	528,465-	19.3-

001221 - GENERAL FUND-STREET CLEANING

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
4008	REGULAR WAGES 4000	53404		4008	49396	8.3	7.5	5,308-	9.9-
	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300	1500			1500	8.3		1,500-	100.0-
	DISASTER RECOVERY OVER 4310								
4008	SALARIES	54904		4008	50896	8.3	7.3	6,808-	12.3-
EMPLOYEE BENEFITS									
631	STATE RETIREMENT 4600	8650		631	8019	8.3	7.2	1,078-	12.4-
306	F.I.C.A. TAXES 4700	4200		306	3894	8.3	7.2	528-	12.5-
1160	HOSPITALIZATION INS. 4800	15600		1160	14440	8.3	7.4	1,680-	10.7-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	2300			2300	8.3		2,300-	100.0-
2097	EMPLOYEE BENEFITS	31250		2097	29153	8.3	6.7	6,086-	19.4-
6105	PERSONAL SERVICES	86154		6105	80049	8.3	7.0	12,894-	14.9-
OPERATING SUPPLIES									
	GAS AND OIL 5250								
	LUBRICANTS 5255								
971	DIESEL FUEL 5257	7200		971	6229	8.3	13.4	4,452	61.8
	WEARING APPAREL 5355								
	HAND TOOLS 5450								
	MINOR EQUIPMENT 5460	4600			4600	8.3		4,600-	100.0-
	OTHER OPERATING MATL/S 5590	4000			4000	8.3		4,000-	100.0-
971	OPERATING SUPPLIES	15800		971	14829	8.3	6.1	4,148-	26.2-
REPAIR & MAINTENANCE SP									
243	PAINT AND PAINTING SPL 5650								
	MTR VEHICLE REP. PTS/S 5700	3400	1,807	243	1350	8.3	7.1	484-	14.2-
243	REPAIR & MAINTENANCE	3400	1,807	243	1350	8.3	7.1	484-	14.2-
1213	SUPPLIES AND EXPENSES	19200	1,807	1213	16179	8.3	6.3	4,644-	24.1-
TRANSPORTATION									
	FREIGHT 6120	200			200	8.3		200-	100.0-
	TRANSPORTATION	200			200	8.3		200-	100.0-
ADVERTISING									
	ADVERTISING 6150								
ADVERTISING									

INSURANCE								
PUBLIC LIAB/PROPERTY D 6255								
AUTOMOBILE INSURANCE 6265								

INSURANCE								
REPR/MAINT-OUTSIDE LABO								
MOTOR VEHICLE EQ. R&M 6384	1000	12		988	8.3		1,000-	100.0-
COMMUNICATION EQ. R&M 6390								
TOW IN CHARGES 6398	500			500	8.3		500-	100.0-

REPR/MAINT-OUTSIDE L	1500	12		1488	8.3		1,500-	100.0-
RENTALS								
UNIFORM RENT 6430	900			900	8.3		900-	100.0-

RENTALS	900			900	8.3		900-	100.0-
OTHER SERVICES & CHARGE								
SERVICES NOT SPECIFIED 6999								

OTHER SERVICES & CHA								

OTHER SERVICES & CHAR	2600	12		2588	8.3		2,600-	100.0-

BUILDING/BLD IMPROVEMEN								
BUILDINGS 7100								
PUB.SERV./SANITA.BLDG 7100 18								

BUILDINGS								

BUILDING/BLD IMPROVE								
VEHICLES								
PICK UP TRUCKS 7420								
HEAVY TRUCKS 7430								
SPECIAL TRUCKS 7450								

VEHICLES								

CAPITAL OUTLAY								

7319 EXPENDITURES	107954	1,819	7319	98816	8.3 6.7		20,126-	18.6-

001250 - GENERAL FUND-HEALTH DIVISION

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
<u>SALARIES</u>									
22976	REGULAR WAGES 4000	360406		22976	337430	8.3	6.3	84,694-	23.4-
	DISASTER RECOVERY WAGE 4010								
1249	OVERTIME 4300	10000		1249	8751	8.3	12.4	4,988	49.8
	DISASTER RECOVERY OVER 4310								
<u>-----</u>									
24225	SALARIES	370406		24225	346181	8.3	6.5	79,706-	21.5-
<u>EMPLOYEE BENEFITS</u>									
3815	STATE RETIREMENT 4600	58340		3815	54525	8.3	6.5	12,560-	21.5-
1836	F.I.C.A. TAXES 4700	28340		1836	26504	8.3	6.4	6,308-	22.2-
5473	HOSPITALIZATION INS. 4800	115500		5473	110028	8.3	4.7	49,824-	43.1-
1138	UNEMPLOYMENT BENEFITS 4900	2000		1138	862	8.3	56.9	11,656	582.8
	WORKMAN'S COMPENSATION 4910	14900			14900	8.3		14,900-	100.0-
<u>-----</u>									
12262	EMPLOYEE BENEFITS	219080		12262	206818	8.3	5.5	71,936-	32.8-
<u>-----</u>									
36487	PERSONAL SERVICES	589486		36487	552999	8.3	6.1	151,642-	25.7-
<u>OFFICE SUPPLIES</u>									
	OTHER EXPENDABLE OFF.S 5010								
<u>-----</u>									
<u>OFFICE SUPPLIES</u>									
<u>OPERATING SUPPLIES</u>									
	MEDICAL SUPPLIES 5120								
	CHEMICALS 5130	130000	22,235		107765	8.3		130,000-	100.0-
	CHEMICALS-MOSQUITO GRA 5135								
3085	GAS AND OIL 5250	21000		3085	17915	8.3	14.6	16,020	76.2
	LUBRICANTS 5255								
833	DIESEL FUEL 5257	3000		833	2167	8.3	27.7	6,996	233.2
	OTHER FUEL 5260								
	WEARING APPAREL 5355	700			700	8.3		700-	100.0-
	HAND TOOLS 5450	1000			1000	8.3		1,000-	100.0-
	MINOR EQUIPMENT 5460	1400			1400	8.3		1,400-	100.0-
	HAZ.MAT SUP-DOMESTIC P 5466								
	OTHER OPERATING MATL/S 5590	1700			1700	8.3		1,700-	100.0-
<u>-----</u>									
3917	OPERATING SUPPLIES	158800	22,235	3917	132647	8.3	2.4	111,796-	70.4-
<u>REPAIR & MAINTENANCE SP</u>									
	ELECTRICAL SUPPLIES 5605								
	PLUMBING SUPPLIES 5610								
	PAINT AND PAINTING SPL 5650								
293	MTR VEHICLE REP. PTS/S 5700	8450	1,076	293	7081	8.3	3.4	4,934-	58.3-
	COMMUNICATION REPAIR P 5750								
	AGRICLTRL REPAIR PTS/S 5755	300			300	8.3		300-	100.0-

293	REPAIR & MAINTENANCE	8750	1,076	293	7381	8.3	3.3	5,234-	59.8-
4210	SUPPLIES AND EXPENSES	167550	23,311	4210	140029	8.3	2.5	117,030-	69.8-
	PROFESSIONAL SERVICES								
	OTHER PROFESSIONAL SER 6049								
	PROFESSIONAL SERVICE								
	TRANSPORTATION								
	TRAVEL EXPENSE 6110								
	TRVL EXP-MOSQUITO GRAN 6111								
	FREIGHT 6120								
	TRANSPORTATION								
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING-GRANT RELATED 6202								
	PRINTING AND BINDING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D 6255								
	AUTOMOBILE INSURANCE 6265								
	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
1000	MINOR EQUIPMENT R&M 6382	1600			1600	8.3		1,600-	100.0-
	MOTOR VEHICLE EQ. R&M 6384	2200	72	1000	1128	8.3	45.4	9,800	445.4
	AGRICULTURAL EQ. R&M 6387	400			400	8.3		400-	100.0-
	COMMUNICATION EQ. R&M 6390	800			800	8.3		800-	100.0-
	TOW IN CHARGES 6398	200			200	8.3		200-	100.0-
1000	REPR/MAINT-OUTSIDE L	5200	72	1000	4128	8.3	19.2	6,800	130.7
	RENTALS								
895	UNIFORM RENT 6430	3000		895	2105	8.3	29.8	7,740	258.0
895	RENTALS	3000		895	2105	8.3	29.8	7,740	258.0
	OTHER SERVICES & CHARGE								
	REGISTRATION FEE/TUITI 6845	500			500	8.3		500-	100.0-
	SERVICES NOT SPECIFIED 6999								
	OTHER SERVICES & CHA	500			500	8.3		500-	100.0-
1895	OTHER SERVICES & CHAR	8700	72	1895	6733	8.3	21.7	14,040	161.3
	MACHINERY AND EQUIPMENT								
	AGRICULTURAL EQUIPMENT 7335								
	EQUIP-MOSQUITO GRANT 7377								
	OTHER EQUIPMENT 7399								

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	MACHINERY AND EQUIPM								
	VEHICLES								
	PICK UP TRUCKS	7420							
	DUMP TRUCKS	7440							
	SPECIAL TRUCKS	7450							
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	VEHICLES								
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	CAPITAL OUTLAY								
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42592	EXPENDITURES	765736	23,383	42592	699761	8.3	5.5	254,632-	33.2-

001260 - GENERAL FUND-ANIMAL CONTROL

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
9168	REGULAR WAGES 4000	98454		9168	89286	8.3	9.3	11,562	11.7
	DISASTER RECOVERY WAGE 4010								
138	OVERTIME 4300	2000		138	1862	8.3	6.9	344-	17.2-
	DISASTER RECOVERY OVER 4310								
9306	SALARIES	100454		9306	91148	8.3	9.2	11,218	11.1
EMPLOYEE BENEFITS									
1466	STATE RETIREMENT 4600	15830		1466	14364	8.3	9.2	1,762	11.1
701	F.I.C.A. TAXES 4700	7690		701	6989	8.3	9.1	722	9.3
1740	HOSPITALIZATION INS. 4800	31200		1740	29460	8.3	5.5	10,320-	33.0-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	1400			1400	8.3		1,400-	100.0-
3906	EMPLOYEE BENEFITS	56620		3906	52714	8.3	6.8	9,748-	17.2-
13212	PERSONAL SERVICES	157074		13212	143862	8.3	8.4	1,470	.9
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010	500	200		300	8.3		500-	100.0-
	MINOR OFFICE EQUIP/FUR 5020								
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	200			200	8.3		200-	100.0-
	OFFICE SUPPLIES	700	200		500	8.3		700-	100.0-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	FOOD 5115								
	MEDICAL SUPPLIES 5120								
	CHEMICALS 5130								
642	GAS AND OIL 5250	7000		642	6358	8.3	9.1	704	10.0
	LUBRICANTS 5255								
	WEARING APPAREL 5355	2500	1,420		1080	8.3		2,500-	100.0-
	HORT./LANDSCAPING SPLY 5440								
	HAND TOOLS 5450	1200			1200	8.3		1,200-	100.0-
	MINOR EQUIPMENT 5460	500			500	8.3		500-	100.0-
	OTHER OPERATING MATL/S 5590								
642	OPERATING SUPPLIES	11200	1,420	642	9138	8.3	5.7	3,496-	31.2-

	REPAIR & MAINTENANCE SP							
	BUILDING MATERIALS & S	5600						
	ELECTRICAL SUPPLIES	5605						
	PLUMBING SUPPLIES	5610						
	STRUCTURAL STEEL & IRO	5620						
	PAINT AND PAINTING SPL	5650						
	MTR VEHICLE REP. PTS/S	5700	3500		3500	8.3		3,500- 100.0-
	COMMUNICATION REPAIR P	5750						
	OTHER REPAIR/MAINT. SP	5990						
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	REPAIR & MAINTENANCE		3500		3500	8.3		3,500- 100.0-
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642	SUPPLIES AND EXPENSES		15400	1,620	642	13138	8.3 4.1	7,696- 49.9-
	PROFESSIONAL SERVICES							
	VETERINARIAN	6030	2000		2000	8.3		2,000- 100.0-
	OTHER PROFESSIONAL SER	6049						
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	PROFESSIONAL SERVICE		2000		2000	8.3		2,000- 100.0-
	COMMUNICATIONS							
110	TELEPHONE AND TELEGRAP	6060	500		110	390	8.3 22.0	820 164.0
	POSTAGE	6070						
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110	COMMUNICATIONS		500		110	390	8.3 22.0	820 164.0
	TRANSPORTATION							
	TRAVEL EXPENSE	6110	800		800	8.3		800- 100.0-
	FREIGHT	6120						
	MESSENGER/EXPRESS SERV	6130						
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	TRANSPORTATION		800		800	8.3		800- 100.0-
	ADVERTISING							
	ADVERTISING	6150						
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	ADVERTISING							
	PRINTING AND BINDING							
	PRINTING	6200	200		200	8.3		200- 100.0-
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	PRINTING AND BINDING		200		200	8.3		200- 100.0-
	INSURANCE							
	AUTOMOBILE INSURANCE	6265						
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	INSURANCE							
	REPR/MAINT-OUTSIDE LABO							
	BUILDING R&M	6350						
	ELECTRICAL R&M	6355						
	PLUMBING EQUIPMENT R&M	6357						
	OFFICE EQUIPMENT R&M	6365						
	HOUSEHOLD EQUIPMENT R&	6370						
	FIXED EQUIPMENT R&M	6380						
	MINOR EQUIPMENT R&M	6382						
	MOTOR VEHICLE EQ. R&M	6384	1400		1400	8.3		1,400- 100.0-
	COMMUNICATION EQ. R&M	6390						

	CLEANING AND PAINTING	6392							
	DISINFECT./EXTERMINATI	6394							
	SIGN PAINTING	6396							
55	TOW IN CHARGES	6398	100		55	45	8.3	55.0	560 560.0
	OTHER REPAIRS AND MAIN	6399							
55	REPR/MAINT-OUTSIDE L		1500		55	1445	8.3	3.6	840- 56.0-
	RENTALS								
	OTHER RENT	6449							
	RENTALS								
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS	6840	125			125	8.3		125- 100.0-
	REGISTRATION FEE/TUITI	6845	1800			1800	8.3		1,800- 100.0-
9716	SERVICES NOT SPECIFIED	6999	119760		9716	110044	8.3	8.1	3,168- 2.6-
9716	OTHER SERVICES & CHA		121685		9716	111969	8.3	7.9	5,093- 4.1-
9881	OTHER SERVICES & CHAR		126685		9881	116804	8.3	7.7	8,113- 6.4-
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP.	7320							
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	VEHICLES								
	CAPITAL OUTLAY								
23734	EXPENDITURES		299159	1,620	23734	273805	8.3	7.9	14,351- 4.7-

001280 - GENERAL FUND-HUMAN/SOC.ASST

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER %
OTHER SERVICES & CHARGE							
CONTRIBUTIONS	6820						
SEXUAL ASSUALT CRISIS	6820 04						
P.A.C.E.	6820 05						
INTERACTION FACTORY	6820 06						
DOMESTIC ABUSE FAMILY	6820 07	3500			3500	8.3	3,500- 100.0-
FORREST CTY. HEALTH D	6820 08						
NAT'L.GUARD ARMORY	6820 09						
COUNCIL ON AGING	6820 10						
BOY SCOUTS OF AMERICA	6820 11						
PINE BELT MENTAL HEAL	6820 12						
H'BURG. CONCERT BAND	6820 13						
LIVESTOCK SHOW	6820 14						
COURT APP'T SPEC.ADVO	6820 15						
H'BURG.ED.LITERACY PR	6820 16						
D.R.E.A.M.	6820 17						
SALVATION ARMY BOYS/G	6820 18						
H'BURG.ED.FOUNDATION	6820 19						
N.E.E.D.S.	6820 20						
CENTER FOR GIFTED STU	6820 21						
RAILS TO TRAILS	6820 22	106380			106380	8.3	106,380- 100.0-
CTR FOR CHILD ABUSE P	6820 23	5000			5000	8.3	5,000- 100.0-
SO.CTRL.MS.AMER.RED C	6820 24						
UNIFIED NEIGHBORHOOD	6820 25						
GULF PINES GIRL SCOUT	6820 26						
USM COMM.SERVICE LEAR	6820 27						
BIG BRO/BIG SIS OF SE	6820 28						
HBRG CIVIC CHORUS/CON	6820 29						
MS HOLIDAY SPECTACULA	6820 30						
CORNERSTONE PROJECT	6820 31						
SALVATION ARMY	6820 32						
SO MS CHILDREN'S CTR	6820 33						
CHRISTIAN SERVICES	6820 34						
USM/DISABILITY STUDIE	6820 35						
NEW TEST.YOUTH SAFE H	6820 36						
USM/SYMPHONY	6820 37	50000			50000	8.3	50,000- 100.0-
USM/DUBARD SCHOOL	6820 38						
GREATER H'BURG COMMUN	6820 39						
WORLD CHANGERS	6820 40						
H'BURG PUBLIC SCHOOLS	6820 41						
FLINT MICHIGAN WATER	6820 42						
HSSD EXCEL BY 5	6820 43						
HATTIESBURG ARTS CENT	6820 44						
PRC-MY BEST PROGRAM	6820 46	15000			15000	8.3	15,000- 100.0-

	R3SM	6820 47	25000			25000	8.3	25,000-	100.0-
	SUMMER JOB INTERNSHIP	6820 48	20000			20000	8.3	20,000-	100.0-
	UNALLOCATED CONTRIBUT	6820 99	15000			15000	8.3	15,000-	100.0-
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	CONTRIBUTIONS		239880			239880	8.3	239,880-	100.0-
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	OTHER SERVICES & CHA		239880			239880	8.3	239,880-	100.0-
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	OTHER SERVICES & CHAR		239880			239880	8.3	239,880-	100.0-
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	EXPENDITURES		239880			239880	8.3	239,880-	100.0-

001402 - GENERAL FUND-ECONOMIC DEV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	OTHER PROFESSIONAL SER 6049							
	PROFESSIONAL SERVICE							
	TRANSPORTATION							
	TRAVEL-ALL AMER.CITY A 6110							
	TRANSPORTATION							
	REPR/MAINT-OUTSIDE LABO							
	BUILDING R&M 6350							
	REPR/MAINT-OUTSIDE L							
	OTHER SERVICES & CHARGE							
	CONTRIBUTIONS 6820							
50000	FCIPC/AREA DEV. PRTNR 6820 01	250000		50000	200000	8.3 20.0	350,000	140.0
	PRCC TECH CENTER 6820 02							
	FCIPC/ECONOMIC DEVEL. 6820 03							
	H'BURG DOWNTOWN ASSN 6820 37	55000			55000	8.3	55,000-	100.0-
	CAMP SHELBY STUDY 6820 45							
	PHWD-FEASIBILITY STUD 6820 50							
50000	CONTRIBUTIONS	305000		50000	255000	8.3 16.3	295,000	96.7
50000	OTHER SERVICES & CHA	305000		50000	255000	8.3 16.3	295,000	96.7
50000	OTHER SERVICES & CHAR	305000		50000	255000	8.3 16.3	295,000	96.7
	BUILDING/BLD IMPROVEMEN							
	BUILDING IMPROVEMENTS 7150							
	DOWNTOWN PROJ-OLD LIB 7150 14							
	DEPOT PROJECT 7150 15							
	HUB CITY LOFTS PROJEC 7150 41							
	BUILDING IMPROVEMEN							
	BUILDING/BLD IMPROVE							
	VEHICLES							
	TROLLEYS 7415							
	VEHICLES							
	CAPITAL OUTLAY							
50000	EXPENDITURES	305000		50000	255000	8.3 16.3	295,000	96.7

001460 - GENERAL FUND-CAPITAL LEASES

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	NOTE PRINCIPAL							
	2005 STORM NOTE 8205							
	SAENGER SERIES 1999 NO 8220							
	MDB CAPITAL PROJECTS 8223							
	MDB-DEPOT PROJ 8223 01							
	MDB-WTR/SWR LINES 8223 02							
	MDB-HPD RENOVATION 8223 03							
	MDB-592 PROG 2001A PO 8223 04							
	MDB-FIRE STA #1 8223 05							
1797	MDB-CHURCH PROJ 8223 06	21566		1797	19769	8.3 8.3	2-	
	MDB-4TH ST WIDENING 8223 07							
	MDB-CHAIN PARK 8223 08							
7447	MDB-HUB CITY LOFTS 8223 09	90193		7447	82746	8.3 8.2	829-	.9-
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9244	MDB CAPITAL PROJECT	111759		9244	102515	8.3 8.2	831-	.7-
	W&S USA YEAST 2002"B"N 8224							
-----		-----	-----	-----	-----	-----	-----	-----
9244	NOTE PRINCIPAL	111759		9244	102515	8.3 8.2	831-	.7-
	INTEREST ON NOTES							
	2005 STORM NOTE 8305							
	SAENGER SERIES 1999 NO 8331							
	MDB CAPITAL PROJECT NO 8333							
	MDB-DEPOT PROJ 8333 01							
	MDB-WTR/SWR LINES 8333 02							
	MDB-HPD RENOVATION 8333 03							
	MDB-592 PROG 2001A PO 8333 04							
	MDB-FIRE STA #1 8333 05							
423	MDB-CHURCH PROJ 8333 06	5500		423	5077	8.3 7.6	424-	7.7-
	MDB-4TH ST WIDENING 8333 07							
	MDB-CHAIN PARK 8333 08							
2670	MDB-HUB CITY LOFTS 8333 09	31219		2670	28549	8.3 8.5	821	2.6
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3093	MDB CAPITAL PROJECT	36719		3093	33626	8.3 8.4	397	1.0
	W&S USA YEAST 2002"B"N 8334							
-----		-----	-----	-----	-----	-----	-----	-----
3093	INTEREST ON NOTES	36719		3093	33626	8.3 8.4	397	1.0
	PAYING AGENT FEES							
	LEASE ISSUES 8401	3000			3000	8.3	3,000-	100.0-
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	PAYING AGENT FEES	3000			3000	8.3	3,000-	100.0-
	CAPITAL LEASE PAYMENTS							
	COMPUTER LEASE-INFO.SY 8510							
	COMPUTER LEASE-POLICE 8511							
	POLICE CARS LEASE 8512	576000			576000	8.3	576,000-	100.0-

	EMER GENERATORS LEASE	8513							
	2012 EQUIP LEASE	8514							
	BUILDING LEASE	8515	900000		900000	8.3		900,000-	100.0-
	PUBLIC SAFETY COMPLEX	8516	175000		175000	8.3		175,000-	100.0-
	ENERGY PERFORMANCE IMP	8519	329665		329665	8.3		329,665-	100.0-
40402	SANITATION TRUCKS LEAS	8520	489020	40402	448618	8.3	8.2	4,196-	.8-
	SANITATION CANS LEASE	8521							
	SPECIAL TRUCKS LEASE	8523	52000		52000	8.3		52,000-	100.0-
	DUMP TRUCK LEASE	8525							
	DOWNTOWN LIGHTING	8531							
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40402	CAPITAL LEASE PAYMEN		2521685	40402	2481283	8.3	1.6	2,036,861-	80.7-
	INTEREST ON CAPITAL LEA								
	COMPUTER LEASE-INFO SY	8610							
	COMPUTER LEASE-POLICE	8611							
	POLICE CARS LEASE	8612	18000		18000	8.3		18,000-	100.0-
	EMER GENERATORS LEASE	8613							
	2012 EQUIP LEASE	8614							
	BUILDING LEASE	8615							
	PUBLIC SAFETY COMPLEX	8616	228025		228025	8.3		228,025-	100.0-
	ENERGY PERFORMANCE IMP	8619	193982		193982	8.3		193,982-	100.0-
975	SANITATION TRUCKS LEAS	8620	7499	975	6524	8.3	13.0	4,201	56.0
	SANITATION CANS LEASE	8621							
	SPECIAL TRUCKS LEASE	8623	3000		3000	8.3		3,000-	100.0-
	DUMP TRUCK LEASE	8625							
	DOWNTOWN LIGHTING	8631							
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975	INTEREST ON CAPITAL		450506	975	449531	8.3	.2	438,806-	97.4-
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53714	DEBT SERVICE		3123669	53714	3069955	8.3	1.7	2,479,101-	79.3-
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53714	EXPENDITURES		3123669	53714	3069955	8.3	1.7	2,479,101-	79.3-

001500 - GENERAL FUND-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER %
TRANSFERS TO OTHER FUND							
T/T PARKS & RECREATION	9000 02	2570000			2570000	8.3	2,570,000- 100.0-
T/T MUN,FIRE PROTECTIO	9000 05						
T/T SPECIAL STREET	9000 08						
T/T 1994 GO-IND. DEVEL	9000 103						
T/T GOVNMT. COMPLEX BL	9000 104						
T/T UDAG PAYBACK	9000 108						
T/T GROUP INSURANCE TR	9000 109						
T/T CITY B & I	9000 13						
T/T POL/FIRE DIS./RELI	9000 18						
T/T 2003 TIF B&I-CHAUV	9000 22						
T/T AIRPORT IMPROVEMEN	9000 39						
T/T MASS TRANSIT OPER.	9000 73	230000			230000	8.3	230,000- 100.0-
T/T W & S CONSTRUCTION	9000 75						
T/T COMMUNITY CENTERS	9000 77	800000			800000	8.3	800,000- 100.0-
T/T COMMUNITY DEVELOPM	9000 82						
T/T '01 BOND CONSTR	9000 95						
T/T MDB CAPITAL PROJ.F	9000 96						
T/T KPZ CAPITAL	9000 98						
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TRANSFERS TO OTHER F		3600000			3600000	8.3	3,600,000- 100.0-
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TRANSFERS		3600000			3600000	8.3	3,600,000- 100.0-
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EXPENDITURES		3600000			3600000	8.3	3,600,000- 100.0-

001551 - GENERAL FUND-AIRPORT DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
3840	REGULAR WAGES 4000	50180		3840	46340	8.3 7.6	4,100-	8.1-
	DISASTER RECOVERY WAGE 4010							
23	OVERTIME 4300	1000		23	978	8.3 2.3	724-	72.4-
	DISASTER RECOVERY OVER 4310							
3863	SALARIES	51180		3863	47318	8.3 7.5	4,824-	9.4-
EMPLOYEE BENEFITS								
608	STATE RETIREMENT 4600	8060		608	7452	8.3 7.5	764-	9.4-
292	F.I.C.A. TAXES 4700	3920		292	3628	8.3 7.4	416-	10.6-
1160	HOSPITALIZATION INS. 4800	15600		1160	14440	8.3 7.4	1,680-	10.7-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3	500-	100.0-
	WORKMAN'S COMPENSATION 4910	3000			3000	8.3	3,000-	100.0-
2060	EMPLOYEE BENEFITS	31080		2060	29020	8.3 6.6	6,360-	20.4-
5923	PERSONAL SERVICES	82260		5923	76337	8.3 7.2	11,184-	13.5-
OPERATING SUPPLIES								
	CLEANING/JANITORIAL SP 5100	450			450	8.3	450-	100.0-
	CHEMICALS 5130	1000			1000	8.3	1,000-	100.0-
530	GAS AND OIL 5250	6500		530	5970	8.3 8.1	140-	2.1-
	LUBRICANTS 5255	200			200	8.3	200-	100.0-
	DIESEL FUEL 5257	1000			1000	8.3	1,000-	100.0-
	ASPHALT & ASPHALT PROD 5400							
	CONCRETE, CEMENT, ETC. 5405							
	SAND,CLAY,GRVL,FILL DI 5415							
	HORT./LANDSCAPING SPLY 5440							
	HAND TOOLS 5450	500			500	8.3	500-	100.0-
	MINOR EQUIPMENT 5460	1300			1300	8.3	1,300-	100.0-
360	OTHER OPERATING MATL/S 5590	4400		360	4040	8.3 8.1	80-	1.8-
890	OPERATING SUPPLIES	15350		890	14460	8.3 5.7	4,670-	30.4-
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600	1000			1000	8.3	1,000-	100.0-
957	ELECTRICAL SUPPLIES 5605	7450		957	6493	8.3 12.8	4,034	54.1
	PLUMBING SUPPLIES 5610	700			700	8.3	700-	100.0-
	STRUCTURAL STEEL & IRO 5620							
	PAINT AND PAINTING SPL 5650							
	MTR VEHICLE REP. PTS/S 5700	1000	1,712		712-	8.3	1,000-	100.0-
	COMMUNICATION REPAIR P 5750							
	AGRICLTRL REPAIR PTS/S 5755	2000			2000	8.3	2,000-	100.0-
	EXPENDABLE WELDING SPL 5770	700			700	8.3	700-	100.0-
	OTHER REPAIR/MAINT. SP 5990	10000			10000	8.3	10,000-	100.0-

957	REPAIR & MAINTENANCE	22850	1,712	957	20181	8.3	4.1	11,366-	49.7-
1847	SUPPLIES AND EXPENSES	38200	1,712	1847	34641	8.3	4.8	16,036-	41.9-
	PROFESSIONAL SERVICES								
	APPRAISAL 6017								
	OTHER PROFESSIONAL SER 6049								
	PROFESSIONAL SERVICE								
	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060								
	COMMUNICATIONS								
	TRANSPORTATION								
	TRAVEL EXPENSE 6110								
	TRANSPORTATION								
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING 6200								
	PRINTING AND BINDING								
	INSURANCE								
	FIRE & EXTENDED COVERA 6250								
	PUBLIC LIAB/PROPERTY D 6255								
	BOILER MACHINERY 6260								
	AUTOMOBILE INSURANCE 6265								
	INSURANCE								
	UTILITIES								
32	GAS 6300	1200		32	1168	8.3	2.6	816-	68.0-
1420	ELECTRICITY 6305	14000		1420	12580	8.3	10.1	3,040	21.7
	WATER 6315								
1451	UTILITIES	15200		1451	13749	8.3	9.5	2,212	14.5
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350	1000			1000	8.3		1,000-	100.0-
	STREETS & STRUCTURES R 6360								
1500	FIXED EQUIPMENT R&M 6380	2000		1500	500	8.3	75.0	16,000	800.0
	MINOR EQUIPMENT R&M 6382	500			500	8.3		500-	100.0-
	GENERATOR R&M 6383								
	MOTOR VEHICLE EQ. R&M 6384	2000			2000	8.3		2,000-	100.0-
	CONSTRUCTION EQUIP R&M 6386								
	AGRICULTURAL EQ. R&M 6387	1000			1000	8.3		1,000-	100.0-
	COMMUNICATION EQ. R&M 6390								
90	DISINFECT./EXTERMINATI 6394	800		90	710	8.3	11.2	280	35.0
14566	OTHER REPAIRS AND MAIN 6399	58550	2,868	14566	41117	8.3	24.8	116,242	198.5

[illegible]

25377	EXPENDITURES	206418	4,580	25377	176462	8.3	12.2	98,106	47.5
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001553 - GENERAL FUND-CEMETERY DIV

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
30843	REGULAR WAGES 4000	480313		30843	449470	8.3	6.4	110,197-	22.9-
	DISASTER RECOVERY WAGE 4010								
1995	OVERTIME 4300	19000		1995	17005	8.3	10.5	4,940	26.0
	DISASTER RECOVERY OVER 4310								
32838	SALARIES	499313		32838	466475	8.3	6.5	105,257-	21.0-
EMPLOYEE BENEFITS									
5192	STATE RETIREMENT 4600	78645		5192	73453	8.3	6.6	16,341-	20.7-
2459	F.I.C.A. TAXES 4700	38200		2459	35741	8.3	6.4	8,692-	22.7-
8120	HOSPITALIZATION INS. 4800	140400		8120	132280	8.3	5.7	42,960-	30.5-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	20000			20000	8.3		20,000-	100.0-
15771	EMPLOYEE BENEFITS	278245		15771	262474	8.3	5.6	88,993-	31.9-
48609	PERSONAL SERVICES	777558		48609	728949	8.3	6.2	194,250-	24.9-
OFFICE SUPPLIES									
	PAPER 5003	100			100	8.3		100-	100.0-
	PRINTED FORMS 5005								
288	OTHER EXPENDABLE OFF.S 5010	1590		288	1302	8.3	18.1	1,866	117.3
128	MINOR OFFICE EQUIP/FUR 5020	1110		128	982	8.3	11.5	426	38.3
	PUBLIC EDUCATION MAT'L 5032								
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
416	OFFICE SUPPLIES	2800		416	2384	8.3	14.8	2,192	78.2
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	2000			2000	8.3		2,000-	100.0-
	FOOD 5115								
	MEDICAL SUPPLIES 5120								
	CHEMICALS 5130	2700			2700	8.3		2,700-	100.0-
1745	GAS AND OIL 5250	24000	95	1745	22160	8.3	7.2	3,060-	12.7-
	LUBRICANTS 5255	500			500	8.3		500-	100.0-
956	DIESEL FUEL 5257	18000		956	17044	8.3	5.3	6,528-	36.2-
	WEARING APPAREL 5355	2100			2100	8.3		2,100-	100.0-
	ASPHALT & ASPHALT PROD 5400								
	CONCRETE, CEMENT, ETC. 5405	200			200	8.3		200-	100.0-
	SAND,CLAY,GRVL,FILL DI 5415	3000			3000	8.3		3,000-	100.0-
	DRAINAGE PIPE & CULVER 5420								
230	HORT./LANDSCAPING SPLY 5440	4000	1,470	230	2300	8.3	5.7	1,240-	31.0-
160	HAND TOOLS 5450	800		160	640	8.3	20.0	1,120	140.0

	MINOR EQUIPMENT	5460	3500		3500	8.3		3,500-	100.0-
	PUMPING EQUIPMENT PART	5495							
	TRAFFIC SIGNS	5545							
	OTHER OPERATING MATL/S	5590	500		500	8.3		500-	100.0-
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3091	OPERATING SUPPLIES		61300	1,565	3091	56645	8.3 5.0	24,208-	39.4-
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S	5600	2000			2000	8.3	2,000-	100.0-
	ELECTRICAL SUPPLIES	5605	500			500	8.3	500-	100.0-
	PLUMBING SUPPLIES	5610	500			500	8.3	500-	100.0-
	STRUCTURAL STEEL & IRO	5620							
	PAINT AND PAINTING SPL	5650							
922	MTR VEHICLE REP. PTS/S	5700	11000	400	922	9678	8.3 8.3	64	.5
	COMMUNICATION REPAIR P	5750	500			500	8.3	500-	100.0-
79	AGRICLTRL REPAIR PTS/S	5755	5000		79	4921	8.3 1.5	4,052-	81.0-
	EXPENDABLE WELDING SPL	5770							
	OTHER REPAIR/MAINT. SP	5990	100			100	8.3	100-	100.0-
	DISASTER REPAIR SUPPLI	5995	1250			1250	8.3	1,250-	100.0-
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1001	REPAIR & MAINTENANCE		20850	400	1001	19449	8.3 4.8	8,838-	42.3-
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4508	SUPPLIES AND EXPENSES		84950	1,965	4508	78477	8.3 5.3	30,854-	36.3-
	PROFESSIONAL SERVICES								
	ENGINEERING	6015							
	LEGAL	6025							
	MEDICAL	6027							
553	OTHER PROFESSIONAL SER	6049	3800		553	3247	8.3 14.5	2,836	74.6
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553	PROFESSIONAL SERVICE		3800		553	3247	8.3 14.5	2,836	74.6
	COMMUNICATIONS								
229	TELEPHONE AND TELEGRAP	6060	1500		229	1271	8.3 15.2	1,248	83.2
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229	COMMUNICATIONS		1500		229	1271	8.3 15.2	1,248	83.2
	TRANSPORTATION								
42-	TRAVEL EXPENSE	6110	1000		42-	1042	8.3 4.2	496-	49.6-
	FREIGHT	6120	175			175	8.3	175-	100.0-
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42-	TRANSPORTATION		1175		42-	1217	8.3 3.5	671-	57.1-
	ADVERTISING								
	ADVERTISING	6150							
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	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING	6200							
	BLUELINES	6210							
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	PRINTING AND BINDING								
	INSURANCE								
	FIRE & EXTENDED COVERA	6250							
	PUBLIC LIAB/PROPERTY D	6255							
	AUTOMOBILE INSURANCE	6265							

-----	INSURANCE	-----	-----	-----	-----	-----	-----	-----	-----
	UTILITIES								
13	GAS 6300	1000		13	987	8.3	1.3	844-	84.4-
716	ELECTRICITY 6305	7126		716	6410	8.3	10.0	1,466	20.5
	WATER 6315								
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729	UTILITIES	8126		729	7397	8.3	8.9	622	7.6
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350	500			500	8.3		500-	100.0-
	ELECTRICAL R&M 6355								
	PLUMBING EQUIPMENT R&M 6357								
	STREETS & STRUCTURES R 6360	13400			13400	8.3		13,400-	100.0-
	OFFICE EQUIPMENT R&M 6365	135			135	8.3		135-	100.0-
	FIXED EQUIPMENT R&M 6380								
	MINOR EQUIPMENT R&M 6382								
81	MOTOR VEHICLE EQ. R&M 6384	13815		81	13734	8.3	.5	12,843-	92.9-
	CONSTRUCTION EQUIP R&M 6386	8500			8500	8.3		8,500-	100.0-
	AGRICULTURAL EQ. R&M 6387	700			700	8.3		700-	100.0-
	COMMUNICATION EQ. R&M 6390								
	CLEANING AND PAINTING 6392								
	DISINFECT./EXTERMINATI 6394	1000			1000	8.3		1,000-	100.0-
	SIGN PAINTING 6396								
	TOW IN CHARGES 6398	1100			1100	8.3		1,100-	100.0-
	OTHER REPAIRS AND MAIN 6399	1500			1500	8.3		1,500-	100.0-
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81	REPR/MAINT-OUTSIDE L	40650		81	40569	8.3	.1	39,678-	97.6-
	RENTALS								
	MACHINERY RENT 6420	650	594		56	8.3		650-	100.0-
	CYLINDER RENT 6425								
256	UNIFORM RENT 6430	3500		256	3244	8.3	7.3	428-	12.2-
63	MOP-MAT-RAG RENT 6435	1350		63	1287	8.3	4.6	594-	44.0-
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319	RENTALS	5500	594	319	4587	8.3	5.8	1,672-	30.4-
	OTHER SERVICES & CHARGE								
	THEFT LOSS 6818	10			10	8.3		10-	100.0-
	DUES AND MEMBERSHIPS 6840	290			290	8.3		290-	100.0-
	REGISTRATION FEE/TUITI 6845	300			300	8.3		300-	100.0-
	SERVICES NOT SPECIFIED 6999								
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	OTHER SERVICES & CHA	600			600	8.3		600-	100.0-
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1868	OTHER SERVICES & CHAR	61351	594	1868	58889	8.3	3.0	38,935-	63.4-
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	LAND								
350	LAND 7000	5000		350	4650	8.3	7.0	800-	16.0-
	SITE IMPROVEMENT 7045	70000			70000	8.3		70,000-	100.0-
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350	LAND	75000		350	74650	8.3	.4	70,800-	94.4-
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS 7100	3000			3000	8.3		3,000-	100.0-
	BUILDING IMPROVEMENTS 7150								

-----	HIGHLAND	7150 13	-----	-----	-----	-----	-----	-----	-----
-----	BUILDING IMPROVEMEN		-----	-----	-----	-----	-----	-----	-----
-----	BUILDING/BLD IMPROVE	3000	-----	-----	-----	3000	8.3	3,000-	100.0-
	IMPROVEMENT OTHER THAN								
	FENCES/RAILINGS	7212							
	DRAINS	7215							
	STREETS & ROADWAYS	7230							
	LANDSCAPING	7250	3000			3000	8.3	3,000-	100.0-
	C & N TREE GRANT	7250 02							
-----	LANDSCAPING	3000	-----	-----	-----	3000	8.3	3,000-	100.0-
	OTHER IMPROVEMENTS	7295							
-----	IMPROVEMENT OTHER TH	3000	-----	-----	-----	3000	8.3	3,000-	100.0-
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	AGRICULTURAL EQUIPMENT	7335	12000			12000	8.3	12,000-	100.0-
	CONSTRUCTION EQUIPMENT	7345							
	COMMUNICATION EQUIPMEN	7355							
	PIPE	7370							
	OTHER EQUIPMENT	7399							
-----	MACHINERY AND EQUIPM	12000	-----	-----	-----	12000	8.3	12,000-	100.0-
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	DUMP TRUCKS	7440							
-----	VEHICLES		-----	-----	-----	-----	-----	-----	-----
-----	350 CAPITAL OUTLAY	93000	-----	-----	350	92650	8.3 .3	88,800-	95.4-
-----	55335 EXPENDITURES	1016859	-----	2,559	55335	958965	8.3 5.4	352,839-	34.6-

001560 - GENERAL FUND-PARKING OPER.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	PERCENT ACTUAL	PROJECTED.... OVER/UNDER	 %
SALARIES									
10651	REGULAR WAGES 4000	168420		10651	157769	8.3	6.3	40,608-	24.1-
	DISASTER RECOVERY WAGE 4010								
166	OVERTIME 4300	2100		166	1934	8.3	7.9	108-	5.1-
	DISASTER RECOVERY OVER 4310								
10817	SALARIES	170520		10817	159703	8.3	6.3	40,716-	23.8-
EMPLOYEE BENEFITS									
1209	STATE RETIREMENT 4600	26860		1209	25651	8.3	4.5	12,352-	45.9-
775	F.I.C.A. TAXES 4700	13050		775	12275	8.3	5.9	3,750-	28.7-
1160	HOSPITALIZATION INS. 4800	23400		1160	22240	8.3	4.9	9,480-	40.5-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	4000			4000	8.3		4,000-	100.0-
3145	EMPLOYEE BENEFITS	67810		3145	64665	8.3	4.6	30,070-	44.3-
13962	PERSONAL SERVICES	238330		13962	224368	8.3	5.8	70,786-	29.7-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
5	OTHER EXPENDABLE OFF.S 5010	600		5	595	8.3	.8	540-	90.0-
	MINOR OFFICE EQUIP/FUR 5020	600			600	8.3		600-	100.0-
	COMPUTER SUPPLIES 5080								
5	OFFICE SUPPLIES	1200		5	1195	8.3	.4	1,140-	95.0-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100	300			300	8.3		300-	100.0-
	CHEMICALS 5130	50			50	8.3		50-	100.0-
	GAS AND OIL 5250	1400			1400	8.3		1,400-	100.0-
	WEARING APPAREL 5355	500			500	8.3		500-	100.0-
	HORT./LANDSCAPING SPLY 5440								
75	MINOR EQUIPMENT 5460	2000		75	1925	8.3	3.7	1,100-	55.0-
48	OTHER OPERATING MATL/S 5590	600		48	552	8.3	8.0	24-	4.0-
123	OPERATING SUPPLIES	4850		123	4727	8.3	2.5	3,374-	69.5-
REPAIR & MAINTENANCE SP									
	ELECTRICAL SUPPLIES 5605	1500			1500	8.3		1,500-	100.0-
	PAINT AND PAINTING SPL 5650	1020			1020	8.3		1,020-	100.0-
	MTR VEHICLE REP. PTS/S 5700	280			280	8.3		280-	100.0-
	REPAIR & MAINTENANCE	2800			2800	8.3		2,800-	100.0-
128	SUPPLIES AND EXPENSES	8850		128	8722	8.3	1.4	7,314-	82.6-

COMMUNICATIONS									
TELEPHONE AND TELEGRAP 6060									
POSTAGE 6070									
COMMUNICATIONS									
INSURANCE									
PUBLIC LIAB/PROPERTY D 6255									
AUTOMOBILE INSURANCE 6265									
INSURANCE									
UTILITIES									
1005	ELECTRICITY	6305	16000		1005	14995	8.3	6.2	3,940- 24.6-
1005	UTILITIES		16000		1005	14995	8.3	6.2	3,940- 24.6-
REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350	10000	75		9925	8.3		10,000- 100.0-
	ELECTRICAL R&M	6355	100			100	8.3		100- 100.0-
	PLUMBING EQUIPMENT R&M	6357	500			500	8.3		500- 100.0-
	OFFICE EQUIPMENT R&M	6365							
	FIXED EQUIPMENT R&M	6380	10000			10000	8.3		10,000- 100.0-
	MOTOR VEHICLE EQ. R&M	6384	2000			2000	8.3		2,000- 100.0-
	SIGN PAINTING	6396	500			500	8.3		500- 100.0-
	TOW IN CHARGES	6398	150			150	8.3		150- 100.0-
468	OTHER REPAIRS AND MAIN	6399	6000		468	5532	8.3	7.8	384- 6.4-
468	REPR/MAINT-OUTSIDE L		29250	75	468	28707	8.3	1.6	23,634- 80.8-
RENTALS									
2019	PARKING GARAGE/LOT REN	6402	25000		2019	22981	8.3	8.0	772- 3.0-
	OTHER RENT	6449	100			100	8.3		100- 100.0-
2019	RENTALS		25100		2019	23081	8.3	8.0	872- 3.4-
3492	OTHER SERVICES & CHAR		70350	75	3492	66783	8.3	4.9	28,446- 40.4-
LAND									
LAND 7000									
LEASEHOLDS 7020									
LAND									
IMPROVEMENT OTHER THAN									
	FENCES/RAILINGS	7212							
	PARKING LOT/DRIVEWAY	7227							
	PARKING LOTS-GENERAL	7227 01							
	PINE ST GARAGE	7227 02							
PARKING LOT/DRIVEWA									
IMPROVEMENT OTHER TH									
MACHINERY AND EQUIPMENT									
	OFFICE FURN/EQUIP.	7325							

	MACHINERY AND EQUIPM								
	VEHICLES								
-----	AUTOMOBILES	7400	-----	-----	-----	-----	-----	-----	-----
	VEHICLES		-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY		-----	-----	-----	-----	-----	-----	-----
17582	EXPENDITURES	317530	75	17582	299873	8.3	5.5	106,546-	33.5-

002300 - PKS/REC-RECREATION MAINT. DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
49511	REGULAR WAGES 4000	844035		49511	794524	8.3	5.8	249,903-	29.6-
	DISASTER RECOVERY WAGE 4010								
5209	OVERTIME 4300	35000		5209	29791	8.3	14.8	27,508	78.5
	DISASTER RECOVERY OVER 4310								
54721	SALARIES	879035		54721	824314	8.3	6.2	222,383-	25.2-
EMPLOYEE BENEFITS									
8619	STATE RETIREMENT 4600	138450		8619	129831	8.3	6.2	35,022-	25.2-
4100	F.I.C.A. TAXES 4700	66810		4100	62710	8.3	6.1	17,610-	26.3-
15660	HOSPITALIZATION INS. 4800	249600		15660	233940	8.3	6.2	61,680-	24.7-
235	UNEMPLOYMENT BENEFITS 4900	5000		235	4765	8.3	4.7	2,180-	43.6-
	WORKMAN'S COMPENSATION 4910	30000			30000	8.3		30,000-	100.0-
28614	EMPLOYEE BENEFITS	489860		28614	461246	8.3	5.8	146,492-	29.9-
83334	PERSONAL SERVICES	1368895		83334	1285561	8.3	6.0	368,887-	26.9-
OFFICE SUPPLIES									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010	2300	178		2122	8.3		2,300-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	14364			14364	8.3		14,364-	100.0-
	PHOTO SUPPLIES 5040								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080								
	OFFICE SUPPLIES	16664	178		16486	8.3		16,664-	100.0-
OPERATING SUPPLIES									
761	CLEANING/JANITORIAL SP 5100	16000	99	761	15140	8.3	4.7	6,868-	42.9-
	MEDICAL SUPPLIES 5120	400			400	8.3		400-	100.0-
228	CHEMICALS 5130	32000	4,732	228	27041	8.3	.7	29,264-	91.4-
6079	GAS AND OIL 5250	61000		6079	54921	8.3	9.9	11,948	19.5
385	LUBRICANTS 5255	3000		385	2615	8.3	12.8	1,620	54.0
	DIESEL FUEL 5257	2500			2500	8.3		2,500-	100.0-
1003	WEARING APPAREL 5355	3000		1003	1997	8.3	33.4	9,036	301.2
	ASPHALT & ASPHALT PROD 5400								
153	CONCRETE, CEMENT, ETC. 5405	1000		153	847	8.3	15.3	836	83.6
168	SAND,CLAY,GRVL,FILL DI 5415	16500		168	16332	8.3	1.0	14,484-	87.7-
2902	HORT./LANDSCAPING SPLY 5440	47000	15,680	2902	28419	8.3	6.1	12,176-	25.9-
	HAND TOOLS 5450	3500			3500	8.3		3,500-	100.0-
200	MINOR EQUIPMENT 5460	12600		200	12400	8.3	1.5	10,200-	80.9-
1086	RECREATIONAL SUPPLIES 5510	28000	5,412	1086	21502	8.3	3.8	14,968-	53.4-
10	OTHER OPERATING MATL/S 5590	6000	1,745	10	4245	8.3	.1	5,880-	98.0-

	OTHER OPER.MATLS-KAB	5591	6000			6000	8.3		6,000-	100.0-
12974	OPERATING SUPPLIES		238500	27,668	12974	197859	8.3	5.4	82,812-	34.7-
	REPAIR & MAINTENANCE SP									
49	BUILDING MATERIALS & S	5600	52850	1,259	49	51542	8.3		52,262-	98.8-
453	ELECTRICAL SUPPLIES	5605	25000	2,061	453	22486	8.3	1.8	19,564-	78.2-
2116	PLUMBING SUPPLIES	5610	8500		2116	6384	8.3	24.8	16,892	198.7
	STRUCTURAL STEEL & IRO	5620	500			500	8.3		500-	100.0-
5782	PAINT AND PAINTING SPL	5650	16000	77	5782	10141	8.3	36.1	53,384	333.6
2111	MTR VEHICLE REP. PTS/S	5700	18000		2111	15889	8.3	11.7	7,332	40.7
	COMMUNICATION REPAIR P	5750	1700	212		1488	8.3		1,700-	100.0-
1836	AGRICLTR REPAIR PTS/S	5755	35000	120	1836	33044	8.3	5.2	12,968-	37.0-
	OTHER REPAIR/MAINT. SP	5990	1500			1500	8.3		1,500-	100.0-
	VANDALISM REPAIR PARTS	5992								
541	REPR SPLY-8/29/05 STOR	5995	10000		541	9459	8.3	5.4	3,508-	35.0-
12888	REPAIR & MAINTENANCE		169050	3,729	12888	152433	8.3	7.6	14,394-	8.5-
25862	SUPPLIES AND EXPENSES		424214	31,575	25862	366777	8.3	6.0	113,870-	26.8-
	PROFESSIONAL SERVICES									
	CONSULTANT SERV/SURVEY	6020	9904			9904	8.3		9,904-	100.0-
	OTHER PROFESSIONAL SER	6049	28947			28947	8.3		28,947-	100.0-
	PROFESSIONAL SERVICE		38851			38851	8.3		38,851-	100.0-
	COMMUNICATIONS									
442	TELEPHONE AND TELEGRAP	6060	2300		442	1858	8.3	19.2	3,004	130.6
	POSTAGE	6070	100			100	8.3		100-	100.0-
442	COMMUNICATIONS		2400		442	1958	8.3	18.4	2,904	121.0
	TRANSPORTATION									
	TRAVEL EXPENSE	6110	450			450	8.3		450-	100.0-
309	FREIGHT	6120	5778	670	309	4799	8.3	5.3	2,070-	35.8-
309	TRANSPORTATION		6228	670	309	5249	8.3	4.9	2,520-	40.4-
	ADVERTISING									
	ADVERTISING	6150	3500			3500	8.3		3,500-	100.0-
	ADVERTISING		3500			3500	8.3		3,500-	100.0-
	PRINTING AND BINDING									
	PRINTING	6200	300			300	8.3		300-	100.0-
	PRINTING AND BINDING		300			300	8.3		300-	100.0-
	INSURANCE									
	PUBLIC LIAB/PROPERTY D	6255								
	AUTOMOBILE INSURANCE	6265								
	OTHER INSURANCE	6299								
	INSURANCE									
	UTILITIES									
43	GAS	6300			43	14957	8.3	.2	14,484-	96.5-
	ELECTRICITY	6305	15000							

43	UTILITIES	15000		43	14957	8.3	.2	14,484-	96.5-
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350	32685	6,870		25815	8.3		32,685-	100.0-
	DISASTER REPAIRS 6351	100000			100000	8.3		100,000-	100.0-
	8/29 WALKING TRL PW44 6351 01								
	8/29 DOLEAC VARI PWs 6351 02								
	8/29 ZOO FENCE PW3962 6351 03								
	8/29 TATUM PW1565 6351 04								
	8/29 DAHMER PW1554 6351 05								
	8/29 AFRICA EXH PW387 6351 06								
	8/29 DAHMER EQ PW4497 6351 07								
	8/29 DUNCAN LK PW1609 6351 08								
	8/29 JAYCEE PK PW1562 6351 09								
	8/29 ZOO TRACK PW5143 6351 10								
	BUILDING R&M	132685	13,740		125815	8.3		132,685-	100.0-
	8/29/05 STORM REPAIRS 6353								
	ELECTRICAL R&M 6355	14500	98		14403	8.3		14,500-	100.0-
4088	PLUMBING EQUIPMENT R&M 6357	5175		4088	1088	8.3	78.9	43,881	847.9
	STREETS & STRUCTURES R 6360	52850			52850	8.3		52,850-	100.0-
	OFFICE EQUIPMENT R&M 6365								
	FIXED EQUIPMENT R&M 6380	20700			20700	8.3		20,700-	100.0-
	MINOR EQUIPMENT R&M 6382								
564	MOTOR VEHICLE EQ. R&M 6384	9000		564	8436	8.3	6.2	2,232-	24.8-
614	AGRICULTURAL EQ. R&M 6387	18500		614	17886	8.3	3.3	11,132-	60.1-
520	COMMUNICATION EQ. R&M 6390	1000	475	520	5	8.3	52.0	5,240	524.0
69	DISINFECT./EXTERMINATI 6394	1800		69	1731	8.3	3.8	972-	54.0-
	SIGN PAINTING 6396	10000			10000	8.3		10,000-	100.0-
75	TOW IN CHARGES 6398	750		75	675	8.3	10.0	150	20.0
	OTHER REPAIRS AND MAIN 6399	3000			3000	8.3		3,000-	100.0-
5930	REPR/MAINT-OUTSIDE L	269960	7,443	5930	256588	8.3	2.1	198,800-	73.6-
	RENTALS								
2496	MACHINERY RENT 6420	5350	2,496	2496	358	8.3	46.6	24,602	459.8
	CYLINDER RENT 6425								
329	UNIFORM RENT 6430	6000		329	5671	8.3	5.4	2,052-	34.2-
2822	OTHER RENT 6449	15700	569	2822	12309	8.3	17.9	18,164	115.6
5647	RENTALS	27050	3,065	5647	18338	8.3	20.8	40,714	150.5
	OTHER SERVICES & CHARGE								
	DUES AND MEMBERSHIPS 6840	650			650	8.3		650-	100.0-
	REGISTRATION FEE/TUITI 6845	1800			1800	8.3		1,800-	100.0-
310	CUSTODIAL SERVICE 6870	3000		310	2690	8.3	10.3	720	24.0
2865	SERVICES NOT SPECIFIED 6999	249123	17,955	2865	228303	8.3	1.1	214,743-	86.1-
3175	OTHER SERVICES & CHA	254573	17,955	3175	233443	8.3	1.2	216,473-	85.0-
15545	OTHER SERVICES & CHAR	617862	29,133	15545	573185	8.3	2.5	431,322-	69.8-
	LAND 7000								
	BUILDING/BLD IMPROVEMEN								

BUILDINGS	7100						
DAHMER PARK	7100 08						
TATUM PARK	7100 10						
SAENGER BLD/JDS CTR.	7100 19						

BUILDINGS							
BUILDING IMPROVEMENTS	7150						
REC.CENTER (OLD YMCA)	7150 10						
BURGER CTR(6TH ST)	7150 12						
GROUNDS MAINT,SHOP	7150 31						
UNETTA STREET GYM	7150 36						

BUILDING IMPROVEMEN							

BUILDING/BLD IMPROVE							
IMPROVEMENT OTHER THAN							
PARKING LOT/DRIVEWAY	7227						
PARK & PLAYGROUND LIGH	7240	150000		150000	8.3	150,000-	100.0-
SMOKEY HERRINGTON FIEL	7243						
TRACKS	7244						
JAYCEE BALLPK/WORLD SE	7248						
LANDSCAPING	7250						
MDOT-INTERCHANGE ENHA	7250 01						
TREE RECOVERY (GRANT)	7250 02						
DOWNTOWN LANDSCAPING	7250 03						

LANDSCAPING							
POOLS	7252						
DAHMER POOL	7252 01	65000		65000	8.3	65,000-	100.0-
REC CENTER POOL	7252 02						
5TH STREET POOL	7252 03						
CITY PARK-BUSCHMAN	7252 04						
BEN MCNAIR POOL	7252 05						

POOLS		65000		65000	8.3	65,000-	100.0-
RECREATION IMPROVEMENT	7256						
TATUM PARK	7256 01	140000		140000	8.3	140,000-	100.0-
PEOPLE'S PARK-PALMERS	7256 03	150000		150000	8.3	150,000-	100.0-
TIPTON STREET	7256 04						
9TH STREET BALLPARK	7256 05						
JAYCEE BALLPARK	7256 06						
5TH STREET COMM. CTR.	7256 07						
SAN ANTONIO SCORE BOO	7256 10						
HOPE PARK	7256 11						
MOBILE ST. POCKET PAR	7256 14						
MILTON BARNES WALKING	7256 15						

RECREATION IMPROVEM		290000		290000	8.3	290,000-	100.0-
OTHER IMPROVEMENTS	7295						
KAMPER PK TENNIS/WLK	7295 03						
THAMES ELEMENTARY	7295 05						
TIMBERTON IMPROVEMENT	7295 13						

	PLAYGROUND IMPROVEMEN	7295	15						
	DAHMER PARK	7295	18						
	CAMERON FIELD	7295	19						
	REC.FAC. - STORM DAMA	7295	40						
	DUNCAN LAKE	7295	42						
	CHAIN PARK	7295	43						
	VETERAN'S PARK	7295	46						
	TATUM PARK/DIXIE YOUT	7295	49						
	KATZ PARK WALL	7295	50						
	TOWN SQUARE PARK	7295	52						
	MISC.OTHER IMPROVEMEN	7295	99						
-----				-----	-----	-----	-----	-----	-----
	OTHER IMPROVEMENTS								
-----				-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH	505000				505000	8.3		505,000- 100.0-
	MACHINERY AND EQUIPMENT								
	8/29/05 STORM EQUIP	7302							
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
22666	AGRICULTURAL EQUIPMENT	7335	67500	29,820	22666	15014	8.3	33.5	204,492 302.9
	RECREATIONAL EQUIPMENT	7350							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
-----				-----	-----	-----	-----	-----	-----
22666	MACHINERY AND EQUIPM	67500	29,820	22666	15014	8.3	33.5		204,492 302.9
	VEHICLES								
	BUSES	7410							
	PICK UP TRUCKS	7420							
	SPECIAL TRUCKS	7450							
-----				-----	-----	-----	-----	-----	-----
	VEHICLES								
-----				-----	-----	-----	-----	-----	-----
22666	CAPITAL OUTLAY	572500	29,820	22666	520014	8.3	3.9		300,508- 52.4-
-----				-----	-----	-----	-----	-----	-----
147407	EXPENDITURES	2983471	90,528	147407	2745537	8.3	4.9		1,214,587- 40.7-

002315 - PKS/REC-REC.ADMIN/COM.REL.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
16475	REGULAR WAGES 4000	347233		16475	330758	8.3	4.7	149,533-	43.0-
3	DISASTER RECOVERY WAGE 4010								
	OVERTIME 4300			3	3-			36	
	DISASTER RECOVERY OVER 4310								
16478	SALARIES	347233		16478	330755	8.3	4.7	149,497-	43.0-
EMPLOYEE BENEFITS									
2595	STATE RETIREMENT 4600	54700		2595	52105	8.3	4.7	23,560-	43.0-
1195	F.I.C.A. TAXES 4700	26570		1195	25375	8.3	4.4	12,230-	46.0-
3480	HOSPITALIZATION INS. 4800	46800		3480	43320	8.3	7.4	5,040-	10.7-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3		500-	100.0-
	WORKMAN'S COMPENSATION 4910	15000			15000	8.3		15,000-	100.0-
7270	EMPLOYEE BENEFITS	143570		7270	136300	8.3	5.0	56,330-	39.2-
23749	PERSONAL SERVICES	490803		23749	467054	8.3	4.8	205,815-	41.9-
OFFICE SUPPLIES									
5-	PAPER 5003	1350		5-	1355	8.3	.3	1,290-	95.5-
	PRINTED FORMS 5005								
191	OTHER EXPENDABLE OFF.S 5010	2000		191	1809	8.3	9.5	292	14.6
	MINOR OFFICE EQUIP/FUR 5020								
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	8100			8100	8.3		8,100-	100.0-
186	OFFICE SUPPLIES	11450		186	11264	8.3	1.6	9,218-	80.5-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	FOOD 5115								
	MEDICAL SUPPLIES 5120	200			200	8.3		200-	100.0-
	CHEMICALS 5130	8500			8500	8.3		8,500-	100.0-
	SERVE-SAFE SUPPLIES 5155	200			200	8.3		200-	100.0-
258	GAS AND OIL 5250	9300		258	9042	8.3	2.7	6,204-	66.7-
	LUBRICANTS 5255								
	OTHER FUEL 5260								
	WEARING APPAREL 5355	850			850	8.3		850-	100.0-
	CONCRETE, CEMENT, ETC. 5405								
	SAND,CLAY,GRVL,FILL DI 5415								
	HORT./LANDSCAPING SPLY 5440								
	MINOR EQUIPMENT 5460	5000			5000	8.3		5,000-	100.0-
1125	RECREATIONAL SUPPLIES 5510	60087	2,973	1125	55989	8.3	1.8	46,587-	77.5-

	MDSE FOR RESALE	5520							
	CERAMIC SUP.FOR RESALE	5521	1000		1000	8.3		1,000-	100.0-
	OTHER OPERATING MATL/S	5590							
-----			-----	-----	-----	-----	-----	-----	-----
1383	OPERATING SUPPLIES		85137	2,973	1383	80781	8.3 1.6	68,541-	80.5-
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S	5600							
	ELECTRICAL SUPPLIES	5605							
	PLUMBING SUPPLIES	5610							
	STRUCTURAL STEEL & IRO	5620							
	PAINT AND PAINTING SPL	5650	200			200	8.3	200-	100.0-
	MTR VEHICLE REP. PTS/S	5700	1200	21		1179	8.3	1,200-	100.0-
	RECREATIONAL EQ. REP P	5765							
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	REPAIR & MAINTENANCE		1400	21		1379	8.3	1,400-	100.0-
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1569	SUPPLIES AND EXPENSES		97987	2,994	1569	93424	8.3 1.6	79,159-	80.7-
	PROFESSIONAL SERVICES								
	ARCHITECTURAL	6012							
	CONSULTANT SERV/SURVEY	6020							
	CONTRACTUAL PROGRAMS	6032							
2675	OFFICIALS	6034	89644		2675	86969	8.3 2.9	57,544-	64.1-
3938	OTHER PROFESSIONAL SER	6049	157708	3,098	3938	150672	8.3 2.4	110,452-	70.0-
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6613	PROFESSIONAL SERVICE		247352	3,098	6613	237641	8.3 2.6	167,996-	67.9-
	COMMUNICATIONS								
60	TELEPHONE AND TELEGRAP	6060	1760		60	1700	8.3 3.4	1,040-	59.0-
	POSTAGE	6070							
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60	COMMUNICATIONS		1760		60	1700	8.3 3.4	1,040-	59.0-
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	650	461		189	8.3	650-	100.0-
	CONTRACT TRAVEL	6115							
206	FREIGHT	6120	500		206	295	8.3 41.2	1,972	394.4
	MESSENGER/EXPRESS SERV	6130	500			500	8.3	500-	100.0-
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206	TRANSPORTATION		1650	461	206	984	8.3 12.4	822	49.8
	ADVERTISING								
	ADVERTISING	6150							
	ADVERTISING-SPEC. EVEN	6152	2940			2940	8.3	2,940-	100.0-
	ADVERTISING-SENIOR FAR	6154	1200	495		705	8.3	1,200-	100.0-
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	ADVERTISING		4140	495		3645	8.3	4,140-	100.0-
	PRINTING AND BINDING								
	PRINTING	6200							
	FILM PROCESSING	6240							
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	PRINTING AND BINDING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D	6255							
	BOILER MACHINERY	6260							

	OTHER INSURANCE	6299								
	INSURANCE									
	UTILITIES									
26	GAS	6300	4000		26	3974	8.3	.6	3,688-	92.2-
15142	ELECTRICITY	6305	185000		15142	169858	8.3	8.1	3,296-	1.7-
15169	UTILITIES		189000		15169	173831	8.3	8.0	6,972-	3.6-
	REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350	1000			1000	8.3		1,000-	100.0-
	ELECTRICAL R&M	6355								
	PLUMBING EQUIPMENT R&M	6357								
	OFFICE EQUIPMENT R&M	6365	1400			1400	8.3		1,400-	100.0-
	HOUSEHOLD EQUIPMENT R&	6370								
	FIXED EQUIPMENT R&M	6380								
	MINOR EQUIPMENT R&M	6382								
	MOTOR VEHICLE EQ. R&M	6384	2000	345		1655	8.3		2,000-	100.0-
	RECREATIONAL EQ. R&M	6388								
	COMMUNICATION EQ. R&M	6390								
344	DISINFECT./EXTERMINATI	6394	2000		344	1656	8.3	17.2	2,128	106.4
	SIGN PAINTING	6396	400			400	8.3		400-	100.0-
	TOW IN CHARGES	6398								
	OTHER REPAIRS AND MAIN	6399								
344	REPR/MAINT-OUTSIDE L		6800	345	344	6111	8.3	5.0	2,672-	39.2-
	RENTALS									
	LAND RENT	6400								
	MACHINERY RENT	6420								
	CYLINDER RENT	6425								
	MOP-MAT-RAG-RENT	6435								
	OTHER RENT	6449	1100			1100	8.3		1,100-	100.0-
	RENTALS		1100			1100	8.3		1,100-	100.0-
	OTHER SERVICES & CHARGE									
304	PROP.TAX COLL. FEES .0	6830	7000		304	6696	8.3	4.3	3,352-	47.8-
15	PROP.TAX COLL. FEES.00	6831	8000		15	7985	8.3	.1	7,820-	97.7-
	BANK SERV/TRF FEE	6832								
	DUES AND MEMBERSHIPS	6840	1000			1000	8.3		1,000-	100.0-
	REGISTRATION FEE/TUITI	6845	900			900	8.3		900-	100.0-
	CONTRACT COACHES	6852								
	DAY CAMP COUNSELORS	6855								
	CUSTODIAL SERVICE	6870								
	SERVICES NOT SPECIFIED	6999	200			200	8.3		200-	100.0-
319	OTHER SERVICES & CHA		17100		319	16781	8.3	1.8	13,272-	77.6-
22710	OTHER SERVICES & CHAR		468902	4,399	22710	441793	8.3	4.8	196,382-	41.8-
	IMPROVEMENT OTHER THAN									
	PARKING LOT/DRIVEWAY	7227								
	OTHER IMPROVEMENTS	7295								

IMPROVEMENT OTHER TH
MACHINERY AND EQUIPMENT
OFFICE FURN/EQUIP. 7325
DATA PROCESSING EQUIP. 7327
RECREATIONAL EQUIPMENT 7350
COMMUNICATION EQUIPMEN 7355

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	MACHINERY AND EQUIPM							
	VEHICLES							
-----	PICK UP TRUCKS 7420	-----	-----	-----	-----	-----	-----	-----
	VEHICLES							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
48028	EXPENDITURES	1057692	7,393	48028	1002271	8.3 4.5	481,356-	45.5-

002341 - PKS/REC-KAMPER PARK ZOO DIV.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
	REGULAR WAGES	4000						
	DISASTER RECOVERY WAGE	4010						
	OVERTIME	4300						
	DISASTER RECOVERY OVER	4310						

SALARIES								
EMPLOYEE BENEFITS								
	STATE RETIREMENT	4600						
	F.I.C.A. TAXES	4700						
	HOSPITALIZATION INS.	4800						
	UNEMPLOYMENT BENEFITS	4900						
	WORKMAN'S COMPENSATION	4910						

EMPLOYEE BENEFITS								

PERSONAL SERVICES								
OFFICE SUPPLIES								
	PAPER	5003						
	PRINTED FORMS	5005						
	OTHER EXPENDABLE OFF.S	5010						
	MINOR OFFICE EQUIP/FUR	5020						
	PHOTO SUPPLIES	5040						
	SUBSCRIPTIONS,MAGS,MAP	5050						
	BOOKS	5070						

OFFICE SUPPLIES								
OPERATING SUPPLIES								
	CLEANING/JANITORIAL SP	5100						
	HOUSEHOLD SUPPLIES	5110						
	MEDICAL SUPPLIES	5120						
	CHEMICALS	5130						
	FEED FOR ANIMALS	5150						
	ANIMAL SUPPLIES	5160						
	GAS AND OIL	5250						
	LUBRICANTS	5255						
	DIESEL FUEL	5257						
	OTHER FUEL	5260						
	WEARING APPAREL	5355						
	CONCRETE, CEMENT, ETC.	5405						
	SAND,CLAY,GRVL,FILL DI	5415						
	HORT./LANDSCAPING SPLY	5440						
	HAND TOOLS	5450						

MINOR EQUIPMENT 5460
RECREATIONAL SUPPLIES 5510
CONCESSION SUPPLIES 5515
MDSE FOR RESALE-GIFTSH 5520
MDSE FOR RESALE-CONCES 5522
TRAFFIC SIGNS 5545
OTHER OPERATING MATL/S 5590

OPERATING SUPPLIES
REPAIR & MAINTENANCE SP
BUILDING MATERIALS & S 5600
ELECTRICAL SUPPLIES 5605
PLUMBING SUPPLIES 5610
STRUCTURAL STEEL & IRO 5620
PAINT AND PAINTING SPL 5650
MTR VEHICLE REP. PTS/S 5700
COMMUNICATION REPAIR P 5750
AGRICLTRL REPAIR PTS/S 5755
RECREATIONAL EQ. REP P 5765
OTHER REPAIR/MAINT. SP 5990

REPAIR & MAINTENANCE

SUPPLIES AND EXPENSES

PROFESSIONAL SERVICES
VETERINARIAN 6030
OTHER PROFESSIONAL SER 6049
OTHER PROF SERV-KPZ CO 6049 98

PROFESSIONAL SERVICE
COMMUNICATIONS
TELEPHONE AND TELEGRAP 6060
POSTAGE 6070

COMMUNICATIONS
TRANSPORTATION
TRAVEL EXPENSE 6110
FREIGHT 6120
MESSENGER/EXPRESS SERV 6130

TRANSPORTATION
ADVERTISING
ADVERTISING 6150

ADVERTISING
PRINTING AND BINDING
PRINTING 6200
FILM PROCESSING 6240

PRINTING AND BINDING
INSURANCE

PUBLIC LIAB/PROPERTY D 6255
BOILER MACHINERY 6260
AUTOMOBILE INSURANCE 6265

INSURANCE
UTILITIES
GAS 6300
ELECTRICITY 6305

UTILITIES
REPR/MAINT-OUTSIDE LABO
BUILDING R&M 6350
ELECTRICAL R&M 6355
PLUMBING EQUIPMENT R&M 6357
OFFICE EQUIPMENT R&M 6365
HOUSEHOLD EQUIPMENT R& 6370
FIXED EQUIPMENT R&M 6380
MINOR EQUIPMENT R&M 6382
MOTOR VEHICLE EQ. R&M 6384
AGRICULTURAL EQ. R&M 6387
RECREATIONAL EQ. R&M 6388
COMMUNICATION EQ. R&M 6390
DISINFECT./EXTERMINATI 6394
SIGN PAINTING 6396
TOW IN CHARGES 6398
OTHER REPAIRS AND MAIN 6399

REPR/MAINT-OUTSIDE L
RENTALS
LAND RENT 6400
BUILDING RENT 6405
MACHINERY RENT 6420
CYLINDER RENT 6425
UNIFORM RENT 6430
MOP-MAT-RAG RENT 6435
OTHER RENT 6449

RENTALS
OTHER SERVICES & CHARGE
THEFT LOSS 6818
DUES AND MEMBERSHIPS 6840
REGISTRATION FEE/TUITI 6845
CUSTODIAL SERVICE 6870
SALES TAX-KPZ RIDES 6996
SERVICES NOT SPECIFIED 6999

OTHER SERVICES & CHA

OTHER SERVICES & CHAR

BUILDING/BLD IMPROVEMEN
BUILDINGS 7100

K.P CONCESSION STAND 7100 06
REHAB. EXISTING BLDGS 7100 12

BUILDINGS
BUILDING IMPROVEMENTS 7150
ED CENTER HOLDING ARE 7150 08

BUILDING IMPROVEMEN

BUILDING/BLD IMPROVE
IMPROVEMENT OTHER THAN
PARKING LOT/DRIVEWAY 7227
STREETS & ROADWAYS 7230
PARK & PLAYGROUND LIGH 7240
LANDSCAPING 7250
OTHER IMPROVEMENTS 7295
TIGER EXHIBIT 7295 14
ZEBRA EXHIBIT 7295 17
SMALL ANIMAL EXHIBITS 7295 23
AFRICAN EXHIBIT 7295 25
PRAIRIE DOG EXHIBIT 7295 48
MISC.OTHER IMPROVEMEN 7295 99

OTHER IMPROVEMENTS

IMPROVEMENT OTHER TH
MACHINERY AND EQUIPMENT
HOUSEHOLD FURN/EQUIP. 7320
DATA PROCESSING EQUIP. 7327
AGRICULTURAL EQUIPMENT 7335
RECREATIONAL EQUIPMENT 7350
COMMUNICATION EQUIPMEN 7355
OTHER EQUIPMENT 7399

MACHINERY AND EQUIPM
VEHICLES
AUTOMOBILES 7400
PICK UP TRUCKS 7420

VEHICLES
OTHER
ZOOLOGICAL ANIMALS 7505

OTHER

CAPITAL OUTLAY

EXPENDITURES

004369 - LIBRARY FUND EXPENDITURES

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
296	PROP.TAX COLL. FEES .0 6830			296	296-		3,552	
15	PROP.TAX COLL. FEES.00 6831			15	15-		180	
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311	OTHER SERVICES & CHA			311	311-		3,732	
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311	OTHER SERVICES & CHAR			311	311-		3,732	
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311	EXPENDITURES			311	311-		3,732	

005160 - H.M.F.P.FUND-FIRE DIVISION

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER %
	OFFICE SUPPLIES						
	MINOR OFFICE EQUIP/FUR 5020	3000			3000	8.3	3,000- 100.0-
	PUBLIC EDUCATION MAT'L 5032						
-----		-----	-----	-----	-----	-----	-----
	OFFICE SUPPLIES	3000			3000	8.3	3,000- 100.0-
	OPERATING SUPPLIES						
	GAS AND OIL 5250						
	WEARING APPAREL 5355	59873	9,823		50050	8.3	59,873- 100.0-
	MINOR EQUIPMENT 5460	400			400	8.3	400- 100.0-
	MINOR FIRE FIGHTING EQ 5462	356			356	8.3	356- 100.0-
	HAZ.MAT SUPPLIES 5466						
	FIRE HOSE 5470	2088			2088	8.3	2,088- 100.0-
	SFTY/FIRE P/MATL CONTR 5535						
	OTHER OPER.MATLS-USM 5590	1500			1500	8.3	1,500- 100.0-
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	OPERATING SUPPLIES	64217	9,823		54394	8.3	64,217- 100.0-
	REPAIR & MAINTENANCE SP						
	MTR VEHICLE REP. PTS/S 5700						
	COMMUNICATION REPAIR P 5750	525			525	8.3	525- 100.0-
	MINOR COMPUTER EQUIP. 5800	2000			2000	8.3	2,000- 100.0-
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	REPAIR & MAINTENANCE	2525			2525	8.3	2,525- 100.0-
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	SUPPLIES AND EXPENSES	69742	9,823		59919	8.3	69,742- 100.0-
	OTHER PROFESSIONAL SER 6049	5175	5,100		75	8.3	5,175- 100.0-
	TRANSPORTATION						
	TRAVEL EXPENSE 6110						
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	TRANSPORTATION						
	REPR/MAINT-OUTSIDE LABO						
	BUILDING R&M (USM) 6350	2500			2500	8.3	2,500- 100.0-
	MOTOR VEHICLE EQ. R&M 6384						
	COMMUNICATION EQ. R&M 6390						
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	REPR/MAINT-OUTSIDE L	2500			2500	8.3	2,500- 100.0-
	OTHER SERVICES & CHARGE						
808	BANK SERV/TRF FEE 6832			808	15992	8.3 4.7	7,304- 42.9-
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808	REGISTRATION FEE/TUITI 6845	17000	200	808	15992	8.3 4.7	7,304- 42.9-
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808	OTHER SERVICES & CHAR	24675	5,300	808	18567	8.3 3.2	14,979- 60.7-

	LAND								
	LAND	7000							
	LAND								
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS	7100							
	FIRE DRILL TOWER	7100 02	6000			6000	8.3	6,000-	100.0-
	FIRE STATIONS	7100 20	4500			4500	8.3	4,500-	100.0-
	BUILDINGS		10500			10500	8.3	10,500-	100.0-
	BUILDING IMPROVEMENTS	7150							
	FIRE STA IMPR-USM MON	7150 30							
	BUILDING IMPROVEMEN								
	BUILDING/BLD IMPROVE		10500			10500	8.3	10,500-	100.0-
	IMPROVEMENT OTHER THAN								
	PARKING LOT/DRIVEWAY	7227							
	LANDSCAPING	7250							
	OTHER IMPROVEMENTS	7295							
	OTHER IMPROVEMENTS-USM	7297							
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
94177	FIRE FIGHTING	7315	117270	39,065	94177	15972-	8.3 80.3	1,012,854	863.6
2480	HOUSEHOLD FURN/EQUIP.	7320	3000		2480	520	8.3 82.6	26,760	892.0
	OFFICE FURN/EQUIP.	7325							
7475	DATA PROCESSING EQUIP.	7327		3,750	7475	11225-		89,700	
	AGRICULTURAL EQUIPMENT	7335							
	COMMUNICATION EQUIPMEN	7355	20000			20000	8.3	20,000-	100.0-
900-	COMMUNICATION EQ-USM	7356	20000		900-	20900	8.3 4.5	9,200-	46.0-
	HYDRANTS & METERS (USM)	7365							
	OTHER EQUIP-USM MONIES	7398							
	OTHER EQUIPMENT	7399	154120			154120	8.3	154,120-	100.0-
103232	MACHINERY AND EQUIPM		314390	42,815	103232	168343	8.3 32.8	924,394	294.0
	VEHICLES								
	AUTOMOBILES	7400							
	MOTORCYCLES	7405							
	BUSES	7410							
	PICK UP TRUCKS	7420	45000			45000	8.3	45,000-	100.0-
	HEAVY TRUCKS	7430							
	FIRE TRUCKS	7435	450000	444,291		5709	8.3	450,000-	100.0-
	VEHICLES		495000	444,291		50709	8.3	495,000-	100.0-
103232	CAPITAL OUTLAY		819890	487,106	103232	229552	8.3 12.5	418,894	51.0
104040	EXPENDITURES		914307	502,229	104040	308038	8.3 11.3	334,173	36.5

005460 - H.M.F.P.FUND-CAPITAL LEASES

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	CAPITAL LEASE PAYMENTS							
	MDB-BLDG-FIRE STA #8 8515							
	FIRE TRUCKS LEASE-A'04 8527							
	FIRE TRUCKS LEASE-B'04 8528	71830			71830	8.3	71,830-	100.0-
	FIRE TRUCKS LEASE-'16 8529	189940			189940	8.3	189,940-	100.0-
	FIRE PROT.EQUIP.LEASE 8530							
14017	FIRE TRUCKS LEASE-'11 8532	141625		14017	127608	8.3 9.8	26,579	18.7
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14017	CAPITAL LEASE PAYMEN	403395		14017	389378	8.3 3.4	235,191-	58.3-
	INTEREST ON CAPITAL LEA							
	MDB-BLDG-FIRE STA #8 8615							
	FIRE TRUCKS LEASE-A'04 8627							
	FIRE TRUCKS LEASE-B'04 8628							
	FIRE TRUCKS LEASE-'16 8629	6600			6600	8.3	6,600-	100.0-
	FIRE PROT.EQUIP.LEASE 8630							
323	FIRE TRUCKS LEASE-'11 8632	1790		323	1467	8.3 18.0	2,086	116.5
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323	INTEREST ON CAPITAL	8390		323	8067	8.3 3.8	4,514-	53.8-
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14341	DEBT SERVICE	411785		14341	397445	8.3 3.4	239,693-	58.2-
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14341	EXPENDITURES	411785		14341	397445	8.3 3.4	239,693-	58.2-

008201 - SPEC.ST.IMPR-STREET DIV.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
	CHEMICALS 5130							
	GAS AND OIL 5250							
	LUBRICANTS 5255							
	OTHER FUEL 5260							
	ASPHALT & ASPHALT PROD 5400							
	CONCRETE, CEMENT, ETC. 5405							
	BRICK, STONE, MORTAR, ETC 5410							
	SAND, CLAY, GRVL, FILL DI 5415							
	DRAINAGE PIPE & CULVER 5420							
	HORT./LANDSCAPING SPLY 5440							
	MINOR EQUIPMENT 5460							
	TRAFFIC CONTROL EQ. SP 5540							
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OPERATING SUPPLIES								
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600							
	PLUMBING SUPPLIES 5610							
	STRUCTURAL STEEL & IRO 5620							
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REPAIR & MAINTENANCE								
-----		-----	-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
	OTHER PROFESSIONAL SER 6049							
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PROFESSIONAL SERVICE								
	REPR/MAINT-OUTSIDE LABO							
	STREETS & STRUCTURES R 6360	75500	138,696		63196-	8.3	75,500-	100.0-
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	REPR/MAINT-OUTSIDE L	75500	138,696		63196-	8.3	75,500-	100.0-
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	OTHER SERVICES & CHAR	75500	138,696		63196-	8.3	75,500-	100.0-
LAND								
	LAND 7000							
	EASEMENTS 7010							
	STREETS & ROADWAYS 7230							
	4TH STREET 7230 09							
	LINCOLN RD-FAUS-#1 7230 12							
	LINCOLN RD-FAUS-#2 7230 17							
	LINCOLN RD-FAUS-#3 7230 27							
	LINCOLN RD-FAUS-#4 7230 29							

	CLASSIC DR-FAUS	7230 36							
	SOUTH 28TH-FAUS	7230 37							
	WALMART/TIF PROJECT	7230 80							
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	STREETS & ROADWAYS								
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	LAND								
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	CAPITAL OUTLAY								
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	EXPENDITURES		75500	138,696		63196-	8.3	75,500-	100.0-

009660 - W&S O&M-CUSTOMER ACCT. DIV.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
22421	REGULAR WAGES 4000	293800		22421	271379	8.3 7.6	24,748-	8.4-
	DISASTER RECOVERY WAGE 4010							
393	OVERTIME 4300	4500		393	4107	8.3 8.7	216	4.8
	DISASTER RECOVERY OVER 4310							
22814	SALARIES	298300		22814	275486	8.3 7.6	24,532-	8.2-
EMPLOYEE BENEFITS								
3593	STATE RETIREMENT 4600	46990		3593	43397	8.3 7.6	3,874-	8.2-
1708	F.I.C.A. TAXES 4700	22825		1708	21117	8.3 7.4	2,329-	10.2-
6960	HOSPITALIZATION INS. 4800	101400		6960	94440	8.3 6.8	17,880-	17.6-
	UNEMPLOYMENT BENEFITS 4900	500			500	8.3	500-	100.0-
	WORKMAN'S COMPENSATION 4910	4200			4200	8.3	4,200-	100.0-
12261	EMPLOYEE BENEFITS	175915		12261	163654	8.3 6.9	28,783-	16.3-
35075	PERSONAL SERVICES	474215		35075	439140	8.3 7.3	53,315-	11.2-
OFFICE SUPPLIES								
	PAPER 5003	3000			3000	8.3	3,000-	100.0-
	PRINTED FORMS 5005							
153	OTHER EXPENDABLE OFF.S 5010	3280	356	153	2770	8.3 4.6	1,444-	44.0-
	MINOR OFFICE EQUIP/FUR 5020	2100	138		1962	8.3	2,100-	100.0-
	BOOKS 5070							
153	OFFICE SUPPLIES	8380	494	153	7732	8.3 1.8	6,544-	78.0-
OPERATING SUPPLIES								
	CLEANING/JANITORIAL SP 5100	1000			1000	8.3	1,000-	100.0-
	MEDICAL SUPPLIES 5120							
760	GAS AND OIL 5250	12000		760	11240	8.3 6.3	2,880-	24.0-
	LUBRICANTS 5255							
	CONCRETE, CEMENT, ETC. 5405							
	HAND TOOLS 5450	3000			3000	8.3	3,000-	100.0-
	MINOR EQUIPMENT 5460	2100			2100	8.3	2,100-	100.0-
	METER LOCKS 5467	5000			5000	8.3	5,000-	100.0-
	OTHER OPERATING MATL/S 5590	500			500	8.3	500-	100.0-
760	OPERATING SUPPLIES	23600		760	22840	8.3 3.2	14,480-	61.3-
REPAIR & MAINTENANCE SP								
	ELECTRICAL SUPPLIES 5605	2000			2000	8.3	2,000-	100.0-
	MTR VEHICLE REP. PTS/S 5700	3116	378		2738	8.3	3,116-	100.0-
	COMMUNICATION REPAIR P 5750							
	OTHER REPAIR/MAINT. SP 5990	500			500	8.3	500-	100.0-

	REPAIR & MAINTENANCE		5616		378			5238	8.3		5,616-	100.0-
913	SUPPLIES AND EXPENSES		37596		872	913		35810	8.3	2.4	26,640-	70.8-
	PROFESSIONAL SERVICES											
	AUDITING AND ACCOUNTIN	6010	25000					25000	8.3		25,000-	100.0-
	APPRAISAL	6017										
	LEGAL	6025										
	MEDICAL	6027										
1483	OTHER PROFESSIONAL SER	6049	24000			1483		22517	8.3	6.1	6,204-	25.8-
1483	PROFESSIONAL SERVICE		49000			1483		47517	8.3	3.0	31,204-	63.6-
1226	COMMUNICATIONS											
	TELEPHONE AND TELEGRAP	6060	12900			1226		11674	8.3	9.5	1,812	14.0
	POSTAGE	6070	49900					49900	8.3		49,900-	100.0-
1226	COMMUNICATIONS		62800			1226		61574	8.3	1.9	48,088-	76.5-
	TRANSPORTATION											
	FREIGHT	6120	500					500	8.3		500-	100.0-
	TRANSPORTATION		500					500	8.3		500-	100.0-
	ADVERTISING											
	ADVERTISING	6150										
	ADVERTISING											
	PRINTING AND BINDING											
159	PRINTING	6200	4600			159		4441	8.3	3.4	2,692-	58.5-
159	PRINTING AND BINDING		4600			159		4441	8.3	3.4	2,692-	58.5-
	INSURANCE											
	AUTOMOBILE INSURANCE	6265										
	INSURANCE											
	UTILITIES											
13	GAS	6300	1200			13		1187	8.3	1.0	1,044-	87.0-
540	ELECTRICITY	6305	6000			540		5460	8.3	9.0	480	8.0
553	UTILITIES		7200			553		6647	8.3	7.6	564-	7.8-
	REPR/MAINT-OUTSIDE LABO											
	BUILDING R&M	6350	4000		75			3925	8.3		4,000-	100.0-
	OFFICE EQUIPMENT R&M	6365	5000					5000	8.3		5,000-	100.0-
	FIXED EQUIPMENT R&M	6380	800					800	8.3		800-	100.0-
1282	MOTOR VEHICLE EQ. R&M	6384	4000		2	1282		2716	8.3	32.0	11,384	284.6
	COMMUNICATION EQ. R&M	6390	1000					1000	8.3		1,000-	100.0-
45	DISINFECT./EXTERMINATI	6394	900			45		855	8.3	5.0	360-	40.0-
	OTHER REPAIRS AND MAIN	6399	600					600	8.3		600-	100.0-
1327	REPR/MAINT-OUTSIDE L		16300		77	1327		14896	8.3	8.1	376-	2.3-
	RENTALS											
	BUILDING RENT	6405										
183	OFFICE EQUIPMENT RENT	6410										
	UNIFORM RENT	6430	1300			183		1117	8.3	14.0	896	68.9

	MOP-MAT-RAG RENT	6435							
	OTHER RENT	6449							
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183	RENTALS	1300			183	1117	8.3	14.0	896 68.9
	OTHER SERVICES & CHARGE								
	CASH OVERAGE/SHORTAGE	6819							
	BANK SERV/TRF FEE	6832							
	REFUNDS	6835							
	WATER RELATED REFUND	6835 WTR							
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	REFUNDS								
	NSF CHECKS	6836							
	DUES AND MEMBERSHIPS	6840							
	REGISTRATION FEE/TUITI	6845	1100			1100	8.3		1,100- 100.0-
	SERVICES NOT SPECIFIED	6999	4000			4000	8.3		4,000- 100.0-
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	OTHER SERVICES & CHA		5100			5100	8.3		5,100- 100.0-
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4931	OTHER SERVICES & CHAR	146800	77		4931	141792	8.3	3.3	87,628- 59.6-
	BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS	7150							
	WATER OFFICE RENOVATI	7150 16							
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	BUILDING IMPROVEMEN								
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	BUILDING/BLD IMPROVE								
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
	WATER UTILITY SOFTWARE	7329							
	CONSTRUCTION EQUIPMENT	7345							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
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	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	SPECIAL TRUCKS	7450							
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	VEHICLES								
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	CAPITAL OUTLAY								
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40919	EXPENDITURES	658611	949		40919	616742	8.3	6.2	167,583- 25.4-

009672 - W&S O&M-WATER TRANSMISSION DIV

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
<u>SALARIES</u>									
36105	REGULAR WAGES 4000	515417		36105	479312	8.3	7.0	82,157-	15.9-
	DISASTER RECOVERY WAGE 4010								
2529	OVERTIME 4300	28000		2529	25471	8.3	9.0	2,348	8.3
	DISASTER RECOVERY OVER 4310								
<u>-----</u>									
38634	SALARIES	543417		38634	504783	8.3	7.1	79,809-	14.6-
<u>EMPLOYEE BENEFITS</u>									
6121	STATE RETIREMENT 4600	85600		6121	79479	8.3	7.1	12,148-	14.1-
2936	F.I.C.A. TAXES 4700	41580		2936	38644	8.3	7.0	6,348-	15.2-
9860	HOSPITALIZATION INS. 4800	148200		9860	138340	8.3	6.6	29,880-	20.1-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	16000			16000	8.3		16,000-	100.0-
<u>-----</u>									
18917	EMPLOYEE BENEFITS	292380		18917	273463	8.3	6.4	65,376-	22.3-
<u>-----</u>									
57551	PERSONAL SERVICES	835797		57551	778246	8.3	6.8	145,185-	17.3-
<u>OFFICE SUPPLIES</u>									
	PAPER 5003								
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010								
	MINOR OFFICE EQUIP/FUR 5020								
	SUBSCRIPTIONS,MAGS,MAP 5050								
<u>-----</u>									
<u>OFFICE SUPPLIES</u>									
<u>OPERATING SUPPLIES</u>									
	CLEANING/JANITORIAL SP 5100								
	MEDICAL SUPPLIES 5120								
	CHEMICALS 5130								
3730	GAS AND OIL 5250	35000		3730	31270	8.3	10.6	9,760	27.8
	NATURAL GAS FUEL 5252								
	LUBRICANTS 5255								
122	DIESEL FUEL 5257	6000		122	5878	8.3	2.0	4,536-	75.6-
	WEARING APPAREL 5355	4000			4000	8.3		4,000-	100.0-
1078	ASPHALT & ASPHALT PROD 5400	10000	4,900	1078	4022	8.3	10.7	2,936	29.3
	CONCRETE, CEMENT, ETC. 5405	2000			2000	8.3		2,000-	100.0-
4897	BRICK,STONE,MORTAR,ETC 5410	1000		4897	3897-	8.3	489.7	57,764	776.4
	SAND,CLAY,GRVL,FILL DI 5415	10000			10000	8.3		10,000-	100.0-
	HORT./LANDSCAPING SPLY 5440								
	HAND TOOLS 5450	7000			7000	8.3		7,000-	100.0-
	MINOR EQUIPMENT 5460	2000			2000	8.3		2,000-	100.0-
	HYDRANT PARTS 5480								
	METER PARTS 5485	2000			2000	8.3		2,000-	100.0-

	VALVE PARTS	5490							
	PUMPING EQUIPMENT PART	5495							
	OTHER OPERATING MATL/S	5590	2000	7		1993	8.3	2,000-	100.0-
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9828	OPERATING SUPPLIES		81000	4,907	9828	66266	8.3 12.1	36,936	45.6
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S	5600							
	ELECTRICAL SUPPLIES	5605							
9514	PLUMBING SUPPLIES	5610	125000	10,322	9514	105164	8.3 7.6	10,832-	8.6-
	STRUCTURAL STEEL & IRO	5620							
	PAINT AND PAINTING SPL	5650	1500			1500	8.3	1,500-	100.0-
1032	MTR VEHICLE REP. PTS/S	5700	15000	1,282	1032	12686	8.3 6.8	2,616-	17.4-
	COMMUNICATION REPAIR P	5750							
	EXPENDABLE WELDING SPL	5770							
	OTHER REPAIR/MAINT. SP	5990	4000			4000	8.3	4,000-	100.0-
	DISASTER REPAIR SUPPLI	5995							
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10546	REPAIR & MAINTENANCE		145500	11,604	10546	123350	8.3 7.2	18,948-	13.0-
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20374	SUPPLIES AND EXPENSES		226500	16,511	20374	189616	8.3 8.9	17,988	7.9
	PROFESSIONAL SERVICES								
	ENGINEERING	6015							
	ABSTRACTING & RECORDIN	6023							
	MEDICAL	6027							
	OTHER PROFESSIONAL SER	6049							
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	PROFESSIONAL SERVICE								
	COMMUNICATIONS								
	POSTAGE	6070							
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	COMMUNICATIONS								
	TRANSPORTATION								
	TRAVEL EXPENSE	6110							
	FREIGHT	6120							
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	TRANSPORTATION								
	ADVERTISING								
	ADVERTISING	6150							
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	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING	6200							
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	PRINTING AND BINDING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D	6255							
	AUTOMOBILE INSURANCE	6265							
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	INSURANCE								
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M	6350							

	DISASTER REPAIRS	6351							
	ELECTRICAL R&M	6355							
	PLUMBING EQUIPMENT R&M	6357							
6229	STREETS & STRUCTURES R	6360	1025515		6229	1019286	8.3	.6	950,767- 92.7-
	FIXED EQUIPMENT R&M	6380							
	MINOR EQUIPMENT R&M	6382							
2543	MOTOR VEHICLE EQ. R&M	6384	10000	830	2543	6627	8.3	25.4	20,516 205.1
428	CONSTRUCTION EQUIP R&M	6386	6000	1,271	428	4301	8.3	7.1	864- 14.4-
	COMMUNICATION EQ. R&M	6390							
	TOW IN CHARGES	6398	1000			1000	8.3		1,000- 100.0-
	OTHER REPAIRS AND MAIN	6399							
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9200	REPR/MAINT-OUTSIDE L		1042515	2,101	9200	1031215	8.3	.8	932,115- 89.4-
	RENTALS								
	MACHINERY RENT	6420	1500			1500	8.3		1,500- 100.0-
	CYLINDER RENT	6425							
487	UNIFORM RENT	6430	4500		487	4013	8.3	10.8	1,344 29.8
	OTHER RENT	6449	4000			4000	8.3		4,000- 100.0-
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487	RENTALS		10000		487	9513	8.3	4.8	4,156- 41.5-
	OTHER SERVICES & CHARGE								
	SETTLEMT OF DAMAGE CLA	6700							
	DUES AND MEMBERSHIPS	6840							
	REGISTRATION FEE/TUITI	6845							
	SERVICES NOT SPECIFIED	6999							
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	OTHER SERVICES & CHA								
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9687	OTHER SERVICES & CHAR		1052515	2,101	9687	1040727	8.3	.9	936,271- 88.9-
	LEASEHOLDS	7020							
	BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS	7150							
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	BUILDING/BLD IMPROVE								
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS	7295							
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	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	DATA PROCESSING EQUIP.	7327							
	CONSTRUCTION EQUIPMENT	7345							
	COMMUNICATION EQUIPMEN	7355							
	HYDRANTS & METERS	7365							
	PIPE	7370							
	OTHER EQUIPMENT	7399							
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	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	SPECIAL TRUCKS	7450							

-----	VEHICLES	-----	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	-----	-----	-----	-----	-----	-----	-----	-----
-----	EXPENDITURES	-----	-----	-----	-----	-----	-----	-----	-----
87612		2114812	18,612	87612	2008589	8.3	4.1	1,063,468-	50.2-

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
28313	REGULAR WAGES 4000	415420		28313	387107	8.3	6.8	75,664-	18.2-
	DISASTER RECOVERY WAGE 4010								
778	OVERTIME 4300	18000		778	17222	8.3	4.3	8,664-	48.1-
	DISASTER RECOVERY OVER 4310								
29092	SALARIES	433420		29092	404328	8.3	6.7	84,316-	19.4-
EMPLOYEE BENEFITS									
4582	STATE RETIREMENT 4600	68270		4582	63688	8.3	6.7	13,286-	19.4-
2153	F.I.C.A. TAXES 4700	33160		2153	31007	8.3	6.4	7,324-	22.0-
8120	HOSPITALIZATION INS. 4800	124800		8120	116680	8.3	6.5	27,360-	21.9-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	8000			8000	8.3		8,000-	100.0-
14855	EMPLOYEE BENEFITS	235230		14855	220375	8.3	6.3	56,970-	24.2-
43947	PERSONAL SERVICES	668650		43947	624703	8.3	6.5	141,286-	21.1-
OFFICE SUPPLIES									
	PAPER 5003	200			200	8.3		200-	100.0-
	PRINTED FORMS 5005	2500			2500	8.3		2,500-	100.0-
	OTHER EXPENDABLE OFF.S 5010	3000			3000	8.3		3,000-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	100			100	8.3		100-	100.0-
	SUBSCRIPTIONS,MAGS,MAP 5050								
	BOOKS 5070								
	COMPUTER SUPPLIES 5080	500			500	8.3		500-	100.0-
	OFFICE SUPPLIES	6300			6300	8.3		6,300-	100.0-
OPERATING SUPPLIES									
591	CLEANING/JANITORIAL SP 5100	2500		591	1909	8.3	23.6	4,592	183.6
	FOOD 5115								
	MEDICAL SUPPLIES 5120								
2618	CHEMICALS 5130	75000	8,230	2618	64152	8.3	3.4	43,584-	58.1-
385	GAS AND OIL 5250	7000		385	6615	8.3	5.5	2,380-	34.0-
	LUBRICANTS 5255								
1460	DIESEL FUEL 5257	5000		1460	3540	8.3	29.2	12,520	250.4
	OTHER FUEL 5260	500			500	8.3		500-	100.0-
	WEARING APPAREL 5355	100			100	8.3		100-	100.0-
	CONCRETE, CEMENT, ETC. 5405								
	SAND,CLAY,GRVL,FILL DI 5415								
	DRAINAGE PIPE & CULVER 5420								
	HORT./LANDSCAPING SPLY 5440								
	HAND TOOLS 5450	500			500	8.3		500-	100.0-
	MINOR EQUIPMENT 5460	2000			2000	8.3		2,000-	100.0-

	METER PARTS	5485							
	VALVE PARTS	5490							
6255	PUMPING EQUIPMENT PART	5495	10000		6255	3745	8.3	62.5	65,060 650.6
	OTHER OPERATING MATL/S	5590	5000	44		4956	8.3		5,000- 100.0-
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11309	OPERATING SUPPLIES		107600	8,274	11309	88017	8.3	10.5	28,108 26.1
	REPAIR & MAINTENANCE SP								
440	BUILDING MATERIALS & S	5600	5000		440	4560	8.3	8.8	280 5.6
	ELECTRICAL SUPPLIES	5605	7000	1,207		5794	8.3		7,000- 100.0-
501	PLUMBING SUPPLIES	5610	2000		501	1499	8.3	25.0	4,012 200.6
	STRUCTURAL STEEL & IRO	5620							
	PAINT AND PAINTING SPL	5650	2000			2000	8.3		2,000- 100.0-
415	MTR VEHICLE REP. PTS/S	5700	4000	95	415	3490	8.3	10.3	980 24.5
	GENERATOR REP. PTS/SPL	5705	7000			7000	8.3		7,000- 100.0-
	COMMUNICATION REPAIR P	5750							
	AGRICLTRL REPAIR PTS/S	5755	3000			3000	8.3		3,000- 100.0-
	MINOR COMPUTER EQUIP.	5800							
	OTHER REPAIR/MAINT. SP	5990	14000	198		13802	8.3		14,000- 100.0-
	DISASTER REPAIR SUPPLI	5995							
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1356	REPAIR & MAINTENANCE		44000	1,500	1356	41144	8.3	3.0	27,728- 63.0-
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12665	SUPPLIES AND EXPENSES		157900	9,774	12665	135461	8.3	8.0	5,920- 3.7-
	PROFESSIONAL SERVICES								
	ENGINEERING	6015							
	CONSULTANT SERV/SURVEY	6020							
389	OTHER PROFESSIONAL SER	6049	60000	4,550	389	55061	8.3	.6	55,332- 92.2-
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389	PROFESSIONAL SERVICE		60000	4,550	389	55061	8.3	.6	55,332- 92.2-
	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP	6060	3000			3000	8.3		3,000- 100.0-
1962	POSTAGE	6070	2500		1962	538	8.3	78.4	21,044 841.7
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1962	COMMUNICATIONS		5500		1962	3538	8.3	35.6	18,044 328.0
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	2000			2000	8.3		2,000- 100.0-
181	FREIGHT	6120	1000	66	181	753	8.3	18.1	1,172 117.2
	MESSENGER/EXPRESS SERV	6130							
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181	TRANSPORTATION		3000	66	181	2753	8.3	6.0	828- 27.6-
	ADVERTISING								
	ADVERTISING	6150							
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	ADVERTISING								
	PRINTING AND BINDING								
	PRINTING	6200							
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	PRINTING AND BINDING								
	INSURANCE								
	BOILER MACHINERY	6260							
	SURETY AND FORGERY BON	6270							

	INSURANCE								
	UTILITIES								
27	GAS	6300	4000		27	3973	8.3	.6	3,676-
61012	ELECTRICITY	6305	710000		61012	648988	8.3	8.5	22,144
61039	UTILITIES		714000		61039	652961	8.3	8.5	18,468
	REPR/MAINT-OUTSIDE LABO								
5860	BUILDING R&M	6350	100000		5860	94140	8.3	5.8	29,680-
16280	DISASTER REPAIRS	6351		70	16280	16350-			195,360
1832	ELECTRICAL R&M	6355	35000	5,209	1832	27958	8.3	5.2	13,016-
	PLUMBING EQUIPMENT R&M	6357	1000			1000	8.3		1,000-
	OFFICE EQUIPMENT R&M	6365							100.0-
4198	FIXED EQUIPMENT R&M	6380	150000	5,449	4198	140353	8.3	2.7	99,624-
35	MINOR EQUIPMENT R&M	6382	4000		35	3965	8.3	.8	3,580-
6118	GENERATOR R&M	6383	75000		6118	68883	8.3	8.1	1,584-
415	MOTOR VEHICLE EQ. R&M	6384	5000		415	4585	8.3	8.3	20-
	CONSTRUCTION EQUIP R&M	6386							.4-
	AGRICULTURAL EQ. R&M	6387	1000	123		877	8.3		1,000-
	COMMUNICATION EQ. R&M	6390	1000			1000	8.3		1,000-
148	DISINFECT./EXTERMINATI	6394	1000		148	852	8.3	14.8	776
	OTHER REPAIRS AND MAIN	6399	11154	893		10261	8.3		11,154-
34886	REPR/MAINT-OUTSIDE L		384154	11,744	34886	337524	8.3	9.0	34,478
	RENTALS								8.9
	OFFICE EQUIPMENT RENT	6410							
	MACHINERY RENT	6420							
	CYLINDER RENT	6425							
213	UNIFORM RENT	6430	3000		213	2787	8.3	7.1	444-
70	MOP-MAT-RAG RENT	6435	1000		70	930	8.3	7.0	160-
	OTHER RENT	6449	6000			6000	8.3		6,000-
283	RENTALS		10000		283	9717	8.3	2.8	6,604-
	OTHER SERVICES & CHARGE								66.0-
	BANK SERV/TRF FEE	6832							
	DUES AND MEMBERSHIPS	6840	1000			1000	8.3		1,000-
	REGISTRATION FEE/TUITI	6845	2000			2000	8.3		2,000-
	CUSTODIAL SERVICE	6870							100.0-
	PROPERTY TAXES	6995							
	SERVICES NOT SPECIFIED	6999	2000			2000	8.3		2,000-
	OTHER SERVICES & CHA		5000			5000	8.3		5,000-
98739	OTHER SERVICES & CHAR		1181654	16,360	98739	1066555	8.3	8.3	3,214
	BUILDING/BLD IMPROVEMEN								.2
	BUILDING IMPROVEMENTS	7150							
	W&S WAREHOUSE IMPROVE	7150 11	10000			10000	8.3		10,000-
	WATER PLANT RENOVATIO	7150 17							100.0-
	ELEVATOR	7150 24							
	BUILDING IMPROVEMEN		10000			10000	8.3		10,000-

-----	BUILDING/BLD IMPROVE	-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER THAN	10000			10000	8.3		10,000- 100.0-
	FENCES/RAILINGS 7212							
	LANDSCAPING 7250							
	OTHER IMPROVEMENTS 7295							
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	IMPROVEMENT OTHER TH							
	MACHINERY AND EQUIPMENT							
	OFFICE FURN/EQUIP. 7325							
	DATA PROCESSING EQUIP. 7327							
	WATER UTILITY SOFTWARE 7329							
	AGRICULTURAL EQUIPMENT 7335	10000	9,999		1	8.3		10,000- 100.0-
	PLANT EQUIPMENT 7340							
	COMMUNICATION EQUIPMEN 7355							
	HYDRANTS & METERS 7365							
	OTHER EQUIPMENT 7399							
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	MACHINERY AND EQUIPM	10000	9,999		1	8.3		10,000- 100.0-
	VEHICLES							
	AUTOMOBILES 7400							
	PICK UP TRUCKS 7420							
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	VEHICLES							
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	CAPITAL OUTLAY	20000	9,999		10001	8.3		20,000- 100.0-
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155351	EXPENDITURES	2028204	36,133	155351	1836720	8.3	7.6	163,992- 8.0-

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES									
31421	REGULAR WAGES 4000	415422		31421	384001	8.3	7.5	38,370-	9.2-
	DISASTER RECOVERY WAGE 4010								
1487	OVERTIME 4300	32000		1487	30513	8.3	4.6	14,156-	44.2-
	DISASTER RECOVERY OVER 4310								
32908	SALARIES	447422		32908	414514	8.3	7.3	52,526-	11.7-
EMPLOYEE BENEFITS									
5183	STATE RETIREMENT 4600	70470		5183	65287	8.3	7.3	8,274-	11.7-
2499	F.I.C.A. TAXES 4700	34230		2499	31731	8.3	7.3	4,242-	12.3-
7540	HOSPITALIZATION INS. 4800	124800		7540	117260	8.3	6.0	34,320-	27.5-
	UNEMPLOYMENT BENEFITS 4900	1000			1000	8.3		1,000-	100.0-
	WORKMAN'S COMPENSATION 4910	16500			16500	8.3		16,500-	100.0-
15222	EMPLOYEE BENEFITS	247000		15222	231778	8.3	6.1	64,336-	26.0-
48130	PERSONAL SERVICES	694422		48130	646292	8.3	6.9	116,862-	16.8-
OPERATING SUPPLIES									
	CLEANING/JANITORIAL SP 5100								
	HOUSEHOLD SUPPLIES 5110								
	MEDICAL SUPPLIES 5120								
8563	CHEMICALS 5130	165000		8563	156437	8.3	5.1	62,244-	37.7-
500	GAS AND OIL 5250	10000		500	9500	8.3	5.0	4,000-	40.0-
	LUBRICANTS 5255								
767	DIESEL FUEL 5257	15000		767	14233	8.3	5.1	5,796-	38.6-
	OTHER FUEL 5260								
	WEARING APPAREL 5355	3000			3000	8.3		3,000-	100.0-
592	ASPHALT & ASPHALT PROD 5400	10000		592	9408	8.3	5.9	2,896-	28.9-
166	CONCRETE, CEMENT, ETC. 5405	1000		166	834	8.3	16.6	992	99.2
	BRICK, STONE, MORTAR, ETC 5410								
	SAND, CLAY, GRVL, FILL DI 5415	15000			15000	8.3		15,000-	100.0-
	DRAINAGE PIPE & CULVER 5420								
	HORT./LANDSCAPING SPLY 5440	500			500	8.3		500-	100.0-
	HAND TOOLS 5450	7500			7500	8.3		7,500-	100.0-
	MINOR EQUIPMENT 5460	5000			5000	8.3		5,000-	100.0-
	PUMPING EQUIPMENT PART 5495	100			100	8.3		100-	100.0-
50	OTHER OPERATING MATL/S 5590	6000		50	5950	8.3	.8	5,400-	90.0-
10637	OPERATING SUPPLIES	238100		10637	227463	8.3	4.4	110,456-	46.3-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600	500			500	8.3		500-	100.0-
	ELECTRICAL SUPPLIES 5605	2500			2500	8.3		2,500-	100.0-
2549	PLUMBING SUPPLIES 5610	30000		2549	27451	8.3	8.4	588	1.9

	STRUCTURAL STEEL & IRO	5620							
	PAINT AND PAINTING SPL	5650	500		500	8.3		500-	100.0-
486	MTR VEHICLE REP. PTS/S	5700	25000	3,119	486	21396	8.3 1.9	19,168-	76.6-
	COMMUNICATION REPAIR P	5750							
	AGRICLTR REPAIR PTS/S	5755							
	EXPENDABLE WELDING SPL	5770							
	OTHER REPAIR/MAINT. SP	5990	2000			2000	8.3	2,000-	100.0-
7936	DISASTER REPAIR SUPPLI	5995			7936	7936-		95,232	
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10970	REPAIR & MAINTENANCE		60500	3,119	10970	46411	8.3 18.1	71,140	117.5
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21607	SUPPLIES AND EXPENSES		298600	3,119	21607	273874	8.3 7.2	39,316-	13.1-
	PROFESSIONAL SERVICES								
	LEGAL	6025							
	OTHER PROFESSIONAL SER	6049	2000	602		1398	8.3	2,000-	100.0-
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	PROFESSIONAL SERVICE		2000	602		1398	8.3	2,000-	100.0-
	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP	6060							
	POSTAGE	6070							
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	COMMUNICATIONS								
	TRANSPORTATION								
	TRAVEL EXPENSE	6110	1200			1200	8.3	1,200-	100.0-
20	FREIGHT	6120	600		20	580	8.3 3.3	360-	60.0-
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20	TRANSPORTATION		1800		20	1780	8.3 1.1	1,560-	86.6-
	ADVERTISING								
	ADVERTISING	6150							
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	ADVERTISING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D	6255							
	BOILER MACHINERY	6260							
	AUTOMOBILE INSURANCE	6265							
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	INSURANCE								
	UTILITIES								
13	GAS	6300	200		13	187	8.3 6.5	44-	22.0-
8135	ELECTRICITY	6305	80000		8135	71865	8.3 10.1	17,620	22.0
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8148	UTILITIES		80200		8148	72052	8.3 10.1	17,576	21.9
	REPR/MAINT-OUTSIDE LABO								
	DISASTER REPAIRS	6351							
	ELECTRICAL R&M	6355	5000			5000	8.3	5,000-	100.0-
	PLUMBING EQUIPMENT R&M	6357							
195560	STREETS & STRUCTURES R	6360	1176457	2,311	195560	983207	8.3 16.6	1,170,263	99.4
	FIXED EQUIPMENT R&M	6380	2000			2000	8.3	2,000-	100.0-
	MINOR EQUIPMENT R&M	6382	2500			2500	8.3	2,500-	100.0-
225	MOTOR VEHICLE EQ. R&M	6384	35000	1,915	225	32860	8.3 .6	32,300-	92.2-
319	CONSTRUCTION EQUIP R&M	6386	20000	316	319	19365	8.3 1.5	16,172-	80.8-

	AGRICULTURAL EQ. R&M	6387							
	COMMUNICATION EQ. R&M	6390	2000		2000	8.3		2,000-	100.0-
	TOW IN CHARGES	6398	2000		2000	8.3		2,000-	100.0-
	OTHER REPAIRS AND MAIN	6399							
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196105	REPR/MAINT-OUTSIDE L		1244957	80	196105	1048932	8.3 15.7	1,108,303	89.0
	RENTALS								
	AUTOMOTIVE EQ. RENT	6415							
	MACHINERY RENT	6420	5000			5000	8.3	5,000-	100.0-
	CYLINDER RENT	6425							
277	UNIFORM RENT	6430	3500		277	3223	8.3 7.9	176-	5.0-
	OTHER RENT	6449	2500			2500	8.3	2,500-	100.0-
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277	RENTALS		11000		277	10723	8.3 2.5	7,676-	69.7-
	OTHER SERVICES & CHARGE								
	REGISTRATION FEE/TUITI	6845	1000			1000	8.3	1,000-	100.0-
	SERVICES NOT SPECIFIED	6999							
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	OTHER SERVICES & CHA		1000			1000	8.3	1,000-	100.0-
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204550	OTHER SERVICES & CHAR		1340957	522	204550	1135885	8.3 15.2	1,113,643	83.0
	BUILDING/BLD IMPROVEMEN								
	BUILDINGS	7100							
	SEWER MAINT. BLDG.	7100 09							
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	BUILDINGS								
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	BUILDING/BLD IMPROVE								
	IMPROVEMENT OTHER THAN								
	BRIDGES	7210							
	FENCES/RAILINGS	7212							
	DRAINS	7215							
	SEWERS	7220							
	STREETS & ROADWAYS	7230							
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	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	ENGINEERING	7305							
	DATA PROCESSING EQUIP.	7327							
	AGRICULTURAL EQUIPMENT	7335							
	PLANT EQUIPMENT	7340							
	CONSTRUCTION EQUIPMENT	7345							
	COMMUNICATION EQUIPMEN	7355							
	PIPE	7370							
	OTHER EQUIPMENT	7399	15000			15000	8.3	15,000-	100.0-
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	MACHINERY AND EQUIPM		15000			15000	8.3	15,000-	100.0-
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
	DUMP TRUCKS	7440							

-----	SPECIAL TRUCKS	7450	-----	-----	-----	-----	-----	-----	-----
-----	VEHICLES		-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	15000	-----	-----	-----	15000	8.3	15,000-	100.0-
-----	EXPENDITURES	2348979	-----	-----	-----	-----	-----	-----	-----
274286			2348979	3,641	274286	2071051	8.3 11.6	942,453	40.1

	MTR VEHICLE REP. PTS/S 5700	6000			6000	8.3		6,000-	100.0-
	COMMUNICATION REPAIR P 5750								
	EXPENDABLE WELDING SPL 5770								
	OTHER REPAIR/MAINT. SP 5990								
	DISASTER REPAIR SUPPLI 5995								
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1314	REPAIR & MAINTENANCE	34100	2,198	1314	30588	8.3	3.8	18,332-	53.7-
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21060	SUPPLIES AND EXPENSES	374100	2,198	21060	350842	8.3	5.6	121,380-	32.4-
	PROFESSIONAL SERVICES								
	CONSULTANT SERV/SURVEY 6020								
	LEGAL 6025	500000			500000	8.3		500,000-	100.0-
	MEDICAL 6027								
1164	OTHER PROFESSIONAL SER 6049	50000		1164	48836	8.3	2.3	36,032-	72.0-
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1164	PROFESSIONAL SERVICE	550000		1164	548836	8.3	.2	536,032-	97.4-
	TRANSPORTATION								
	TRAVEL EXPENSE 6110	2500			2500	8.3		2,500-	100.0-
17	FREIGHT 6120		50	17	67-			204	
	MESSENGER/EXPRESS SERV 6130								
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17	TRANSPORTATION	2500	50	17	2433	8.3	.6	2,296-	91.8-
	ADVERTISING								
	ADVERTISING 6150								
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	ADVERTISING								
	INSURANCE								
	PUBLIC LIAB/PROPERTY D 6255								
	AUTOMOBILE INSURANCE 6265								
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	INSURANCE								
	UTILITIES								
54076	ELECTRICITY 6305	720000		54076	665924	8.3	7.5	71,088-	9.8-
	INTERFUND ENERGY REIMB 6307								
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54076	UTILITIES	720000		54076	665924	8.3	7.5	71,088-	9.8-
	REPR/MAINT-OUTSIDE LABO								
	BUILDING R&M 6350								
	DISASTER REPAIRS 6351								
	ELECTRICAL R&M 6355	25000	8,369		16632	8.3		25,000-	100.0-
135398	FIXED EQUIPMENT R&M 6380	1191868	23,885	135398	1032585	8.3	11.3	432,908	36.3
	MINOR EQUIPMENT R&M 6382								
42	MOTOR VEHICLE EQ. R&M 6384	3000	490	42	2468	8.3	1.4	2,496-	83.2-
	CONSTRUCTION EQUIP R&M 6386								
	COMMUNICATION EQ. R&M 6390								
	DISINFECT./EXTERMINATI 6394	600			600	8.3		600-	100.0-
	TOW IN CHARGES 6398	300			300	8.3		300-	100.0-
	OTHER REPAIRS AND MAIN 6399	1000			1000	8.3		1,000-	100.0-
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135440	REPR/MAINT-OUTSIDE L	1221768	32,744	135440	1053584	8.3	11.0	403,512	33.0
	RENTALS								

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225818	EXPENDITURES	3331527	34,992	225818	3070717	8.3	6.7	621,711-	18.6-

010451 - W&S B&I-REVENUE OBLIGATIONS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	CONSULTANT SERV/SURVEY 6020							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
	BONDS REDEEMED							
	GENERAL ISSUES 8000	2111000			2111000	8.3	2,111,000-	100.0-
	REVENUE ISSUES 8010	2930000			2930000	8.3	2,930,000-	100.0-
	5 YEAR NOTE PRINCIPAL 8021							
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	BONDS REDEEMED	5041000			5041000	8.3	5,041,000-	100.0-
	INTEREST ON BONDS							
	GENERAL ISSUES 8100	264555			264555	8.3	264,555-	100.0-
166078	REVENUE ISSUES 8110	2208893		166078	2042815	8.3 7.5	215,957-	9.7-
	5 YEAR NOTE INTEREST 8121							
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166078	INTEREST ON BONDS	2473448		166078	2307370	8.3 6.7	480,512-	19.4-
	PAYING AGENT FEES							
	GENERAL ISSUES 8400	9000			9000	8.3	9,000-	100.0-
	REVENUE ISSUES 8410	6000			6000	8.3	6,000-	100.0-
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	PAYING AGENT FEES	15000			15000	8.3	15,000-	100.0-
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166078	DEBT SERVICE	7529448		166078	7363370	8.3 2.2	5,536,512-	73.5-
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166078	EXPENDITURES	7529448		166078	7363370	8.3 2.2	5,536,512-	73.5-

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

OBJ/SUB

T/T W & S CONSTRUCTION 9000 75

EXPENDITURES

011451 - WATER & SEWER-REV.OBLIGATN

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	NOTE PRINCIPAL								
7836	SRF NOTE	8222	96000		7836	88164	8.3 8.1	1,968-	2.0-
7836	NOTE PRINCIPAL		96000		7836	88164	8.3 8.1	1,968-	2.0-
453	INTEREST ON NOTES SRF NOTE	8332	3467		453	3014	8.3 13.0	1,969	56.7
453	INTEREST ON NOTES		3467		453	3014	8.3 13.0	1,969	56.7
2550	PAYING AGENT FEES REVENUE ISSUES	8410	11000		2550	8450	8.3 23.1	19,600	178.1
2550	PAYING AGENT FEES		11000		2550	8450	8.3 23.1	19,600	178.1
	CAPITAL LEASE PAYMENTS 2012 EQUIP LEASE	8514							
	CAPITAL LEASE PAYMEN								
	INTEREST ON CAPITAL LEA								
	2012 EQUIP LEASE	8614							
	INTEREST ON CAPITAL								
10839	DEBT SERVICE		110467		10839	99628	8.3 9.8	19,601	17.7
10839	EXPENDITURES		110467		10839	99628	8.3 9.8	19,601	17.7

011500 - WATER & SEWER-TRANSFERS

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER %
	TRANSFERS TO OTHER FUND						
870833	T/T GENERAL FUND 9000 01	500000			500000	8.3	500,000- 100.0-
	T/T WATER & SEWER O&M 9000 09	10450000		870833	9579167	8.3 8.3	4-
	T/T WATER & SEWER B&I 9000 10						
	T/T WATER & SEWER B&I 9000 10A						
75000	T/T WATER & SEWER B&I 9000 10B	900000		75000	825000	8.3 8.3	
131250	T/T WATER & SEWER B&I 9000 10C	1575000		131250	1443750	8.3 8.3	
266667	T/T WATER & SEWER B&I 9000 10D	3200000		266667	2933333	8.3 8.3	4
40000	T/T 2010 W&S GO BOND 9000 10GO	480000		40000	440000	8.3 8.3	
58333	T/T W&SB&I (METER GO) 9000 10M	700000		58333	641667	8.3 8.3	4-
126667	T/T 2016 W&S REF BONDS 9000 10REF	1520000		126667	1393333	8.3 8.3	4
	T/T W&SB&I-USA YEAST P 9000 15						
	T/T WATER & SEWER CONT 9000 17						
128546	T/T W & S CONSTRUCTION 9000 75	2225133		128546	2096587	8.3 5.7	682,581- 30.6-
	T/T 2010 W&S GO BOND 9000 99						
1697296	TRANSFERS TO OTHER F	21550133		1697296	19852837	8.3 7.8	1,182,581- 5.4-
1697296	TRANSFERS	21550133		1697296	19852837	8.3 7.8	1,182,581- 5.4-
1697296	EXPENDITURES	21550133		1697296	19852837	8.3 7.8	1,182,581- 5.4-

011660 - WATER & SEWER-CUST.ACCT.DIV.

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
	RENTALS								
108	OFFICE EQUIPMENT RENT 6410	2000		108	1892	8.3	5.4	704-	35.2-
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108	RENTALS	2000		108	1892	8.3	5.4	704-	35.2-
	OTHER SERVICES & CHARGE								
	DEPR. EXPENSE - METERS 6800								
	CASH OVERAGE/SHORTAGE 6819								
218	BANK SERV/TRF FEE 6832	2700		218	2482	8.3	8.0	84-	3.1-
	REFUNDS 6835								
43	WATER RELATED REFUND 6835 WTR	15000		43	14957	8.3	.2	14,484-	96.5-
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43	REFUNDS	15000		43	14957	8.3	.2	14,484-	96.5-
	NSF CHECKS 6836								
	BAD DEBT EXPENSE 6837								
168	BANK NSF FEES 6838	2000		168	1832	8.3	8.4	16	.8
	OTHER INCOME EXPENSE 6839	5000			5000	8.3		5,000-	100.0-
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429	OTHER SERVICES & CHA	24700		429	24271	8.3	1.7	19,552-	79.1-
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537	OTHER SERVICES & CHAR	26700		537	26163	8.3	2.0	20,256-	75.8-
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537	EXPENDITURES	26700		537	26163	8.3	2.0	20,256-	75.8-

012452 - 1999 TAX INCRE B&I-GEN OBLIGA

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020							
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	BONDS REDEEMED							
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120							
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	INTEREST ON BONDS							
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420							
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	PAYING AGENT FEES							
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	DEBT SERVICE							
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	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

.....PROJECTED.....
OVER/UNDER %

EXPENDITURES

013450 - CITY B&I-GENERAL OBLIGATIONS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	ACTUAL	PROJECTED.... OVER/UNDER	%
	CONSULTANT SERV/SURVEY 6020								
	LEGAL FEES 6025								
	OTHER SERVICES 6049								
	INTERGOV'TL-DEBT SERV								
	P&I-FORREST CTY(KOHLER 6455								
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	INTERGOV'TL-DEBT SER								
	OTHER SERVICES & CHARGE								
986	PROP.TAX COLL. FEES .0 6830	14000		986	13014	8.3	7.0	2,168-	15.4-
49	PROP.TAX COLL. FEES.00 6831	19000		49	18951	8.3	.2	18,412-	96.9-
	BANK SERV/TRF FEE 6832								
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1035	OTHER SERVICES & CHA	33000		1035	31965	8.3	3.1	20,580-	62.3-
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1035	OTHER SERVICES & CHAR	33000		1035	31965	8.3	3.1	20,580-	62.3-
-----		-----	-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED								
885000	GENERAL ISSUES 8000	1700000		885000	815000	8.3	52.0	8,920,000	524.7
	IND/ECON DEV ISSUES 8020								
	5 YEAR NOTE PRINCIPAL 8021								
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885000	BONDS REDEEMED	1700000		885000	815000	8.3	52.0	8,920,000	524.7
	INTEREST ON BONDS								
54450	GENERAL ISSUES 8100	223350		54450	168900	8.3	24.3	430,050	192.5
	IND/ECON DEV ISSUES 8120								
	5 YEAR NOTE INTEREST 8121								
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54450	INTEREST ON BONDS	223350		54450	168900	8.3	24.3	430,050	192.5
	PAYING AGENT FEES								
1750	GENERAL ISSUES 8400	12000		1750	10250	8.3	14.5	9,000	75.0
	IND/ECON DEV ISSUES 8420								
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1750	PAYING AGENT FEES	12000		1750	10250	8.3	14.5	9,000	75.0
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941200	DEBT SERVICE	1935350		941200	994150	8.3	48.6	9,359,050	483.5
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942235	EXPENDITURES	1968350		942235	1026115	8.3	47.8	9,338,470	474.4

014599 - SCHOOL FUND-MISC.CHARGES

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
6299	PROP.TAX COLL. FEES .0 6830			6299	6299-		75,588	
805	PROP.TAX COLL. FEES.00 6831			805	805-		9,660	
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7104	OTHER SERVICES & CHA			7104	7104-		85,248	
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7104	OTHER SERVICES & CHAR			7104	7104-		85,248	
-----		-----	-----	-----	-----	-----	-----	-----
7104	EXPENDITURES			7104	7104-		85,248	

015451 - W&S B&I USA YEAST-REV OBLIGA

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
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	BONDS REDEEMED							
	REVENUE ISSUES	8010						
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	BONDS REDEEMED							
	INTEREST ON BONDS							
	REVENUE ISSUES	8110						
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS							
	PAYING AGENT FEES							
	REVENUE ISSUES	8410						
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES							
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

018701 - P&FD&R-TRUST AND AGENCY

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	AUDITING AND ACCOUNTIN 6010							
1108	OTHER PROFESSIONAL SER 6049			1108	1108-		13,296	
-----		-----	-----	-----	-----	-----	-----	-----
1108	PROFESSIONAL SERVICE			1108	1108-		13,296	
	OTHER SERVICES & CHANGE							
210876	PENSION EXPENSE 6825			210876	210876-		2,530,512	
471	PROP.TAX COLL. FEES .0 6830			471	471-		5,652	
23	PROP.TAX COLL. FEES.00 6831			23	23-		276	
	REFUNDS 6835							
	PFDR ACC. CONTRI. REF 6835 PFDR							
-----		-----	-----	-----	-----	-----	-----	-----
	REFUNDS							
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211370	OTHER SERVICES & CHA			211370	211370-		2,536,440	
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212478	OTHER SERVICES & CHAR			212478	212478-		2,549,736	
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212478	EXPENDITURES			212478	212478-		2,549,736	

019100 - POL.FORFEITURES-POLICE DIV.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OFFICE SUPPLIES							
	OTHER EXPENDABLE OFF.S 5010							
	OFFICE SUPPLIES							
	OPERATING SUPPLIES							
	FOOD 5115							
	GAS AND OIL 5250							
	UNIFORMS, BADGES, ETC. 5350							
	WEARING APPAREL 5355							
	WEARING APPAREL-HURR R 5356							
	MINOR EQUIPMENT 5460							
	DISPATCHER TRNG.MATERI 5468							
	MINOR EQ-HURR.RELIEF 5471							
	OTHER OPER.MATLS-K-9 S 5590							
1948	OTHER OPER.MATLS-CRIME 5591	12000		1948	10052	8.3 16.2	11,376	94.8
1817	OTHER OPER.MATLS-D.A.R 5592	29441	4,750	1817	22875	8.3 6.1	7,637-	25.9-
	OTHER OPER-NON-SWORN C 5595							
	PAINT AND PAINTING SPL 5650							
	COMMUNICATION REPAIR P 5750							
	MINOR COMPUTER EQUIP. 5800							
3765	OPERATING SUPPLIES	41441	4,750	3765	32926	8.3 9.0	3,739	9.0
3765	SUPPLIES AND EXPENSES	41441	4,750	3765	32926	8.3 9.0	3,739	9.0
	PROFESSIONAL SERVICES							
	METRO CRIME STOPPERS 6039							
	FEES - NON-SWORN CLASS 6044							
	OTHER PROFESSIONAL SER 6049							
	PROFESSIONAL SERVICE							
	COMMUNICATIONS							
	TELEPHONE AND TELEGRAP 6060							
	COMMUNICATIONS							
	TRANSPORTATION							
	TRAVEL EXPENSE 6110							
	TRAVEL EXP-M/C TRAININ 6112	3600			3600	8.3	3,600-	100.0-
	TRAVEL EXP-K-9 TRAININ 6113							
	TRAVEL EXP-TELECOMMUNI 6114							
	TRAVEL/REG-NON SWORN P 6117							
	FREIGHT 6120							
	TRANSPORTATION	3600			3600	8.3	3,600-	100.0-

	ADVERTISING									
	ADVERTISING	6150								
	ADVERTISING									
	PRINTING AND BINDING									
	PRINTING	6200								
	PRINTING AND BINDING									
	OTHER SERVICES & CHARGE									
	EVIDENCE BUY MONEY	6817								
	GRANT RELATED REFUND	6835 STATE								
	EVIDENCE BUY MONEY									
	DUES AND MEMBERSHIPS	6840	3000		3000	8.3		3,000-	100.0-	
	REGISTRATION FEE/TUITI	6845								
	OTHER SERVICES & CHA		3000		3000	8.3		3,000-	100.0-	
	OTHER SERVICES & CHAR		6600		6600	8.3		6,600-	100.0-	
	LAND									
	LAND	7000								
	LAND									
	BUILDING/BLD IMPROVEMEN									
	BUILDINGS	7100								
	POLICE SERV CTR BLDG	7100 22								
	BUILDINGS									
	BUILDING/BLD IMPROVE									
	MACHINERY AND EQUIPMENT									
	OFFICE FURN/EQUIP.	7325								
	DATA PROCESSING EQUIP.	7327								
	COMMUNICATION EQUIPMEN	7355								
	EQUIP-HURR.RELIEF	7376								
1206	OTHER EQUIPMENT	7399	58917	1206	57711	8.3	2.0	44,445-	75.4-	
1206	MACHINERY AND EQUIPM		58917	1206	57711	8.3	2.0	44,445-	75.4-	
	VEHICLES									
	AUTOMOBILES	7400	200000		200000	8.3		200,000-	100.0-	
	MOTORCYCLES	7405								
	VEHICLES		200000		200000	8.3		200,000-	100.0-	
	OTHER									
	ZOOLOGICAL ANIMALS	7505								
	OTHER									
1206	CAPITAL OUTLAY		258917	1206	257711	8.3	.4	244,445-	94.4-	
4971	EXPENDITURES		306958	4,750	4971	297238	8.3	1.6	247,306-	80.5-

020452 - 2002 TIF B&I-S/P GEN OBLIGA

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	140000			140000	8.3	140,000-	100.0-
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	BONDS REDEEMED	140000			140000	8.3	140,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	104033			104033	8.3	104,033-	100.0-
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	INTEREST ON BONDS	104033			104033	8.3	104,033-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	2000			2000	8.3	2,000-	100.0-
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	PAYING AGENT FEES	2000			2000	8.3	2,000-	100.0-
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	DEBT SERVICE	246033			246033	8.3	246,033-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	246033			246033	8.3	246,033-	100.0-

021452 - 2004 TIF B&I-H/D GEN OBLIGA

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020							
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	BONDS REDEEMED							
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120							
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	INTEREST ON BONDS							
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420							
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	PAYING AGENT FEES							
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	DEBT SERVICE							
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	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED.....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

T/T GENERAL FUND 9000 01

TRANSFERS

EXPENDITURES

022452 - 2003 TIF B&I-C/S GEN OBLIGA

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	120000			120000	8.3	120,000-	100.0-
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	BONDS REDEEMED	120000			120000	8.3	120,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	71688			71688	8.3	71,688-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	71688			71688	8.3	71,688-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	2000			2000	8.3	2,000-	100.0-
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	PAYING AGENT FEES	2000			2000	8.3	2,000-	100.0-
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	DEBT SERVICE	193688			193688	8.3	193,688-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	193688			193688	8.3	193,688-	100.0-

022500 - '03 TIF B&I-C/S-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
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THIS MONTH ACTUAL

OBJ/SUB

TRANSFERS TO OTHER FUND

T/T GENERAL FUND 9000 01

TRANSFERS TO OTHER F

TRANSFERS

EXPENDITURES

023452 - 2007 TIF B&I-T/C GEN OBLIGA

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	375000			375000	8.3	375,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	375000			375000	8.3	375,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	76441			76441	8.3	76,441-	100.0-
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	INTEREST ON BONDS	76441			76441	8.3	76,441-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	3500			3500	8.3	3,500-	100.0-
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	PAYING AGENT FEES	3500			3500	8.3	3,500-	100.0-
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	DEBT SERVICE	454941			454941	8.3	454,941-	100.0-
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	EXPENDITURES	454941			454941	8.3	454,941-	100.0-

024452 - 2008 TIF B&I-L/C GEN OBLIGA

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	45000			45000	8.3	45,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	45000			45000	8.3	45,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	11600			11600	8.3	11,600-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	11600			11600	8.3	11,600-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	1000			1000	8.3	1,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES	1000			1000	8.3	1,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE	57600			57600	8.3	57,600-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	57600			57600	8.3	57,600-	100.0-

025452 - 2011 TIF B&I-KOHL'S GEN OBLIGA

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OTHER SERVICES & CHARGE								
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
OTHER SERVICES & CHA								
-----		-----	-----	-----	-----	-----	-----	-----
OTHER SERVICES & CHAR								
BONDS REDEEMED								
	IND/ECON DEV ISSUES 8020	75000			75000	8.3	75,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
BONDS REDEEMED								
	INTEREST ON BONDS	75000			75000	8.3	75,000-	100.0-
	IND/ECON DEV ISSUES 8120	16000			16000	8.3	16,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
INTEREST ON BONDS								
	PAYING AGENT FEES	16000			16000	8.3	16,000-	100.0-
	IND/ECON DEV ISSUES 8420	2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
PAYING AGENT FEES								
		2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
DEBT SERVICE								
		93000			93000	8.3	93,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
EXPENDITURES								
		93000			93000	8.3	93,000-	100.0-

026452 - 2016 TIF B&I-WHISP PINES EXPEN

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	156000			156000	8.3	156,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	156000			156000	8.3	156,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	123863			123863	8.3	123,863-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	123863			123863	8.3	123,863-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	1300			1300	8.3	1,300-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES	1300			1300	8.3	1,300-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE	281163			281163	8.3	281,163-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	281163			281163	8.3	281,163-	100.0-

027500 - TAX COLLECTOR'S-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
TRANSFERS TO OTHER FUND								
148143	T/T GENERAL FUND 9000 01			148143	148143-		1,777,716	
	T/T GENERAL FD-C.C. FE 9000 01CC							
	T/T GENERAL FD-EXCESS 9000 01EB							
	T/T GENERAL FD-CHKG IN 9000 01CHK							
27509	T/T GENERAL FD-INT/PEN 9000 01IP			27509	27509-		330,108	
8222	T/T PARKS & RECERATION 9000 02			8222	8222-		98,664	
8016	T/T LIBRARY 9000 04			8016	8016-		96,192	
	T/T 1999 TAX INCRE B&I 9000 12							
26706	T/T CITY B & I 9000 13			26706	26706-		320,472	
156958	T/T SCHOOL FUND 9000 14			156958	156958-		1,883,496	
19605	T/T SCHOOL-1988 SCH.BO 9000 14SB			19605	19605-		235,260	
12755	T/T POL/FIRE DIS./RELI 9000 18			12755	12755-		153,060	
	T/T 2002 TIF B&I-SP 9000 20							
	T/T 2004 TIF B&I-HD 9000 21							
	T/T 2003 TIF B&I-CS 9000 22							
	T/T 2007 TIF B&I-TC 9000 23							
	T/T 2008 TIF B&I-LC 9000 24							
	T/T 2011 TIF B&I-TC KO 9000 25							
	T/T '16 TIF B&I-WHISPE 9000 26							
	T/T 2016 TIF B&I-HBURG 9000 28							
	T/T 2015A TIF B&I-RIDG 9000 50							
	T/T 2015B TIF B&I-MIDT 9000 51							
2221	T/T MASS TRANSIT OPER. 9000 73			2221	2221-		26,652	
	T/T 2008 TIF CONSTR-LC 9000 90							
410135	TRANSFERS TO OTHER F			410135	410135-		4,921,620	
410135	TRANSFERS			410135	410135-		4,921,620	
410135	EXPENDITURES			410135	410135-		4,921,620	

028452 - 2016 TIF B&I-HBRG CLINIC MIDTN

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	44000			44000	8.3	44,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	44000			44000	8.3	44,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	32045			32045	8.3	32,045-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	32045			32045	8.3	32,045-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420							
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES							
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE	76045			76045	8.3	76,045-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	76045			76045	8.3	76,045-	100.0-

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH
ACTUAL

ANNUAL
BUDGETYTD
ACTUAL

	PERCENT	
	PLAN	ACTUAL
1. Total	100.00	100.00
2. General	100.00	100.00
3. Special	100.00	100.00
4. Other	100.00	100.00
5. Total	100.00	100.00
6. General	100.00	100.00
7. Special	100.00	100.00
8. Other	100.00	100.00
9. Total	100.00	100.00
10. General	100.00	100.00
11. Special	100.00	100.00
12. Other	100.00	100.00
13. Total	100.00	100.00
14. General	100.00	100.00
15. Special	100.00	100.00
16. Other	100.00	100.00
17. Total	100.00	100.00
18. General	100.00	100.00
19. Special	100.00	100.00
20. Other	100.00	100.00
21. Total	100.00	100.00
22. General	100.00	100.00
23. Special	100.00	100.00
24. Other	100.00	100.00
25. Total	100.00	100.00
26. General	100.00	100.00
27. Special	100.00	100.00
28. Other	100.00	100.00
29. Total	100.00	100.00
30. General	100.00	100.00
31. Special	100.00	100.00
32. Other	100.00	100.00
33. Total	100.00	100.00
34. General	100.00	100.00
35. Special	100.00	100.00
36. Other	100.00	100.00
37. Total	100.00	100.00
38. General	100.00	100.00
39. Special	100.00	100.00
40. Other	100.00	100.00
41. Total	100.00	100.00
42. General	100.00	100.00
43. Special	100.00	100.00
44. Other	100.00	100.00
45. Total	100.00	100.00
46. General	100.00	100.00
47. Special	100.00	100.00
48. Other	100.00	100.00
49. Total	100.00	100.00
50. General	100.00	100.00
51. Special	100.00	100.00
52. Other	100.00	100.00
53. Total	100.00	100.00
54. General	100.00	100.00
55. Special	100.00	100.00
56. Other	100.00	100.00
57. Total	100.00	100.00
58. General	100.00	100.00
59. Special	100.00	100.00
60. Other	100.00	100.00
61. Total	100.00	100.00
62. General	100.00	100.00
63. Special	100.00	100.00
64. Other	100.00	100.00
65. Total	100.00	100.00
66. General	100.00	100.00
67. Special	100.00	100.00
68. Other	100.00	100.00
69. Total	100.00	100.00
70. General	100.00	100.00
71. Special	100.00	100.00
72. Other	100.00	100.00
73. Total	100.00	100.00
74. General	100.00	100.00
75. Special	100.00	100.00
76. Other	100.00	100.00
77. Total	100.00	100.00
78. General	100.00	100.00
79. Special	100.00	100.00
80. Other	100.00	100.00
81. Total	100.00	100.00
82. General	100.00	100.00
83. Special	100.00	100.00
84. Other	100.00	100.00
85. Total	100.00	100.00
86. General	100.00	100.00
87. Special	100.00	100.00
88. Other	100.00	100.00
89. Total	100.00	100.00
90. General	100.00	100.00
91. Special	100.00	100.00
92. Other	100.00	100.00
93. Total	100.00	100.00
94. General	100.00	100.00
95. Special	100.00	100.00
96. Other	100.00	100.00
97. Total	100.00	100.00
98. General	100.00	100.00
99. Special	100.	

.....PROJECTED.....
OVER/UNDER %

4000

4300

4600

4700

4800

5250

5460

5610

6015

6025

6350

6449

OTHER SERVICES & CHAR

IMPROVEMENT OTHER THAN										
	STREETS & ROADWAYS	7230								
	STREET LIGHTING	7235								
	LIGHTING SYSTEM	7236								
	OTHER IMPROVEMENTS	7295								
	AIRPORT SIGN	7295 01								
243507	AIRPORT IMP-FAA	7295 02	1016850	4,900	243507	768443	8.3	23.9	1,905,234	187.3
	MDOT-MULTIMODAL	7295 06								
	MISC.OTHER IMPROVEMEN	7295 99								

243507	OTHER IMPROVEMENTS		1016850	4,900	243507	768443	8.3	23.9	1,905,234	187.3

243507	IMPROVEMENT OTHER TH		1016850	4,900	243507	768443	8.3	23.9	1,905,234	187.3
	MACHINERY AND EQUIPMENT									
	DATA PROCESSING EQUIP.	7327								
	AGRICULTURAL EQUIPMENT	7335								
	COMMUNICATION EQUIPMEN	7355								
	OTHER EQUIPMENT	7399								

	MACHINERY AND EQUIPM									

243507	CAPITAL OUTLAY		1016850	4,900	243507	768443	8.3	23.9	1,905,234	187.3

243507	EXPENDITURES		1016850	4,900	243507	768443	8.3	23.9	1,905,234	187.3

050452 - 2015A TIF B&I-RIDGE/TURTLE CRK

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	57000			57000	8.3	57,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	57000			57000	8.3	57,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	62508			62508	8.3	62,508-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	62508			62508	8.3	62,508-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES	2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE	121508			121508	8.3	121,508-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	121508			121508	8.3	121,508-	100.0-

050602 - 2015 TIF B&I-RIDGE/MIDTOWN MAR

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	CONSULTANT SERV/SURVEY 6020							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	INSURANCE							
	OTHER INSURANCE 6299							
-----		-----	-----	-----	-----	-----	-----	-----
	INSURANCE							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	GENERAL ISSUES 8000							
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED							
	INTEREST ON BONDS							
	GENERAL ISSUES 8100							
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS							
	PAYING AGENT FEES							
	GENERAL ISSUES 8400							
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES							
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

051452 - 2015B TIF B&I-MIDTOWN MARKET

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	PROP.TAX COLL. FEES .0 6830							
	PROP.TAX COLL. FEES.00 6831							
	BANK SERV/TRF FEE 6832							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	BONDS REDEEMED							
	IND/ECON DEV ISSUES 8020	10000			10000	8.3	10,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	BONDS REDEEMED	10000			10000	8.3	10,000-	100.0-
	INTEREST ON BONDS							
	IND/ECON DEV ISSUES 8120	10450			10450	8.3	10,450-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	INTEREST ON BONDS	10450			10450	8.3	10,450-	100.0-
	PAYING AGENT FEES							
	IND/ECON DEV ISSUES 8420	2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	PAYING AGENT FEES	2000			2000	8.3	2,000-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	DEBT SERVICE	22450			22450	8.3	22,450-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES	22450			22450	8.3	22,450-	100.0-

072201 - MUN.ROAD&BRIDGE-STREET DIV

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
	CHEMICALS 5130							
	ASPHALT & ASPHALT PROD 5400							
	CONCRETE, CEMENT, ETC. 5405							
	BRICK, STONE, MORTAR, ETC 5410							
	SAND, CLAY, GRVL, FILL DI 5415							
	DRAINAGE PIPE & CULVER 5420							
	MINOR EQUIPMENT 5460							
	STREET MARKING SUPPLIE 5550							
OPERATING SUPPLIES								
REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600							
	PLUMBING SUPPLIES 5610							
	STRUCTURAL STEEL & IRO 5620							
REPAIR & MAINTENANCE								
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
	ENGINEERING 6015							
	APPRAISAL 6017	200000			200000	8.3	200,000-	100.0-
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
	PROFESSIONAL SERVICE	200000			200000	8.3	200,000-	100.0-
TRANSPORTATION								
	TRAVEL EXPENSE 6110							
TRANSPORTATION								
	REPR/MAINT-OUTSIDE LABO							
	STREETS & STRUCTURES R 6360	1300000	134,525		1165475	8.3	1,300,000-	100.0-
	MINOR EQUIPMENT R&M 6382							
	REPR/MAINT-OUTSIDE L	1300000	134,525		1165475	8.3	1,300,000-	100.0-
RENTALS								
	MACHINERY RENT 6420							
RENTALS								
OTHER SERVICES & CHARGE								
69	BANK SERV/TRF FEE 6832			69	69-		828	
	8/29 TIPPING FEES 6880							
	8/29 TIPPING-PW7311 6880 01							

	8/29 TIPPING-PW8157	6880 02							
	8/29 TIPPING-PW7711	6880 03							
	8/29 TIPPING FEES								
69	OTHER SERVICES & CHA			69	69-			828	
69	OTHER SERVICES & CHAR	1500000	134,525	69	1365406	8.3		1,499,172-	99.9-
	LAND								
	LAND	7000							
	EASEMENTS	7010							
	LAND								
	IMPROVEMENT OTHER THAN								
	BRIDGES	7210							
	34TH AVE PEDESTRIAN B	7210 01							
	28TH AVENUE BRIDGE	7210 02	310000		310000	8.3		310,000-	100.0-
	12TH AVENUE BRIDGE	7210 03							
	BRIDGES		310000		310000	8.3		310,000-	100.0-
	DRAINS	7215							
	MOBILE ST (CDBG)	7215 14							
	DRAINS								
	SIDEWALKS	7225							
24665	SIDEWALKS-NON SPECIFI	7225 01	24666	24665	1	8.3	99.9	271,314	99.9
	MDOT-WOODLEY, ROWAN SC	7225 02							
	LONG LEAF TRACE/KP SI	7225 03							
	HWY 49 SIDEWALKS	7225 04							
	MDOT-HAWKINS SCHL SID	7225 05	127796		127796	8.3		127,796-	100.0-
235433	MDOT-TUSCAN AVE SIDEW	7225 06	356586	235433	121153	8.3	66.0	2,468,610	692.2
	MDOT-LLT DEPOT TO CHA	7225 07	529780		529780	8.3		529,780-	100.0-
	MDOT-J ED TURNER BIKE	7225 08	60350		60350	8.3		60,350-	100.0-
	EDWARDS ST PATHWAY	7225 09							
	CAMP ST WALKING TRAIL	7225 10							
	GRANT-GORDON CREEK SI	7225 11	500000		500000	8.3		500,000-	100.0-
6000	38TH AVE SIDEWALKS	7225 12	325000	6000	319000	8.3	1.8	253,000-	77.8-
	CLASSIC DRIVE BIKE TR	7225 13	45000		45000	8.3		45,000-	100.0-
	LLT TO AFRICAN AMER M	7225 14	225000		225000	8.3		225,000-	100.0-
	GORDON CREEK PATHWAYS	7225 20							
	MAMIE STREET	7225 21							
266098	SIDEWALKS		2194178	266098	1928080	8.3	12.1	998,998	45.5
	STREETS & ROADWAYS	7230							
	UNETTA ST BRIDGE	7230 01							
	INDUSTRIAL PARK ROADS	7230 02							
	WESTERN BELTWAY	7230 03	214719		214719	8.3		214,719-	100.0-
	NORTH-SOUTH CORRIDOR-	7230 04							
	RAILROAD CROSSING UPG	7230 05							
	BIKE LANES	7230 06							
	MDIP-HBURG CLINIC ACC	7230 07	413000		413000	8.3		413,000-	100.0-

	MDOT-4TH ST PHASE I	7230 08						
	MDOT-4TH ST PHASE II	7230 09	1250000		1250000	8.3		1,250,000- 100.0-
	MDOT-FUTURE PROJECT	7230 10						
	E.4TH STREET	7230 11						
	LAKE FORGETFUL	7230 13						
	LAMAR BLVD-REGIONS	7230 14	900000		900000	8.3		900,000- 100.0-
	S 31ST AVE MIDTOWN	7230 15	330000		330000	8.3		330,000- 100.0-
	MDA-NORTH 31ST AVENUE	7230 18						
	LAKEVIEW BRIDGE NORTH	7230 21						
	LAKEVIEW BRIDGE SOUTH	7230 22						
	FORREST STREET BRIDGE	7230 24						
	CTRY.CLUB RD. INTERSE	7230 25						
	TATUM BLVD.IMPROVEMEN	7230 26						
	DOWNTOWN STREET IMPRO	7230 27						
	WEATHERSBY-S US HWY 9	7230 28						
	SHORT STREET IMPROVEM	7230 29						
	MAMIE ST RELOCATION	7230 34	225000		225000	8.3		225,000- 100.0-
	MDOT-B'WAY,MOBILE TE	7230 39						
	MDOT-34TH AVE TE	7230 40						
	MCLEOD ST BRIDGE	7230 41						
	BROAD ST BRIDGE	7230 42						
	MDOT-MARTIN LUTHER KI	7230 43						
	HARDY WIDENING #1-MDO	7230 48						
	RAWLS SPGS LOOP RD	7230 50						
	MDOT-LLT-US 49 TO MAI	7230 51	133727		133727	8.3		133,727- 100.0-
	HARDY WIDENING #2-MDO	7230 52						
	ARRA-W PINE-B'WAY TO	7230 53						
	WATER TANK ACCESS RD	7230 54						
	CORRIDOR/INTERSECT.IM	7230 75						
	CHAUVET SQUARE PROJEC	7230 81						
	OTHER STREET IMPR.	7230 99						
-----	STREETS & ROADWAYS		3466446		3466446	8.3		3,466,446- 100.0-
	OTHER IMPROVEMENTS	7295						
	WARNING SIREN	7295 01						
	TRAF.SIGNAL UPGRADE-I	7295 28						
	TRAF.SIGNAL-SOUTHERN	7295 29						
	TRAF.SIGNAL-TATUM/BON	7295 41						
	TRAF.SIGNAL-BARTUR/B'	7295 54						
	TRAF.SIGNAL-USM/4TH S	7295 55						
-----	OTHER IMPROVEMENTS							
-----	IMPROVEMENT OTHER TH		5970624	266098	5704526	8.3	4.4	2,777,448- 46.5-
266098	MACHINERY AND EQUIPMENT							
	AGRICULTURAL EQUIPMENT	7335						
	CONSTRUCTION EQUIPMENT	7345						
-----	MACHINERY AND EQUIPM							
	VEHICLES							
	AUTOMOBILES	7400						
	PICK UP TRUCKS	7420						

	DUMP TRUCKS	7440								
	SPECIAL TRUCKS	7450								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	VEHICLES									
-----			-----	-----	-----	-----	-----	-----	-----	-----
266098	CAPITAL OUTLAY		5970624		266098	5704526	8.3	4.4	2,777,448-	46.5-
-----			-----	-----	-----	-----	-----	-----	-----	-----
266168	EXPENDITURES		7470624	134,525	266168	7069931	8.3	3.5	4,276,608-	57.2-

072460 - MUN.R&B FUND-CAPITAL LEASES

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
<u>CAPITAL LEASE PAYMENTS</u>								
	TRACTOR LEASE '11 8512							
	BACKHOE LEASE '11 8514							
-----		-----	-----	-----	-----	-----	-----	-----
CAPITAL LEASE PAYMEN								
INTEREST ON CAPITAL LEA								
	TRACTOR LEASE '11 8612							
	BACKHOE LEASE '11 8614							
-----		-----	-----	-----	-----	-----	-----	-----
INTEREST ON CAPITAL								
-----		-----	-----	-----	-----	-----	-----	-----
DEBT SERVICE								
-----		-----	-----	-----	-----	-----	-----	-----
EXPENDITURES								

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

OBJ/SUB

T/T COMMUNITY DEVELOPM 9000 82

EXPENDITURES

073570 - MASS TRANSIT-TRANSPORTATION

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
SALARIES								
31974	REGULAR WAGES 4000	463155		31974	431181	8.3 6.9	79,467-	17.1-
736	DISASTER RECOVERY WAGE 4010			736	736-		8,832	
4790	OVERTIME 4300	40000		4790	35210	8.3 11.9	17,480	43.7
	DISASTER RECOVERY OVER 4310							
37500	SALARIES	503155		37500	465655	8.3 7.4	53,155-	10.5-
EMPLOYEE BENEFITS								
5906	STATE RETIREMENT 4600	79250		5906	73344	8.3 7.4	8,378-	10.5-
2720	F.I.C.A. TAXES 4700	38500		2720	35780	8.3 7.0	5,860-	15.2-
8700	HOSPITALIZATION INS. 4800	124800		8700	116100	8.3 6.9	20,400-	16.3-
1336	UNEMPLOYMENT BENEFITS 4900	5000		1336	3664	8.3 26.7	11,032	220.6
	WORKMAN'S COMPENSATION 4910	15000			15000	8.3	15,000-	100.0-
18663	EMPLOYEE BENEFITS	262550		18663	243887	8.3 7.1	38,594-	14.6-
56163	PERSONAL SERVICES	765705		56163	709542	8.3 7.3	91,749-	11.9-
OFFICE SUPPLIES								
	PAPER 5003	500			500	8.3	500-	100.0-
	PRINTED FORMS 5005	100			100	8.3	100-	100.0-
518	OTHER EXPENDABLE OFF.S 5010	2500	183	518	1799	8.3 20.7	3,716	148.6
	MINOR OFFICE EQUIP/FUR 5020	10000			10000	8.3	10,000-	100.0-
	SUBSCRIPTIONS,MAGS,MAP 5050							
	BOOKS 5070							
	COMPUTER SUPPLIES 5080	1500			1500	8.3	1,500-	100.0-
518	OFFICE SUPPLIES	14600	183	518	13899	8.3 3.5	8,384-	57.4-
OPERATING SUPPLIES								
89	CLEANING/JANITORIAL SP 5100	1500		89	1411	8.3 5.9	432-	28.8-
	FOOD 5115	1000			1000	8.3	1,000-	100.0-
	MEDICAL SUPPLIES 5120							
	CHEMICALS 5130	600			600	8.3	600-	100.0-
422	GAS AND OIL 5250	10000		422	9578	8.3 4.2	4,936-	49.3-
	LUBRICANTS 5255	500			500	8.3	500-	100.0-
5442	DIESEL FUEL 5257	90000		5442	84558	8.3 6.0	24,696-	27.4-
	OTHER FUEL 5260							
	WEARING APPAREL 5355	2000			2000	8.3	2,000-	100.0-
	CONCRETE, CEMENT, ETC. 5405	3000			3000	8.3	3,000-	100.0-
	SAND,CLAY,GRVL,FILL DI 5415							
	HAND TOOLS 5450	1000	500		500	8.3	1,000-	100.0-
	MINOR EQUIPMENT 5460							
350	OTHER OPERATING MATL/S 5590	3700		350	3350	8.3 9.4	500	13.5

6302	OPERATING SUPPLIES	113300	500	6302	106498	8.3	5.5	37,676-	33.2-
	REPAIR & MAINTENANCE SP								
	BUILDING MATERIALS & S 5600	1000	597		403	8.3		1,000-	100.0-
	ELECTRICAL SUPPLIES 5605	500			500	8.3		500-	100.0-
	PLUMBING SUPPLIES 5610	500			500	8.3		500-	100.0-
	PAINT AND PAINTING SPL 5650	500			500	8.3		500-	100.0-
519	MTR VEHICLE REP. PTS/S 5700	2500		519	1981	8.3	20.7	3,728	149.1
	REPAIR PARTS - BUSES 5710								
5715	REPAIR PARTS - FIXED R 5710 01	50000	767	5715	43518	8.3	11.4	18,580	37.1
194	REPAIR PARTS - PARATRA 5710 02	10000	1,449	194	8358	8.3	1.9	7,672-	76.7-
	COMMUNICATION REPAIR P 5750	1500			1500	8.3		1,500-	100.0-
	AGRICLTRL REPAIR PTS/S 5755								
52	OTHER REPAIR/MAINT. SP 5990	2000	810	52	1138	8.3	2.6	1,376-	68.8-
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6480	REPAIR & MAINTENANCE	68500	3,623	6480	58398	8.3	9.4	9,260	13.5
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13300	SUPPLIES AND EXPENSES	196400	4,306	13300	178795	8.3	6.7	36,800-	18.7-
	PROFESSIONAL SERVICES								
	AUDITING AND ACCOUNTIN 6010								
	ARCHITECTURAL 6012								
	CONSULTANT SERV/SURVEY 6020								
	BUILDING/BUS SECURITY 6021	20000			20000	8.3		20,000-	100.0-
	MEDICAL 6027								
345	OTHER PROFESSIONAL SER 6049	10000	60	345	9595	8.3	3.4	5,860-	58.6-
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345	PROFESSIONAL SERVICE	30000	60	345	29595	8.3	1.1	25,860-	86.2-
	COMMUNICATIONS								
548	TELEPHONE AND TELEGRAP 6060	6500		548	5952	8.3	8.4	76	1.1
	POSTAGE 6070	200			200	8.3		200-	100.0-
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548	COMMUNICATIONS	6700		548	6152	8.3	8.1	124-	1.8-
	TRANSPORTATION								
	TRAVEL EXPENSE 6110	7500			7500	8.3		7,500-	100.0-
	FREIGHT 6120	2500	67		2433	8.3		2,500-	100.0-
	MESSENGER/EXPRESS SERV 6130								
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	TRANSPORTATION	10000	67		9933	8.3		10,000-	100.0-
	ADVERTISING								
	ADVERTISING 6150	25000			25000	8.3		25,000-	100.0-
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	ADVERTISING	25000			25000	8.3		25,000-	100.0-
	PRINTING AND BINDING								
	PRINTING 6200	2000			2000	8.3		2,000-	100.0-
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	PRINTING AND BINDING	2000			2000	8.3		2,000-	100.0-
	INSURANCE								
48022	PUBLIC LIAB/PROPERTY D 6255	55000		48022	6978	8.3	87.3	521,264	947.7
	AUTOMOBILE INSURANCE 6265								
	SURETY AND FORGERY BON 6270								
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48022	INSURANCE	55000		48022	6978	8.3	87.3	521,264	947.7

798	UTILITIES				798					
	ELECTRICITY	6305	20000			19202	8.3	3.9	10,424-	52.1-
798	UTILITIES		20000		798	19202	8.3	3.9	10,424-	52.1-
240	REPR/MAINT-OUTSIDE LABO				240	1260	8.3	16.0	1,380	92.0
	BUILDING R&M	6350	1500			5000	8.3		5,000-	100.0-
	ELECTRICAL R&M	6355	5000							
	PLUMBING EQUIPMENT R&M	6357				500	8.3		500-	100.0-
	OFFICE EQUIPMENT R&M	6365	500							
	FIXED EQUIPMENT R&M	6380								
	MINOR EQUIPMENT R&M	6382								
24	MOTOR VEHICLE EQ. R&M	6384	3000		24	2976	8.3	.8	2,712-	90.4-
264	REPR/MAINT-OUTSIDE L		10000		264	9736	8.3	2.6	6,832-	68.3-
	BUS EQUIPMENT R&M									
316	BUS EQUIP R&M-FIXED RO	6385 01	72000	34,354	316	37329	8.3	.4	68,208-	94.7-
321	BUS EQUIP R&M-PARATRA	6385 02	30000	1,122	321	28558	8.3	1.0	26,148-	87.1-
	COMMUNICATION EQ. R&M	6390	10000	2,418		7582	8.3		10,000-	100.0-
	DISINFECT./EXTERMINATI	6394	250			250	8.3		250-	100.0-
	SIGN PAINTING	6396	1500			1500	8.3		1,500-	100.0-
	TOW IN CHARGES	6398	1500			1500	8.3		1,500-	100.0-
43	OTHER REPAIRS AND MAIN	6399	1500	40	43	1417	8.3	2.8	984-	65.6-
680	BUS EQUIPMENT R&M		116750	37,934	680	78136	8.3	.5	108,590-	93.0-
	RENTALS									
304	CYLINDER RENT	6425			304	2696	8.3	10.1	648	21.6
	UNIFORM RENT	6430	3000			500	8.3		500-	100.0-
	OTHER RENT	6449	500							
304	RENTALS		3500		304	3196	8.3	8.6	148	4.2
	OTHER SERVICES & CHARGE									
75	PROP.TAX COLL. FEES .0	6830			75	75-			900	
185	PROP.TAX COLL. FEES.00	6831			185	185-			2,220	
	DUES AND MEMBERSHIPS	6840								
	REGISTRATION FEE/TUITI	6845								
	LAUNDRY	6850								
	JARC-OPERATIONS	6868	268982			268982	8.3		268,982-	100.0-
	ARRA-OPERATIONS	6869								
	SERVICES NOT SPECIFIED	6999								
260	OTHER SERVICES & CHA		268982		260	268722	8.3		265,862-	98.8-
51220	OTHER SERVICES & CHAR		547932	38,061	51220	458651	8.3	9.3	66,708	12.1
	BUILDING/BLD IMPROVEMEN									
	BUILDINGS	7100								
	BUS SHELTERS	7100 24	60000			60000	8.3		60,000-	100.0-
	MASS TRANSIT FACILITY	7100 27	1126309			1126309	8.3		1,126,309-	100.0-
63960	TRANSIT FACILITY ARCH	7100 29	158800		63960	94840	8.3	40.2	608,720	383.3
63960	BUILDINGS		1345109		63960	1281149	8.3	4.7	577,589-	42.9-

63960	BUILDING/BLD IMPROVE	1345109		63960	1281149	8.3	4.7	577,589-	42.9-
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS 7295								
	ARRA DEPOT INFO KIOSK 7295 53								
	ARRA IMPROVEMENTS 7295 99								
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	OTHER IMPROVEMENTS								
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	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP. 7325	10000			10000	8.3		10,000-	100.0-
	DATA PROCESSING EQUIP. 7327								
	ARRA-DP EQUIP/SOFTWARE 7328								
	AGRICULTURAL EQUIPMENT 7335								
	COMMUNICATION EQUIPMEN 7355	25000	17,585		7415	8.3		25,000-	100.0-
	ARRA-COMMUNICATION EQU 7356								
	ARRA-GPS EQUIPMENT 7357								
	MAJOR EQUIP. IMPROVEME 7390								
	OTHER EQUIPMENT 7399								
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	MACHINERY AND EQUIPM	35000	17,585		17415	8.3		35,000-	100.0-
	VEHICLES								
	AUTOMOBILES 7400	40000			40000	8.3		40,000-	100.0-
	BUSES 7410	1135586			1135586	8.3		1,135,586-	100.0-
	ARRA-TROLLEYS 7415								
	SPECIAL TRUCKS 7450								
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	VEHICLES	1175586			1175586	8.3		1,175,586-	100.0-
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63960	CAPITAL OUTLAY	2555695	17,585	63960	2474150	8.3	2.5	1,788,175-	69.9-
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184642	EXPENDITURES	4065732	59,952	184642	3821138	8.3	4.5	1,850,028-	45.5-

075695 - W&S CONSTR.-CAPITAL PROJECTS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER %
OPERATING SUPPLIES							
ASPHALT & ASPHALT PROD 5400							
-----		-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES							
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SUPPLIES AND EXPENSES							
PROFESSIONAL SERVICES							
3378	ENGINEERING 6015	850000		3378	846623	8.3 .3	809,464- 95.2-
	ENGINEERING-I&I STUDY 6015 01	300000			300000	8.3	300,000- 100.0-
	LEGAL 6025						
	OTHER PROFESSIONAL SER 6049						
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3378	PROFESSIONAL SERVICE	1150000		3378	1146623	8.3 .2	1,109,464- 96.4-
	REPR/MAINT-OUTSIDE LABO						
	STREETS & STRUCTURES R 6360						
-----		-----	-----	-----	-----	-----	-----
REPR/MAINT-OUTSIDE L							
OTHER SERVICES & CHARGE							
	SETTLEMT OF DAMAGE CLA 6700						
	BANK SERV/TRF FEE 6832						
	SERVICES NOT SPECIFIED 6999	350000			350000	8.3	350,000- 100.0-
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	OTHER SERVICES & CHA	350000			350000	8.3	350,000- 100.0-
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3378	OTHER SERVICES & CHAR	1500000		3378	1496623	8.3 .2	1,459,464- 97.2-
LAND							
	LAND 7000						
	EASEMENTS 7010						
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LAND							
IMPROVEMENT OTHER THAN							
	FENCES/RAILINGS 7212						
	SEWERS 7220						
	SEWER PHASE III 7220 01						
	IRENE CHAPEL-HATTIE A 7220 02						
	IND.PARK WTR/SWR IMPR 7220 03						
	MISC.SEWER SYSTEMS IM 7220 04						
	SHADOWOOD 7220 05						
	WOODHAVEN 7220 06						
	RICHBURG HILL TO I/59 7220 07						
	HWY 49 S 7220 08						
	W.HILLS GOLF CRSE SWR 7220 09						

	PCS WTR/SWR LINES	7220 10								
	S.LAGOON IMPROVEMENTS	7220 11								
	COUNTRY CLUB SEWER	7220 13								
	HYBRID PLASTICS PROJ(	7220 14								
	PALMER'S SWR-SRF-LOAN	7220 15								
	CENTRAL SCHL RD	7220 16								
	JAMES/HWY49 SRF LOAN#	7220 18								
	I-59/JERVIS MIMS	7220 19								
	DIXIE PINE-SRF LOAN #	7220 20								
	USM PUMP STATION	7220 21								
	N.LAGOON EXPANSION	7220 26								
	S.LAGOON REPAIRS	7220 27								
	HWY 11 SOUTH SEWER	7220 29								
	USA YEAST	7220 37								
	S2-W 592 SWR W OF RAI	7220 38								
	S3-E 592 SWR E OF RAI	7220 39								
	CDBG-WIS PAK	7220 46								
	LAGOON AERATORS-ARRA	7220 47								
	RAILROAD BORE	7220 48								
	SEWER PHASE II	7220 50								
	CDBG-USA YEAST	7220 51								
	SEWER PHASE IV	7220 53								
170025	LAKE FORGETFULL RD	7220 62	170026		170025	1	8.3	99.9	1,870,274	99.9
178817	S 31st AVE DRAINAGE	7220 65	178817		178817		8.3	100.0	1,966,987	100.0
	S 31st AVE SEWER	7220 66								
12498	LAMAR BLVD-REGIONS	7220 67	667000		12498	654502	8.3	1.8	517,024-	77.5-
72557	PROGRAMMED SEWER PROJ	7220 99	841309		72557	768752	8.3	8.6	29,375	3.4
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433897	SEWERS		1857152		433897	1423255	8.3	23.3	3,349,612	180.3
	STREETS & ROADWAYS	7230								
	1995 W&S-PAVING	7230 01								
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	STREETS & ROADWAYS									
	WATER SYSTEMS	7245								
	JAMES ST WTR PLT	7245 02								
	HWY 98 WEST WTR.IMPR.	7245 03								
	HWY 98 ELEVATED WTR T	7245 04								
	WESTERN CONTAINER FIR	7245 06								
	RICHBURG HILL TO I/59	7245 07								
85	WESLEY WELL #2	7245 09	85		85		8.3	100.0	935	100.0
	OLD 98/RUNNELS RD WTR	7245 11								
	RICHBURG HILL WTR.LIN	7245 14								
	RICHBURG HILL BOOSTER	7245 17								
	COUNTRY CLUB WATER	7245 18								
	RICHBURG ELEVATED TAN	7245 19								
	RAULSTON RD WATER	7245 20								
	BLC MUN.AIRPORT	7245 21								
	JMT IND.DR/JAMES ST	7245 22								
	TATUM BLVD/HWY 11	7245 23								
	HATTIE WATER MAIN.	7245 25								
	CDBG-WIS PAK	7245 46								
	LOOP WATER LINE 98/RU	7245 47								

4811	2015 WATER IMPROVEMEN	7245 54							
1220	2017 WATER IMPROVEMEN	7245 61	4811	4811	8.3	100.0	52,921	100.0	
	PROGRAMMED WATER PROJ	7245 99	1095104	1220	1093884	8.3	.1	1,080,464-	98.6-
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6116	WATER SYSTEMS		1100000	6116	1093884	8.3	.5	1,026,608-	93.3-
	OTHER IMPROVEMENTS	7295							
	SCS PROJECT MATCH	7295 20							
	NRCS EROSION CONTROL	7295 21							
	TURTLECREEK-STORM DRA	7295 26							
	TURTLECREEK-WATER/SEW	7295 27							
9848	THORNHILL DRIVE	7295 69	9848	9848	1	8.3	100.0	108,328	100.0
42903	TANK PAINTING/MAINT	7295 98	250000	42903	207097	8.3	17.1	264,836	105.9
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52751	OTHER IMPROVEMENTS		259848	52751	207097	8.3	20.3	373,164	143.6
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492764	IMPROVEMENT OTHER TH		3217000	492764	2724236	8.3	15.3	2,696,168	83.8
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	PIPE	7370							
	OTHER EQUIPMENT	7399							
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	MACHINERY AND EQUIPM								
-----			-----	-----	-----	-----	-----	-----	-----
492764	CAPITAL OUTLAY		3217000	492764	2724236	8.3	15.3	2,696,168	83.8
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496141	EXPENDITURES		4717000	496141	4220859	8.3	10.5	1,236,692	26.2

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
		SALARIES							
26808		REGULAR WAGES	4000		26808	331322	8.3 7.4	36,434-	10.1-
		DISASTER RECOVERY WAGE	4010						
877		OVERTIME	4300		877	9123	8.3 8.7	524	5.2
		DISASTER RECOVERY OVER	4310						
-----			-----	-----	-----	-----	-----	-----	-----
27685		SALARIES	368130		27685	340445	8.3 7.5	35,910-	9.7-
		EMPLOYEE BENEFITS							
4360		STATE RETIREMENT	4600		4360	53620	8.3 7.5	5,660-	9.7-
2072		F.I.C.A. TAXES	4700		2072	26098	8.3 7.3	3,306-	11.7-
8120		HOSPITALIZATION INS.	4800		8120	101080	8.3 7.4	11,760-	10.7-
		UNEMPLOYMENT BENEFITS	4900			500	8.3	500-	100.0-
		WORKMAN'S COMPENSATION	4910			12000	8.3	12,000-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
14553		EMPLOYEE BENEFITS	207850		14553	193297	8.3 7.0	33,214-	15.9-
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42238		PERSONAL SERVICES	575980		42238	533742	8.3 7.3	69,124-	12.0-
		OFFICE SUPPLIES							
		PAPER	5003						
		PRINTED FORMS	5005						
123		OTHER EXPENDABLE OFF.S	5010		123	877	8.3 12.3	476	47.6
		MINOR OFFICE EQUIP/FUR	5020			1000	8.3	1,000-	100.0-
		PHOTO SUPPLIES	5040						
		SUBSCRIPTIONS,MAGS,MAP	5050						
		BOOKS	5070						
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123		OFFICE SUPPLIES	2000		123	1877	8.3 6.1	524-	26.2-
		OPERATING SUPPLIES							
1784		CLEANING/JANITORIAL SP	5100		1784	8216	8.3 17.8	11,408	114.0
		HOUSEHOLD SUPPLIES	5110						
		FOOD	5115						
		MEDICAL SUPPLIES	5120			250	8.3	250-	100.0-
		CHEMICALS	5130						
333		GAS AND OIL	5250		333	8667	8.3 3.7	5,004-	55.6-
353		WEARING APPAREL	5355		353	147	8.3 70.6	3,736	747.2
		HORT./LANDSCAPING SPLY	5440	165		2635	8.3	2,800-	100.0-
		HAND TOOLS	5450						
993		MINOR EQUIPMENT	5460		993	11507	8.3 7.9	584-	4.6-
		MDSE FOR RESALE	5520						
		OTHER OPERATING MATL/S	5590			11000	8.3	11,000-	100.0-
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3463		OPERATING SUPPLIES	46050	165	3463	42422	8.3 7.5	4,494-	9.7-
		REPAIR & MAINTENANCE SP							

	BUILDING MATERIALS & S	5600	5000	149		4851	8.3		5,000-	100.0-
	ELECTRICAL SUPPLIES	5605	5000	86		4914	8.3		5,000-	100.0-
100	PLUMBING SUPPLIES	5610	4000		100	3900	8.3	2.5	2,800-	70.0-
	PAINT AND PAINTING SPL	5650	2000			2000	8.3		2,000-	100.0-
	MTR VEHICLE REP. PTS/S	5700	2000			2000	8.3		2,000-	100.0-
55	OTHER REPAIR/MAINT. SP	5990	1000	20	55	925	8.3	5.5	340-	34.0-
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155	REPAIR & MAINTENANCE		19000	255	155	18590	8.3	.8	17,140-	90.2-
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3741	SUPPLIES AND EXPENSES		67050	420	3741	62888	8.3	5.5	22,158-	33.0-
	PROFESSIONAL SERVICES									
	ENTERTAINMENT	6033								
	OTHER PROFESSIONAL SER	6049	8000			8000	8.3		8,000-	100.0-
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	PROFESSIONAL SERVICE		8000			8000	8.3		8,000-	100.0-
	COMMUNICATIONS									
120	TELEPHONE AND TELEGRAP	6060	3000		120	2880	8.3	4.0	1,560-	52.0-
	POSTAGE	6070								
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120	COMMUNICATIONS		3000		120	2880	8.3	4.0	1,560-	52.0-
	TRANSPORTATION									
	TRAVEL EXPENSE	6110								
	FREIGHT	6120								
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	TRANSPORTATION									
	ADVERTISING									
	ADVERTISING	6150								
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	ADVERTISING									
	PRINTING AND BINDING									
	PRINTING	6200								
	FILM PROCESSING	6240								
-----			-----	-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING									
	INSURANCE									
	BOILER MACHINERY	6260								
	AUTOMOBILE INSURANCE	6265								
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	INSURANCE									
	UTILITIES									
267	GAS	6300	8000		267	7733	8.3	3.3	4,796-	59.9-
7080	ELECTRICITY	6305	82000		7080	74920	8.3	8.6	2,960	3.6
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7347	UTILITIES		90000		7347	82653	8.3	8.1	1,836-	2.0-
	REPR/MAINT-OUTSIDE LABO									
	BUILDING R&M	6350	16510			16510	8.3		16,510-	100.0-
	ELECTRICAL R&M	6355								
95	PLUMBING EQUIPMENT R&M	6357	2250		95	2155	8.3	4.2	1,110-	49.3-
	OFFICE EQUIPMENT R&M	6365								
200	HOUSEHOLD EQUIPMENT R&	6370	9000		200	8800	8.3	2.2	6,600-	73.3-
940	FIXED EQUIPMENT R&M	6380	12250		940	11310	8.3	7.6	970-	7.9-

	MINOR EQUIPMENT R&M	6382	600		600	8.3		600-	100.0-
38	MOTOR VEHICLE EQ. R&M	6384	1750	38	1712	8.3	2.1	1,294-	73.9-
975	CLEANING AND PAINTING	6392	12500	975	11525	8.3	7.8	800-	6.4-
307	DISINFECT./EXTERMINATI	6394	7000	307	6693	8.3	4.3	3,316-	47.3-
	TOW IN CHARGES	6398	250		250	8.3		250-	100.0-
1785	OTHER REPAIRS AND MAIN	6399	4900	1785	3115	8.3	36.4	16,520	337.1
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4340	REPR/MAINT-OUTSIDE L		67010	4340	62670	8.3	6.4	14,930-	22.2-
	RENTALS								
	OFFICE EQUIPMENT RENT	6410							
	CYLINDER RENT	6425							
217	UNIFORM RENT	6430	3000	217	2783	8.3	7.2	396-	13.2-
	MOP-MAT-RAG RENT	6435							
	OTHER RENT	6449							
-----			-----	-----	-----	-----	-----	-----	-----
217	RENTALS		3000	217	2783	8.3	7.2	396-	13.2-
	OTHER SERVICES & CHARGE								
	BANK SERV/TRF FEE	6832	50		50	8.3		50-	100.0-
	DUES AND MEMBERSHIPS	6840							
	REGISTRATION FEE/TUITI	6845	1000		1000	8.3		1,000-	100.0-
	PAYMENTS-TOURING EVENT	6997							
	SPECIAL EVENTS EXPENDI	6998							
327	SERVICES NOT SPECIFIED	6999	2950	327	2623	8.3	11.0	974	33.0
-----			-----	-----	-----	-----	-----	-----	-----
327	OTHER SERVICES & CHA		4000	327	3673	8.3	8.1	76-	1.9-
-----			-----	-----	-----	-----	-----	-----	-----
12352	OTHER SERVICES & CHAR		175010	12352	162658	8.3	7.0	26,786-	15.3-
	BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS	7150							
	REC.CENTER (OLD YMCA)	7150 10	27250		27250	8.3		27,250-	100.0-
	CULTURAL CTR	7150 14							
	JDS COMM CTR	7150 19	77500		77500	8.3		77,500-	100.0-
	SIGLER CENTER	7150 20							
	CE ROY/5TH ST	7150 21							
-----			-----	-----	-----	-----	-----	-----	-----
	BUILDING IMPROVEMEN		104750		104750	8.3		104,750-	100.0-
-----			-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVE		104750		104750	8.3		104,750-	100.0-
	IMPROVEMENT OTHER THAN								
	OTHER IMPROVEMENTS	7295							
-----			-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH								
	MACHINERY AND EQUIPMENT								
	HOUSEHOLD FURN/EQUIP.	7320	20000		20000	8.3		20,000-	100.0-
	OFFICE FURN/EQUIP.	7325							
	COMMUNICATION EQUIPMEN	7355							
	OTHER EQUIPMENT	7399							
-----			-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM		20000		20000	8.3		20,000-	100.0-
	VEHICLES								
	AUTOMOBILES	7400							

-----	PICK UP TRUCKS	7420	-----	-----	-----	-----	-----	-----	-----
-----	VEHICLES		-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	124750	-----	-----	-----	124750	8.3		124,750- 100.0-
-----	EXPENDITURES	942790	-----	-----	-----	-----	-----	-----	-----
58331			420	58331	884039	8.3	6.1	242,818-	25.7-

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

	TRANSFERS TO OTHER F								
	TRANSFERS								
	EXPENDITURES								

078635 - '09 WATER METER PROJ-CIP

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
	ASPHALT & ASPHALT PROD 5400							
	CONCRETE, CEMENT, ETC. 5405							
	BRICK, STONE, MORTAR, ETC 5410							
	DRAINAGE PIPE & CULVER 5420							
	OTHER OPERATING MATL/S 5590							
-----		-----	-----	-----	-----	-----	-----	-----
	OPERATING SUPPLIES							
-----		-----	-----	-----	-----	-----	-----	-----
	SUPPLIES AND EXPENSES							
PROFESSIONAL SERVICES								
	ENGINEERING 6015							
	CONSULTANT SERV/SURVEY 6020							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS 7150							
	FUTURE PROJECT 7150 18							
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	BUILDING IMPROVEMEN							
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVE							
	MACHINERY AND EQUIPMENT							
	WATER UTILITY SOFTWARE 7329							
	HYDRANTS & METERS 7365							
-----		-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
EXPENDITURES								

082285 - CDBG-ENTITLEMENTS

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN	PERCENT ACTUAL	PROJECTED.... OVER/UNDER	 %
SALARIES									
9272	REGULAR WAGES 4000	112225		9272	102953	8.3	8.2	961-	.8-
	OVERTIME 4300								
9272	SALARIES	112225		9272	102953	8.3	8.2	961-	.8-
EMPLOYEE BENEFITS									
1339	STATE RETIREMENT 4600	17680		1339	16341	8.3	7.5	1,612-	9.1-
635	F.I.C.A. TAXES 4700	8600		635	7965	8.3	7.3	980-	11.3-
1740	HOSPITALIZATION INS. 4800	31200		1740	29460	8.3	5.5	10,320-	33.0-
	UNEMPLOYMENT BENEFITS 4900								
	WORKMAN'S COMPENSATION 4910	3400			3400	8.3		3,400-	100.0-
3714	EMPLOYEE BENEFITS	60880		3714	57166	8.3	6.1	16,312-	26.7-
12986	PERSONAL SERVICES	173105		12986	160119	8.3	7.5	17,273-	9.9-
OFFICE SUPPLIES									
	PAPER 5003	750			750	8.3		750-	100.0-
	PRINTED FORMS 5005								
	OTHER EXPENDABLE OFF.S 5010	1200			1200	8.3		1,200-	100.0-
	MINOR OFFICE EQUIP/FUR 5020	1500			1500	8.3		1,500-	100.0-
	PHOTO SUPPLIES 5040								
	SUBSCRIPTIONS,MAGS,MAP 5050								
70-	BOOKS 5070			70-	70			840	
	COMPUTER SUPPLIES 5080								
70-	OFFICE SUPPLIES	3450		70-	3520	8.3	2.0	2,610-	75.6-
OPERATING SUPPLIES									
	FOOD 5115								
80	GAS AND OIL 5250	800		80	720	8.3	10.0	160	20.0
	LUBRICANTS 5255								
	MINOR EQUIPMENT 5460	500			500	8.3		500-	100.0-
	OTHER OPERATING MATL/S 5590	200	40		160	8.3		200-	100.0-
	OTHER OPER.MATLS-FULL 5591	200			200	8.3		200-	100.0-
	OTHER OPER.MATLS-EMER 5592								
80	OPERATING SUPPLIES	1700	40	80	1580	8.3	4.7	740-	43.5-
REPAIR & MAINTENANCE SP									
	BUILDING MATERIALS & S 5600								
	PAINT AND PAINTING SPL 5650								
	MTR VEHICLE REP. PTS/S 5700	600	217		383	8.3		600-	100.0-
	MINOR COMPUTER EQUIP. 5800								
	REPAIR & MAINTENANCE	600	217		383	8.3		600-	100.0-

10	SUPPLIES AND EXPENSES	5750	257	10	5483	8.3	.1	5,630-	97.9-
	PROFESSIONAL SERVICES								
	AUDITING AND ACCOUNTIN 6010								
	DEMO/RELATED SER 2008- 6013								
	DEMOLITION-TARGET ARE 6013 01								
	ASBESTOS REMOVAL-TARG 6013 02								
	LOT CLEARING-TARGET A 6013 03								
	DEMO/RELATED SER 20								
	CONSULTANT SERV/SURVEY 6020								
	OTHER PROFESSIONAL SER 6049								
	COMM.HOUSING DEV. ORG 6049 03	66500	11,212		55288	8.3		66,500-	100.0-
	DOWNTOWN LIGHTING 6049 04								
	RECORDING FEES 6049 06	100			100	8.3		100-	100.0-
	ADP LOAN PROGRAM 6049 07								
	ENVIRONMENTAL STUDY 6049 08								
	CAPITAL IMPROVEMENT P 6049 09								
	PUB.SERV.GRANT EXPENS 6049 10								
	NEIGHBORHOOD GRANT EX 6049 11								
	ENGR-DRAINAGE CDBG 6049 12								
	DEMOLITION 1999-2007 6049 13								
	FACADE IMPR.PROGRAM 6049 14	27992			27992	8.3		27,992-	100.0-
	PLANNING 6049 15								
	HABITAT PROGRAM 6049 16								
	PRVO EXPENDITURE 6049 17								
	EATON SCHOOL 6049 18								
	HOME BUYERS' EDUCATIO 6049 19								
	EARLY WARNING ALERT P 6049 20								
	RELOCATION 6049 21								
	LEAD TESTING/ABATEMEN 6049 22		6,900		6900-				
1162	ASBESTOS TESTING/ABAT 6049 23								
	INTERIM ASSISTANCE 6049 24	7000		1162	5838	8.3	16.6	6,944	99.2
	OTHER 6049 99								
1162	OTHER PROFESSIONAL	101592	18,112	1162	82318	8.3	1.1	87,648-	86.2-
1162	PROFESSIONAL SERVICE	101592	18,112	1162	82318	8.3	1.1	87,648-	86.2-
60	COMMUNICATIONS								
	TELEPHONE AND TELEGRAP 6060	200		60	140	8.3	30.0	520	260.0
60	COMMUNICATIONS	200		60	140	8.3	30.0	520	260.0
	TRANSPORTATION								
	TRAVEL EXPENSE 6110								
	MESSENGER/EXPRESS SERV 6130								
	TRANSPORTATION								
	ADVERTISING								
	ADVERTISING 6150								
	ADVERTISING								

PRINTING AND BINDING								
PRINTING-GRANT RELATED	6202							
FILM PROCESSING	6240							
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PRINTING AND BINDING								
REPR/MAINT-OUTSIDE LABO								
OFFICE EQUIPMENT R&M	6365							
MOTOR VEHICLE EQ. R&M	6384		46		46-			
-----		-----	-----	-----	-----	-----	-----	-----
REPR/MAINT-OUTSIDE L			46		46-			
RENTALS								
OFFICE EQUIPMENT RENT	6410							
OTHER RENT	6449							
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RENTALS								
OTHER SERVICES & CHARGE								
EXHIBITIONS & PROMOTIO	6500							
DISABILITY AWARENESS	6500 02							
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EXHIBITIONS & PROMO								
BANK SERV/TRF FEE	6832							
DUES AND MEMBERSHIPS	6840							
REGISTRATION FEE/TUITI	6845							
SERVICES NOT SPECIFIED	6999							
-----		-----	-----	-----	-----	-----	-----	-----
OTHER SERVICES & CHA								
-----		-----	-----	-----	-----	-----	-----	-----
1222 OTHER SERVICES & CHAR		101792	18,158	1222	82412	8.3	1.2	87,128- 85.5-
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IMPROVEMENT OTHER THAN								
DRAINS	7215							
FACILITIES IMPROVEMEN	7215 01							
ARLEDGE STREET	7215 06							
E TIPTON DRAINAGE PRO	7215 16							
HALL-ALCORN	7215 18							
EAST CENTRAL	7215 19							
WALNUT STREET	7215 20							
HALL AVENUE PHASE III	7215 21							
MOBILE/BOUIE - PHASE	7215 22							
KATIE/J HALL - PHASE	7215 23							
EAST CENTRAL - PHASE	7215 24							
WALNUT STREET - PHASE	7215 25							
OLD AIRPORT RD	7215 32							
DIXIE PINE	7215 33							
CELESTE PLACE	7215 34							
OTHER DRAINAGE PROJEC	7215 99							
-----		-----	-----	-----	-----	-----	-----	-----
DRAINS								
SEWERS	7220							
ARRA SIDEWALKS (WOODLE	7225							
STREETS & ROADWAYS	7230							
TUSCAN AVENUE TO BERN	7230 35							

-----	OTHER STREET IMPR.	7230 99	-----	-----	-----	-----	-----	-----	-----
-----	STREETS & ROADWAYS								
	CDBG/HOME HOUSING	7254							
78060	CDBG FULL REHAB	7254 01	388261		78060	310201	8.3	20.1	548,459 141.2
10000	CDBG HOUSING REPR	7254 02	50000		10000	40000	8.3	20.0	70,000 140.0
	HOME FULL REHAB	7254 03	100000	12,600		87400	8.3		100,000- 100.0-
	HOME DOWNPAYMENT ASST	7254 04	50000	6,102		43898	8.3		50,000- 100.0-
	AFFORDABLE HOUSING	7254 05							
	HOME REVOLVING LOANS	7254 06							
	WORLD CHANGERS	7254 07							
	ADOPT A HOME	7254 08							
	RECONSTRUCTION	7254 09							
	RECONSTRUCTN/SALV.ARM	7254 10							
	BLUE ROOFS	7254 11							
	EATON SCHOOL	7254 12							
	MICROENTERPRISE PROGR	7254 13	25000			25000	8.3		25,000- 100.0-
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88060	CDBG/HOME HOUSING		613261	18,702	88060	506499	8.3	14.3	443,459 72.3
	CDBG-ENTITLEMT ASSISTA	7285							
	HOME ENTITLEMT ASSISTA	7286							
	TENANT BASED RENTAL A	7286 01	2500			2500	8.3		2,500- 100.0-
-----			-----	-----	-----	-----	-----	-----	-----
	HOME ENTITLEMT ASSI		2500			2500	8.3		2,500- 100.0-
	MDA AM DREAM D/P (ADDI	7287	130000			130000	8.3		130,000- 100.0-
	OTHER IMPROVEMENTS	7295							
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88060	IMPROVEMENT OTHER TH		745761	18,702	88060	638999	8.3	11.8	310,959 41.6
	MACHINERY AND EQUIPMENT								
	OFFICE FURN/EQUIP.	7325							
	DATA PROCESSING EQUIP.	7327							
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	MACHINERY AND EQUIPM								
	VEHICLES								
	AUTOMOBILES	7400							
	PICK UP TRUCKS	7420							
-----			-----	-----	-----	-----	-----	-----	-----
	VEHICLES								
-----			-----	-----	-----	-----	-----	-----	-----
88060	CAPITAL OUTLAY		745761	18,702	88060	638999	8.3	11.8	310,959 41.6
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102278	EXPENDITURES		1026408	37,117	102278	887013	8.3	9.9	200,928 19.5

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED.....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

OBJ/SUB

T/T W & S CONSTRUCTION 9000 75

EXPENDITURES

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

.....PROJECTED.....
OVER/UNDER %

T/T GENERAL FUND	9000	01
T/T CITY B & I	9000	13
T/T CITY B&I (KOHLE)	9000	13
T/T CITY B&I (SUNBEAM)	9000	13
T/T MUN.ROAD & BRIDGE	9000	72
T/T W & S CONSTRUCTION	9000	75

TRANSFERS

EXPENDITURES

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

BUDGET & CONTRACTS

.....PROJECTED.....
OVER/UNDER %

OBJ / SUB

TRANSPORTATION	
ADVERTISING	
ADVERTISING	6150

ADVERTISING
PRINTING AND BINDING
PRINTING 6200

PRINTING AND BINDING
INSURANCE
FIRE & EXTENDED COVERA 6250
PUBLIC LIAB/PROPERTY D 6255
OTHER INSURANCE 6299

INSURANCE
UTILITIES
GAS 6300
ELECTRICITY 6305
WATER 6315

UTILITIES
REPR/MAINT-OUTSIDE LABO
BUILDING R&M 6350
SIGN PAINTING 6396
OTHER REPAIRS AND MAIN 6399
LANDSCAPE MAINTENANCE 6399 01
RAIL SPURS MAINTENANCE 6399 02

REPR/MAINT-OUTSIDE L
RENTALS
LAND RENT 6400

RENTALS
OTHER SERVICES & CHARGE
CONTRIBUTIONS 6820
FORREST CTY. REPAYMEN 6820 90

CONTRIBUTIONS
PROPERTY TAXES 6995
SERVICES NOT SPECIFIED 6999

OTHER SERVICES & CHA

OTHER SERVICES & CHAR

LAND
LAND 7000
LEASEHOLDS 7020

LAND
BUILDING/BLD IMPROVEMEN
BUILDINGS 7100
TECHNOLOGY BLDG. 7100 11

BUILDINGS

BUILDING/BLD IMPROVE
 IMPROVEMENT OTHER THAN
 STREETS & ROADWAYS 7230
 OTHER IMPROVEMENTS 7295
 RAIL SPUR IMPROVEMENT 7295 09
 OWENS-ILLINOIS PROJEC 7295 35
 USA YEAST RAIL SPUR 7295 36
 KOHLER EXPANSION 7295 37

OTHER IMPROVEMENTS

IMPROVEMENT OTHER TH

CAPITAL OUTLAY

BONDS REDEEMED
 IND/ECON DEV ISSUES 8020

BONDS REDEEMED
 NOTE PRINCIPAL
 IND. PARK NOTE 8210

NOTE PRINCIPAL
 INTEREST ON NOTES
 OTHER NOTES 8335

INTEREST ON NOTES

DEBT SERVICE

EXPENDITURES

087630 - INDUSTRIAL PK-KOHLER PROJECT

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	ENGINEERING 6015							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
	LAND							
	LAND 7000							
	SITE PREPARATION 7040							
	SITE IMPROVEMENT 7045							
-----		-----	-----	-----	-----	-----	-----	-----
	LAND							
	BUILDING/BLD IMPROVEMEN							
	BUILDINGS 7100							
	KOHLER BLDG. EXPANSIO 7100 21							
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDINGS							
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVE							
	IMPROVEMENT OTHER THAN							
	STREETS & ROADWAYS 7230							
	OTHER IMPROVEMENTS 7295							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

088500 - PUBLIC SAFETY/REC CONSTRUCTION

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	TRANSFERS TO OTHER FUND							
	T/T SPECIAL STREET 9000 08							
	T/T 2002 TIF B&I-S/P 9000 20							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS TO OTHER F							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

088602 - PUBLIC SAFETY/REC CONSTRUCTION

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	DEMOLITION 6013							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	PRINTING AND BINDING							
	PRINTING 6200							
-----		-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

.....PROJECTED.....
OVER/UNDER %

EXPENDITURES

089500 - MDA ENERGY EFFICIENCY CAP PROJ

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	TRANSFERS TO OTHER FUND							
	T/T SPECIAL STREET 9000 08							
	T/T 2002 TIF B&I-H/D 9000 21							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS TO OTHER F							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

089602 - MDA ENERGY EFFICIENCY CAP PROJ

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	PRINTING AND BINDING							
	PRINTING 6200							
-----		-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
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	EXPENDITURES							

089603 - MDA ENERGY EFFICIENCY CAP PROJ

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
IMPROVEMENT OTHER THAN								
OTHER IMPROVEMENTS	7295							
HOME DEPOT/TIF PROJEC	7295 32							
LIGHTING UPGRADE-GEN	7295 56							
LIGHTING UPGRADE-ENTE	7295 57							
ENERGY MGTMT CTRL SYS	7295 58							
ENERGY MGTMT CTRL SYS	7295 59							
BOILER REPLACEMENT-EN	7295 60							
SMALL UNITARY EQUIP R	7295 61							
CITY HALL HVAC UPGRAD	7295 62							
JACKIE DOLE HVAC UPGR	7295 63							
WATER TRTMT PLT CTRL	7295 64							
LIFT STATION CTRL UPG	7295 65							
WATER CONSERVATION OP	7295 66		42,524		42524-			
SOLAR PHOTO-VOLTAIC S	7295 67							
OTHER REPAIRS/LEAKS	7295 68	560284			560284	8.3	560,284-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
OTHER IMPROVEMENTS		560284	42,524		517760	8.3	560,284-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OTHER TH		560284	42,524		517760	8.3	560,284-	100.0-
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CAPITAL OUTLAY		560284	42,524		517760	8.3	560,284-	100.0-
-----		-----	-----	-----	-----	-----	-----	-----
EXPENDITURES		560284	42,524		517760	8.3	560,284-	100.0-

090500 - 2008 D/T LIGHTING-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	TRANSFERS TO OTHER FUND							
	T/T SPECIAL STREET 9000 08							
	T/T B&I CITY 9000 13							
	T/T 2003 TIF B&I-CHAUV 9000 22							
	T/T 2008 TIF B&I-LINCO 9000 24							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS TO OTHER F							
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	TRANSFERS							
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	EXPENDITURES							

090602 - 2008 D/T LIGHTING-ISSUE EXP

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
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	EXPENDITURES							

090603 - 2008 D/T LIGHTING-PROJECT

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	IMPROVEMENT OTHER THAN							
	OTHER IMPROVEMENTS 7295							
	CHAUVET SQUARE/TIF PR 7295 33							
	LINCOLN CENTER/TIF PR 7295 38							
	D/T LIGHTING/GO NOTE 7295 51							
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	OTHER IMPROVEMENTS							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
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	CAPITAL OUTLAY							
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	EXPENDITURES							

091500 - TIF CONST-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
TRANSFERS TO OTHER FUND								
	T/T GENERAL FUND 9000 01							
	T/T SO. POINTE TIF B & 9000 20							
	T/T 2007 TIF B&I-T/C 9000 23							
	T/T KOHLS TIF B&I 9000 25							
	T/T WHISPERING PINES T 9000 26							
	T/T RIDGE AT TURTLE CR 9000 50							
	T/T MIDTOWN MARKET 9000 51							
-----		-----	-----	-----	-----	-----	-----	-----
	TRANSFERS TO OTHER F							
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	TRANSFERS							
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	EXPENDITURES							

091602 - TIF CONST-ISSUE EXP

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
	PROF SERVICES-RIDGE AT 6049 01							
	PROF SERVICES-MIDTOWN 6049 02							
	PROF SERVICES-WHISPERI 6049 03							
	PROF SERVICES-HBURG CL 6049 04							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	PRINTING AND BINDING							
	PRINTING 6200							
-----		-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
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	EXPENDITURES							

091603 - TIF CONST-STREETS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	IMPROVEMENT OTHER THAN							
	OTHER IMPROVEMENTS 7295							
	'14 SO. POINTE TIF PR 7295 31							
	'16 HBURG CLINIC TIF 7295 32							
	'11 KHOLS/TIF PROJ 7295 33							
	'07 TURTLE CREEK/TIF 7295 34							
	'15 RIDGE/TURTLE CREE 7295 35							
	'15 MIDTOWN MARKET TI 7295 36							
	'16 WHISPERING PINES 7295 37							
	'11 TURTLE CREEK/TIF 7295 39							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER IMPROVEMENTS							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
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	CAPITAL OUTLAY							
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	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

.....

093602 - 2016 W&S SYSTEMS PROJ-ISSUE EX

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
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	PROFESSIONAL SERVICE							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
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	EXPENDITURES							

093695 - 2016 W&S SYSTEMS PROJ-CONSTRUC

CITY OF HATTIESBURG
EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
ASPHALT & ASPHALT PROD 5400								
-----		-----	-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES								
-----		-----	-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
17378-	ENGINEERING 6015	1000000	187,332	17378-	830046	8.3 1.7	791,464-	79.1-
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
17378-	PROFESSIONAL SERVICE	1000000	187,332	17378-	830046	8.3 1.7	791,464-	79.1-
	REPR/MAINT-OUTSIDE LABO							
	STREETS & STRUCTURES R 6360							
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	REPR/MAINT-OUTSIDE L							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
17378-	OTHER SERVICES & CHAR	1000000	187,332	17378-	830046	8.3 1.7	791,464-	79.1-
IMPROVEMENT OTHER THAN								
	SEWERS 7220							
	SEWER PHASE III 7220 01							
	S.LAGOON SLUDGE REMOV 7220 27							
	SEWER PHASE I 7220 49							
	SEWER PHASE II 7220 50							
3870-	SEWER PHASE IV 7220 51			3870-	3870		46,440	
3450-	SEWER PHASE V 7220 54			3450-	3450		41,400	
3201	LAKE FORGETFUL RD 7220 62		14,158	3201	17359-		38,412	
11550-	30TH & CHEVY CHASE 7220 63			11550-	11550		138,600	
34006-	LAMAR BOULEVARD 7220 64		24,040	34006-	9966		408,072	
54948-	SEWER PHASE VIII 7220 70		27,580	54948-	27368		659,376	
	SEWER PHASE IX 7220 71							
6620-	SEWER PHASE X 7220 72		1,765	6620-	4855		79,440	
	SEWER PHASE XI 7220 73							
	SEWER PHASE XII 7220 74		6,805		6805-			
	CCTV SEWER INSPECTION 7220 96							
	LAGOON DREDGING LOAN 7220 97							
-----		-----	-----	-----	-----	-----	-----	-----
111242-	SEWERS		74,348	111242-	36895		1,334,904	

	WATER SYSTEMS	7245						
	JAMES ST WTR WELL #3	7245 02						
	HWY 98 BOOSTER STATIO	7245 03						
	HWY 98 ELEVATED WTR T	7245 04						
	WATER PHASE II	7245 05						
	WATER PHASE III	7245 06						
	VETERANS BLVD WTR CON	7245 08						
9158	WESLEY WELL #2	7245 09		9158	9158-			109,896
	COUNTRY CLUB WTR II	7245 18						
	TATUM-BONHOMIE WTR LI	7245 23						
	HWY 98 FIRE LINES	7245 28						
	WATER PHASE I	7245 50						
72293	WATER PHASE II	7245 51	450	72293	72743-			867,516
525	WATER PHASE III	7245 52	3,805	525	4330-			6,300
224259	WATER PHASE IV	7245 53	2,555	224259	226814-			2,691,108
	WATER PHASE V	7245 62	5,150		5150-			
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306235	WATER SYSTEMS		11,960	306235	318195-			3,674,820
	OTHER IMPROVEMENTS	7295						
	WATER PLANT #1 REHAB	7295 70						
	WASTEWATER TREATMENT	7295 98						
	MISC.OTHER IMPROVEMEN	7295 99	23447000		23447000	8.3		23,447,000- 100.0-
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	OTHER IMPROVEMENTS		23447000		23447000	8.3		23,447,000- 100.0-
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194993	IMPROVEMENT OTHER TH		23447000	86,308	194993	23165700	8.3 .8	21,107,084- 90.0-
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194993	CAPITAL OUTLAY		23447000	86,308	194993	23165700	8.3 .8	21,107,084- 90.0-
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177615	EXPENDITURES		24447000	273,640	177615	23995746	8.3 .7	22,315,620- 91.2-

094500 - '12 W&S BOND CONST-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	TRANSFERS TO OTHER FUND							
	T/T WATER & SEWER B&I 9000 10							
	T/T 2013 W&S BOND CONS 9000 105							
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	TRANSFERS TO OTHER F							
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	TRANSFERS							
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	EXPENDITURES							

094602 - 2012 W&S CONST-ISSUE EXP

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
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	PROFESSIONAL SERVICE							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
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	OTHER SERVICES & CHA							
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	OTHER SERVICES & CHAR							
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	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
ASPHALT & ASPHALT PROD	5400							
-----		-----	-----	-----	-----	-----	-----	-----
OPERATING SUPPLIES								
-----		-----	-----	-----	-----	-----	-----	-----
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
ENGINEERING	6015							
LEGAL	6025							
OTHER PROFESSIONAL SER	6049							
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PROFESSIONAL SERVICE								
REPR/MAINT-OUTSIDE LABO								
STREETS & STRUCTURES R	6360							
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REPR/MAINT-OUTSIDE L								
OTHER SERVICES & CHARGE								
SERVICES NOT SPECIFIED	6999							
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OTHER SERVICES & CHA								
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OTHER SERVICES & CHAR								
IMPROVEMENT OTHER THAN								
SEWERS	7220							
SEWER PHASE III	7220 01							
S.LAGOON SLUDGE REMOV	7220 27							
SEWER PHASE I	7220 49							
SEWER PHASE II	7220 50							
SEWER PHASE IV	7220 51							
CCTV SEWER INSPECTION	7220 96							
LAGOON DREDGING LOAN	7220 97							
-----		-----	-----	-----	-----	-----	-----	-----
SEWERS								
WATER SYSTEMS	7245							
JAMES ST WTR WELL #3	7245 02							
HWY 98 BOOSTER STATIO	7245 03							
HWY 98 ELEVATED WTR T	7245 04							
WATER PHASE II	7245 05							
WATER PHASE III	7245 06							
VETERANS BLVD WTR CON	7245 08							
WESLEY WELL #2	7245 09							
COUNTRY CLUB WTR II	7245 18							

TATUM-BONHOMIE WTR LI 7245 23
HWY 98 FIRE LINES 7245 28
WATER PHASE I 7245 50

WATER SYSTEMS
OTHER IMPROVEMENTS 7295
MISC.OTHER IMPROVEMEN 7295 99

OTHER IMPROVEMENTS

IMPROVEMENT OTHER TH

CAPITAL OUTLAY

EXPENDITURES

095641 - 2001 BOND CONSTR-ZOO IMPR

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	BUILDING/BLD IMPROVEMEN							
	BUILDINGS 7100							
	REHAB. EXISTING BLDGS 7100 12							
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	BUILDINGS							
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVE							
	IMPROVEMENT OTHER THAN							
	OTHER IMPROVEMENTS 7295							
	ASIAN EXHIBIT 7295 11							
	MS HABITAT EXHIBIT 7295 12							
	LION EXHIBIT 7295 14							
	SOUTH AMERICAN EXHIBI 7295 25							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER IMPROVEMENTS							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

OBJ/SUB

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	 %
BUILDING/BLD IMPROVEMEN								
	BUILDING IMPROVEMENTS	7150						
	DEPOT PROJECT-GRANT R	7150 15						
	DEPOT PROJ NON-GRANT	7150 31						
	DEPOT PROJ-MDB	7150 35						
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDING IMPROVEMEN							
-----		-----	-----	-----	-----	-----	-----	-----
	BUILDING/BLD IMPROVE							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

096500 - MDB CAPITAL PROJ-TRANSFERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
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THIS MONTH
ACTUAL

OBJ/SUB

TRANSFERS TO OTHER FUND

T/T B&I CITY 9000 13

TRANSFERS TO OTHER F

TRANSFERS

EXPENDITURES

096602 - MDB CAPITAL PROJ-ISSUE EXP.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
-----	PROFESSIONAL SERVICES							
-----	LEGAL 6025	-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	PRINTING AND BINDING							
-----	PRINTING 6200	-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING							
-----	OTHER SERVICES & CHAR	-----	-----	-----	-----	-----	-----	-----
-----	EXPENDITURES							

096695 - MDB CAPITAL PROJ-CAPITAL PROJ

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
PROFESSIONAL SERVICES								
CONSULTANT SERV/SURVEY 6020								
OTHER PROFESSIONAL SER 6049								
-----		-----	-----	-----	-----	-----	-----	-----
PROFESSIONAL SERVICE								
-----		-----	-----	-----	-----	-----	-----	-----
OTHER SERVICES & CHAR								
BUILDING/BLD IMPROVEMEN								
BUILDINGS 7100								
POLICE COMPLEX RENOVA 7150 07								
-----		-----	-----	-----	-----	-----	-----	-----
BUILDINGS								
-----		-----	-----	-----	-----	-----	-----	-----
BUILDING/BLD IMPROVE								
IMPROVEMENT OTHER THAN								
DRAINS 7215								
DRAINAGE(CORPS OF ENG 7215 31								
-----		-----	-----	-----	-----	-----	-----	-----
DRAINS								
SEWERS 7220								
EARLY ACTION #1 EPA C 7220 56								
EARLY ACTION #2 EPA C 7220 57								
EARLY ACTION #3 EPA C 7220 58								
30TH AVE/CHEVY CHASE 7220 59								
LAMAR BOULEVARD SEWER 7220 60								
GRAVITY MAIN/MANHOLE 7220 61								
PROGRAMMED SEWER PROJ 7220 99								
-----		-----	-----	-----	-----	-----	-----	-----
SEWERS								
WATER SYSTEMS 7245								
ASBESTOS CEMENT WTR L 7245 55								
WTR MAIN CON/WESTOVER 7245 56								
WTR MAIN CON/LINCOLN/ 7245 57								
UNDERSIZED LINES-EARL 7245 58								
UPGRADES/WATER PLANT 7245 59								
WATER WELL/WESLEY TAN 7245 60								
PROGRAMMED WATER PROJ 7245 99								
-----		-----	-----	-----	-----	-----	-----	-----
WATER SYSTEMS								
-----		-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OTHER TH								
MACHINERY AND EQUIPMENT								
DATA PROCESSING EQUIP. 7327								

-----		-----	-----	-----	-----	-----	-----	-----	-----
	MACHINERY AND EQUIPM								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY								
-----		-----	-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES								

098300 - K.P.ZOO CAPITAL-REC.MAINT.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	IMPROVEMENT OTHER THAN							
	KAB/LANDSCAPING 7226							
	RECREATION IMPROVEMENT 7256							
	MISC.REC.IMPR. 7256 99							
-----		-----	-----	-----	-----	-----	-----	-----
	RECREATION IMPROVEM							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

098341 - K.P.ZOO CAPITAL-KPZ

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
-----	OTHER OPERATING MATL/S 5590	-----	-----	-----	-----	-----	-----	-----
-----	OPERATING SUPPLIES	-----	-----	-----	-----	-----	-----	-----
-----	SUPPLIES AND EXPENSES	-----	-----	-----	-----	-----	-----	-----
OTHER SERVICES & CHARGE								
-----	SERVICES NOT SPECIFIED 6999	-----	-----	-----	-----	-----	-----	-----
-----	OTHER SERVICES & CHA	-----	-----	-----	-----	-----	-----	-----
-----	OTHER SERVICES & CHAR	-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OTHER THAN								
OTHER IMPROVEMENTS 7295								
	ADAMS PLACE 7295 04							
	QUARANTINE BLDG PROJE 7295 08	2247			2247	8.3	2,247-	100.0-
	TIGER/LION EXHIBIT 7295 14							
	ZEBRA EXHIBIT 7295 17							
	SMALL ANIMAL EXHIBITS 7295 23							
	AFRICAN EXHIBIT 7295 25							
	MISC.OTHER IMPROVEMEN 7295 99							
-----		-----	-----	-----	-----	-----	-----	-----
-----	OTHER IMPROVEMENTS	2247			2247	8.3	2,247-	100.0-
-----	IMPROVEMENT OTHER TH	2247			2247	8.3	2,247-	100.0-
MACHINERY AND EQUIPMENT								
-----	OTHER EQUIPMENT 7399	-----	-----	-----	-----	-----	-----	-----
MACHINERY AND EQUIPM								
OTHER								
-----	ZOOLOGICAL ANIMALS 7505	-----	-----	-----	-----	-----	-----	-----
-----	OTHER	-----	-----	-----	-----	-----	-----	-----
-----	CAPITAL OUTLAY	2247			2247	8.3	2,247-	100.0-
-----	EXPENDITURES	2247			2247	8.3	2,247-	100.0-

098553 - K.P.ZOO CAPITAL-CEMETERY

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	IMPROVEMENT OTHER THAN LANDSCAPING	7250						
	OTHER IMPROVEMENTS	7295						
	CEMETERY PROJ.IMPR.	7295 30						
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER IMPROVEMENTS							
-----		-----	-----	-----	-----	-----	-----	-----
	IMPROVEMENT OTHER TH							
-----		-----	-----	-----	-----	-----	-----	-----
	CAPITAL OUTLAY							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

ANNUAL	OPEN PO	YTD	REMAINING	PERCENT	PROJECTED....
BUDGET	& CONTRACTS	ACTUAL	BALANCE	PLAN ACTUAL	OVER/UNDER %

099602 - 2010 W & S GO BOND-ISSUE EXP.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	PRINTING AND BINDING							
	PRINTING 6200							
-----		-----	-----	-----	-----	-----	-----	-----
	PRINTING AND BINDING							
	OTHER SERVICES & CHARGE							
	SERVICES NOT SPECIFIED 6999							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

.....PROJECTED.....
OVER/UNDER %

EXPENDITURES

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	 %
IMPROVEMENT OTHER THAN								
DRAINS	7215							
ASHFORD-EASTSIDE TO M	7215 03							
E.HARDY/WILLIAMS	7215 05							
EDWARD ST.@RAILROAD	7215 11							
DRAINS								
IMPROVEMENT OTHER TH								
CAPITAL OUTLAY								
EXPENDITURES								

099627 - 2010 W & S GO BOND-WATER

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	LAND							
	LAND	7000						

	LAND							
	IMPROVEMENT OTHER THAN							
	WATER SYSTEMS	7245						
	IND.PARK WATER LINES	7245 01						
	IND.PARK ELEVATED TAN	7245 04						
	WATER WELL@ PLANT #1	7245 05						
	VETERANS BLVD - WATER	7245 08						
	WESLEY FILTRATION PLA	7245 09						

	WATER SYSTEMS							

	IMPROVEMENT OTHER TH							

	CAPITAL OUTLAY							

	EXPENDITURES							

099630 - 2010 W & S GO BOND-SEWERS

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
IMPROVEMENT OTHER THAN								
SEWERS	7220							
FRANKLIN STREET	7220 12							
ARLEDGE-MANNING TO CT	7220 22							
COLUMBIA-PROV.TO RAWL	7220 23							
ASHFORD-C.CLUB TO MLK	7220 24							
PROVIDENCE-COLUMBIA T	7220 25							
N.LAGOON EXPANSION	7220 26							
S.LAGOON DISINFECTION	7220 27							
IND.PARK SEWER LINES	7220 28							
-----		-----	-----	-----	-----	-----	-----	-----
SEWERS		-----	-----	-----	-----	-----	-----	-----
-----		-----	-----	-----	-----	-----	-----	-----
IMPROVEMENT OTHER TH		-----	-----	-----	-----	-----	-----	-----
-----		-----	-----	-----	-----	-----	-----	-----
CAPITAL OUTLAY		-----	-----	-----	-----	-----	-----	-----
-----		-----	-----	-----	-----	-----	-----	-----
EXPENDITURES								

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL		OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	TRANSFERS TO OTHER FUND								
	T/T WATER & SEWER B&I	9000 10							
-----			-----	-----	-----	-----	-----	-----	-----
	TRANSFERS TO OTHER F								
-----			-----	-----	-----	-----	-----	-----	-----
	TRANSFERS								
-----			-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES								

105602 - 2013 W&S CONST-ISSUE EXP

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	LEGAL 6025							
	OTHER PROFESSIONAL SER 6049							
-----		-----	-----	-----	-----	-----	-----	-----
	PROFESSIONAL SERVICE							
	OTHER SERVICES & CHARGE							
	BOND DISCOUNT 6600							
	BOND INSURANCE 6605							
	SERVICES NOT SPECIFIED 6999							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHA							
-----		-----	-----	-----	-----	-----	-----	-----
	OTHER SERVICES & CHAR							
-----		-----	-----	-----	-----	-----	-----	-----
	EXPENDITURES							

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
OPERATING SUPPLIES								
ASPHALT & ASPHALT PROD	5400							
OPERATING SUPPLIES								
SUPPLIES AND EXPENSES								
PROFESSIONAL SERVICES								
ENGINEERING	6015							
LEGAL	6025							
OTHER PROFESSIONAL SER	6049							
PROFESSIONAL SERVICE								
REPR/MAINT-OUTSIDE LABO								
STREETS & STRUCTURES R	6360							
REPR/MAINT-OUTSIDE L								
OTHER SERVICES & CHARGE								
SERVICES NOT SPECIFIED	6999							
OTHER SERVICES & CHA								
OTHER SERVICES & CHAR								
IMPROVEMENT OTHER THAN								
SEWERS	7220							
SEWER PHASE III	7220 01							
18 INCH TRUNK LINES	7220 17							
PROVIDENCE ST	7220 25							
S1-N.LAGOON EXPANSION	7220 26							
S2-W 592 SWR W OF RAI	7220 38							
S3-E 592 SWR E OF RAI	7220 39							
S4-W BOND SWR W OF RA	7220 40							
S5-E BOND SWR E OF RA	7220 41							
S6-ANNEXATION AREA SE	7220 42							
S7-SEWER LIFT STA IMP	7220 43							
SULLIVAN KIL TO J MIM	7220 44							
HWY 49 N SEWER	7220 45							
SEWER PHASE I	7220 49							
SEWER PHASE II	7220 50							
SEWER PHASE IV	7220 51							
DRYING BED	7220 52							
SEWER PHASE V	7220 54							
SEWER PHASE VII	7220 55							

PROGRAMMED SEWER PROJ 7220 99

SEWERS

WATER SYSTEMS 7245
 JAMES ST WTR WELL #3 7245 01
 JAMES ST WTR PLT-MATC 7245 02
 HWY 98 BOOSTER STATIO 7245 03
 HWY 98 ELEVATED WTR T 7245 04
 VETERANS MEM BLVD/S 2 7245 08
 WESLEY WELL #2 7245 09
 WTP FILTER #6 7245 10
 OLD 98/RUNNELS RD WTR 7245 11
 W1-COUNTRY CLUB WATER 7245 18
 W2-WESLEY PLANT TREAT 7245 26
 W3-WATER WELL@ PLANT 7245 27
 HWY 98 FIRE LINES 7245 28
 WATER PHASE I 7245 50
 WATER PHASE II 7245 51
 WATER PHASE III 7245 52
 WATER PHASE IV 7245 53
 PROGRAMMED WATER PROJ 7245 99

WATER SYSTEMS

OTHER IMPROVEMENTS 7295
 MISC.OTHER IMPROVEMEN 7295 99

OTHER IMPROVEMENTS

IMPROVEMENT OTHER TH

CAPITAL OUTLAY

EXPENDITURES

400000

400000

400000

400000

400000

400000

400000

400000

400000

400000

8.3

8.3

8.3

8.3

8.3

400,000- 100.0-

400,000- 100.0-

400,000- 100.0-

400,000- 100.0-

400,000- 100.0-

CITY OF HATTIESBURG
EXPENDITURE REPORT

1 Months Ending 10/31/17

REMAINING	PERCENT	PROJECTED....	
BALANCE	PLAN ACTUAL	OVER/UNDER	%

OBJ/SUB

T/T CITY B & I 9000 13

EXPENDITURES

107706 - SPEC.SALES TAX-T&A EXPEND.

CITY OF HATTIESBURG
EXPENDITURE REPORT
ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	PROFESSIONAL SERVICES							
	OTHER PROFESSIONAL SER 6049							
35102	TOURISM COMMISSION 6049 01			35102	35102-		421,224	
422906	CONVENTION COMMISSION 6049 02			422906	422906-		5,074,872	
-----		-----	-----	-----	-----	-----	-----	-----
458008	OTHER PROFESSIONAL			458008	458008-		5,496,096	
-----		-----	-----	-----	-----	-----	-----	-----
458008	PROFESSIONAL SERVICE			458008	458008-		5,496,096	
-----		-----	-----	-----	-----	-----	-----	-----
458008	OTHER SERVICES & CHAR			458008	458008-		5,496,096	
-----		-----	-----	-----	-----	-----	-----	-----
458008	EXPENDITURES			458008	458008-		5,496,096	

109704 - GROUP INS.TRUST-T&A EXPEND.

CITY OF HATTIESBURG

EXPENDITURE REPORT

ALL FUNDS

1 Months Ending 10/31/17

THIS MONTH ACTUAL	OBJ/SUB	ANNUAL BUDGET	OPEN PO & CONTRACTS	YTD ACTUAL	REMAINING BALANCE	PERCENT PLAN ACTUAL	PROJECTED.... OVER/UNDER	%
	OTHER SERVICES & CHARGE							
	BANK SERV/TRF FEE 6832							
79986	ADMIN PAID 6833			79986	79986-		959,832	
280425	CLAIMS PAID 6834			280425	280425-		3,365,100	
	SERVICES NOT SPECIFIED 6999							
	ACA TRANSITIONAL FEE 6999 01							
-----		-----	-----	-----	-----	-----	-----	-----
	SERVICES NOT SPECIF							
-----		-----	-----	-----	-----	-----	-----	-----
360411	OTHER SERVICES & CHA			360411	360411-		4,324,932	
-----		-----	-----	-----	-----	-----	-----	-----
360411	OTHER SERVICES & CHAR			360411	360411-		4,324,932	
-----		-----	-----	-----	-----	-----	-----	-----
360411	EXPENDITURES			360411	360411-		4,324,932	

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Maurice Burnside, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

South Half (S½) of the Southeast Quarter (SE¼)

Lot 9

Section 30

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Robert Earl Chapman, Jr. subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

North Half (N½) of the Northwest Quarter (NW¼)

Lot 62

Section 34

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
 COUNTY OF FORREST/LAMAR
 CITY OF HATTIESBURG
 HATTIESBURG, MS

**DEED TO CEMETERY LOT
 SOUTH HILL CEMETERY**

For and in consideration of the sum of THREE HUNDRED AND NO/100 Dollars (\$300.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Johnny & Chyrel Dantzler, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

Northeast Quarter (NE¼)

Lot Number: 142

Section Number: 1

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as South Hill Cemetery, and containing
Two (2) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

 CITY CLERK
 (S E A L)

 MAYOR

STATE OF MISSISSIPPI
 COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton Mayor and Deputy City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

 NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Charles Jordan, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

South Half (S½) of the Northeast Quarter (NE¼)

Lot 40

Section 36

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of THREE HUNDRED FIFTY AND NO/100 Dollars (\$350.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto, Charles Jordan, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

Southeast Quarter (SE¹/₄)

Lot Number 40 Section Number 36

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

Two Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Margaret Hatten, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

North Half (N½) of the Southwest Quarter (SW¼)

Lot 31

Section 36

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of THREE HUNDRED FIFTY AND NO/100 Dollars (\$350.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto, Margaret Hatten, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

Northwest Quarter (NW¼)

Lot Number 31 Section Number 36

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

Two Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of FORTY-FIVE AND NO/100 Dollars (\$45.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Baby "Girl" Mayers subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

Baby Space #38

Lot Number: 2 Section Number: 3
according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing
One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

DEPUTY CITY CLERK

MAYOR
(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
SOUTH HILL CEMETERY**

For and in consideration of the sum of ONE HUNDRED FIFTY AND NO/100 Dollars (\$150.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Antonyo Lee., subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

West Half (W½) of the Northwest Quarter (NW¼)

Lot Number: 106

Section Number: 1

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as South Hill Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK
(S E A L)

MAYOR

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and Deputy City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Tracy Louise Mayes, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

East Half (E½) of the Southwest Quarter (SW¼)

Lot 90

Section 29

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Leroy McGill, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

North Half (N½) of the Southeast Quarter (SE¼)

Lot 22

Section 33

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Gerald Burton, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

South Half (S½) of the Northeast Quarter (NE¼)

Lot 53

Section 25

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Jacqueline Magee, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

South Half (S½) of the Northeast Quarter (NE¼)

Lot 17

Section 35

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Annie Burnside, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

North Half (N½) of the Northwest Quarter (NW¼)

Lot 8

Section 30

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Ella Renee Peguese, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

North Half (N½) of the Southwest Quarter (SW¼)

Lot 73

Section 37

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR
CITY OF HATTIESBURG
HATTIESBURG, MS

**DEED TO CEMETERY LOT
HIGHLAND CEMETERY**

For and in consideration of the sum of ONE HUNDRED SEVENTY-FIVE AND NO/100 Dollars (\$175.00), cash in hand paid to the City of Hattiesburg, Mississippi, the City of Hattiesburg, Mississippi acting by and through its duly authorized Mayor and City Clerk does hereby bargain, sell and convey unto Anvia Smith, subject to the reservations and restrictions hereinafter set out and subject to rules and regulations now or hereafter adopted, the following described grave spaces:

South Half (S½) of the Southeast Quarter (SE¼)

Lot 106

Section 24

according to the Cemetery Survey of the City of Hattiesburg, Mississippi known as Highland Cemetery, and containing

One (1) Grave space (s).

SAID Lot shall be used for burial purposes only and all graves therein must be checked and laid out by the Cemetery sexton before the same is dug and must be at least 4 feet deep and shall be, when completed, level with the ground. No shrubbery, vines or trees shall be planted in the Cemetery Lot and there shall be nothing left above the ground except markers which may be erected to meet all City regulations and requirements. All burials in the grave space(s) herein conveyed shall comply with applicable State and Federal laws governing human burial and with City rules and regulations pertaining thereto. If boxes or vaults are used they shall be at least 10 inches below the ground level.

GRANTEE herein shall not sell or convey this lot without a written permit from the Mayor and Council of the City of Hattiesburg, Mississippi.

WITNESS the signature and seal of the City of Hattiesburg, Mississippi, a Municipal Corporation, acting, by and through its duly authorized Mayor and City Clerk, on this, the 5th day of December, 2017.

ATTEST:

CITY OF HATTIESBURG, MISSISSIPPI

CITY CLERK

MAYOR

(S E A L)

STATE OF MISSISSIPPI
COUNTY OF FORREST/LAMAR

Personally, appeared before me, the undersigned authority in and for said County and State, Toby Barker and Kermas Eaton, Mayor and City Clerk, respectively, of the City of Hattiesburg, Mississippi, a municipal corporation, each of whom acknowledged before me that they signed, executed and delivered the above and foregoing Cemetery Deed on the day and year therein mentioned as the act and deed of the City of Hattiesburg after having first been authorized so to do.

Given under my hand and official seal of office on this, the 5th day of December, 2017.

My Commission Expires:

NOTARY PUBLIC

To: CITY COUNCIL

From: Deborah Bourne, Assistant Division Manager of Cemeteries

Date: November 13, 2017

The following represents the grave spaces sold on November 13, 2017

Maurice Burnside

(1) Space \$ 175.00

South Half (S1/2) of the Southeast Quarter (SE1/4)

Lot 9, Section 30, Highland Cemetery

Robert Earl Chapman, Jr

(1) Space \$ 175.00

North Half (N1/2) of the Northwest Quarter (NW1/4)

Lot 62, Section 34, Highland Cemetery

Johnny & Chyrel Dantzler

(2) Spaces \$ 300.00

Northeast Quarter (NE1/4)

Lot 142, Section 1, South Hill Cemetery

To: CITY COUNCIL

From: Deborah Bourne, Assistant Division Manager of Cemeteries

Date: November 15, 2017

The following represents the grave spaces sold on November 15, 2017

Charles Jordan

(1) Space \$ 175.00

South Half (S1/2) of the Northeast Quarter (NE1/4)

Lot 40, Section 36, Highland Cemetery

Charles Jordan

(2) Spaces

Southeast Quarter (SE1/4)

Lot 40, Section 36, Highland Cemetery

To: CITY COUNCIL

From: Deborah Bourne, Assistant Division Manager of Cemeteries

Date: November 17, 2017

The following represents the grave spaces sold on November 17, 2017

Margaret Hatten

(1) Space \$ 175.00

North Half (N1/2) of the Southwest Quarter (SW1/4)

Lot 31, Section 36, Highland Cemetery

Margaret Hatten

(2) Spaces \$ 350.00

Northwest Quarter (NW1/4)

Lot 31, Section 36, Highland Cemetery

Baby "Girl" Mayers

(1) Space \$ 45.00

Baby Space # 38

Lot 2, Section 3, Highland Cemetery

Antonyo Lee

(1) Space \$ 150.00

West Half (W1/2) of the Northwest Quarter (NW1/4)

Lot 106, Section 1, South Hill Cemetery

To: CITY COUNCIL

From: Deborah Bourne, Assistant Division Manager of Cemeteries

Date: November 20, 2017

The following represents the grave spaces sold on November 20, 2017

Tracy Louise Mayes

(1) Space \$ 175.00

East Half (E1/2) of the Southwest Quarter (SW1/4)

Lot 90, Section 29, Highland Cemetery

Leroy McGill

(1) Space \$ 175.00

North Half (N1/2) of the Southeast Quarter (SE1/4)

Lot 22, Section 33, Highland Cemetery

To: CITY COUNCIL

From: Deborah Bourne, Assistant Division Manager of Cemeteries

Date: November 27, 2017

The following represents the grave spaces sold on November 27, 2017

Gerald Burton

(1) Space \$ 175.00

South Half (S1/2) of the Northeast Quarter (NE1/4)

Lot 53, Section 25, Highland Cemetery

Jacqueline Magee

(1) Space \$ 175.00

South Half (S1/2) of the Northeast Quarter (NE1/4)

Lot 17, Section 35, Highland Cemetery

Annie Burnside

(1) Space \$ 175.00

North Half (N1/2) of the Northwest Quarter (NW1/4)

Lot 8, Section 30, Highland Cemetery

Ella Renee Peguese

(1) Space \$ 175.00

North Half (N1/2) of the Southwest Quarter (SW1/4)

Lot 73, Section 37, Highland Cemetery

Anvia Smith

(1) Space \$ 175.00

South Half (S1/2) of the Southeast Quarter (SE1/4)

Lot 106, Section 24, Highland Cemetery

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-13 2017

SOLD TO:

Mr.. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

1/2 SE 1/4 Lot No. 9 Section No. 30 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

Cash

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature]
Supt. of City Cemeteries

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-13 2017

SOLD TO:

Mr.. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

N 1/2 NW 1/4 Lot No. 62 Section No. 34 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

CK# 2353

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature]
Supt. of City Cemeteries

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-13 2017

SOLD TO:

Mr.. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

1/2 NE 1/4 Lot No. 142 Section No. 1 in South Hill Cemetery

Number of grave spaces 2 Price per grave space \$ 150.00

Price Received \$ 300.00

CK# 8399

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature]

Mail to:
59 Waverly Circle
Hattiesburg, MS. 39402

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-14-20 17

SOLD TO:

Mr. Mrs. Miss Charles Jordan

ADDRESS 805 Hardy St Hattiesburg, MS 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

S $\frac{1}{2}$ NE $\frac{1}{4}$ Lot No. 40 Section No. 36 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.⁰⁰

Price Received \$ 175.⁰⁰

CITY OF HATTIESBURG, MISSISSIPPI

By Deborah Bourne
Supt. of City Cemeteries

ck # 2169

Mail to:
59 Waverly Circle
Hattiesburg, MS. 39402

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-14-20 17

SOLD TO:

Mr. Mrs. Miss Charles Jordan

ADDRESS 805 Hardy St Hattiesburg, MS 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

S $\frac{1}{2}$ SE $\frac{1}{4}$ Lot No. 40 Section No. 36 in Highland Cemetery

Number of grave spaces 2 Price per grave space \$ 175.⁰⁰

Price Received \$ 350.⁰⁰

CITY OF HATTIESBURG, MISSISSIPPI

By Deborah Bourne
Supt. of City Cemeteries

ck # 2169

Mail to:
50 Kelly Rose Lane
Petal, MS. 39465

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-16-20 17

SOLD TO:

Mr. Mrs. Miss Margaret Hatten

ADDRESS 805 Hardy St Hattiesburg, MS 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

N $\frac{1}{2}$ SW $\frac{1}{4}$ Lot No. 31 Section No. 36 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.⁰⁰

Price Received \$ 175.⁰⁰

CITY OF HATTIESBURG, MISSISSIPPI

By Deborah Bourne

mail to,
50 Kelly Rose Lane
Petal, ms 39465
CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-16-20 17

SOLD TO:

Mr., Mrs. Miss Margaret Hatten

ADDRESS 805 Hardy St, Hattiesburg, ms 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

1/2 NW 1/4 Lot No. 31 Section No. 36 in Highland Cemetery

Number of grave spaces 2 Price per grave space \$ 175.00

Price Received \$ 350.00

CITY OF HATTIESBURG, MISSISSIPPI

By Deborah Burre
Supt. of City Cemeteries

ck# 1321

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-16-20 17

SOLD TO:

Mr., Mrs. Miss Baby "Girl" Mayers

ADDRESS 622 New Orleans St Hattiesburg, ms 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

grave space # 38
1/2 1/4 Lot No. 2 Section No. 3 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 45.00

Price Received \$ 45.00

CITY OF HATTIESBURG, MISSISSIPPI

By J. A. Boush
Supt. of City Cemeteries

ck# 12615

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-16-20 17

SOLD TO:

Mr., Mrs. Miss Antoinette Lee

ADDRESS The Barkley Rd Hattiesburg, ms 394

desires to purchase the grave space described below, subject to Cemetery regulations.

W 1/2 NW 1/4 Lot No. 1016 Section No. 1 in South Hill Cemetery

Number of grave spaces 1 Price per grave space \$ 150.00

Price Received \$ 150.00

CITY OF HATTIESBURG, MISSISSIPPI

By Charles Dean

ck# 2604

1104 Autumn Creek
Creek Court Unit L CITY OF HATTIESBURG
Manchester, MS
63088
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-17 2017

SOLD TO:

Mr. Mrs. Miss Tracy Louise Mayes

ADDRESS 1258 Richburg Rd Hattiesburg, MS 39401

Desires to purchase the grave space described below, subject to Cemetery regulations.

E 1/2 SW 1/4 Lot No. 90 Section No. 29 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

CK # 2205

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature] Supt. of City Cemeteries

CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES

Hattiesburg, Miss., 11-17 2017

SOLD TO:

Mr. Mrs. Miss Leroy McCall

ADDRESS 101 Minnie Farms Rd Hattiesburg, MS 39401

Desires to purchase the grave space described below, subject to Cemetery regulations.

N 1/2 SE 1/4 Lot No. 22 Section No. 33 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

Cash

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature] Supt. of City Cemeteries

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-22 2011

SOLD TO:

Mr. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

2 1/2 NE 1/4 Lot No. 53 Section No. 25 in Highland Cemetery

Number of grave spaces 1

Price per grave space \$ 175.00

Price Received \$ 175.00

8467

CITY OF HATTIESBURG, MISSISSIPPI

By

Supt. of City Cemeteries

mail to
5700 Gulden Dr.
Killeen, Tx
76542

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-22 2011

SOLD TO:

Mr. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

S 1/2 NE 1/4 Lot No. 17 Section No. 35 in Highland Cemetery

Number of grave spaces 1

Price per grave space \$ 175.00

Price Received \$ 175.00

CK # 8474

CITY OF HATTIESBURG, MISSISSIPPI

By

Supt. of City Cemeteries

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-22 2011

SOLD TO:

Mr. Mrs. Miss

ADDRESS

desires to purchase the grave space described below, subject to Cemetery regulations.

N 1/2 NW 1/4 Lot No. 8 Section No. 30 in Highland Cemetery

Number of grave spaces 1

Price per grave space \$ 175.00

Price Received \$ 175.00

CK # 8474

CITY OF HATTIESBURG, MISSISSIPPI

By

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-22 2017

SOLD TO:

Mr. Mrs. Miss Ella Renee Pegues
ADDRESS 1258 Richburg Rd, Hattiesburg, MS 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

N $\frac{1}{2}$ SW $\frac{1}{4}$ Lot No. 73 Section No. 37 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

CK # 2009

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature]
Supt. of City Cemeteries

**CITY OF HATTIESBURG
PURCHASE OF CEMETERY GRAVE SPACES**

Hattiesburg, Miss., 11-20 2017

SOLD TO:

Mr. Mrs. Miss Anvia Smith
ADDRESS 2304 W 7th St Hattiesburg, MS 39401

desires to purchase the grave space described below, subject to Cemetery regulations.

S $\frac{1}{2}$ SE $\frac{1}{4}$ Lot No. 106 Section No. 24 in Highland Cemetery

Number of grave spaces 1 Price per grave space \$ 175.00

Price Received \$ 175.00

CK # 1728

CITY OF HATTIESBURG, MISSISSIPPI

By [Signature]
Supt. of City Cemeteries

CITY OF HATTIESBURG

DOCKET OF CLAIMS

Date - 11/29/17

PERIOD ENDING NOVEMBER 30, 2017

Vendor	Invoice Number	Purchase Order	Claims Number	Item Description	Check Date	Check No.	Check Amount
GENERAL FUND							
00001 A A A AMBULANCE SERVICE	17-56882 WEA	00175232	17001364	SRV 9/22/17 WEATHERFORD PRSNR	11/30/17	261067	302.58-
00001 A A A AMBULANCE SERVICE	17-56026 WRI	00175232	17001365	SRV 9/19/17 WRIGHT PRISONER	11/30/17	261067	303.09-

A A A AMBULANCE SERVICE							
Sum							605.67-
00001 AAMCO TRANS/AUTOMOTIVE S	136132	00174764	17001186	ADDL AMT DUE PO#174322	11/30/17	261068	795.88-
00001 AAMCO TRANS/AUTOMOTIVE S	136014	00174125	17001199	REPRS U#14145 SANIT	11/30/17	261068	4,757.26-
00001 AAMCO TRANS/AUTOMOTIVE S	136143	00174765	17001200	ADDL AMT DUE PO#174125	11/30/17	261068	956.39-
00001 AAMCO TRANS/AUTOMOTIVE S	136189	00174944	17001201	REPRS U#14145 SANIT	11/30/17	261068	285.50-

AAMCO TRANS/AUTOMOTIVE S							
Sum							6,795.03-
00001 AARON OIL COMPANY INC	92415-V	00175188	17001299	WASTE OIL REMOVAL POLICE SHOP	11/30/17	261069	82.50-

AARON OIL COMPANY INC							
Sum							82.50-
00001 ADAMS NURSERY	938823	00175258	17001436	FLOWERS/STRAW POLICE BLDG	11/30/17	261070	178.50-

ADAMS NURSERY							
Sum							178.50-
00001 AIRDESIGNS SIGN & GRAFFI	505632	00174706	17001261	ADDRESS/CITY LOGO P/W DOOR	11/30/17	261073	96.00-

AIRDESIGNS SIGN & GRAFFI							
Sum							96.00-
00001 ALLBRITTON CHAIN SAW & L	53854	00175096	17001348	RPLCMNT SAWS FOR POLICE DEPT	11/30/17	261074	1,003.11-
00001 ALLBRITTON CHAIN SAW & L	52956	00173459	17001446	WEEDEATERS/SUPP CREW WORKERS	11/30/17	261074	1,912.78-

ALLBRITTON CHAIN SAW & L							
Sum							2,915.89-
00001 AT&T	601545491010	02018123	17001210	SERV 11/8-12/7/17 DISPATCH	11/30/17	261077	167.44-
00001 AT&T	601M23940440	00020182	17001211	SERV 11/8-12/7/17 POLICE	11/30/17	261078	76.00-
00001 AT&T	601M26684200	00175135	17001212	INTERACT SOFTWARE SUPPORT	11/30/17	261079	6,790.00-
00001 AT&T	601M26491400	00175135	17001213	INTERACT SOFTWARE SUPPORT	11/30/17	261080	47.00-
00001 AT&T	056314932900	02018160	17001399	LONG DIST 11-12/15/17 DISPATCH	11/30/17	261081	42.03-

AT&T							
Sum							7,122.47-
00001 AUTO ARMATURE SERVICE IN	09427	00173827	17001251	BATTERIES U#17577 & U#17573	11/30/17	261083	321.90-
00001 AUTO ARMATURE SERVICE IN	09433	00173940	17001252	BATTERIES U#19930 & U#17576	11/30/17	261083	286.90-
00001 AUTO ARMATURE SERVICE IN	09442	00174112	17001253	BATTERIES VARI POLICE UNITS	11/30/17	261083	725.80-
00001 AUTO ARMATURE SERVICE IN	09444	00174231	17001254	BATTERIES VARI POLICE UNITS	11/30/17	261083	460.85-
00001 AUTO ARMATURE SERVICE IN	09501	00174282	17001255	BATTERIES VARI POLICE UNITS	11/30/17	261083	1,078.80-
00001 AUTO ARMATURE SERVICE IN	09652	00174516	17001256	BATTERY U#17315 POLICE	11/30/17	261083	138.95-
00001 AUTO ARMATURE SERVICE IN	09900	00174897	17001257	BATTERIES U#18314 & U#20151	11/30/17	261083	482.86-
00001 AUTO ARMATURE SERVICE IN	10001	00174983	17001258	BATTERY U#17592 POLICE	11/30/17	261083	160.95-

00001	AUTO ARMATURE SERVICE IN 09420		00173579	17001347	BATTERIES U#14405 SANIT	11/30/17	261083	285.90-
00001	AUTO ARMATURE SERVICE IN 10051		00175106	17001384	BATTERY U#14618 STREET	11/30/17	261083	107.95-
00001	AUTO ARMATURE SERVICE IN 10055		00175106	17001385	BATTERY U#16237 STREET	11/30/17	261083	138.95-
00001	AUTO ARMATURE SERVICE IN 10056		00175106	17001386	STARTER/CABLE U#14406 SANIT	11/30/17	261083	304.70-
00001	AUTO ARMATURE SERVICE IN 10052		00175106	17001387	BATTERY U#17876 HEALTH	11/30/17	261083	127.95-
00001	AUTO ARMATURE SERVICE IN 10053		00175106	17001388	STARTER U#11201 HEALTH	11/30/17	261083	79.95-
00001	AUTO ARMATURE SERVICE IN 10054		00175106	17001389	BATTERY U#13175 HEALTH	11/30/17	261083	138.95-
00001	AUTO ARMATURE SERVICE IN 10101		00175174	17001394	BATTERY U#16240 CONSTR	11/30/17	261083	138.95-
00001	AUTO ARMATURE SERVICE IN 10088		00175169	17001395	BATTERIES U#18907 SANIT	11/30/17	261083	285.90-
00001	AUTO ARMATURE SERVICE IN 10185		00175283	17001443	BATTERIES U#14178 CONSTR	11/30/17	261083	275.90-

AUTO ARMATURE SERVICE IN								
Sum								5,542.11-
00001	AXON ENTERPRISE, INC	SI1509383	00174826	17001250	TASER CARTRIDGES POLICE DEPT	11/30/17	261084	6,835.72-

AXON ENTERPRISE, INC								
Sum								6,835.72-
00001	BARNETT'S BODY SHOP INC, 61630		00174321	17001181	REPRS U#18571 BUS TORNADO '17	11/30/17	261086	9,989.67-

BARNETT'S BODY SHOP INC,								
Sum								9,989.67-
00001	BARNEY'S OF LAFAYETTE	00115365-0	00173545	17001175	HOLSTERS P/F ACADEMY	11/30/17	261087	536.90-
00001	BARNEY'S OF LAFAYETTE	00116441-1	00173545	17001176	AMMUNITION P/F ACADEMY	11/30/17	261087	75.00-

BARNEY'S OF LAFAYETTE								
Sum								611.90-
00001	BODY TECH INC	4750 PO#1748	00174859	17001397	REPRS U#14145 SANIT	11/30/17	261090	1,108.80-

BODY TECH INC								
Sum								1,108.80-
00001	BOGART, GENE H	RECYCLING RF	02018131	17001334	RECYCLING RFD	11/30/17	261091	81.00-

BOGART, GENE H								
Sum								81.00-
00001	BONNER ANALYTICAL TESTIN	64622	00175136	17001218	ASBESTOS ANALYSIS BUS BARN	11/30/17	261092	230.00-

BONNER ANALYTICAL TESTIN								
Sum								230.00-
00001	BOURNE BROTHERS PRINTING	62176	00173828	17001232	MAIL HISTORIC DIST BROCHURE	11/30/17	261093	75.00-

BOURNE BROTHERS PRINTING								
Sum								75.00-
00001	BRACKMAN MOWER WAREHOUSE	34671	00173993	17001170	TRIMMER LINE CEMETERY	11/30/17	261094	1,125.84-
00001	BRACKMAN MOWER WAREHOUSE	35109	00174463	17001260	REPR PTS U#18707 MOWER	11/30/17	261094	89.23-
00001	BRACKMAN MOWER WAREHOUSE	35341	00174766	17001390	REPR PTS U#14499 STREET	11/30/17	261094	156.97-
00001	BRACKMAN MOWER WAREHOUSE	35250	00175009	17001398	WEEDEATER SUPP HEALTH	11/30/17	261094	75.00-

BRACKMAN MOWER WAREHOUSE								
Sum								1,447.04-
00001	BROADDUS & ASSOCIATES	INV 4101-411	00175050	17001159	LEGAL FEES 10/17	11/30/17	261095	4,743.75-

BROADDUS & ASSOCIATES								

Sum									4,743.75-
00001	BROWNELLS INC	14662228.00	00174170	17001311	RIFLE SLINGS/ADAPTERS POLICE	11/30/17	261096		1,488.32-
00001	BROWNELLS INC	14662228.01	00174170	17001312	REIFLE SLINGS/ADAPTERS POLICE	11/30/17	261096		1,219.98-

BROWNELLS INC									
Sum									2,708.30-
00001	CARQUEST AUTO PARTS STOR	14758-98263	00174319	17001187	REPR PTS U#14714/9609	11/30/17	261100		921.84-
00001	CARQUEST AUTO PARTS STOR	14758-98272	00174326	17001195	REPR PTS U#10690 CONSTR	11/30/17	261100		125.45-
00001	CARQUEST AUTO PARTS STOR	14758-99694	00175038	17001204	BATTERY U#18887 GATOR	11/30/17	261100		44.99-
00001	CARQUEST AUTO PARTS STOR	14758-97726	00174050	17001263	REPR PTS VARI P/W UNITS	11/30/17	261100		440.07-
00001	CARQUEST AUTO PARTS STOR	14758-98928	00174664	17001264	REPR PTS VARI P/W UNITS	11/30/17	261100		148.44-
00001	CARQUEST AUTO PARTS STOR	14758-98886	00174665	17001267	REPR PTS U#14715/14498 HEALTH	11/30/17	261100		377.76-
00001	CARQUEST AUTO PARTS STOR	14758-97897	00174230	17001400	MOWER REPR PTS POLICE DEPT	11/30/17	261100		52.47-
00001	CARQUEST AUTO PARTS STOR	14758-96683	00173675	17001401	REPR PTS U#19100 POLICE	11/30/17	261100		76.94-
00001	CARQUEST AUTO PARTS STOR	14758-97690	00173941	17001402	REPR PTS VARI UNITS/STOCK	11/30/17	261100		143.92-
00001	CARQUEST AUTO PARTS STOR	14728-98362	00174305	17001403	REPR PTS VARI UNITS/STOCK	11/30/17	261100		655.13-
00001	CARQUEST AUTO PARTS STOR	14758-98515	00174515	17001404	REPR PTS U#18204 POLICE	11/30/17	261100		251.90-
00001	CARQUEST AUTO PARTS STOR	14758-98895	00174619	17001405	REPR PTS VARI UNITS/STOCK	11/30/17	261100		1,576.82-
00001	CARQUEST AUTO PARTS STOR	14758-98585	00174554	17001406	REPR PTS U#16010 CEMETERY	11/30/17	261100		82.53-

CARQUEST AUTO PARTS STOR									
Sum									4,898.26-
00001	CINTAS CORPORATION #J66	J66561339	00175212	17001313	UNIFORMS 11/03 CEM/FORESTRY	11/30/17	261105		52.58-
00001	CINTAS CORPORATION #J66	J66562118	00175212	17001314	UNIFORMS 11/09 CEM/FORESTRY	11/30/17	261105		88.14-
00001	CINTAS CORPORATION #J66	J66562898	00175212	17001315	UNIFORMS 11/17 CEM/FORESTRY	11/30/17	261105		60.05-
00001	CINTAS CORPORATION #J66	J66563682	00175212	17001316	UNIFORMS 11/24 CEM/FORESTRY	11/30/17	261105		67.14-
00001	CINTAS CORPORATION #J66	J66561340	00175212	17001317	MOP/MAT 11/03 CEM/FORESTRY	11/30/17	261105		15.70-
00001	CINTAS CORPORATION #J66	J66562119	00175212	17001318	MOP/MAT 11/09 CEM/FORESTRY	11/30/17	261105		15.70-
00001	CINTAS CORPORATION #J66	J66562899	00175212	17001319	MOP/MAT 11/17 CEM/FORESTRY	11/30/17	261105		15.70-
00001	CINTAS CORPORATION #J66	J66563683	00175212	17001320	MOP/MAT 11/24 CEM/FORESTRY	11/30/17	261105		15.70-

CINTAS CORPORATION #J66									
Sum									330.71-
00001	CITY OF HATTIESBURG FUND	TRF 2ND 11/1	02018143	17001242	TRF 2ND 11/17 PAYROLL	11/20/17	112308		1,081,969.81-

CITY OF HATTIESBURG FUND									
Sum									1,081,969.81-
00001	CLARK, BO ANTHONY	TRAV ADVANCE	00175063	17001171	TRAV ADV PAAM CONF RAYMOND,MS	11/30/17	261107		82.00-

CLARK, BO ANTHONY									
Sum									82.00-
00001	COMCAST CABLEVISION OF H	839641073089	00175145	17001271	CABLE 11/17 CITY HALL	11/30/17	261109		124.30-
00001	COMCAST CABLEVISION OF H	839641073089	00175249	17001360	CABLE 11/20-12/10/17 SANIT	11/30/17	261110		67.11-

COMCAST CABLEVISION OF H									
Sum									191.41-
00001	COMPREHENSIVE RADIOLOGY	ICRS50736 BA	00175237	17001366	SRV 9/14/17 BASSETT PRISONER	11/30/17	261111		40.00-
00001	COMPREHENSIVE RADIOLOGY	ICRS235764 J	00175237	17001367	SRV 8/4/17 JOHNSON PRISONER	11/30/17	261111		39.00-
00001	COMPREHENSIVE RADIOLOGY	ICRS52274 WO	00175237	17001368	SRV 9/12/17 WOODRESS PRISONER	11/30/17	261111		198.01-
00001	COMPREHENSIVE RADIOLOGY	ICRS216852 W	00175237	17001369	SRV 9/19/17 WRIGHT PRISONER	11/30/17	261111		425.02-

COMPREHENSIVE RADIOLOGY									

[illegible]

00001 EMPIRE TRUCK SALES (H'BU CE006129802: 00175109 17001396 REPR PTS SANIT STOCK	11/30/17	261130	528.82-

EMPIRE TRUCK SALES (H'BU			528.82-
Sum			42.48-
00001 EQUIFAX INFORMATION SERV 4559516 00175157 17001272 ONLINE INVESTIGATION POLICE	11/30/17	261131	42.48-

EQUIFAX INFORMATION SERV			42.48-
Sum			3,620.00-
00001 FARRIS, JONATHAN M ATTOR 20304 00175185 17001290 SERVICES 9/17 MUN COURT JUDGE	11/30/17	261135	3,620.00-

FARRIS, JONATHAN M ATTOR			3,620.00-
Sum			320.35-
00001 FASTENAL COMPANY MSHAT203992 00174753 17001193 SUPPLIES FOR STAGE CONSTR DEP	11/30/17	261136	670.08-
00001 FASTENAL COMPANY MSHAT203687 00174489 17001283 FIRE MECHANIC SHOP SUPPLIES	11/30/17	261136	74.10-
00001 FASTENAL COMPANY MSHAT204203 00175082 17001284 MARKING PAINT TRAFFIC DEPT	11/30/17	261136	

FASTENAL COMPANY			1,064.53-
Sum			25.00-
00001 FEDEX OFFICE AND PRINT S 0908378725 00175278 17001411 LATE PAYMENT FEE	11/30/17	261137	25.00-

FEDEX OFFICE AND PRINT S			25.00-
Sum			10,690.00-
00001 FLEET SAFETY EQUIPMENT I 163816 00173677 17001234 BUMPERS/SLIDES/ARMS NEW UNITS	11/30/17	261139	10,690.00-

FLEET SAFETY EQUIPMENT I			10,690.00-
Sum			3,996.00-
00001 FORERUNNER TECHNOLOGIES, INV25669 00173920 17001423 PHONE/PAGE SYS 10/17-10/18	11/30/17	261140	3,996.00-

FORERUNNER TECHNOLOGIES,			3,996.00-
Sum			1,272.30-
00001 FORREST GENERAL HOSPITAL H90081648802 00175233 17001370 SRV 9/14/17 BASSETT PRISONER	11/30/17	261141	882.00-
00001 FORREST GENERAL HOSPITAL H90082303102 00175233 17001371 SRV 9/26/17 DAVIS PRISONER	11/30/17	261141	333.00-
00001 FORREST GENERAL HOSPITAL H90077494302 00175233 17001372 SRV 6/27/17 LITTLETON PRISONR	11/30/17	261141	5,100.00-
00001 FORREST GENERAL HOSPITAL H90082264002 00175233 17001373 SRV 9/26/17 SWOR PRISONER	11/30/17	261141	7,244.00-
00001 FORREST GENERAL HOSPITAL H90081868502 00175233 17001374 SRV 9/19/17 WRIGHT PRISONER	11/30/17	261141	

FORREST GENERAL HOSPITAL			14,831.30-
Sum			100.00-
00001 FORREST, NATHAN BEDFORD ANNUAL LAND 00175137 17001217 ANNUAL LEASE UDC HOUSE KP	11/30/17	261142	100.00-

FORREST, NATHAN BEDFORD			100.00-
Sum			31.37-
00001 FUELMAN OF MS BG127044 NP5 00175164 17001273 FUEL CHG 11/10/17 FIRE DEPT	11/30/17	261143	46.74-
00001 FUELMAN OF MS BG127044 NP5 00175183 17001298 FUEL CHGS 11/6-12/17 POLICE	11/30/17	261143	

FUELMAN OF MS			78.11-
Sum			34.25-
00001 FV RECYCLING 2017-55840 00175275 17001415 RECYCLE FEES 11/17 SANIT	11/30/17	261144	15.75-
00001 FV RECYCLING 2017-55849 00175275 17001416 RECYCLE FEES 11/17 SANIT	11/30/17	261144	21.25-
00001 FV RECYCLING 2017-55758 00175275 17001417 RECYCLE FEES 11/17 SANIT	11/30/17	261144	41.50-
00001 FV RECYCLING 2017-55775 00175275 17001418 RECYCLE FEES 11/16 SANIT	11/30/17	261144	19.25-
00001 FV RECYCLING 2017-55776 00175275 17001419 RECYCLE FEES 11/17 SANIT	11/30/17	261144	

00001 FV RECYCLING	2017-55777	00175275 17001420 RECYCLE FEES 11/17 SANIT	11/30/17	261144	44.25-
00001 FV RECYCLING	2017-55778	00175275 17001421 RECYCLE FEES 11/17 SANIT	11/30/17	261144	49.00-

FV RECYCLING					
Sum					225.25-
00001 GARNER LUMLEY ELECTRIC S 543571		00174870 17001189 TIRE MACHINE PTS MECH SHOP	11/30/17	261146	34.67-
00001 GARNER LUMLEY ELECTRIC S 542718		00174301 17001341 ELEC SUPP ASPHALT CREW	11/30/17	261146	63.05-
00001 GARNER LUMLEY ELECTRIC S 543753		00174633 17001342 METRIC TOOL SET CONSTR DEPT	11/30/17	261146	38.30-
00001 GARNER LUMLEY ELECTRIC S 543706		00174915 17001343 CABLE TIES TOWN SQ PK TREE	11/30/17	261146	31.90-

GARNER LUMLEY ELECTRIC S					
Sum					167.92-
00001 GILLILANDS ELECTRONICS S 65334		00175072 17001152 NEW FAX LINE MUN COURT	11/30/17	261147	88.31-
00001 GILLILANDS ELECTRONICS S 65196		00175072 17001153 PHONE LINE CHANGES MUN COURT	11/30/17	261147	234.05-
00001 GILLILANDS ELECTRONICS S 65361		00175044 17001164 ADJUST DOOR LOCK FIRE ADM BLD	11/30/17	261147	75.00-
00001 GILLILANDS ELECTRONICS S 65439		00175257 17001352 MNTHLY PHONE RENT MUN COURT	11/30/17	261147	261.99-
00001 GILLILANDS ELECTRONICS S 65481		00175260 17001356 PANIC BUTTON BATTERIES ZONE10	11/30/17	261147	82.70-
00001 GILLILANDS ELECTRONICS S 65408		00175240 17001424 PHONE RENT POLICE DEPT	11/30/17	261147	884.99-

GILLILANDS ELECTRONICS S					
Sum					1,627.04-
00001 GLADDEN LAW OFFICE PLLC 0159		00175207 17001295 SERV PLANN/ZONE/OTHER ISSUES	11/30/17	261148	2,599.75-
00001 GLADDEN LAW OFFICE PLLC 0160		00175207 17001296 SERV SHARON MARK VS CITY	11/30/17	261148	1,274.00-
00001 GLADDEN LAW OFFICE PLLC 0162		00175207 17001297 SERVS CLINT BRELAND CIVIL SRV	11/30/17	261148	1,079.25-

GLADDEN LAW OFFICE PLLC					
Sum					4,953.00-
00001 GRASS HOPPER CONSTRUCTIO 476544		00174646 17001259 REBUILD TRUCK PAD #5 FIRE STA	11/30/17	261149	4,960.00-

GRASS HOPPER CONSTRUCTIO					
Sum					4,960.00-
00001 GULF STATES DISTRIBUTORS 1284195-IN		00175205 17001383 AMMUNITON FOR P/F ACADEMY	11/30/17	261152	1,260.00-

GULF STATES DISTRIBUTORS					
Sum					1,260.00-
00001 H'BURG AMERICAN (SUBSCRI HA8535405 11		00175199 17001291 SUBSCRIPT 11/17-10/18 M/ADM	11/30/17	261154	222.76-

H'BURG AMERICAN (SUBSCRI					
Sum					222.76-
00001 H'BURG CIVIC LIGHT OPERA 0029		00175289 17001407 PROGRAM COVER AD	11/30/17	261155	1,000.00-

H'BURG CIVIC LIGHT OPERA					
Sum					1,000.00-
00001 H'BURG CLINIC PA (PRISON 1099895140 L		00175236 17001375 SRV 7/4/17 LITTLETON PRISONER	11/30/17	261156	777.00-
00001 H'BURG CLINIC PA (PRISON 1099895090 L		00175236 17001376 SRV 7/5-6/17 LITTLETON PRSNR	11/30/17	261156	397.00-
00001 H'BURG CLINIC PA (PRISON 1099895120 L		00175236 17001377 SRV 7/4/17 LITTLETON PRISONER	11/30/17	261156	90.00-
00001 H'BURG CLINIC PA (PRISON 1099895120 L		00175236 17001378 SRV 7/4/17 LITTLETON PRISONER	11/30/17	261156	60.00-
00001 H'BURG CLINIC PA (PRISON 1099665830 W		00175236 17001379 SRV 9/22/17 WEATHERFORD PRSNR	11/30/17	261156	30.00-

H'BURG CLINIC PA (PRISON					
Sum					1,354.00-
00001 H'BURG DOWNTOWN ASSN PO#172956 10		00172956 17001156 CANDLES/WHITE BAGS	11/30/17	261157	1,232.86-

H'BURG DOWNTOWN ASSN							
Sum							1,232.86-
00001	HANCOCK BANK TRUST & FIN	11/22/17	DUE 02018155	17001429	MDB 2001 BONDS	12/22/08	2,190.11-

HANCOCK BANK TRUST & FIN							
Sum							2,190.11-
00001	HATTIESBURG AMERICAN-ACC	H17770	61505	00175064	17001160	POLICE RECRUIT ADS	490.20-

HATTIESBURG AMERICAN-ACC							
Sum							490.20-
00001	HATTIESBURG HYDRAULICS I	72015		00175060	17001205	REPR PTS U#15856 CEMETERY	54.61-
00001	HATTIESBURG HYDRAULICS I	71914		00174874	17001265	REPR PTS U#11356	365.95-
00001	HATTIESBURG HYDRAULICS I	72047		00175127	17001287	REPR PTS U#16010 CEMETERY	146.41-

HATTIESBURG HYDRAULICS I							
Sum							566.97-
00001	HAVARD PEST CONTROL INC	1200846		00175146	17001294	WEEKLY RODENT TRTMT CITY HALL	45.00-

HAVARD PEST CONTROL INC							
Sum							45.00-
00001	HERITAGE LAWN & GARDEN C	43157		00175098	17001286	MAGNOLIAS PUB WORKS ENTRANCE	119.98-

HERITAGE LAWN & GARDEN C							
Sum							119.98-
00001	HILL & BROOKS COFFEE & T	700648		00175293	17001430	COFFEE SERV M/ADM	25.14-
00001	HILL & BROOKS COFFEE & T	701304		00175293	17001431	COFFEE SERV M/ADM	139.14-

HILL & BROOKS COFFEE & T							
Sum							164.28-
00001	HOME DEPOT	6040342		00174455	17001359	HAND TOOLS SANIT DEPT	155.82-
00001	HOME DEPOT	3040398		00174742	17001361	GAS CANS FOR CEMETERY	113.88-

HOME DEPOT							
Sum							269.70-
00001	HOOD, CHINIKA	REG REIMB 8/	00175217	17001307	REG REIMB NABJ	CAREER FAIR	453.00-

HOOD, CHINIKA							
Sum							453.00-
00001	HUB CITY SPOKES	80368		00175045	17001157	CITY WIDE ADS AND NOTICES	56.16-
00001	HUB CITY SPOKES	80424		00175259	17001355	CITY WIDE ADS/NOTICES 11/17	468.00-

HUB CITY SPOKES							
Sum							524.16-
00001	INDOFF INC	3032300		00174814	17001428	LEATHER CHAIR SANIT DEPT	479.99-
00001	INDOFF INC	3036590		00175091	17001445	OFFICE SUPP CEMETERY	230.28-

INDOFF INC							
Sum							710.27-
00001	INSTITUTE OF POLICE TECH	REG TAPP 12/	00175200	17001306	REG TAPP POL APL	BACKGRND CLS	795.00-

INSTITUTE OF POLICE TECH							

Sum								795.00-
00001	INTERFACE SECURITY SYSTE	18906995	00175241	17001362	SECURITY 12/17 HIGHLAND CEM	11/30/17	261174	33.02-
00001	INTERFACE SECURITY SYSTE	18914731	00175241	17001363	SECURITY 12/17 SOUTH HILL CEM	11/30/17	261174	29.95-

INTERFACE SECURITY SYSTE								
Sum								62.97-
00001	IRBY, STUART C CO	S010386184.0	00173344	17001345	LIGHT POLES FOR DOWNTOWN	11/30/17	261175	1,793.15-
00001	IRBY, STUART C CO	S010386183.0	00173344	17001346	LIGHT POLES FOR DOWNTOWN	11/30/17	261175	14,183.91-
00001	IRBY, STUART C CO	S010386183.0	00173344	17001350	PRICE CORRECTION	11/30/17	261175	182.06

IRBY, STUART C CO								
Sum								15,795.00-
00001	JACKSON COMMUNICATIONS	W22613	00173914	17001185	RADIO REPR FIRE DEPT	11/30/17	261176	393.00-

JACKSON COMMUNICATIONS								
Sum								393.00-
00001	JAMES, DAVID (REFUND)	MUNICIPAL CO	02018117	17001178	MUNICIPAL COURT REFUND	11/30/17	261178	2,052.20-

JAMES, DAVID (REFUND)								
Sum								2,052.20-
00001	JONES-RUSSELL, CAROL L	SERVICES 8/1	00175071	17001150	PRO TEM JUDGE 8/16-11/08/17	11/30/17	261181	6,850.00-

JONES-RUSSELL, CAROL L								
Sum								6,850.00-
00001	LAMAR CTY SHERIFF	2421	00175066	17001155	SERVICE OF PROCESS/K HOWARD	11/30/17	261188	35.00-
00001	LAMAR CTY SHERIFF	JAIL 10/17	00175234	17001381	JAIL EXPENSE 10/1-31/17	11/30/17	261188	30.00-

LAMAR CTY SHERIFF								
Sum								65.00-
00001	LANE, DENISE	0109	00175215	17001308	FOOD NBRHD CHRISTMAS APPRECTN	11/30/17	261189	1,500.07-

LANE, DENISE								
Sum								1,500.07-
00001	LARRY'S WRECKER SERVICE	3917	00175179	17001303	TOWING U#18323 POLICE	11/30/17	261190	55.00-

LARRY'S WRECKER SERVICE								
Sum								55.00-
00001	LUU, LISA	TRAV ADVANCE	00175231	17001351	TRAV ADV MMCCA WORKSHOP JKSN	11/30/17	261196	195.00-

LUU, LISA								
Sum								195.00-
00001	MCELHANEY PLUMBING INC	260991	00174981	17001233	PLUMB SUPP POLICE DEPT	11/30/17	261198	77.05-
00001	MCELHANEY PLUMBING INC	261837	00174935	17001239	PLUMB SUPP SANIT DEPT	11/30/17	261198	7.80-
00001	MCELHANEY PLUMBING INC	261218	00174828	17001282	WATER FAUCET FIRE ADM OFFICE	11/30/17	261198	18.59-
00001	MCELHANEY PLUMBING INC	262223	00175097	17001329	PLUMB SUPP/INSECT SPRAY	11/30/17	261198	151.10-
00001	MCELHANEY PLUMBING INC	260990	00175043	17001337	GARDEN HOSE FIRE ADM	11/30/17	261198	81.90-

MCELHANEY PLUMBING INC								
Sum								336.44-
00001	MCMULLAN EQUIPMENT CO	378910-A	00174171	17001302	REPRS U#18320 POLICE	11/30/17	261199	300.00-

MCMULLAN EQUIPMENT CO								

Sum							300.00-
00001 MEDICAL ANALYSIS-GHV	10280	00175277 17001410 MNTHLY FEES/ANALYSIS	11/30/17	261201		34,145.12-	

MEDICAL ANALYSIS-GHV							
Sum						34,145.12-	
00001 MID SOUTH UNIFORM & SUPP	569529	00174550 17001249 NAME PLATES SHUMOCK/BLACKMON	11/30/17	261202		62.98-	
00001 MID SOUTH UNIFORM & SUPP	569460	00174240 17001310 UNIFORM ITEMS POLICE STOCK	11/30/17	261202		3,053.65-	

MID SOUTH UNIFORM & SUPP							
Sum						3,116.63-	
00001 MIDSOUTH SOLUTIONS	112068	00173822 17001326 BOOTS LEWIS/SPEIGHTS POLICE	11/30/17	261204		171.82-	

MIDSOUTH SOLUTIONS							
Sum						171.82-	
00001 MR. SIPPI BEVERAGES	066716	00175067 17001146 WATER FOR MUN COURT	11/30/17	261209		24.90-	
00001 MR. SIPPI BEVERAGES	070746	00175067 17001147 WATER FOR MUN COURT	11/30/17	261209		15.90-	

MR. SIPPI BEVERAGES							
Sum						40.80-	
00001 MS ASSN OF CHIEFS OF POL REG PARKER 1		00175189 17001304 REG PARKER CONF STARKVILLE	11/30/17	261210		325.00-	

MS ASSN OF CHIEFS OF POL							
Sum						325.00-	
00001 MS ASSOCIATION OF COACHE	1114171	00175208 17001292 SPONSOR MS/AL ALL-STAR GAME	11/30/17	261211		10,000.00-	

MS ASSOCIATION OF COACHE							
Sum						10,000.00-	
00001 MS FIRE CHIEFS ASSN	2018 MEMBERS	00175079 17001166 2018 DUES ALL CHIEF OFFICERS	11/30/17	261214		270.00-	

MS FIRE CHIEFS ASSN							
Sum						270.00-	
00001 MS MUNICIPAL CLERKS & CO 2017 DUES		00175209 17001293 2017 DUES	11/30/17	261215		80.00-	

MS MUNICIPAL CLERKS & CO							
Sum						80.00-	
00001 MS MUNICIPAL LIABILITY P 8214		00175114 17001216 LIABILITY COVERAGE 1/18-12/18	11/30/17	261216		487,218.00-	

MS MUNICIPAL LIABILITY P							
Sum						487,218.00-	
00001 MS POWER COMPANY	11/17 GENERA	00020184 17001333 MNTHLY ELEC-GENERAL	11/30/17	261217		98,154.77-	

MS POWER COMPANY							
Sum						98,154.77-	
00001 NAPA AUTO PARTS	5930-567004	00174168 17001236 REPR PTS U#15773/19835 FIRE	11/30/17	261221		292.92-	
00001 NAPA AUTO PARTS	5930-568073	00175034 17001439 FIRE HYDRANT TOOL	11/30/17	261221		130.23-	
00001 NAPA AUTO PARTS	5930-568355	00175238 17001440 FIRE HYDRANT TOOL	11/30/17	261221		130.23-	

NAPA AUTO PARTS							
Sum						553.38-	
00001 NATIONAL ALLIANCE ON MEN SPONSOR FEE		00175069 17001148 SPONSOR FEE	11/30/17	261222		1,499.00-	

NATIONAL ALLIANCE ON MEN							

Sum								1,499.00-
00001 NEEL-SCHAFFER INC	1048131 PH 3	00175294	17001432	SRV 10/17 MT CARMEL CHURCH	11/30/17	261223		13,102.27-
00001 NEEL-SCHAFFER INC	1048150	00175294	17001433	SRV MS4 STORMWTR MGMT 2017	11/30/17	261223		6,382.36-

NEEL-SCHAFFER INC								
Sum								19,484.63-
00001 NEWKS EATERY	PO#175017 11	00175017	17001202	KHB MEETING 11/15/17	11/30/17	261226		134.40-

NEWKS EATERY								
Sum								134.40-
00001 NORFOLK SOUTHERN CORP	90495734	00175147	17001274	12/17 LEASE RR ST PK LOT	11/30/17	261227		1,943.51-

NORFOLK SOUTHERN CORP								
Sum								1,943.51-
00001 NORTHERN SAFETY & INDUST	902638472	00173540	17001230	LEATHER GLOVES P/F ACADEMY	11/30/17	261229		89.88-
00001 NORTHERN SAFETY & INDUST	902646420	00173540	17001231	SAFETY GLASSES P/F ACADEMY	11/30/17	261229		83.52-

NORTHERN SAFETY & INDUST								
Sum								173.40-
00001 OFFICE DEPOT INC	976512902001	00174679	17001219	COMPUTER SUPP P/F ACADEMY	11/30/17	261230		89.99-
00001 OFFICE DEPOT INC	2128376973	00174562	17001243	OFFICE SUPP MAYOR'S OFFICE	11/30/17	261230		546.48-
00001 OFFICE DEPOT INC	968987239001	00173401	17001244	OFFICE SUPP PLANNING DEPT	11/30/17	261230		183.59-
00001 OFFICE DEPOT INC	968987240001	00173401	17001245	OFFICE SUPP PLANNING DEPT	11/30/17	261230		24.53-
00001 OFFICE DEPOT INC	968987241001	00173401	17001246	OFFICE SUPP PLANNING DEPT	11/30/17	261230		19.17-
00001 OFFICE DEPOT INC	968987242001	00173401	17001247	OFFICE SUPP PLANNING DEPT	11/30/17	261230		5.78-
00001 OFFICE DEPOT INC	2128693948	00174879	17001248	COMPUTER SUPP INFO TECH DEPT	11/30/17	261230		555.93-
00001 OFFICE DEPOT INC	978757635001	00174866	17001276	OFFICE SUPP MPO DEPT	11/30/17	261230		129.99-
00001 OFFICE DEPOT INC	978757637001	00174866	17001277	OFFICE SUPP MPO DEPT	11/30/17	261230		55.99-
00001 OFFICE DEPOT INC	978757638001	00174866	17001278	OFFICE SUPP MPO DEPT	11/30/17	261230		16.55-
00001 OFFICE DEPOT INC	978757636001	00174866	17001279	OFFICE SUPP MPO DEPT	11/30/17	261230		147.04-

OFFICE DEPOT INC								
Sum								1,775.04-
00001 OFFICE PRODUCTS PLUS	809120-0	00174218	17001161	OFFICE SUPP P/F ACADEMY	11/30/17	261231		522.06-
00001 OFFICE PRODUCTS PLUS	812038-0	00174876	17001182	JANIT SUPP FIRE ADM OFFICE	11/30/17	261231		353.33-
00001 OFFICE PRODUCTS PLUS	812321-0	00174940	17001183	WIRELESS PHONE HEADSET	11/30/17	261231		229.99-
00001 OFFICE PRODUCTS PLUS	C 808849-0	00174940	17001206	CREDIT INV#808849-0 FIRE DEPT	11/30/17	261231		7.88
00001 OFFICE PRODUCTS PLUS	806238-0	00173367	17001321	EXT HARD DRIVES DETECTIVES	11/30/17	261231		1,111.71-
00001 OFFICE PRODUCTS PLUS	813028-0	00175159	17001327	RESPIRATOR MASKS FIRE DEPT	11/30/17	261231		43.69-

OFFICE PRODUCTS PLUS								
Sum								2,252.90-
00001 OVERHEAD DOOR CO OF HBUR	83393	00174714	17001426	BAY DOOR REPR #1 FIRE STA	11/30/17	261232		3,750.00-

OVERHEAD DOOR CO OF HBUR								
Sum								3,750.00-
00001 PARKER, ANDY (USE 83107-	TRAV ADVANCE	00175062	17001172	TRAV ADV PAAM CONF RAYMOND,MS	11/30/17	261234		172.95-

PARKER, ANDY (USE 83107-								
Sum								172.95-
00001 PARKER, ANTHONY	TRAV ADVANCE	00175190	17001301	TRAV ADV CHIEFS CONF STARKVLE	11/30/17	261235		695.00-

Sum									695.00-		
00001 PEARL RIVER VALLEY EPA (	11/17	GENERA	00020184	17001330	MNTHLY	11/17	PUBLIC SERVICES	11/30/17	261237	872.79-	

PEARL RIVER VALLEY EPA (											
Sum										872.79-	
00001 PHILLIPS CAR CARE CENTER	43195		00173705	17001238	REPRS	U#14697	LAND CODE	11/30/17	261239	623.74-	

PHILLIPS CAR CARE CENTER											
Sum										623.74-	
00001 PINE BELT INDUSTRIAL SUP	4155554-01		00173852	17001196	REPR	PTS	U#20373	SANIT	11/30/17	261242	13.01-
00001 PINE BELT INDUSTRIAL SUP	4155554-02		00173852	17001197	REPR	PTS	U#20373	SANIT	11/30/17	261242	32.05-

PINE BELT INDUSTRIAL SUP											
Sum										45.06-	
00001 PINE BELT OIL COMPANY IN	10483581		00174937	17001179	GAS	FOR	FUEL	STATION	11/30/17	261243	10,518.68-
00001 PINE BELT OIL COMPANY IN	10508601		00174937	17001180	DIESEL	FOR	FUEL	STATION	11/30/17	261243	4,158.94-
00001 PINE BELT OIL COMPANY IN	10509621		00175153	17001335	GAS	FOR	FUEL	STATION	11/30/17	261243	10,032.49-
00001 PINE BELT OIL COMPANY IN	1167102		00175153	17001336	DIESEL	FOR	FUEL	STATION	11/30/17	261243	5,810.28-

PINE BELT OIL COMPANY IN											
Sum										30,520.39-	
00001 PROFESSIONAL ARBORTIST A	REG PARKER 1		00175061	17001173					11/30/17	261247	125.00-
00001 PROFESSIONAL ARBORTIST A	REG CLARK 1/		00175061	17001174	REG	CLARK	CONF	RAYMOND,MS	11/30/17	261247	125.00-

PROFESSIONAL ARBORTIST A											
Sum										250.00-	
00001 PUCKETT MACHINERY COMPAN	P05C5634248		00174722	17001169	REPR	PTS	U#20093	SANIT	11/30/17	261248	268.24-

PUCKETT MACHINERY COMPAN											
Sum										268.24-	
00001 PUCKETT RENTS	629543-0001		00174561	17001262	SUPPLIES	FOR	CREW	WORKERS	11/30/17	261249	443.71-
00001 PUCKETT RENTS	629066-0001		00174909	17001268	LIFT	RENTAL	FOR	TREE WORK	11/30/17	261249	917.20-

PUCKETT RENTS											
Sum										1,360.91-	
00001 RICOH CORP	23716573		00175264	17001427	COPIER	12/17	LAND	CODE	11/30/17	261251	110.00-

RICOH CORP											
Sum										110.00-	
00001 RJ YOUNG COMPANY	INV2138091		00175070	17001154	COPIER	9/25-10/24/17	COURT		11/30/17	261252	335.00-
00001 RJ YOUNG COMPANY	INV2177506		00175279	17001408	COPIER	10/14-11/13	CITY	CLERK	11/30/17	261252	298.00-
00001 RJ YOUNG COMPANY	INV2163850		00175265	17001409	COPIER	8/6-11/5/17	PLANNING		11/30/17	261252	575.23-
00001 RJ YOUNG COMPANY	INV2151929		00175267	17001412	COPIER	9/28-10/27	FIRE	DEPT	11/30/17	261252	255.60-

RJ YOUNG COMPANY											
Sum										1,463.83-	
00001 ROBINSON ELECTRIC SUPPLY	2899-413500		00174565	17001344	OUTLET	CLIPS	CHRISTMAS	DECOR	11/30/17	261254	300.00-

ROBINSON ELECTRIC SUPPLY											
Sum										300.00-	
00001 ROGERS, KEVIN	TITLE OPINIO		00175116	17001220	TITLE	OPINION	LAND	CODE	11/30/17	261255	250.00-

ROGERS, KEVIN								
Sum								250.00-
00001	ROTO-ROOTER	HACB17003	00175201	17001300	CLEAR DISPATCH MAIN DRAIN	11/30/17	261256	212.40-

ROTO-ROOTER								
Sum								212.40-
00001	RYAN MOTORS INC	263680	00175251	17001358	KEY FOB U#17708 POLICE	11/30/17	261258	126.32-

RYAN MOTORS INC								
Sum								126.32-
00001	SACKS OUTDOOR SUPPLY	PO#175195 RC	00175195	17001305	CLOTH ALLOW MISENHELTER	11/30/17	261259	429.93-

SACKS OUTDOOR SUPPLY								
Sum								429.93-
00001	SANSOM EQUIPMENT CO	52585	00174453	17001188	REPR PTS U#20503 JET TRUCK	11/30/17	261260	221.79-

SANSOM EQUIPMENT CO								
Sum								221.79-
00001	SCOTTS HYDRAULIC SERVICE	31210	00174551	17001266	REPR SIDE ARM MOWER U#20373	11/30/17	261261	270.00-
00001	SCOTTS HYDRAULIC SERVICE	31513	00175192	17001339	REPR PTS U#18035	11/30/17	261261	122.14-
00001	SCOTTS HYDRAULIC SERVICE	31529	00175193	17001340	MOTOR REPR U#20067	11/30/17	261261	555.09-

SCOTTS HYDRAULIC SERVICE								
Sum								947.23-
00001	SHEMPER, MICHAEL J PLLC	SERVICES 10/	00175073	17001151	PRO TEM PROSECUTOR 1/25-26/17	11/30/17	261262	1,250.00-

SHEMPER, MICHAEL J PLLC								
Sum								1,250.00-
00001	SHERRILL INC	INV-395067	00174718	17001349	ROPES FOR TREE CREW	11/30/17	261263	323.98-

SHERRILL INC								
Sum								323.98-
00001	SIGNS FIRST	H-57718	00175222	17001309	PUB HEARING SIGN CORRECTION	11/30/17	261266	82.81-
00001	SIGNS FIRST	H-62181	00175248	17001353	HBRG HIGH CHAMPIONSHIP BANNER	11/30/17	261266	152.06-

SIGNS FIRST								
Sum								234.87-
00001	SOIGNE	2625	00175039	17001158	RPLCMNT WALL POWER SUPPLY	11/30/17	261269	104.98-

SOIGNE								
Sum								104.98-
00001	SOLAR SUPPLY INC	3497166	00174599	17001328	BAY HEATER #5 FIRE STA	11/30/17	261270	867.83-

SOLAR SUPPLY INC								
Sum								867.83-
00001	SOUTH MS EMERGENCY PHYSI	193644377/27	00175235	17001380	SRV 8/25/17 KEYS PRISONER	11/30/17	261271	293.00-

SOUTH MS EMERGENCY PHYSI								
Sum								293.00-
00001	SOUTHEASTERN CONCRETE CO	29606(A)	00174651	17001280	CONCRETE #5 FIRE STA PAVING	11/30/17	261272	5,099.50-
00001	SOUTHEASTERN CONCRETE CO	29606(B)	00175168	17001281	ADDL AMT DUE PO#174651	11/30/17	261272	108.50-

SOUTHEASTERN CONCRETE CO

Sum

00001	SOUTHERN FINANCIAL SYSTE	CMCHAT2	11/1	02018153	17001322	POLICE FINES COLL.FEE	11/30/17	261273	5,208.00-
00001	SOUTHERN FINANCIAL SYSTE	CMCHAT3	11/1	02018154	17001323	POLICE FINES COLL.FEE	11/30/17	261273	317.63-
00001	SOUTHERN FINANCIAL SYSTE	CMCHAT2	10/1	02018156	17001324	POLICE FINES COLL.FEE	11/30/17	261273	564.30-
00001	SOUTHERN FINANCIAL SYSTE	CMCHAT3	10/1	02018157	17001325	POLICE FINES COLL.FEE	11/30/17	261273	59.14-
									2,231.69-

SOUTHERN FINANCIAL SYSTE

Sum

00001	SOUTHERN PINE ELECTRIC P	11/17	GENERA	00020183	17001331	MNTHLY 11/17 PUBLIC SERVICES	11/30/17	261274	3,172.76-
									59.59-

SOUTHERN PINE ELECTRIC P

Sum

00001	SOUTHERN TIRE MART #9 (M	9025327	00173703	17001184	FLAT REPR U#20088	FIRE DEPT	11/30/17	261275	59.59-
00001	SOUTHERN TIRE MART #9 (M	9026650	00174717	17001285	TIRES/ALIGN U#14497	TRAFFIC	11/30/17	261275	19.95-
00001	SOUTHERN TIRE MART #9 (M	9027239	00175216	17001444	TIRES U#14178	TRUCK/TRAILER	11/30/17	261275	557.15-
									323.72-

SOUTHERN TIRE MART #9 (M

Sum

00001	SOUTHERN TIRE MART LLC	11137603	00174691	17001338	TIRES U#13932	FIRE DEPT	11/30/17	261276	900.82-
									689.58-

SOUTHERN TIRE MART LLC

Sum

00001	SPEEDY PRINTING & SIGNS	24576	00173573	17001422	COH LOGO U#18569	M/ADM	11/30/17	261281	689.58-
									172.00-

SPEEDY PRINTING & SIGNS

Sum

00001	SPIRE ENERGY	11/17	GENERA	00020184	17001332	MNTHLY GAS-GENERAL	11/30/17	261282	172.00-
									239.62-

SPIRE ENERGY

Sum

00001	STANDARD OFFICE SUPPLY C	0073651-001	00174547	17001203	CITATION BOOKS ANIMAL CONTROL		11/30/17	261283	239.62-
00001	STANDARD OFFICE SUPPLY C	0073699-001	00174359	17001435	OFFICE SUPP LIFE OF S MS		11/30/17	261283	200.00-
									206.91-

STANDARD OFFICE SUPPLY C

Sum

00001	STAPLES	8046600531	00173710	17001237	OFFICE SUPP LAND CODE		11/30/17	261284	406.91-
00001	STAPLES	8046622142	00173710	17001240	OFFICE SUPP LAND CODE		11/30/17	261284	178.23-
00001	STAPLES	8046622142 C	00173710	17001241	CREDIT		11/30/17	261284	24.18-
									24.18

STAPLES

Sum

00001	THYSSENKRUPP ELEVATOR CO	3003513254	00175094	17001229	MAINT 11/17 PINE ST GARAGE		11/30/17	261288	178.23-
									468.42-

THYSSENKRUPP ELEVATOR CO

Sum

00001	TRI-TECH INC	152899	00175198	17001382	GUN BOX FOR EVIDENCE		11/30/17	261289	468.42-
									230.00-

TRI-TECH INC

Sum								230.00-
00001 TYLER TECHNOLOGIES INC	025-207106	00175262	17001357	ENERGOV SUPPORT/MAINT	11/30/17	261292		11,794.30-

TYLER TECHNOLOGIES INC								
Sum								11,794.30-
00001 ULTIMATE PARTY #3 (WAS	176240	00175065	17001235	TABLECLOTHS/DECOR P/F ACDMY	11/30/17	261293		46.35-

ULTIMATE PARTY #3 (WAS								
Sum								46.35-
00001 VESELY'S NURSERY	PO#174877(A)	00174877	17001214	FALL PLANTS FOR CITY HALL	11/30/17	261298		437.90-
00001 VESELY'S NURSERY	PO#175103(B)	00175103	17001215	ADDL AMT DUE PO#174877	11/30/17	261298		113.10-

VESELY'S NURSERY								
Sum								551.00-
00001 WAL-MART STORES INC	007597	00174419	17001437	REFRSHMNTS CLASS 10/24/17	11/30/17	261299		97.58-
00001 WAL-MART STORES INC	004289	00174279	17001438	ACCESSORIES #2 FIRE STA	11/30/17	261299		93.39-
00001 WAL-MART STORES INC	001671	00174726	17001441	MUMS/DECOR PUBLIC WORKS DEPT	11/30/17	261299		70.73-

WAL-MART STORES INC								
Sum								261.70-
00001 WASTE MANAGEMENT OF SOUT	0010413-2526	00175276	17001414	WASTE DISPOSAL SANIT	11/30/17	261301		1,668.26-

WASTE MANAGEMENT OF SOUT								
Sum								1,668.26-
00001 WATERS INTERNATIONAL TRU	08P844552	00174997	17001198	REPR PTS U#14406/14408 SANIT	11/30/17	261302		1,047.00-

WATERS INTERNATIONAL TRU								
Sum								1,047.00-
00001 WATKINS & EAGAR	382676	00175284	17001434	LEGAL FEES 10/17	11/30/17	261303		2,520.10-

WATKINS & EAGAR								
Sum								2,520.10-
00001 WEDGEWORTH DEVELOPMENT L	MB# 2014/198	02018121	17001177	DL RENEWAL STATION LEASE PYMT	11/30/17	261305		1,100.00-

WEDGEWORTH DEVELOPMENT L								
Sum								1,100.00-
00001 WILLIAM CAREY UNIVERSITY	2017-2018 AD	00175263	17001354	2017-2018 ADVERTISING	11/30/17	261306		7,000.00-

WILLIAM CAREY UNIVERSITY								
Sum								7,000.00-
00001 WORKWELL SERVICES (NEW V	36329	00175042	17001162	HAZ MATL TEAM PHYSICALS	11/30/17	261309		7,975.00-
00001 WORKWELL SERVICES (NEW V	36485	00175051	17001163	NEW EMPOLYEES HEALTH SCREENS	11/30/17	261309		166.00-

WORKWELL SERVICES (NEW V								
Sum								8,141.00-
00001 WRITEGUARD BUSINESS SYST	165544	00174990	17001275	DIRECT DEPOSIT SLIPS	11/30/17	261310		551.56-
00001 WRITEGUARD BUSINESS SYST	165544 CREDI	00174990	17001288	CREDIT INV#161761 DUP PYMT	11/30/17	261310		246.00

WRITEGUARD BUSINESS SYST								
Sum								305.56-
00001 98 WASTE LLC	960	00175113	17001223	RUBBISH DISPOSAL SANIT	11/30/17	261312		6,314.00-
00001 98 WASTE LLC	978	00175268	17001413	RUBBISH DISPOSAL SANIT	11/30/17	261312		7,518.00-

98 WASTE LLC
Sum

Sum

13,832.00-

2,098,035.38-

CITY OF HATTIESBURG

DOCKET OF CLAIMS

Date - 11/29/17

PERIOD ENDING NOVEMBER 30, 2017

Vendor	Invoice Number	Purchase Order	Claims Number	Item Description	Check Date	Check No.	Check Amount
PARKS & RECREATION FUND							
00002 A & R FARM AND GARDEN	305028	00175019	17000261	FIRE ANT POISON	11/30/17	261066	336.00-
00002 A & R FARM AND GARDEN	305704	00175134	17000263	LEAF RAKES/GRAIN FORKS	11/30/17	261066	167.50-

A & R FARM AND GARDEN							
Sum							503.50-
00002 ADAMS NURSERY	938801	00175021	17000237	LANDSCAPING SUPPLIES	11/30/17	261070	162.00-

ADAMS NURSERY							
Sum							162.00-
00002 AGRI-AFC LLC	5408607	00175083	17000247	FERTILIZER GRNDS MAINT	11/30/17	261072	33.02-

AGRI-AFC LLC							
Sum							33.02-
00002 AUTO ARMATURE SERVICE IN 10057		00175133	17000249	BATTERY U#14127 TRUCK	11/30/17	261083	119.95-

AUTO ARMATURE SERVICE IN							
Sum							119.95-
00002 BASS TREES & SUPPLY INC 3221		00174768	17000257	CHRISTMAS TREES MOBILE ST	11/30/17	261088	257.00-

BASS TREES & SUPPLY INC							
Sum							257.00-
00002 BRACKMAN MOWER WAREHOUSE 35259		00175020	17000262	LUBRICANTS/EDGER BLADES	11/30/17	261094	217.60-
00002 BRACKMAN MOWER WAREHOUSE 35278		00175085	17000266	HEDGE TRIMMERS	11/30/17	261094	968.00-

BRACKMAN MOWER WAREHOUSE							
Sum							1,185.60-
00002 CARQUEST AUTO PARTS STOR 14758-99644		00175012	17000230	LUBRICANTS GRNDS MAINT	11/30/17	261100	141.80-
00002 CARQUEST AUTO PARTS STOR 14758-99919		00175167	17000265	REPR PTS U#14127 TRUCK	11/30/17	261100	19.10-

CARQUEST AUTO PARTS STOR							
Sum							160.90-
00002 CITY OF HATTIESBURG FUND TRF 2ND 11/1		02018143	17000235	TRF 2ND 11/17 PAYROLL	11/20/17	311658	53,958.44-

CITY OF HATTIESBURG FUND							
Sum							53,958.44-
00002 COMSOUTH	187977	00174984	17000250	RADIO REPR U#16124	11/30/17	261112	221.20-

COMSOUTH							
Sum							221.20-
00002 ECONOMY SUPPLY CO	285311	00175084	17000248	CHRISTMAS TREE LIGHTS SUPP	11/30/17	261127	74.85-

ECONOMY SUPPLY CO							

00002 PEANUTS TOWING SERVICE	77059	00175080 17000260 TOWING U#8937 TRUCK	11/30/17	261236	75.00-

PEANUTS TOWING SERVICE					
Sum					75.00-
00002 PITTMAN, PERCY D	OFFICIAL 11/	02018147 17000241 OFFICIAL-ADULT SOFTBALL	11/30/17	261245	60.00-

PITTMAN, PERCY D					
Sum					60.00-
00002 POWELL, RANDY	SPORTS SERVS	02018148 17000245 SPORTS SUPPORT SERVICES	11/30/17	261246	64.00-

POWELL, RANDY					
Sum					64.00-
00002 SHERWIN-WILLIAMS COMPANY 8229-6		00175126 17000251 BALLFIELD PAINT	11/30/17	261264	426.25-

SHERWIN-WILLIAMS COMPANY					
Sum					426.25-
00002 SOUTHERN TIRE MART #9 (M 9026604		00174748 17000238 REPRS U#17998 & TRAILER	11/30/17	261275	148.93-
00002 SOUTHERN TIRE MART #9 (M 9027072		00175132 17000254 BRAKE REPR U#15928 VAN	11/30/17	261275	243.23-
00002 SOUTHERN TIRE MART #9 (M 9027086		00175156 17000255 BRAKE REPR U#15928 VAN	11/30/17	261275	179.06-

SOUTHERN TIRE MART #9 (M					
Sum					571.22-
00002 TERRELL, WINSTON	ASSIGNING FE	00175141 17000234 ASSIGNING FEE FALL ADULT SB	11/30/17	261285	248.00-

TERRELL, WINSTON					
Sum					248.00-
00002 TROTTER, COREY	OFFICIAL 11/	02018147 17000242 OFFICIAL-ADULT SOFTBALL	11/30/17	261290	100.00-

TROTTER, COREY					
Sum					100.00-
00002 TROTTER, JAMES C JR	OFFICIAL 11/	02018147 17000243 OFFICIAL-ADULT SOFTBALL	11/30/17	261291	40.00-

TROTTER, JAMES C JR					
Sum					40.00-
00002 UNITED RENTALS (NORTH AM 150078080-00		00172778 17000233 PORTABLE LIGHTS TATUM SOCCER	11/30/17	261294	2,496.00-

UNITED RENTALS (NORTH AM					
Sum					2,496.00-
00002 VARNADO, UNDR	SPORTS SERVS	02018148 17000246 SPORTS SUPPORT SERVICES	11/30/17	261296	64.00-

VARNADO, UNDR					
Sum					64.00-
00002 WAL-MART STORES INC	003334	00174349 17000267 SENIOR PROGRAM SUPPLIES	11/30/17	261299	90.44-

WAL-MART STORES INC					
Sum					90.44-
00002 WATTS BROTHERS TRACTOR C 01-31783		00174952 17000231 SEED SPREADER	11/30/17	261304	499.00-

WATTS BROTHERS TRACTOR C					
Sum					499.00-

Sum					92,623.23-

CITY OF HATTIESBURG

DOCKET OF CLAIMS

Date

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Vendor

Invoice
NumberPurchase
OrderClaims
NumberItem
DescriptionCheck
DateCheck
No.Check
Amount

PAYROLL FUND

00006 HARRIS, SHANNON

REFUND TRVL 02018132 17000098 REFUND TRVL W/H

11/21/17

112320

20.61-

HARRIS, SHANNON

Sum

20.61-

Sum

20.61-

CITY OF HATTIESBURG

DOCKET OF CLAIMS

Date

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PERIOD ENDING NOVEMBER 30, 2017

Vendor

Invoice
NumberPurchase
OrderClaims
NumberItem
DescriptionCheck
DateCheck
No.Check
Amount

SPECIAL STREET IMPR.FUND

00008 MS POWER COMPANY

11/17 PKS/RE 00020184 17000001 MNTHLY ELEC-PARKS & REC

11/30/17

261217

10,854.33-

MS POWER COMPANY

Sum

10,854.33-

Sum

10,854.33-

CITY OF HATTIESBURG

DOCKET OF CLAIMS

Date - 11/29/17

PERIOD ENDING NOVEMBER 30, 2017

Vendor	Invoice Number	Purchase Order	Claims Number	Item Description	Check Date	Check No.	Check Amount
WATER & SEWER OPERATION/MAINT.							
00009 AAMCO TRANS/AUTOMOTIVE S	135799	00173781	17000268	REPRS U#18705 WTR BILLING	11/30/17	261068	1,282.03-

AAMCO TRANS/AUTOMOTIVE S							
Sum							1,282.03-
00009 ALLBRITTON CHAIN SAW & L	52576	00172981	17000274	4" TRASH PUMP SEWER DEPT	11/30/17	261074	26.70-

ALLBRITTON CHAIN SAW & L							
Sum							26.70-
00009 AUTO ARMATURE SERVICE IN	4513	00173528	17000227	BATTERY U#18706 WTR BILLING	11/30/17	261083	126.95-

AUTO ARMATURE SERVICE IN							
Sum							126.95-
00009 BONNER ANALYTICAL TESTIN	64713	00175302	17000273	11/16/17 SAMPLES 100 MED PARK	11/30/17	261092	53.00-

BONNER ANALYTICAL TESTIN							
Sum							53.00-
00009 BRACKMAN MOWER WAREHOUSE	31011	00171587	17000215	BLADES U#932020 WTR PLANT	11/30/17	261094	54.94-

BRACKMAN MOWER WAREHOUSE							
Sum							54.94-
00009 CARQUEST AUTO PARTS STOR	14758-99884	00174776	17000239	REPR PTS U#12605 TRANS	11/30/17	261100	11.99-
00009 CARQUEST AUTO PARTS STOR	14758-98884	00174541	17000267	REPR PTS U#18706 WTR BILLING	11/30/17	261100	180.28-
00009 CARQUEST AUTO PARTS STOR	14758-97621	00173995	17000269	REPR PTS VARI TRANS UNITS	11/30/17	261100	11.20-
00009 CARQUEST AUTO PARTS STOR	14758-98151	00174251	17000270	REPR PTS VARI TRANS UNITS	11/30/17	261100	11.72-
00009 CARQUEST AUTO PARTS STOR	14758-98815	00174642	17000271	REPR PTS U#12605 SEWER	11/30/17	261100	13.90-

CARQUEST AUTO PARTS STOR							
Sum							229.09-
00009 CENTRAL PIPE SUPPLY INC	S100118664.0	00174495	17000209	PLUMB SUPP TRANS DEPT	11/30/17	261101	1,040.00-
00009 CENTRAL PIPE SUPPLY INC	S100118664.0	00174495	17000210	PLUMB SUPP TRANS DEPT	11/30/17	261101	2,938.98-
00009 CENTRAL PIPE SUPPLY INC	S100118664.0	00174495	17000211	PLUMB SUPP TRANS DEPT	11/30/17	261101	929.60-
00009 CENTRAL PIPE SUPPLY INC	S100119720.0	00174640	17000218	PLUMB SUPP TRANS DEPT	11/30/17	261101	842.85-
00009 CENTRAL PIPE SUPPLY INC	S100119720.0	00174640	17000219	PLUMB SUPP TRANS DEPT	11/30/17	261101	348.75-
00009 CENTRAL PIPE SUPPLY INC	S100120468.0	00174803	17000259	PLUMB SUPP TRANS STOCK	11/30/17	261101	3,429.81-
00009 CENTRAL PIPE SUPPLY INC	S100120468.0	00174803	17000260	PLUMB SUPP TRANS STOCK	11/30/17	261101	704.85-
00009 CENTRAL PIPE SUPPLY INC	S100120468.0	00174803	17000261	PLUMB SUPP TRANS STOCK	11/30/17	261101	463.20-

CENTRAL PIPE SUPPLY INC							
Sum							10,698.04-
00009 CERTIFIED LABORATORIES	2923907	00174749	17000254	CHEMICALS SEWER DEPT	11/30/17	261102	8,304.50-

CERTIFIED LABORATORIES							
Sum							8,304.50-
00009 CINTAS CORPORATION #J66	J66560485	00175148	17000229	UNIFORMS 10/26 WTR SERV MEN	11/30/17	261105	25.99-
00009 CINTAS CORPORATION #J66	J66561264	00175148	17000230	UNIFORMS 11/02 WTR SERV MEN	11/30/17	261105	25.99-

00009	CINTAS CORPORATION #J66	J66562042	00175148	17000231	UNIFORMS 11/09 WTR SERV MEN	11/30/17	261105	30.74-
00009	CINTAS CORPORATION #J66	J66563038	00175161	17000234	UNIFORMS 11/20 TRANS	11/30/17	261105	107.48-
00009	CINTAS CORPORATION #J66	J66563039	00175161	17000235	MOP/MAT 11/20 PLANT	11/30/17	261105	13.93-
00009	CINTAS CORPORATION #J66	J66563038	00175161	17000236	UNIFORMS 11/20 PLANT	11/30/17	261105	41.21-
00009	CINTAS CORPORATION #J66	J66563038	00175161	17000237	UNIFORMS 11/20 SEWER	11/30/17	261105	47.80-
00009	CINTAS CORPORATION #J66	J66563038	00175161	17000238	UNIFORMS 11/20 LAGOON	11/30/17	261105	60.25-

CINTAS CORPORATION #J66								
Sum								353.39-
00009	CITY OF HATTIESBURG FUND TRF 2ND 11/1	02018143	17000226	TRF 2ND 11/17 PAYROLL	11/20/17	22074	101,062.30-	

CITY OF HATTIESBURG FUND								
Sum								101,062.30-
00009	D P C ENTERPRISES LP	212002336-17	00174639	17000213	CHLORINE FORREST GEN TANK	11/30/17	261121	1,305.00-
00009	D P C ENTERPRISES LP	212002337-17	00174639	17000214	CHLORINE WESLEY TANK	11/30/17	261121	435.00-
00009	D P C ENTERPRISES LP	212002441-17	00174934	17000263	CHEMICALS WTR PLT #1	11/30/17	261121	1,122.00-
00009	D P C ENTERPRISES LP	212002442-17	00174934	17000264	CHEMICALS WTR PLT #2	11/30/17	261121	1,122.00-

D P C ENTERPRISES LP								
Sum								3,984.00-
00009	DITCH WITCH OF MS INC	W02912	00174297	17000251	PIERCING TOOL REPR TRANS DEPT	11/30/17	261126	1,270.60-

DITCH WITCH OF MS INC								
Sum								1,270.60-
00009	EQUIPMENT INC	165501782	00172504	17000228	REPRS U#18775 BOB CAT	11/30/17	261132	316.15-
00009	EQUIPMENT INC	165501759	00175125	17000262	REPRS WTR TRANS TRACTOR	11/30/17	261132	911.79-

EQUIPMENT INC								
Sum								1,227.94-
00009	GARNER LUMLEY ELECTRIC S	543148	00174543	17000249	ELEC SUPP WTR PLANT	11/30/17	261146	300.33-
00009	GARNER LUMLEY ELECTRIC S	543638	00174563	17000265	ELEC SUPP WTR PLT	11/30/17	261146	860.00-

GARNER LUMLEY ELECTRIC S								
Sum								1,160.33-
00009	GILLILANDS ELECTRONICS S	65358	00175115	17000217	PHONE/COMPUTER LINES OFFICE	11/30/17	261147	296.34-

GILLILANDS ELECTRONICS S								
Sum								296.34-
00009	GREEN, JEFFERY	TRAV ADVANCE	00175170	17000245	TRAV ADV ELEC MNT CRSE FLA	11/30/17	261150	447.00-

GREEN, JEFFERY								
Sum								447.00-
00009	INDUSTRIAL ELECTRIC MOTO	RI-10288	00174835	17000222	REBUILD MOTOR WELL#2 PLT#2	11/30/17	261172	3,159.44-

INDUSTRIAL ELECTRIC MOTO								
Sum								3,159.44-
00009	JACKSON, ROOSEVELT III	531979	00174620	17000250	PAINT DOORS/TRIM WTR PLT OFFC	11/30/17	261177	1,175.00-

JACKSON, ROOSEVELT III								
Sum								1,175.00-

00009 L & A CONTRACTING CO	483-095	00175196 17000248 AERATOR MNT 11/6-19 LAGOONS	11/30/17	261187	90,210.79-

L & A CONTRACTING CO					
Sum					90,210.79-
00009 MCELHANEY PLUMBING INC	262094	00175059 17000252 PLUMB SUPP WTR PLANT	11/30/17	261198	73.65-

MCELHANEY PLUMBING INC					
Sum					73.65-
00009 MIDSOUTH ELEVATOR	355643	00173092 17000253 REPR MATL LIFT WTR PLT #2	11/30/17	261203	2,500.00-

MIDSOUTH ELEVATOR					
Sum					2,500.00-
00009 MORGAN, C J INC	2017085	00175165 17000232 WTR METERS 815 W PINE ST	11/30/17	261206	15,568.37-
00009 MORGAN, C J INC	2017086	00175165 17000233 MNTHLY PLTS#1,#2 MIDTOWN	11/30/17	261206	323,184.63-

MORGAN, C J INC					
Sum					338,753.00-
00009 MS DEPARTMENT OF ENVIRON	GWSW-0000224	00175184 17000243 PERMIT RENEWAL WTR PLANT	11/30/17	261212	10.00-
00009 MS DEPARTMENT OF ENVIRON	GWSW-0000224	00175184 17000244 PERMIT RENEWAL WTR PLANT	11/30/17	261213	10.00-

MS DEPARTMENT OF ENVIRON					
Sum					20.00-
00009 MS POWER COMPANY	11/17 W&SO&M	00020184 17000258 MNTHLY ELEC-W&SO&M	11/30/17	261217	26,831.88-

MS POWER COMPANY					
Sum					26,831.88-
00009 MS WATER & POLLUTION CTR	MBRSH P DUES-	00175300 17000272 MBRSH P DUES LASSITER	11/30/17	261218	150.00-

MS WATER & POLLUTION CTR					
Sum					150.00-
00009 NEWELL PAPER COMPANY	4014409	00174832 17000220 NIFTY NABBERS PLT GRNDS CREW	11/30/17	261225	276.80-
00009 NEWELL PAPER COMPANY	4014773	00174832 17000221 NIFTY GRABBERS PLT GRNDS CREW	11/30/17	261225	69.20-

NEWELL PAPER COMPANY					
Sum					346.00-
00009 NORTH LAMAR WATER ASSN	SEWER BILLIN	00175095 17000216 SEWER BILLING 10/17	11/30/17	261228	138.00-

NORTH LAMAR WATER ASSN					
Sum					138.00-
00009 PEARL RIVER VALLEY EPA (	11/17 W&SO&M	00020184 17000255 MNTHLY 11/17 PUBLIC SERVICES	11/30/17	261237	181.43-

PEARL RIVER VALLEY EPA (					
Sum					181.43-
00009 PHILLIPS CAR CARE CENTER	42689	00172747 17000223 A/C REPR U#9223 TRANS	11/30/17	261239	310.95-
00009 PHILLIPS CAR CARE CENTER	42958	00173158 17000224 REPRS U#12605 TRANS DEPT	11/30/17	261239	931.21-
00009 PHILLIPS CAR CARE CENTER	00537	00174928 17000240 REPRS U#14142 SEWER	11/30/17	261239	510.11-

PHILLIPS CAR CARE CENTER					
Sum					1,752.27-

00009 RJM MCQUEEN CONTRACTING	1360	00175181 17000246 SEWER REPR E LAUREL LIFT STA	11/30/17	261253	44,679.46-
00009 RJM MCQUEEN CONTRACTING	1361	00175181 17000247 SEWER REPR PINETREE/LAKE EST	11/30/17	261253	7,787.50-

RJM MCQUEEN CONTRACTING					
Sum					
00009 SOUTHERN PINE ELECTRIC P	11/17 W&SO&M	00020183 17000256 MNTHLY 11/17 PUBLIC SERVICES	11/30/17	261274	52,466.96-
					837.82-

SOUTHERN PINE ELECTRIC P					
Sum					
00009 SOUTHERN TIRE MART #9 (M	9023320	00171813 17000241 TIRES U#13061/TRAILER SEWER	11/30/17	261275	837.82-
00009 SOUTHERN TIRE MART #9 (M	9022720	00175182 17000242 TIRES U#20108 TRANS	11/30/17	261275	296.00-
					678.04-

SOUTHERN TIRE MART #9 (M					
Sum					
00009 SOUTHERN TIRE MART LLC	9022361	00171227 17000266 TIRES U#18706 WTR SERV UNIT	11/30/17	261276	974.04-
					199.60-

SOUTHERN TIRE MART LLC					
Sum					
00009 SPIRE ENERGY	11/17 W&SO&M	00020184 17000257 MNTHLY GAS-W&SO&M	11/30/17	261282	199.60-
					14.20-

SPIRE ENERGY					
Sum					
00009 UNIVERSITY OF FLORIDA (T	REG GREEN 12	00175078 17000212 REG GREEN ELEC MAINT COURSE	11/30/17	261295	14.20-
					549.00-

UNIVERSITY OF FLORIDA (T					
Sum					
					549.00-

Sum					650,910.23-

Date - 11/29/17

HALLMAN, TIMOTHY
Sum

00011 JAMES, EDITH E	METER DEP RF 02018129 17000143 METER DEP RFD	11/30/17	261179	30.00-
JAMES, EDITH E				-----
Sum				30.00-
00011 KAIWAL LLC/SCOTTISH INN	METER DEP RF 02018129 17000144 METER DEP RFD	11/30/17	261183	365.22-
KAIWAL LLC/SCOTTISH INN				-----
Sum				365.22-
00011 KEELS, MELANIE R	METER DEP RF 02018129 17000154 METER DEP RFD	11/30/17	261184	24.40-
KEELS, MELANIE R				-----
Sum				24.40-
00011 LOGAN, TRACEY SPR	WTR OVRPMT R 02018159 17000175 WTR OVRPMT RFD	11/30/17	261194	3,125.46-
LOGAN, TRACEY SPR				-----
Sum				3,125.46-
00011 LONDON AND STETELMAN 809	METER DEP RF 02018129 17000173 METER DEP RFD	11/30/17	261195	24.40-
LONDON AND STETELMAN 809				-----
Sum				24.40-
00011 MCSPARRIN, REBECCA 1	METER DEP RF 02018129 17000171 METER DEP RFD	11/30/17	261200	75.00-
MCSPARRIN, REBECCA 1				-----
Sum				75.00-
00011 MOORE, SARAH 611	METER DEP RF 02018129 17000163 METER DEP RFD	11/30/17	261205	75.00-
MOORE, SARAH 611				-----
Sum				75.00-
00011 MORGAN, TOMMY	METER DEP RF 02018129 17000160 METER DEP RFD	11/30/17	261207	36.44-
MORGAN, TOMMY				-----
Sum				36.44-
00011 MORRIS MARKETERS	METER DEP RF 02018129 17000142 METER DEP RFD	11/30/17	261208	65.72-
MORRIS MARKETERS				-----
Sum				65.72-
00011 REESE, LAKONEC	METER DEP RF 02018129 17000157 METER DEP RFD	11/30/17	261250	26.00-
REESE, LAKONEC				-----
Sum				26.00-
00011 ROY & FAYE RESTORATION L	METER DEP RF 02018129 17000158 METER DEP RFD	11/30/17	261257	24.40-
ROY & FAYE RESTORATION L				-----
Sum				24.40-
00011 SIMM, MEGAN	METER DEP RF 02018129 17000145 METER DEP RFD	11/30/17	261267	75.00-
SIMM, MEGAN				-----
Sum				75.00-
00011 SMITH, BENNETT	WTR OVRPMT R 02018127 17000176 WTR OVRPMT RFD	11/30/17	261268	9.00-
SMITH, BENNETT				-----
Sum				9.00-

00011 SOUTHGATE REALITY 19P	METER DEP RF 02018129 17000169 METER DEP RFD	11/30/17	261277	24.40-

SOUTHGATE REALITY 19P				
Sum				24.40-
00011 SOUTHGATE REALITY 30P	METER DEP RF 02018129 17000168 METER DEP RFD	11/30/17	261278	75.00-

SOUTHGATE REALITY 30P				
Sum				75.00-
00011 SOUTHGATE REALTY LLC 16	METER DEP RF 02018129 17000174 METER DEP RFD	11/30/17	261279	24.40-

SOUTHGATE REALTY LLC 16				
Sum				24.40-
00011 SOUTHGATE REALTY LLC 26	METER DEP RF 02018129 17000167 METER DEP RFD	11/30/17	261280	24.40-

SOUTHGATE REALTY LLC 26				
Sum				24.40-
00011 THAXTON, BRANDON	WTR OVRPMT R 02018127 17000177 WTR OVRPMT RFD	11/30/17	261286	51.00-

THAXTON, BRANDON				
Sum				51.00-
00011 THURNAU, CAITLIN	METER DEP RF 02018129 17000162 METER DEP RFD	11/30/17	261287	26.00-

THURNAU, CAITLIN				
Sum				26.00-
00011 WILLIAMSON, STONEY	METER DEP RF 02018129 17000155 METER DEP RFD	11/30/17	261307	26.00-

WILLIAMSON, STONEY				
Sum				26.00-
00011 WINDHAM, QC	METER DEP RF 02018129 17000152 METER DEP RFD	11/30/17	261308	19.44-

WINDHAM, QC				
Sum				19.44-
00011 11TH AVE INVESTMENTS LLC	METER DEP RF 02018129 17000165 METER DEP RFD	11/30/17	261311	24.40-

11TH AVE INVESTMENTS LLC				
Sum				24.40-

Sum				4,931.02-

Date - 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
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Check
Date

Check
No.

Check
Amount

POLICE FORFEITURES FUND

00019 PINE BELT TROPHY

PO#173747 9/ 00173747 17000015 TROPHIES FOR G.R.E.A.T.

11/30/17

261244

244.50-

PINE BELT TROPHY

Sum

00019 WAL-MART STORES INC

009197

00174616 17000016 BIKES G.R.E.A.T. GRADUATION

11/30/17

261299

244.50-

465.00-

WAL-MART STORES INC

Sum

465.00-

Sum

709.50-

Date - 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
------	-------------

Check
Date

Check
No.

Check
Amount

TAX COLLECTOR'S FUND

00027 H'BURG PUBLIC SCHOOLS

11/17 MILLAG 02018150 17000019 11/17 MILLAGE

11/22/17

311665

100,831.03-

00027 H'BURG PUBLIC SCHOOLS

11/17 MILLAG 02018150 17000020 11/17 MILLAGE

11/22/17

311666

12,974.00-

H'BURG PUBLIC SCHOOLS

Sum

113,805.03-

Sum

113,805.03-

PERIOD ENDING NOVEMBER 30, 2017

Date

- 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
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Check
Date

Check
No.

Check
Amount

AIRPORT IMPROVEMENT FUND
00039 WARREN PAVING INC

117032.3

00175297

17000009

SRV 10/17 TAXIWAY EXTENSION

11/30/17

261300

260,158.50-

WARREN PAVING INC
Sum

260,158.50-

Sum

260,158.50-

Date - 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
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Check
Date

Check
No.

Check
Amount

MUNICIPAL ROAD & BRIDGE

00072	BUSH CONSTRUCTION COMPAN	EST #1	4TH	00175299	17000023	SRV 9/18-10/31	4TH ST PH II	11/30/17	261097	40,952.26-
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BUSH CONSTRUCTION COMPAN

Sum

40,952.26-

00072 NEEL-SCHAFFER INC 1048130 PH 1 00175295 17000020 SRV 10/17 D/TOWN IMPRV PLAN

11/30/17

261223

11,468.02-

00072 NEEL-SCHAFFER INC 1048131 PH 3 00175295 17000021 SRV 10/17 38TH AVE SIDEWALK

11/30/17

261223

19,731.72-

00072 NEEL-SCHAFFER INC	1048129	00175298 17000022 SRV 10/17 4TH ST PHASE II
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11/30/17

261223

17,375.92-

NEEL-SCHAFFER INC

Sum

48,575.66-

Sum

89,527.92-

Date - 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
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Check
Date

Check
No.

Check
Amount

WATER&SEWER CONSTRUCTION FUND

00075 C B DEVELOPERS INC

EST #3

LAKE

00175308

1700002'

SRV 10/17 LAKE FORGETFUL RD

11/30/17

261098

72,567.80-

C B DEVELOPERS INC

Sum

00075 SHOWS DEARMAN & WAITS IN 19969

00175292 17000026 SRV 8/17 I&I STUDY TASK #4

11/30/17

261265

72,567.80-

247,494.36-

SHOWS DEARMAN & WAITS IN

Sum

247,494.36-

Sum

320,062.16-

00077 VESELY'S NURSERY	PO#174833 11 00174833 17000085 FALL PLANTS COMM CENTERS	11/30/17	261298	609.00-

VESELY'S NURSERY				609.00-
Sum				-----
Sum				25,523.11-

- 11/29/17

Check
Amount

5,931.22-

5,931.22-

45.87-

5,977.09-

Date - 11/29/17

Vendor

Invoice
Number

Purchase Order

Claims
Number

Item	Description
------	-------------

Check
Date

Check
No.

Check
Amount

INDUSTRIAL PARK DEVELOPMENT

00087	AREA DEVELOPMENT PARTNER Q/E	12/31/17	00175139	17000004	EC	DEV	CONTRIB Q/E	12/31/17	11/30/17	261076	97,500.00-
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AREA DEVELOPMENT PARTNER

Sum

97,500.00-

00087	CHOCTAW RAILS CONSTRUCTI	4592	00175123	17000005	ANNUAL RAIL MAINT IND PARK	11/30/17	261103	29,711.50-
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CHOCTAW RAILS CONSTRUCTI

Sum

29,711.50-

Sum

127,211.50-

Grand Total Level

Sum

3,869,079.91-

City of Hattiesburg, MS

*200 Forrest St.
P.O. Box 1898
Hattiesburg, MS 39401*



Meeting Agenda - Final

Tuesday, December 5, 2017

5:00 PM

Council Chambers

City Council - Amendments to the Agenda

Amend Policy Agenda Item VI. - 5 at the request of the Administration and Council to read as follows:

- VI.-5** [2017-900](#) Acknowledge receipt of the General Purpose Financial Statements of the City of Hattiesburg for the fiscal year ending September 30, 2015, from Carr, Riggs and Ingram (On file in the City Clerk's Office).

Attachments: [General Purpose Financial Statements](#)
 [Email to Elton Sims Regarding the Audit, 12-5-17](#)



City of Hattiesburg, MS

200 Forrest St.
P.O. Box 1898
Hattiesburg, MS 39401

Master

File Number: 2017-900

File ID: 2017-900

Type: Regular Agenda Item

Status: Approved

Version: 2

Reference:

In Control: City Council

Requester:

File Created: 12/04/2017

Brief Title: Acknowledge receipt of General Purpose Financial Statements of City of Hattiesburg for fiscal year ending 9/30/2015.

Final Action: 12/05/2017

Minute Book Number: MB2017-467

Title:

Acknowledge receipt of the General Purpose Financial Statements of the City of Hattiesburg for the fiscal year ending September 30, 2015, from Carr, Riggs and Ingram (On file in the City Clerk's Office).

Notes:

Agenda Date: 12/05/2017

Indexes:

Agenda Number: VI.-5

Sponsors:

Enactment Date:

Attachments: General Purpose Financial Statements, Email to Elton Sims Regarding the Audit, 12-5-17

Enactment Number:

Contact:

Meeting Date:

Drafter:

Effective Date:

History of Legislative File

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	City Council - Amendments to the Agenda	12/04/2017					
2	City Council - Amendments to the Agenda	12/05/2017					
1	City Council	12/05/2017	Acknowledge				Pass

Action Text: A MOTION was made by Council Member George and seconded by Council Member Brown to Acknowledge receipt of the General Purpose Financial Statements of the City of Hattiesburg for the fiscal year ending September 30, 2015, from Carr, Riggs and Ingram (on file in the City Clerk's Office).

Mayor Barker stated that the City received an electronic copy of the General Financial Statement, and has distributed two emails requesting the City's separate water and audit; he said the City is still awaiting word on when the water and sewer audit will be received. He clarified that the Council is acknowledging only the General Financial Statement for fiscal year 2015.

Following discussion, the Motion received the affirmative vote of the Council as follows:

Yeas: 5 - George, Delgado, Carroll, Dryden and Brown

Nays: 0

Yea: 5 Council Member George
 Council Member Delgado
 Council President Carroll
 Council Vice President Dryden
 Council Member Brown

Text of Legislative File 2017-900

Title

Acknowledge receipt of the General Purpose Financial Statements of the City of Hattiesburg for the fiscal year ending September 30, 2015, from Carr, Riggs and Ingram (On file in the City Clerk's Office).

Summary

Acknowledge receipt of General Purpose Financial Statements of City of Hattiesburg for fiscal year ending 9/30/2015.

Budget Information

Expenditure Type

Purchasing Item

Publication Information



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

City of Hattiesburg, Mississippi

GENERAL PURPOSE FINANCIAL STATEMENTS

September 30, 2015



CRI CARR
RIGGS &
INGRAM

CPAs and Advisors

CRIcpa.com

City of Hattiesburg, Mississippi
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**INTRODUCTORY SECTION
(UNAUDITED)**



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

November 29, 2017

To the Members of the City Council, and
Citizens of the City of Hattiesburg

The Department of Administration is pleased to submit the Comprehensive Annual Financial Report (CAFR) of the City of Hattiesburg, Mississippi, prepared in accordance with accounting principles generally accepted in the United States of America for the fiscal year ended September 30, 2015. These accompanying financial statements are prepared and presented in conformity with GASB Statement #34 – *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*. The format, which includes Government-wide and Major Fund presentations, provides citizens, investors and creditors, grantor agencies, and other interested parties with reliable financial information about the City. Management assumes full responsibility for the completeness and reliability of the information contained in this report, and we believe the report is accurate in all material respects.

The Comprehensive Annual Financial Report includes the following: this transmittal letter, the financial section consisting of the basic financial statements (government-wide and fund statements), notes to the financial statements, combining and individual fund financial statements and schedules and the independent auditors' report on the financial statement schedules, independent auditors' report on compliance for major programs and internal control over compliance, schedule of findings and questioned costs, and auditee corrective action plan.

Profile of Government

The City of Hattiesburg has a land area of 55.4 square miles and is located strategically in the southeast section of Mississippi. It has historically been designated as the "Hub City," since its location is within a 100-mile radius of Jackson, Mississippi, New Orleans, Louisiana, Mobile, Alabama, and the Mississippi Gulf Coast. Because of its location, it is a regional center of trade, medical services, and educational and industrial activity. The City operates under the Mayor/Council form of government. The policy-making and legislative authority, as well as budgetary responsibilities, are vested with the five-member City Council, each of whom is elected from one of the five wards into which the City is divided. The Mayor is responsible for the day-to-day operations of City government, and much of his work is accomplished through the delegation of duties to his department directors and chiefs, who are appointed by the Mayor and approved by the City Council. All elected officials serve four-year terms.

Services provided include police and fire protection, water and sewer services, construction and maintenance of streets and infrastructure, sanitation, parks and recreation, planning and zoning, and general administrative functions.

Current Economic Conditions

Hattiesburg ended the fiscal year with stable revenues in both sales tax and property taxes. The year saw an increase of \$671,013 in sales tax diversion and a small increase of \$24,078 in property tax collections. The sales tax increase represents a 3% increase from the prior year and continues to reflect a consistent average annual growth rate, which is a good indicator of a stable economy. The General Fund's end-of-year fund balance reflected an increase of 1.4% from the beginning-of-year fund balance.

Hattiesburg's diverse economy, supported by regional healthcare facilities, two universities, substantial retail market, and military training base, aid in insulating it from extreme shifts seen in other municipalities with lesser variety in employment opportunities.

Future Economic Outlook

The Midtown District development is continuing to progress. Plans are underway for the construction of a \$35 million mixed-use development anchored by a major boutique hotel on Hardy Street. Road and sewer improvements are being made along Hardy Street, and beautification projects for the Hardy Street and Highway 49 medians are underway, with participation anticipated from Forrest County, the universities, Forrest General Hospital, and Hattiesburg Clinic. Grants through the National Association of Realtors and the Mississippi Department of Transportation, if awarded, will provide additional funding for these beautification efforts. This will serve to create attractive entrance corridors into the city.

Another major project requiring significant infrastructure improvements is the Regions Bank Mortgage Processing Center to be located at the corner of Lamar Boulevard and Lincoln Road. It will require sewer improvements and fire service to the location, along with road expansion and redesign to accommodate increased traffic flow. Grants have been awarded to aid in covering the cost of these improvements. A condition of one of the grants is that Regions Bank must meet a job creation requirement of 70 new jobs within two years of completion of construction. Their overall plan will include retention of 329 existing jobs and creation of 91 new jobs. This will entail relocation of most of the Regions Bank offices currently located in downtown Hattiesburg. The Bank will maintain a presence in downtown Hattiesburg, with limited operations. The remaining two buildings currently occupied by Regions Bank have been purchased by a developer, who plans to redevelop these properties into loft apartments similar to the America and Carter buildings.

Plans for a sewer treatment facility have been suspended as a result of negotiated settlement of an MDEQ Agreed Order. A Stipulated Order was issued terminating the Amended Consent Judgment, requiring submission of a revised permit request in which the City agrees to incorporate certain monitoring requirements designed to ensure compliance with established limits for effluent. The City expects to improve performance of the lagoon system with implementation of the monitoring system. This may require periodic capital outlays to accomplish this objective, but those costs cannot be determined at this time.

Financial and Budgetary Information

The City maintains budgetary controls to ensure compliance with legal provisions specified by state statute. Activities of the City are included in budget appropriations approved by the City Council. The legal level of budgetary control is established by major expenditure classification and approved by the Council. Adjustments within a classification may be approved by the Department Director.

The Mayor and Council have established the goal and desire to maintain an ending cash balance in the General Fund of \$4 million to cover operating costs and unanticipated emergencies in the months prior to receipt of property tax revenues. The City has been able to accomplish this goal in past years; however, due to a January 2017 tornado, the City has experienced a significant increase in expenditures associated with cleanup and recovery. Most of these expenses can be covered with insurance proceeds and FEMA reimbursements, but the initial cash outflow has depleted cash reserves below an acceptable level. Fiscal management practices are being monitored closely to manage cash flow and rebuild cash reserves.

In 2016, the City issued \$25M in bonds through the Mississippi Development Authority, and Regions Bank, the trustee agent, established a line of credit to support expenditure of the proceeds. The original intent for these funds was to begin construction of a sewer treatment facility. Since that project has been suspended, the City has established a list of priority sewer and water improvement projects for rehabilitation or reconstruction over the next couple of years. Testing and evaluation of sewer lines throughout the City is being performed to establish a list of repair priorities for future years.

Enterprise Funds

Hattiesburg's enterprise operation is the Water and Sewer System. All revenues and costs associated with delivering potable water to the City's residential and commercial customers and treatment of residential and industrial waste are reported in this group of funds. Financial statements for this operation are contained in this report.

Debt Administration

The City maintains the Municipal Bond and Interest Fund to retire debt associated with general obligation bonds. The funding source is an ad valorem property tax levy. Statutory limits upon issuance of general obligation debt are an amount not to exceed 15% of total assessed value. As of September 30, 2015, the fiscal year for which this audit is performed, the City's margin for further debt issuance is \$51,202,442. In November 2016, Moody's suspended the City's bond rating, which was Aa3 at the time for general obligation debt, and A1 for revenue debt of the water and sewer proprietary system. This suspension was a result of the City's failure to produce an audit in a timely manner. With completion of the fiscal year 2015 audit, it is our intention to approach Moody's to ascertain what, if any, procedures may be required to reinstate the City's bond rating.

Risk Management

The City is self-insured for group health insurance and is a member of the Municipal Workers' Compensation Group and the Municipal Liability Plan, self-insured plans for member municipalities across the State of Mississippi. The City has a Risk Manager who monitors safety procedures with departments and reviews and reports all accidents and claims to the self-insured group administrators.

Independent Auditors

The City's financial statements have been audited by Carr, Riggs, and Ingram, LLC, a firm of licensed certified public accountants. They have issued a qualified opinion on certain aspects of the audit, specifically referring to recognition of liability for other post-employment benefits (OPEB), as addressed by GASB Statement 45. Except for this matter, the auditors' opinion is that the financial statements, present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, and the major proprietary fund of the City of Hattiesburg for the year ended September 30, 2015, in accordance with generally accepted accounting principles.

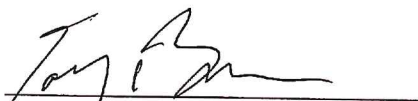
The independent audit of the financial statements was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and compliance with legal requirements involving the administration of federal awards. The auditors have issued a qualified opinion on internal control compliance for three major federal programs, citing material weaknesses and significant deficiencies. The City Administration is aware of the deficiencies and is taking appropriate steps to remedy these deficiencies. Establishment of written internal control procedures is being performed, and identification of areas where staff training is needed is underway.

It is the City Administration's intent to address the findings stated in this report and remedy stated deficiencies in the upcoming year. We are dedicated to providing the city's residents reassurance that their tax dollars are being utilized in an efficient and appropriate manner and to raising the bar of excellence for staff and employees to the highest standard.

Acknowledgments

The preparation of this report was made possible with the assistance of staff of the Accounting Division of the Department of Administration. Appreciation is extended to all other City departments who provided information and assistance for preparation of this report.

Sincerely,



Toby Barker
Mayor

PUBLIC OFFICIALS

TOBY BARKER
MAYOR

COUNCIL MEMBERS

JEFFREY GEORGE - WARD 1
DEBORAH DENARD DELGADO - WARD 2
CARTER CARROLL - WARD 3
MARY DRYDEN - WARD 4
NICHOLAS BROWN - WARD 5

FINANCIAL SECTION

INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor and Members of the City Council
City of Hattiesburg, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hattiesburg, Mississippi, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of Hattiesburg Convention Commission, a component unit of the City, which statements reflect total assets of \$21,905,499 as of September 30, 2015 and total revenues of \$7,899,957, for the year then ended. The statements for the Hattiesburg Convention Commission were audited by other auditors, whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based solely on the reports of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of

expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Qualified
Discretely Presented Component Unit	Unmodified
General Fund (Major Governmental Fund)	Unmodified
Aggregate Remaining Governmental Funds	Unmodified
Combined Water and Sewer System (Proprietary Fund)	Qualified

Basis for Qualified Opinions on Governmental Activities, Business-type Activities, and Proprietary Fund

As discussed in Note 17 to the financial statements, the City did not timely implement the provisions of GASB Statement 45, which was effective for prior years and which requires recognition of its liability for other postemployment healthcare benefits (OPEB). Pursuant to this Statement, retrospective recognition of the liability as of the beginning of the year of implementation was required. However, upon implementation of this guidance for the year ended September 30, 2015, the City determined that it was not feasible to retrospectively determine the OPEB liability as of the beginning of the 2015 fiscal year. Therefore, the City was unable to determine the prior period effect of its change from an accounting principle that is not generally accepted to one that is generally accepted. Thus, the City recognized the entire effect of implementation in the current year in its governmental activities, business-type activities, and proprietary fund. Current year recognition of the annual OPEB obligation without recognition of the cumulative effect of prior year costs since the effective date of GASB Statement 45 represents a departure from U.S. GAAP, the effects of which have not been determined.

Qualified Opinions

In our opinion, except for the effects of the matter described in the "Basis for Qualified Opinions on Governmental Activities, Business-type Activities, and Proprietary Fund" paragraph, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, and the major proprietary fund of the City of Hattiesburg, Mississippi, as of September 30, 2015, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Unmodified Opinions

In our opinion, based upon our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the discretely presented component unit, the major governmental fund, and the aggregate remaining governmental fund information of the City of Hattiesburg, Mississippi, as of September 30, 2015, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

Change in Accounting Principle Related to Pensions

As described in Notes 1, 2, and 18 to the financial statements, the City adopted new accounting guidance, GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Implementation of this standard required retrospective application, resulting in restatement of previously reported net position to report the City's proportionate share of the Public Employees Retirement System of Mississippi net pension liability at the beginning of the year. Our opinion is not modified with respect to this matter.

Deficit Fund Balance

As described in Note 15 to the financial statements, deficit fund balances were reported in certain governmental funds as a result of modified accrual recognition of expenditures for which reimbursements were not available resources. Our opinion is not modified with respect to this matter.

Compliance with Mississippi Department of Environmental Quality Order

As described in Notes 16 and 20 to the financial statements, the City is subject to certain mandates for sewer system operation and rehabilitation pursuant to action and intervention by the Mississippi Department of Environmental Quality. In ongoing efforts to comply with the related Amended Agreed Order, the City has engaged in development, design, and construction of various elements of a multi-million dollar long-term comprehensive sewer system improvement project, most of which have been funded by proceeds of revenue bonds. Subsequent to the year ended September 30, 2015, the City was party to a Stipulated Order which replaces the Amended Agreed Order and grants relief from certain obligations that had been imposed under the earlier Order. As a result, the City indefinitely suspended certain sewer system rehabilitation projects subsequent to year end. Therefore, preliminary costs associated with such suspended projects have been recognized as expense by the City as of September 30, 2015 rather than as capital asset construction in progress. Our opinion is not modified with respect to this matter.

Removal of Capital Assets from Service

As described in Note 5 to the financial statements, the City removed certain capitalized infrastructure assets from service upon determination that those assets had no future value. Our opinion is not modified with respect to this matter.

Water and Sewer System Parity Debt

As described in Note 10 to the financial statements, the City is subject to certain Water and Sewer System rate coverage requirements pursuant to parity debt provisions of its revenue bonds. Rate coverage requirements were not met for the year ended September 30, 2015. Also, as described in Note 10 to the financial statements, future revenues of the Water and Sewer System are pledged as collateral against those revenue bonds. Our opinion is not modified with respect to this matter.

Subsequent Issuance of Debt

As described in Note 20 to the financial statements, the City incurred substantial additional debt subsequent to September 30, 2015 and also entered into commitments or agreements to issue other debt. Our opinion is not modified with respect to this matter.

Matters Related to Funding

Subsequent to September 30, 2015, certain Federal and State grant reimbursements were delayed because of delinquency in submission of City annual financial reports. In addition, the City's credit rating was suspended in November 2016. Our opinion is not modified with respect to these matters.

Other Matters

Required Supplementary Information

Management has omitted management's discussion and analysis (MD&A), budgetary comparison schedules for the general fund, trend factors and schedules of funding progress of the City's defined benefit pension plans, and trend factors and schedules of funding progress and employer contributions for the City's other postemployment benefit plans (OPEB) that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Hattiesburg, Mississippi's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and

reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 29, 2017 on our consideration of the City of Hattiesburg, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Hattiesburg, Mississippi's internal control over financial reporting and compliance.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

FINANCIAL STATEMENTS

City of Hattiesburg, Mississippi
Statement of Net Position

September 30, 2015

	Primary Government			Component Unit
	Governmental	Business-type	Total	
	Activities	Activities		
Assets				
Cash and equivalents - unrestricted	\$ 15,163,031	\$ 6,935,537	\$ 22,098,568	\$ -
Sales tax receivable	3,727,876	-	3,727,876	789,226
Property taxes receivable	18,615,195	-	18,615,195	-
Accounts receivable - water & sewer, net	-	1,309,130	1,309,130	-
Accounts receivable - solid waste services	180,462	-	180,462	-
Intergovernmental receivable	3,166,371	-	3,166,371	-
Fines receivable, net	2,231,591	-	2,231,591	-
Other receivables	889,445	-	889,445	83,721
Internal balances	428,036	(428,036)	-	-
Due from other agencies	14,432	-	14,432	-
Inventories	135,392	-	135,392	47,220
Cash and equivalents - restricted	-	1,215,431	1,215,431	1,237,513
Cash with fiscal agent - restricted	-	14,809,000	14,809,000	4,422,663
Notes receivable	4,192,853	-	4,192,853	-
Capital assets not being depreciated:				
Land and construction in progress	33,096,284	3,737,686	36,833,970	3,907,146
Capital assets, net of accumulated depreciation:				
Infrastructure	69,925,843	86,057,169	155,983,012	-
Building and improvements	20,059,037	24,164	20,083,201	11,244,431
Machinery and equipment	7,294,369	902,314	8,196,683	173,579
Total assets	179,120,217	114,562,395	293,682,612	21,905,499
Deferred Outflows of Resources				
Related to pensions	8,323,444	590,055	8,913,499	-
Prepaid bond insurance	-	271,941	271,941	-
Total deferred outflows of resources	8,323,444	861,996	9,185,440	-

Continued

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

City of Hattiesburg, Mississippi
Statement of Net Position

September 30, 2015

	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	
Liabilities				
Accounts payable	\$ 2,850,312	\$ 3,141,671	\$ 5,991,983	\$ 113,914
Accrued wages and benefits	1,319,095	105,107	1,424,202	185,189
Other liabilities	1,346,175	1,268,225	2,614,400	121,110
Due to other agencies	137,602	-	137,602	-
Accrued interest	172,596	408,116	580,712	-
Non-current liabilities:				
Portion due or payable within one year:				
General obligation bonds	2,515,000	615,000	3,130,000	-
Revenue bonds	-	1,765,000	1,765,000	-
Unamortized bond premium	-	17,507	17,507	-
Limited obligation tax increment financing bonds	690,000	-	690,000	-
Economic development limited obligation bonds and notes	398,367	-	398,367	-
General obligation notes payable	-	396,590	396,590	-
Capital leases	1,240,302	-	1,240,302	-
Compensated absences	267,344	23,743	291,087	-
Due to primary government	-	-	-	125,124
Portion due or payable after one year:				
General obligation bonds	8,900,000	7,435,000	16,335,000	-
Revenue bonds	-	45,445,000	45,445,000	-
Unamortized bond premium	-	234,434	234,434	-
Limited obligation tax increment financing bonds	6,740,000	-	6,740,000	-
Economic development limited obligation bonds and notes	2,220,154	-	2,220,154	-
General obligation notes payable	-	294,454	294,454	-
Capital leases	1,550,689	-	1,550,689	-
Compensated absences	1,514,950	134,547	1,649,497	-
Due to primary government	-	-	-	187,686
Net pension obligation	65,217,923	4,104,190	69,322,113	-
Other post employment benefits obligation	505,765	56,971	562,736	-
Customer meter deposits payable from restricted assets	-	1,215,431	1,215,431	-
Total liabilities	97,586,274	66,660,986	164,247,260	733,023
Deferred Inflows of Resources				
Related to pensions	1,362,463	110,232	1,472,695	-
Deferred revenues	-	247,273	247,273	-
Unearned revenue - property taxes	18,258,000	-	18,258,000	-
Total deferred inflows of resources	19,620,463	357,505	19,977,968	-
Net Position				
Net investment in capital assets	110,313,874	44,493,366	154,807,240	15,137,470
Restricted for debt service	4,067,078	4,833,982	8,901,060	-
Restricted for capital projects	-	-	-	1,237,513
Restricted for Federal Programs	1,913,562	-	1,913,562	-
Unrestricted	(46,057,590)	(921,448)	(46,979,038)	4,797,493
Total net position	\$ 70,236,924	\$ 48,405,900	\$ 118,642,824	\$ 21,172,476

Concluded

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

City of Hattiesburg, Mississippi

Statement of Activities

Year ended September 30, 2015

Functions/Programs	Expenses	Program Revenue			Primary Government			Component Unit
		Fees, Fines & Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business-type Activities	Total	
PRIMARY GOVERNMENT								
Governmental Activities:								
General government	\$ 11,569,276	\$ -	\$ -	\$ -	\$ (11,569,276)	\$ -	\$ (11,569,276)	
Public safety	20,821,509	1,455,924	452,410	7,158	(18,906,017)	-	(18,906,017)	
Public services	16,434,765	2,307,136	2,735,133	440,921	(10,951,575)	-	(10,951,575)	
Other services	2,093,259	-	109,515	2,007,784	24,040	-	24,040	
Mass transit	1,217,110	44,214	677,862	16,000	(479,034)	-	(479,034)	
Culture and recreation	4,323,579	47,221	-	118,674	(4,157,684)	-	(4,157,684)	
Human/social assistance	712,985	-	638,235	-	(74,750)	-	(74,750)	
Economic development	208,115	-	1,787	-	(206,328)	-	(206,328)	
Interest and fiscal charges	990,023	-	-	-	(990,023)	-	(990,023)	
Total governmental activities	58,370,621	3,854,495	4,614,942	2,590,537	(47,310,647)	-	(47,310,647)	
Business-Type Activities:								
Water and sewer operations	31,166,774	17,086,586	-	474,084	-	(13,606,104)	(13,606,104)	
Interest and fiscal charges	2,235,365	-	-	-	-	(2,235,365)	(2,235,365)	
Total business-type activities	33,402,139	17,086,586	-	474,084	-	(15,841,469)	(15,841,469)	
Total primary government	\$ 91,772,760	\$ 20,941,081	\$ 4,614,942	\$ 3,064,621	(47,310,647)	(15,841,469)	(63,152,116)	
COMPONENT UNIT								
Hattiesburg Convention								
Commission	\$ 6,206,199	\$ 3,135,918	\$ -	\$ -				\$ (3,070,281)
Total component unit	\$ 6,206,199	\$ 3,135,918	\$ -	\$ -				(3,070,281)
GENERAL REVENUES:								
Taxes:								
Property taxes levied for general purposes					14,134,282	-	14,134,282	-
Property taxes levied for debt services					3,813,565	-	3,813,565	-
Sales tax					22,375,186	-	22,375,186	-
Franchise taxes and other licenses and permits					4,613,330	-	4,613,330	-
Special sales tax					-	-	-	4,825,364
Unrestricted investment earnings					180,344	13,769	194,113	4,312
Other local sources					634,572	-	634,572	-
Miscellaneous					664,028	32,972	697,000	-
Gain on sale of assets					373,707	-	373,707	-
Transfers					200,000	(200,000)	-	-
Total general revenues and transfers					46,989,014	(153,259)	46,835,755	4,829,676
Change in Net Position					(321,633)	(15,994,728)	(16,316,361)	1,759,395
Net Position - Beginning of year					126,069,321	70,344,182	196,413,503	19,413,081
Prior period adjustment					(55,510,764)	(5,943,554)	(61,454,318)	-
Net Position- Beginning as adjusted					70,558,557	64,400,628	134,959,185	19,413,081
Net Position - End of year					\$ 70,236,924	\$ 48,405,900	\$ 118,642,824	\$ 21,172,476

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

City of Hattiesburg, Mississippi
Balance Sheet
Governmental Funds

September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Assets			
Cash and cash equivalents	\$ 6,838,618	\$ 8,324,413	\$ 15,163,031
Sales tax receivable	1,884,727	-	1,884,727
Intergovernmental receivable	1,620	75,807	77,427
Fines receivable, net of allowance	2,231,591	-	2,231,591
Other receivables	865,161	12,306	877,467
Due from other funds	439,206	2,297	441,503
Property taxes receivable	14,407,852	4,009,811	18,417,663
Due from other agencies	14,432	-	14,432
Gas and oil inventory	135,392	-	135,392
Advances to other funds	300,000	-	300,000
Total assets	\$ 27,118,599	\$ 12,424,634	\$ 39,543,233
Liabilities			
Accounts payable	559,901	2,101,784	2,661,685
Accrued wages and benefits	1,198,771	120,324	1,319,095
Due to other funds	2,297	11,170	13,467
Other liabilities	1,141,862	54,313	1,196,175
Due to other agencies	137,602	-	137,602
Advances from other funds	-	300,000	300,000
Total liabilities	3,040,433	2,587,591	5,628,024
Deferred Inflows of Resources			
Unavailable revenue - property taxes	14,278,000	3,980,000	18,258,000
Unavailable revenue - fines	2,087,413	-	2,087,413
Total deferred inflows of resources	16,365,413	3,980,000	20,345,413
Fund Balances			
Nonspendable			
Inventories	135,392	-	135,392
Long-term interfund advance	300,000	-	300,000
Restricted			
Street improvements and repairs	-	1,758,666	1,758,666
Law enforcement	-	208,107	208,107
Mass transit	-	332,039	332,039

Continued

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

City of Hattiesburg, Mississippi
Balance Sheet
Governmental Funds

September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Fund Balances (Cont.)			
Restricted (Cont.)			
Debt service	-	4,067,078	4,067,078
Parks and recreation projects	-	2,414	2,414
Economic development	-	49	49
Committed			
Parks and recreation	-	553,495	553,495
Fire protection	-	803,045	803,045
Human/social assistance	30,485	-	30,485
Airport projects	1,883,077	-	1,883,077
Street improvement and repairs	-	4,168	4,168
Law enforcement	-	41,544	41,544
Assigned			
General government	32,573	-	32,573
Public safety	856,811	-	856,811
Public services	160,882	-	160,882
Other services	1,058	-	1,058
Unassigned	4,312,475	(1,913,562)	2,398,913
Total fund balances	7,712,753	5,857,043	13,569,796
Total liabilities, deferred inflows of resources and fund balances	\$ 27,118,599	\$ 12,424,634	\$ 39,543,233

Concluded

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

City of Hattiesburg, Mississippi
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position

September 30, 2015

Total fund balances for governmental funds	\$ 13,569,796
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Total net position reported for governmental activities in the statement of net position is different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.

Land	29,753,609	
Construction in progress	3,342,675	
Infrastructure, net of \$78,053,390		
accumulated depreciation	69,925,843	
Buildings and improvements, net of \$24,487,437		
accumulated depreciation	20,059,037	
Machinery and equipment, net of \$25,756,113		
accumulated depreciation	7,294,369	
Total capital assets		130,375,533

Other long-term assets are not available to pay for current period expenditures and therefore are not reported as deferred revenue in the funds.	2,087,413
--	-----------

Receivables not received within thirty days of year end are not reported in the funds.

Accounts receivable - solid waste services	180,462	
Grants receivable	3,088,944	
Sales tax receivable	1,843,149	
Property tax receivable	197,532	
Other tax receivable	11,978	
Total receivables not received within thirty days of year end		5,322,065

Other long-term assets are not available to pay for current period expenditures and therefore are not reported in the funds.	4,192,853
--	-----------

Deferred outflow related to pension not reported in the funds	8,323,444
---	-----------

Continued

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

City of Hattiesburg, Mississippi
Reconciliation of the Governmental Funds Balance Sheet
to the Government-Wide Statement of Net Position

September 30, 2015

Deferred inflow related to pension not reported in the funds	(1,362,463)
--	-------------

Payables not paid within thirty days of year end are not reported in the funds.

Accounts payable	(188,627)	
Other liabilities	(150,000)	
Total payables not received within thirty days of year end		(338,627)

Long-term liabilities applicable to the City's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in the governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the statement of net position.

Accrued interest on bonds and notes		(172,596)
General obligation bonds	(11,415,000)	
Limited obligation tax increment financing bonds	(7,430,000)	
Limited obligation economic development bonds and notes	(2,618,521)	
Capital leases	(2,790,991)	
Net pension obligation	(65,217,923)	
Other post employment benefits obligation	(505,765)	
Compensated absences	(1,782,294)	
Total long-term liabilities		(91,760,494)

Total net position of governmental activities	\$ 70,236,924
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Concluded

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

City of Hattiesburg, Mississippi
Statement of Revenues, Expenditures,
and Changes in Fund Balances
Governmental Funds

Year ended September 30, 2015

	General Fund	Other Governmental Funds	Total Governmental Funds
Revenues			
General property taxes	\$ 12,912,105	\$ 4,873,926	\$ 17,786,031
Sales tax collections	22,301,782	-	22,301,782
Other taxes	25,164	-	25,164
Licenses and permits	4,436,024	-	4,436,024
Fines, forfeitures and penalties	2,153,531	79,848	2,233,379
Interest, rents, and concessions	95,362	12,339	107,701
Intergovernmental	529,957	4,221,187	4,751,144
Charges for services	2,398,617	96,179	2,494,796
Other revenues	2,551,357	294,188	2,845,545
Total revenues	47,403,899	9,577,667	56,981,566
Expenditures			
Current:			
General government	8,318,077	-	8,318,077
Public safety	19,822,940	326,081	20,149,021
Public services	13,295,050	1,094,712	14,389,762
Other services	1,517,480	2,387,921	3,905,401
Mass transit	-	977,307	977,307
Culture and recreation	-	4,015,886	4,015,886
Human/social assistance	205,660	748,924	954,584
Economic development	160,000	48,115	208,115
Debt Service:			
Principal payments	1,484,722	3,713,727	5,198,449
Interest and fiscal charges	104,133	914,066	1,018,199
Total expenditures	44,908,062	14,226,739	59,134,801
Excess (deficiency) of revenues over expenditures	2,495,837	(4,649,072)	(2,153,235)
Other Financing Sources			
Transfers in	200,000	3,340,140	3,540,140
Transfers out	(3,215,000)	(16)	(3,215,016)
Other sources	450,247	-	450,247
Total other financing sources (uses)	(2,564,753)	3,340,124	775,371
Net Change in Fund Balance	(68,916)	(1,308,948)	(1,377,864)
Fund balances - beginning of year	7,781,669	7,165,991	14,947,660
Fund balances - end of year	\$ 7,712,753	\$ 5,857,043	\$ 13,569,796

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

City of Hattiesburg, Mississippi
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

Year ended September 30, 2015

Net change in fund balances - governmental funds	\$ (1,377,864)
--	----------------

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation expense (\$7,965,373) exceeds capital outlays (\$7,520,369) in the current period.

(445,004)

Intergovernmental revenue is recognized on the accrual basis in the statement of activities and is also increased for revenues received more than thirty days after year end.

Accounts receivable - solid waste services	60,529	
Grants receivable	3,088,944	
Sales tax receivable	73,404	
Property tax receivable	161,816	
Other tax receivable	1,163	
	1,163	

Total change in receivables not received within thirty days of year end

3,385,856

Fine revenue deferred in the funds for the modified accrual basis during the current year decreased whereas recognition is required as earned on the statement of activities using the accrual basis of accounting.

(939,441)

Proceeds from the sale of capital assets \$374,506 are reported in the governmental funds. However, in the statement of net position the gain is recorded \$373,707.

(799)

Impairment of City Infrastructure

(433,067)

Continued

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

City of Hattiesburg, Mississippi
Reconciliation of the Statement of Revenues, Expenditures,
and Changes in Fund Balances of
Governmental Funds to the Statement of Activities

Year ended September 30, 2015

Under the modified accrual basis of accounting used in governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the statement of activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. In addition, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Compensated absences	\$ 124,871	
Accounts payable	(188,627)	
Other liabilities	(150,000)	
Accrued interest on bonds and notes	28,176	
Combined adjustment		(185,580)

Proceeds from issuance of long-term debt are reported in the governmental funds. However, in the statement of net position a long-term liability is recorded. Repayments of long-term debt are reported as expenditures in the governmental funds but are recorded against the liability in the statement of net position.

Net change of proceeds and repayments of long-term debt	3,231,419
---	-----------

Change related of pension related deferred outflows and inflows and obligations	(2,746,178)
---	-------------

Change related to other post employment benefit obligations	(505,765)
---	-----------

Governmental funds report annual note repayment received (\$462,166) as an installment receipt. In the statement of activities, only the portion of these payments attributable to interest is reported as interest revenue (\$156,956).	(305,210)
--	-----------

Change in net position of governmental activities	<u>\$ (321,633)</u>
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Concluded

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

City of Hattiesburg, Mississippi
Statement of Net Position
Proprietary Fund

September 30, 2015

**Combined Water and
Sewer System**

Assets

Current Assets

Cash and equivalents - unrestricted	\$ 6,935,537
Accounts receivable - trade (net of allowance for doubtful accounts of \$2,173,576)	1,309,130
Grants receivable	-

Total current assets	8,244,667
-----------------------------	------------------

Noncurrent Assets

Cash and equivalents - restricted	1,215,431
Cash with fiscal agents - restricted	14,809,000
Capital Assets	
Land	315,243
Construction in progress	3,422,443
Infrastructure, net	86,057,169
Buildings and improvements, net	24,164
Machinery and equipment, net	902,314

Total noncurrent assets	106,745,764
--------------------------------	--------------------

Total assets	114,990,431
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Deferred Outflow of Resources

Related to pensions	590,055
Prepaid bond insurance	271,941

Total deferred outflows	861,996
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Liabilities

Current Liabilities

Due to governmental funds	428,036
Sales tax payable	22,668
Accounts payable	3,141,671
Accrued wages and benefits	105,107
Accrued interest payable	408,116
Other liabilities	1,245,557
Unamortized bond premium - current	17,507
Revenue bonds - current	1,765,000
General obligation bonds - current	615,000
General obligation note payable - current	396,590
Compensated absences - current	23,743

Total current liabilities	8,168,995
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Continued

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

City of Hattiesburg, Mississippi
Statement of Net Position
Proprietary Fund

<i>September 30, 2015</i>	Combined Water and Sewer System
Non-Current Liabilities	
Revenue bonds	45,445,000
General obligation bonds	7,435,000
General obligation note payable	294,454
Unamortized bond premium	234,434
Compensated absences	134,547
Net pension obligation	4,104,190
Other post employment benefits obligation	56,971
Customer meter deposits payable from restricted assets	1,215,431
Total non-current liabilities	58,920,027
Total liabilities	67,089,022
Deferred Inflows of Resources	
Related to pensions	110,232
Deferred revenues	247,273
Total deferred inflows	357,505
Net Position	
Net investment in capital assets	44,493,366
Restricted for debt service	4,833,982
Unrestricted	(921,448)
Total net position	\$ 48,405,900

Concluded

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

City of Hattiesburg, Mississippi
Statement of Revenues, Expenses,
and Changes in Net Position
Proprietary Fund

<i>Year ended September 30, 2015</i>	Combined Water and Sewer System
Operating Revenues	
Water charges	\$ 8,147,276
Sewer charges	8,553,687
Sewer connections	25,866
Turn-on fees	61,200
Taps	298,557
Total operating revenues	17,086,586
Operating Expenses	
Personal services	2,747,948
Other services and charges	11,195,342
Supplies and expenses	974,048
Depreciation	4,164,875
Other operating expenses	12,084,561
Total operating expenses	31,166,774
Operating Income	(14,080,188)
Non-Operating Revenues (Expenses)	
Interest revenue	13,769
Interest expenses	(2,235,365)
Other expenses	-
Other revenues	32,972
Total non-operating revenues (expenses)	(2,188,624)
Income before Capital Contribution and Transfers	(16,268,812)
Intergovernmental capital contributions	474,084
Transfers out	(200,000)
Change in net position	(15,994,728)
Net position - beginning of year	70,344,182
Prior period adjustment	(5,943,554)
Net position - beginning, as adjusted	64,400,628
Net position - end of year	\$ 48,405,900

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

City of Hattiesburg, Mississippi
Statement of Cash Flows
Proprietary Fund

<i>Year ended September 30, 2015</i>	Combined Water and Sewer System
Cash Flows from Operating Activities	
Receipts from customers	\$ 16,782,997
Payments to suppliers and service providers	(9,890,662)
Payments to employees for salaries and benefits	(2,518,587)
Net cash provided by operating activities	4,373,748
Cash Flows from Noncapital Financing Activities	
Other cash receipts	280,245
Transfer to other funds	(200,000)
Net cash provided by noncapital financing activities	80,245
Cash Flows from Capital and Related Financing Activities	
Principal payments - bonds and notes	(2,667,527)
Intergovernmental cash receipts	520,241
Acquisition and construction of capital assets	(6,383,383)
Capitalized interest paid on capital debt	-
Bond issuance cost	-
Interest paid on capital debt	(2,317,102)
Proceeds from bonds and notes	-
Net cash provided by capital and related financing activities	(10,847,771)
Cash Flows from Investing Activities	
Interest Income	13,764
Net cash provided by investing activities	13,764
Net Increase in Cash and Cash Equivalents	(6,380,014)
Cash and Cash Equivalents - Beginning of year	29,339,982
Cash and Cash Equivalents - End of year	\$ 22,959,968
Displayed on statement of net position as:	
Cash and equivalents - unrestricted	\$ 6,935,537
Cash and equivalents - restricted	1,215,431
Cash with fiscal agent - restricted	14,809,000
	\$ 22,959,968

Continued

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

City of Hattiesburg, Mississippi
Statement of Cash Flows
Proprietary Fund

**Combined Water and
Sewer System**

Year ended September 30, 2015

**Reconciliation of Operating Income to Net Cash Provided
by Operating Activities:**

Operating Income	\$ (14,080,188)
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**Adjustments to Reconcile Operating Income to Net Cash Provided
by Operating Activities:**

Depreciation expense	4,164,875
Impairment of capital assets	11,131,503
Changes in assets and liabilities:	
Increase in accounts receivable - trade	(291,353)
Increase in prepaid bond insurance	16,668
Increase in deferred outflows related to pensions	(590,055)
Decrease in amount due to governmental funds	168,011
Increase in sales tax payable	(6,964)
Increase in accounts payable	2,920,696
Increase in accrued wages and benefits	7,348
Increase in other liabilities	44,507
Increase in compensated absences	13,705
Increase in net pension obligation	649,036
Increase in other post employment benefits obligation	56,971
Increase in customer meter deposits	58,756
Increase in deferred inflows related to pensions	110,232
Total adjustments	18,453,936
Net Cash Provided by Operating Activities	\$ 4,373,748

Concluded

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

City of Hattiesburg, Mississippi
Statement of Fiduciary Net Position
Fiduciary Funds

	Police/Fireman Disability & Relief Pension Trust Fund	Agency Funds
<i>September 30, 2015</i>		
Assets		
Cash and cash equivalents	\$ 77,054	\$ 1,967,766
Cash and cash investments with fiscal agent	22,120,534	-
Property taxes and fees receivable	12,144	144,662
Sales tax receivable	-	468,013
Total assets	\$ 22,209,732	\$ 2,580,441
Liabilities		
Employee contribution payable	\$ -	\$ 341,903
Due to other funds	-	1,671,558
Other liabilities	-	753
Amounts held in custody for others	-	566,227
Total liabilities	\$ -	\$ 2,580,441
Net Position		
Net position restricted for pension benefits	\$ 22,209,732	

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

City of Hattiesburg, Mississippi
Statement of Changes in
Fiduciary Net Position
Fiduciary Funds

	Police/Fireman Disability & Relief Pension Trust Fund
<i>Year ended September 30, 2015</i>	
Additions	
Contributions:	
Plan members	\$ 9,778
Total contributions	9,778
Property tax levy	1,641,848
Investment earnings	765,831
Total additions	2,417,457
Deductions	
Benefits	3,337,807
Administrative expenses	48,674
Total deductions	3,386,481
Change in net position	(969,024)
Net position - beginning of year	23,178,756
Net position - end of year	\$ 22,209,732

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

NOTES TO FINANCIAL STATEMENTS



City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

General Information

The City of Hattiesburg, Mississippi (the City) was incorporated in 1884 under the laws of the State of Mississippi and presently operates under a Mayor/Council form of government. It is the third largest municipality in the state with nearly 50,000 residents. The policy-making and legislative authority, as well as budgetary responsibilities, are vested with the City Council. The following services are provided by the City: Public Safety (Police, Fire, and Code Enforcement), Public Works, Engineering, Solid Waste Collection, Water and Sewer, Social and Recreational, Mass Transit, Federal Programs, Urban Development, and General Administrative Services.

The accounting and reporting framework and the more significant accounting policies and practices are discussed in subsequent sections of this Note. The remainder of the notes are organized to provide explanations, including required disclosures, of the City's financial activities.

Reporting Entity

The City is a charter city in which citizens elect the mayor at large and five council members by wards. The accompanying financial statements present the City's primary government and its component unit, an entity for which the government is considered to be financially accountable. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the government.

Discretely Presented Component Unit

The Hattiesburg Convention Commission (the Commission) is composed of a seven member board whose members are appointed by the Hattiesburg City Council. The purpose of the Commission is to promote conventions and tourism. The Commission has the authority over all matters relating to the establishment, development, construction, furnishing, and equipping of convention and tourism related facilities. The Commission is primarily funded by a 2% sales tax on local food, beverage, and alcoholic beverage package retailer permits. The Commission is presented as a governmental fund type. Pursuant to component unit criteria guidelines, the Commission is presented as a discretely presented component unit based upon the budgetary oversight provided by the City in conjunction with other related criteria including, but not limited to, the City's ability to make board appointments and the Commission's status as a legally separate entity.

A separate financial statement of the Commission can be obtained by contacting the Hattiesburg Convention Commission, 1 Convention Center Plaza, Hattiesburg, Mississippi 39401.

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component unit. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from a certain legally separate component unit for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The major individual governmental fund and the major individual enterprise fund are reported as separate columns in the fund financial statements. Internal activities, including interfund transfers and due to/due from balances attributable to governmental activities have been eliminated for government-wide financial statement presentation purposes.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied based on historical trends of collections in relation to assessments. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within thirty (30) days of the end of the current fiscal period. Expenditures generally are recorded when a



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Only the portion of special assessments receivable due within the current fiscal period is considered to be susceptible to accrual as revenue of the current period. All other revenue items are considered to be measurable and available only when cash is received by the City.

The City reports the following major governmental fund:

General Fund - The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund. Activities accounted for in the general fund include police and fire protection, public services, general government, sanitation, city courts, urban development, and other services.

The City reports the following major proprietary fund:

Combined Water and Sewer System Fund - The Combined Water and Sewer System Fund accounts for the activities of the water and sewer system. The City operates the sewage treatment plant, sewage pumping stations and collection systems, and the water distribution system.

Additionally, the City reports the following fund types:

Police/Fireman Disability and Relief Pension Trust Fund - The Police/Fireman Disability and Relief Pension Trust Fund is used to account for resources legally held in trust for use by the City's uniformed police officers and firefighters that were employed prior to July 1, 1987. This fund provides retirement and disability benefits and death benefits to plan members and beneficiaries.

Agency Funds - The City's agency funds account for employee payroll tax withholdings, initial tax deposits from the county tax collectors, initial special sales tax receipts, and the Forrest County Industrial Park Commission's fund.

Private sector standards of accounting and financial reporting issued prior to December 1, 1989, generally are followed in both the government-wide and proprietary fund financial statements to the extent that those standards do not conflict with or contradict guidance of the Governmental

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Standards Board. Governments also have the *option* of following subsequent private-sector guidance for their business-type activities and enterprise funds, subject to this same limitation. The government has elected not to follow subsequent private-sector guidance.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are payments-in-lieu of taxes and other charges between the government's water and sewer function and various other functions of the government. Elimination of these charges would distort costs and program revenues reported for the various functions concerned.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues. Likewise, general revenues include all taxes.

The proprietary fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the water and sewer system enterprise fund are charges to customers for sales and services. The water and sewer system also recognizes as operating revenue the portion of tap fees intended to recover the cost of connecting new customers to the system. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

When both restricted and unrestricted resources are available for use, it is the government's policy to use restricted resources first, then unrestricted resources as they are needed.

Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

Deposits and Investments

The government's cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

To maximize interest earnings, the City's cash resources are combined to form a cash pool. Excluded from this pool is the cash of the Water and Sewer Fund, the 1999 Tax Increment Financing Bond and Interest and Construction Funds, the Water and Sewer USA Yeast Bond and Interest and Construction Funds, the Community Development Block Grant Fund for Entitlement and HOME Entitlement, the 2001 Bond Construction Fund, the 1998 Infrastructure Fund, the Group Insurance Trust Fund, the Series 2006 Water and Sewer Bond Funds, and certain other legally restricted funds.



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Investments for the City and its component unit are reported at fair value.

Receivables and Payables

Activity between funds that is representative of lending/borrowing arrangements outstanding at the end of the fiscal year is referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as “due to/from other funds.” Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

All sales taxes, property taxes, and notes receivables are considered collectible; therefore no reduction has been made for an allowance for these receivables. Fees paid in lieu of ad valorem taxes pursuant to separate agreements are recognized when collected or when probability of receipt is reasonably certain. Fines receivable is reported net of allowance for uncollectible accounts of \$15,893,392 at September 30, 2015. Credits against fines are applied for any jail time served, community service, or electronic monitoring. Since any such credits are not known until actual events occur, the amounts of those credits cannot be reasonably estimated before they are earned. Therefore, future credits to be applied against existing fines receivable are not estimated or reflected in the City’s financial statements.

Customer accounts receivable in the enterprise fund are attributable to unpaid balances at year-end for charges for services. The City estimates the allowance for doubtful water and sewer account balances based upon a review of balances and status of customer accounts and upon consideration of historical collection trends and other factors.

Property taxes are levied annually for the upcoming fiscal year beginning October 1st on property values assessed as of the previous January 1st. Such levy, which establishes a lien against the underlying property, is made by the City Council in September before the beginning of the fiscal year. Property taxes are recognized in the year for which levied. Property tax statements on real property are typically mailed in December each year, with the taxes due annually on February 1st. All taxes are collected and remitted to the City on a monthly basis by Forrest and Lamar County governments. Delinquent tax payments, received throughout the year, are recognized as revenue in the year received. Property with delinquent taxes as of August is subject to sale for collection of such taxes. Property taxes on vehicles are assessed annually and become due throughout the year based upon the month of acquisition.

Inventories and Prepaid Items

All inventories are valued at the lower of cost using the first-in/first-out (FIFO) method or market. Inventories of governmental funds are recorded as expenditures when consumed rather than when purchased.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, street lights, sewer and water lines, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government, as well as the component unit, is depreciated using the straight line method over the following estimated useful lives:

Buildings and improvements	20 - 50 years
Infrastructure	18 - 50 years
Machinery and equipment	5 - 10 years

Net Pension Liability

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

Deferred Outflows of Resources

Deferred outflows of resources are a separate financial statement element that represents a consumption of net position that applies to a future period and so will not be recognized as an

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

outflow of resources (expense/expenditure) until then. The City reports prepaid insurance on the Water & Sewer Revenue Bonds in the government-wide and the proprietary statements of net position as a deferred outflow of resources. Bond insurance paid from debt proceeds as a credit enhancement feature with the bonds is deferred and amortized over the life of the bonds. In addition, deferred outflows include amounts related to pensions (See Notes 2 and 18.), including contributions to the employee pension plan subsequent to the measurement date of the actuarial valuations for the plan.

Deferred Inflows of Resources

Deferred inflows of resources are a separate financial statement element that represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from special assessments, and these amounts are deferred and recognized as an inflow of resources in the period that the amounts become available. Both the government-wide statements and governmental funds report property taxes levied for the subsequent year, which are deferred and recognized as an inflow of resources in the period for which they are levied. The government-wide statements also reflect pension related items resulting from the difference between estimated and actual return on pension plan investments, which are being amortized over a five year period using the straight-line method.

Compensated Absences

It is the City's policy to permit employees to accumulate earned but unused vacation, sick pay, overtime, and holiday pay benefits. There is no liability for unpaid accumulated sick leave since the City does not have a policy to pay any amounts when employees separate from service with the government. All vacation, overtime, and holiday pay is accrued when incurred in the government-wide fund financial statements and in proprietary fund statements. A liability for these amounts is reported in governmental funds only if they are expected to be paid from current resources, for example, as a result of employee resignations and retirements, based on management's estimates.

Long-term Obligations

In the government-wide financial statements and the proprietary fund type in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Bond discounts and premiums are amortized over the life of the related bonds. Bond issuance costs, other than prepaid insurance costs, are recognized as expenses in the period incurred. Prepaid insurance costs are reported as an asset and are recognized as expenses over the duration of the related debt.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Governmental fund types recognize bond issuance costs during the current period. The face amount of debt is reported as other financing sources, and bond discount is recorded as an other financing use. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as other services in expenditures.

Net Position

The government-wide statement of net position presents financial information on all of the City's assets, liabilities, and deferred inflow/outflows of resources, with the difference reported as net position. Net position invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvements of those assets, and adding back any unspent proceeds. Net position is reported as restricted when there are limitations imposed on their use either through enabling creditors, grantors, or laws or regulations of other governments.

Fund Balance Policies

The City provides fund balance categories to report the nature and extent of the constraints placed on a government's fund balances. The following classifications describe the relative strength of the spending constraints placed on the purposes for which resources can be used:

- Nonspendable fund balance – amounts that are not in spendable form, such as inventories and prepaid items, or are legally or contractually required to remain intact.
- Restricted fund balance – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government) through constitutional provisions, or by enabling legislation.
- Committed fund balance – amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.
- Assigned fund balance – amounts a government intends to use for a specific purpose; intent can be expressed by the governing body or official to which the governing body has delegated the authority to assign amounts to be used for specific purposes.
- Unassigned fund balance – the residual amounts that are available for any purpose; positive amounts are reported only in the general fund.

The City Council (the City's highest level of decision-making authority) establishes (and modifies or rescinds) fund balance commitments by passage of resolutions that also establish the City's spending policy that prescribes that restricted fund balance amounts are to be spent first, followed by committed, assigned and, lastly, unassigned fund balances.

The City does not have a formal minimum fund balance policy but transfers resources among funds as necessary to address any deficiencies at the fund level.



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Budgets and Budgetary Accounting

The City's procedures for establishing its budget and for reporting budgetary data reflected in the financial statements are as follows:

1. In August, the City's Chief Financial Officer submits to the City Council a proposed operating budget for the fiscal year commencing the following October 1. The operating budget includes proposed expenditures and the means of financing them.
2. Prior to September 15, the budget for the upcoming fiscal year is legally enacted through the passage of an ordinance by the City Council. The budget may be subsequently amended by action of the City Council.
3. The City's Chief Financial Officer is authorized to transfer budgeted amounts within departments within the published expenditure categories; however, any revisions that alter the total expenditures of any fund must be approved by the City Council.
4. All funds, with the exception of Trust and Agency Funds, are budgeted (General Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds are budgeted). These budgets are prepared on a cash basis, modified for encumbrances for goods and services which have been received. The comparison of original and final budget to actual for the General Fund is presented in Schedule 1.

Each fund's appropriated budget is prepared on a detailed line item basis. Revenues are budgeted by source. Pursuant to the Mississippi State Department of Audit's prescribed format, expenditures are budgeted by department and class as follows: personal services, supplies, other services and charges, capital outlays, transfers, debt service. This constitutes the legal level of control. Expenditures may not exceed appropriations at this level. All budget revisions at this level are subject to final approval of the City Council. Cumulative increases to departmental expenditures in excess of 10% must also be published in the local newspaper.

Encumbrances arise from the issuance of purchase orders, which must be within the adopted budgetary limits. Encumbrances are recorded when purchase orders are issued but are not considered expenditures until liabilities for payments are incurred upon receipt of goods or services. Encumbrances do not lapse at the close of the fiscal year but are carried forward. If necessary, subsequent year budgets are amended to cover prior year encumbrances.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Changes

During the year ended September 30, 2015, the City implemented certain newly effective accounting standards, as well as certain standards which should have been adopted previously, as further described below. Changes made by the City were necessary to conform to current authoritative guidance, which is preferable to superseded standards previously followed.

Effective for the year ended September 30, 2015, the City implemented GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. Implementation of this standard required the City to restate its September 30, 2014 financial position in order to record its proportionate share of the Public Employees Retirement System of Mississippi (PERS) net pension liability. See Notes 2 and 18. Pro forma amounts for the preceding year were not readily determinable.

During the year ended September 30, 2015, the City also implemented GASB Statement No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other than Pensions*, which was previously effective but had not yet been implemented and which requires recognition of postemployment benefits including healthcare. Pursuant to this standard, annual costs of other postemployment benefits (OPEB) and the outstanding obligations and commitments for these costs are reported. See also Note 17.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This affects the reported amounts of assets and liabilities, 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 these estimates. Significant estimates which could change in the near-term include collectible portions of receivables from property taxes levied but not yet due, the allowance for doubtful Water and Sewer customer accounts receivable, the net collectible amounts of Municipal Court fines receivable, claims liabilities for the employee health insurance plan, useful lives of capital assets, and liabilities for pension and other post-employment benefits. In addition, long-term and current portions of compensated absences are based on estimates and assumptions relating to when earned compensated absences will be paid. Actual results may differ from those estimates.

Subsequent Implementation of Accounting Standards

The Governmental Accounting Standards Board (GASB) has issued the following Statements with effective dates in subsequent fiscal years:

- Statement No. 72 – *Fair Value Measurement and Application*
- Statement No. 73 - *Accounting and Financial Reporting for Pensions and Related Assets That Are Not within the Scope of GASB Statement 68, and Amendments to Certain Provisions of GASB Statements 67 and 68*

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

- Statement No. 74 - *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans*
- Statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*
- Statement No. 76 - *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*
- Statement No. 77 - *Tax Abatement Disclosures*
- Statement No. 78 - *Pensions Provided through Certain Multiple-Employer Defined Benefit Pension Plans*
- Statement No. 79 - *Certain External Investment Pools and Pool Participants*
- Statement No. 80 - *Blending Requirements for Certain Component Units an amendment of GASB Statement No. 14*
- Statement No. 81 - *Irrevocable Split-Interest Agreements*
- Statement No. 82 - *Pension Issues an amendment of GASB Statements No. 67, No. 68, and No. 73*

The City has not assessed the applicability or impact of these standards on its financial statements.

NOTE 2: PRIOR PERIOD ADJUSTMENTS

During the year ended September 30, 2015, the City identified certain errors in prior year recognition of third party funds received for purposes of construction of a jointly owned facility. During the 2012 fiscal year, the City incorrectly reported escrow deposits representing the third party's investment in the project as contributions revenue. Subsequently, expenditures from such escrowed funds were recognized as capital outlay and construction in progress of the City. However, under terms of the project agreements, expenditures from third party funds represented assets immediately owned by that entity. Therefore, escrow funds should have been reported as a deposit liability rather than as contributions, and expenditures therefrom should have reduced cash and deposit liability amounts but should not have been included as capital outlay or construction in progress of the City. The City has recorded a prior period adjustment to correct these errors, the effects of which are reflected in the schedule below. The effect of correction of this error would have increased proprietary fund balance and net position of business-type activities for the year ended September 30, 2014 by \$621,929.

In addition to the effects of the error correction describe above, the City has also recognized prior period adjustments to restate beginning net position and beginning proprietary fund balances as a result of implementation of GASB Statement No. 68, Accounting and Financial Reporting for Pensions, as further discussed in Note 18. Prior period effects of implementation of GASB Statement No. 68 are also reflected in the schedule below.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 2: PRIOR PERIOD ADJUSTMENTS (Continued)

A summary of prior period adjustments reflected on the City's financial statements is presented below:

Explanation	Net Position	Fund Balance
Governmental Activities		
<i>Implementation of New Accounting Standards:</i>		
To adjust deferred outflow of resources related to pension	\$ 1,432,945	\$ -
To adjust deferred inflow of resources related to pension	(5,575,450)	-
To adjust net pension obligation	(51,368,259)	-
Total Governmental Activities	\$ (55,510,764)	\$ -
Business-Type Activities		
<i>Correction of Error:</i>		
To adjust construction in progress	\$ (2,222,709)	\$ (2,222,709)
To adjust escrow deposit liability	(265,691)	(265,691)
Subtotal - Correction of Error	\$ (2,488,400)	\$ (2,488,400)
<i>Implementation of New Accounting Standards:</i>		
To adjust deferred outflow of resources related to pension	107,815	107,815
To adjust deferred inflow of resources related to pension	(451,090)	(451,090)
To adjust net pension obligation	(3,111,879)	(3,111,879)
Subtotal - Implementation of New Accounting Standards	(3,455,154)	(3,455,154)
Total Business-Type Activities	\$ (5,943,554)	\$ (5,943,554)
Total Primary Government	\$ (61,454,318)	\$ (5,943,554)

NOTE 3: DEPOSITS AND INVESTMENTS

Deposits

The collateral for public entities' deposits in financial institutions are held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27- 105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of



City of Hattiesburg, Mississippi Notes to Financial Statements

NOTE 3: DEPOSITS AND INVESTMENTS (Continued)

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 (FDIC).

The carrying amount of the City's deposits with financial institutions reported in the government-wide statements was \$23,313,999 (exclusive of cash with fiscal agents disclosed below). The bank balance was \$26,242,571. The City's long standing, although not formally adopted, investment policy is based upon all bank accounts being fully collateralized (using the procedures described above) and interest-bearing with rates updated on a quarterly basis and benchmarked using verifiable appropriate federal funds rates. Interest is calculated using average balances and recorded monthly.

Custodial Credit Risk - Deposits

Custodial credit risk is defined as the risk that, in the event of a financial institutions failure, the government's deposits may not be returned to it. The City does not have a deposit policy for custodial credit risk. As of September 30, 2015, the City's bank balance was not exposed to custodial credit risk because deposits are covered by the State Treasurer collateral pool.

Cash with Fiscal Agents

The carrying amount of the City's cash with fiscal agents held by financial institutions was \$14,809,000. In addition, the City's discretely presented component unit had cash and investments with fiscal agents of \$4,422,663 at September 30, 2015.

Interest Rate Risk

The City does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

NOTE 4: NOTES RECEIVABLE

In 2010, the City Council authorized a purchase of property located at 510 West Pine Street for the Sacred Heart Catholic Parish. Pursuant to the terms of this agreement, the City financed the purchase price of \$2,500,000 through the issuance of the City's General Obligation Pool Loan Refunding Bonds, Series 2010, to be repaid over 20 years with the final bonds maturing July 1, 2030. The Diocese of Biloxi executed a \$2,560,000 promissory note for the purchase price and issuance costs, requiring annual payments and agency fees not to exceed \$219,000 at an interest rate not to exceed 5.5%, to coincide with the scheduled principal, interest and servicing fees attributable to the City's Series 2010 bonds. At September 30, 2015, the balance of this note receivable was \$2,110,000.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 4: NOTES RECEIVABLE (Continued)

In 2012, the City Council authorized a loan agreement and promissory note for \$2,000,000 to be repaid over 20 years, at a rate of 2% in monthly installments of \$10,118, commencing February 1, 2013 and continuing until February 1, 2033. This arrangement was executed pursuant to Katrina Supplemental CDBG Program grant agreements that resulted in loan funding for site acquisition for two historic downtown buildings, with monthly repayments required from the City to the Mississippi Development Authority (MDA). Under the terms of the loan agreement, HCL Leverage Lender LLC will remit the above-noted monthly payments to the City, and after the receipt of these payments, the City will in turn remit the corresponding payments to MDA. At September 30, 2015, the balance of this note receivable was \$1,770,043.

Notes receivable also include amounts due from the Hattiesburg Convention Commission (the Commission), a discretely presented component unit of the City, totaling \$312,810. As further described in Note 19, this balance represents obligations of the Commission for costs incurred by the City for capital renovations of the Saenger Theater, which is operated by the Commission pursuant to a long-term agreement with the City.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2015, was as follows:

September 30, 2015

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 29,753,609	\$ -	\$ -	\$ 29,753,609
Construction in progress	4,682,275	4,440,172	(5,779,772)	3,342,675
Total capital assets not being depreciated	34,435,884	4,440,172	(5,779,772)	33,096,284
Capital assets being depreciated:				
Buildings and improvements	43,400,538	1,145,937	-	44,546,475
Machinery and equipment	33,084,684	2,580,197	(2,614,400)	33,050,481
Infrastructure	143,278,464	5,133,834	(433,065)	147,979,233
Total capital assets being depreciated	219,763,686	8,859,968	(3,047,465)	225,576,189
Less accumulated depreciation for:				
Buildings and improvements	22,906,857	1,580,581	-	24,487,438
Machinery and equipment	26,476,211	1,893,501	(2,613,600)	25,756,112
Infrastructure	73,562,099	4,491,291	-	78,053,390
Total accumulated depreciation	122,945,167	7,965,373	(2,613,600)	128,296,940
Total capital assets being depreciated, net	96,818,519	894,595	(433,865)	97,279,249
Governmental activities capital assets, net	\$ 131,254,403	\$ 5,334,767	\$ (6,213,637)	\$ 130,375,533

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (Continued)

September 30, 2015

	Primary Government			
	Beginning Balance	Additions	Retirements	Ending Balance
Business-Type Activities				
Capital assets not being depreciated:				
Land	\$ 315,243	\$ -	\$ -	\$ 315,243
Construction in progress	6,895,764	6,236,569	(9,709,890)	3,422,443
Total capital assets not being depreciated	7,211,007	6,236,569	(9,709,890)	3,737,686
Capital assets being depreciated:				
Buildings and improvements	335,058	-	(225)	334,833
Machinery and equipment	8,936,261	146,815	(21,783)	9,061,293
Infrastructure	111,799,288	8,742,875	(10,547,634)	109,994,529
Total capital assets being depreciated	121,070,607	8,889,690	(10,569,642)	119,390,655
Less accumulated depreciation for:				
Buildings and improvements	309,064	1,605	-	310,669
Machinery and equipment	7,648,116	510,863	-	8,158,979
Infrastructure	20,690,106	3,652,407	(405,153)	23,937,360
Total accumulated depreciation	28,647,286	4,164,875	(405,153)	32,407,008
Total capital assets being depreciated, net	92,423,321	4,724,815	(10,164,489)	86,983,647
Business-Type Activities				
capital assets, net	\$ 99,634,328	\$ 10,961,384	\$ (19,874,379)	\$ 90,721,333

Retirements include certain infrastructure assets which were determined to have no future useful life as of September 30, 2015 and which were thus removed from service. Net book value of such assets removed from service totaled approximately \$400,000 for governmental activities and \$1.1 million for business-type activities.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 5: CAPITAL ASSETS (Continued)

Depreciation expense was charged to the functions/programs of the governmental activities of the primary government as follows:

Governmental Activities:

General government	\$ 720,937
Public safety	994,768
Public services - which includes the depreciation of infrastructure assets	5,208,147
Human/social assistance	14,036
Other services	216,145
Culture and recreation	551,387
Mass transit	259,953
Total depreciation expense - governmental activities	\$ 7,965,373

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS

Government Wide Funds

Balances due to/from the various City funds at September 30, 2015, consist of the following:

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental fund	\$ 11,170
General fund	Combined water and sewer system	428,036
Nonmajor governmental fund	General fund	2,297
Total		\$ 441,503

The outstanding balances between funds result mainly from the time lag between the dates that goods and services are provided or reimbursable expenditures occur and satisfaction of those amounts. These balances are expected to be collected within one year.

Advances to/from other funds for governmental funds at September 30, 2015, consist of the following:

Receivable Fund	Payable Fund	Amount
General fund	Nonmajor governmental fund	\$ 300,000

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 6: INTERFUND RECEIVABLES, PAYABLES AND TRANSFERS (Continued)

The amount payable to the General fund from the nonmajor governmental fund is attributable to working capital loans made to the Community Development Block Grant fund. None of the balance shown is scheduled to be collected in the subsequent year.

The composition of interfund transfers for the year ended September 30, 2015, is as follows:

Transfers Out:	Transfers In:		
	General Fund	Nonmajor Governmental	Activities Total
General fund	\$ -	\$ 3,215,000	\$ 3,215,000
Non major governmental funds	-	16	16
Total governmental funds	\$ -	\$ 3,215,016	\$ 3,215,016
Combined water and sewer system	200,000	-	200,000
Agency funds	-	125,124	125,124
Total	\$ 200,000	\$ 3,340,140	\$ 3,540,140

Interfund transfers are authorized components of the budget and are typically are used to (1) move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund as debt service payments become due, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Agency Funds

Balances due to various related parties at September 30, 2015, consist of the following:

Payable Related Party	Term of distribution	Amount
Hattiesburg Tourism Commission	To be distributed within thirty days	\$ 55,893
Hattiesburg Convention Commission	To be distributed within thirty days	412,120
Hattiesburg Public School District	To be distributed within thirty days	1,122,838
Library of Hattiesburg	To be distributed within thirty days	44,868
Other	To be distributed within thirty days	35,839
		\$ 1,671,558

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 7: AD VALOREM TAXES LEVIED FOR OTHER GOVERNMENTAL ENTITIES

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 39-3-7, Mississippi Code 1972, authorizes the City to levy and collect a tax not in excess of three mills for the support of any public library system located within the municipality.

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	Applicable State Law	Mills Levied
School District:		
Operational Support	37-57-105	56.54
School Bonded Indebtedness	37-59-23	8.35
Library (support, upkeep and maintenance of Hattiesburg Public Library System)	39-3-7	1.95

NOTE 8: CLAIMS AND JUDGMENTS

The City provides employee health and accident coverage through a self-insurance program that utilizes a plan administrator as its claims-servicing organization, with the City retaining the risk of loss on all claims to which the City is exposed. Premium payments into the plan are established as a part of the City's budgetary process and upon consideration of actuarial recommendations provided by the plan administrator. The City has opted to set premium rates for individual and family coverage at somewhat lower levels than those recommended. Therefore, additional costs not expected to be covered by premiums are separately budgeted in individual funds in which related payroll costs are incurred. When necessary based upon the claims paid during the fiscal year, the City makes supplemental transfers from payroll budgets of various funds into separate self-insurance fund accounts, which are included in the general fund for financial reporting purposes for fiscal year 2015.

To limit its exposure to risk under this self-insured program, the City maintains reinsurance which provides two separate stop loss coverages: specific and aggregate. These coverages are provided by an outside commercial carrier. For fiscal year 2015, the specific coverage begins when an individual participant's claim exceeds \$100,000, with unlimited maximum benefit per covered person. The aggregate policy covers all submitted claims in excess of the minimum aggregate deductible, which is the greater of \$4,226,552 or 95% of the annualized first monthly aggregate deductible. Maximum covered expenses of \$100,000 per covered person accumulate toward the unlimited maximum aggregate benefit.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 8: CLAIMS AND JUDGMENTS (Continued)

Claims expenses and liabilities are reported when it is probable that a loss has occurred and the amount of that loss can be reasonably estimated. Liabilities include an amount for claims that have been incurred but not reported (IBNR). The following table provides changes in the balances of claims liabilities for fiscal year 2015:

September 30, 2015

Unpaid claims, beginning of fiscal year	\$ 300,000
Plus: Incurred claims (including IBNR)	3,749,423
Less: Claims payments	(3,696,504)
Unpaid claims, end of fiscal year	\$ 352,919

Cash on deposit in the Group Insurance Fund at September 30, 2015 was \$352,919, which approximated claims liability as of that date.

NOTE 9: LEASE OBLIGATIONS

The City has entered into various lease agreements as lessee for financing equipment purchases. The equipment has useful lives ranging from four to ten years. For fiscal year 2015, primary government assets recorded under capital leases and included in capital assets in the accompanying statement of net position are as follows:

Governmental Activities:

Machinery and equipment	\$ 4,345,186
Accumulated depreciation	(2,013,608)
Net book value	\$ 2,331,578
Current year depreciation expense	\$ 508,299

Business-type Activities:

Machinery and equipment	\$ 2,912,593
Accumulated depreciation	(2,718,420)
Net book value	\$ 194,173
Current year depreciation expense	\$ 291,259
Total net book value	\$ 2,525,751
Total current year depreciation expense	\$ 799,559

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 9: LEASE OBLIGATIONS (Continued)

These leases qualify as capital leases for accounting purposes and therefore, have been recorded at the present value of future minimum lease payments, which include balloon payments of \$338,434, as of the inception date. The future minimum lease obligations and the net present value of these minimum lease payments as of September 30, 2015 are as follows:

<i>Year ending September 30,</i>	Future Minimum Payments	Interest Payments	Governmental Activities
			Principal Payments
2016	\$ 1,292,898	\$ 52,596	\$ 1,240,302
2017	679,974	22,557	657,417
2018	651,293	10,789	640,504
2019	253,943	1,173	252,770
Total	\$ 2,878,108	\$ 87,115	\$ 2,790,993

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES

General Obligation Bonds and Notes

The City issues general obligation bonds and notes to provide funds for the acquisition and construction of major capital facilities. General obligation bonds and notes are direct obligations and pledge the full faith and credit of the City and have been issued for both governmental and business-type activities. Notes are generally issued with a five-year maturity. The City has no special assessment bonds or anticipation notes at September 30, 2015. Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 5 to 20 years. General obligation notes and bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Public Improvements	2008	\$ 6,025,000	4.00%	2018	\$ 2,055,000
Public Improvements	2009	6,575,000	3.00%	2016	955,000
Public Improvements	2010	9,950,000	2.50% - 3.00% *	2022	6,295,000
Public Improvements	2010	2,560,000	4.50% - 6.00% *	2030	2,110,000
					\$ 11,415,000
Business-Type Activities					
Public Improvements	2009	\$ 7,500,000	2.75% - 3.80% *	2024	\$ 5,075,000
Public Improvements	2010	3,600,000	2.60% - 3.70% *	2030	2,975,000
					\$ 8,050,000

* Interest rates vary by maturity block of bonds.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Limited Obligation Economic Development Bonds and Notes

The City also has issued limited obligation debt for economic development purposes that is repaid from revenues pledged under the terms of the respective contractual agreements made pursuant to the authorization for these projects by the governing authorities. Thus, future revenues are pledged in the amount of future debt service requirements. These limited obligation bonds and notes are generally issued with essentially level annual principal and interest payments with maturities that range from 10 to 20 years. Limited obligation notes and bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Kohler MBIA	1998	\$ 5,500,000	0.00%	2017	\$ 580,000
MDB Limited Obligation Bonds	2010	2,937,000	4.50% - 6.00% *	2030	268,478
Hub City Lofts	2012	2,000,000	2.00%	2034	1,770,043
					\$ 2,618,521

* Variable rate for MDB debt is adjusted weekly using the SIFMA Muni-Index plus 1.2%

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Limited Obligation Tax Increment Financing (TIF) Bonds

Tax increment financing (TIF) bonds are issued by the City to provide funds for the acquisition and construction of infrastructure and related improvements in conjunction with commercial development projects. Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 10 to 20 years. These bonds are secured by the payment of the incremental increase in City property taxes from each project's TIF taxing district as authorized under the TIF plan document approved by the governing authorities. These bonds may also be secured by county participation as authorized by executed interlocal agreements pledging incremental increase in county property taxes in the TIF taxing district. Limited obligation TIF bonds outstanding at September 30, 2015 are as follows:

Governmental Activities:	Sale Date	Original Borrowing	Interest Rates to Maturity	Final Maturity	Outstanding 9/30/2015
Chauvet Square	2003	1,100,000	5.20% - 5.35% *	2023	605,000
Chauvet Square	2007	1,400,000	4.50%	2027	1,130,000
Turtle Crossing	2007	4,100,000	4.35%	2021	2,110,000
Lincoln Center	2008	610,000	4.00%	2023	370,000
Turtle Creek Crossing	2011	400,000	5.68%	2025	280,000
Kohls	2012	715,000	5.00%	2021	455,000
Southern Pointe	2014	2,600,000	4.85%	2029	2,480,000
					\$ 7,430,000

* Interest rates vary by maturity block of bonds.

Business-type Activities (Water and Sewer) Revenue Bonds

The City issues water and sewer revenue bonds to provide funds for the acquisition and construction of water and sewer system infrastructure and related improvements and system rehabilitation. These bonds are subject to the requirements of the respective revenue bond documents. Collectively, the Series 2006, Series 2012, and Series 2013 bond obligations are known as "parity debt", provisions of which place certain restrictions on issuance of additional debt secured by Water and Sewer System revenues. Pursuant to bond provisions, the City may not revise its schedule of rates, charges, and fees for services furnished by the Water and Sewer System so as to result in a decrease of system revenues, as defined, unless the debt service reserve funds meet minimum debt service requirements and unless net revenues for the preceding fiscal year have been independently certified to have been not less than 105% of the debt service payments on parity debt and any required payments to debt service funds. System revenues for purposes of application of revenue bond provisions are defined as all revenues derived from the System or a pledge of income or revenues, funds or monies of the City from any source whatsoever. Parity debt

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

provisions also require the City to review its rates, charges, and fees established for the Water and Sewer System, including its sewer rehabilitation construction project, within sixty days after the end of each fiscal year and to adjust those rates whenever necessary so that net revenues in each fiscal year will meet the aforementioned 105% rate coverage requirements. Rate coverage requirements were not met for the year ended September 30, 2015.

Pledged future revenues as of September 30, 2015 totaled \$67,211,310, which is the net of future debt service requirements and cash with fiscal agents restricted for related debt service. System revenues are available for operations, maintenance and related maintenance reserves, and debt service during the term of the bonds.

Bonds are generally issued as serial bonds with essentially level principal and interest payments maturing each year with maturities that range from 15 to 25 years. Revenue bonds outstanding at September 30, 2015 are as follows:

Business-Type Activities	Sale Date	Original Borrowing	Interest Rates to Maturity *	Final Maturity	Outstanding 9/30/2015
W & S Refunding Bonds, Series 2006	2006	\$ 17,000,000	4.00% - 4.38%	2021	\$ 8,160,000
W & S Revenue Project, Series 2012	2012	12,500,000	3.00% - 5.00%	2032	11,100,000
W & S Revenue and Refunding Bonds, Series 2013	2014	28,000,000	2.75% - 5.00%	2039	27,950,000
					<u>\$ 47,210,000</u>

* Interest rates vary by maturity block of bonds.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Business-type Activities (Water and Sewer) State Revolving Loan Fund (SRF) Notes

In addition to water and sewer revenue bonds, the City has utilized financing available under the State of Mississippi Revolving Loan Fund (SRF) program to provide funds for qualified sewer projects. Monthly principal and interest payments for the repayment of these notes is deducted from the City's monthly sales tax diversion payments from the Mississippi Department of Revenue, with monthly reimbursements to the City's general fund being made from monthly operating sewer system revenues as authorized by the City's budget document. The SRF notes outstanding at September 30, 2015 are as follows:

Business-Type Activities	Sale Date	Original Borrowing	Interest Rates to		Outstanding 9/30/2015
			Maturity	Final Maturity	
SRF #1	1997	\$ 2,191,243	4.50%	2016	\$ 150,283
SRF #2	1997	2,165,672	4.50%	2017	240,542
SRF #3	1999	1,293,195	4.50%	2019	300,220
					\$ 691,045

Compensated Absences

Vested or accumulated vacation leave, holiday leave, and accrued overtime that is expected to be liquidated with expendable available financial resources is reported as an expenditure and a fund liability of the governmental fund that will pay it. Amounts of vested or accumulated vacation leave, holiday leave, and accrued overtime that are not expected to be liquidated with expendable available financial resources are reported as noncurrent liabilities. In accordance with the provisions of ASC 710-10-20, *Compensation*, no liability is recorded for nonvesting accumulating rights to receive sick pay benefits. Compensated absences at September 30, 2015 are as follows:

	Governmental Activities	Business-Type Activities	Primary Government
Accrued vacation pay	\$ 1,697,325	\$ 157,858	\$ 1,855,183
Accrued compensatory pay	84,969	432	85,401
Total	\$ 1,782,294	\$ 158,290	\$ 1,940,583

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Changes in Long-Term Liabilities

Changes in the City's long-term liabilities for the year ended September 30, 2015 are as follows:

Governmental Activities	Balance 9/30/2014	Additions	Reductions	Balance 9/30/2015	Due Within One Year
General obligation bonds and notes	\$ 13,845,000	\$ -	\$ (2,430,000)	\$ 11,415,000	\$ 2,515,000
Limited obligation TIF bonds	8,240,000	-	(810,000)	7,430,000	690,000
Economic development limited obligation bonds and notes	3,015,170	-	(396,649)	2,618,521	398,367
Total bonds and notes payable	25,100,170	-	(3,636,649)	21,463,521	3,603,367
Capital leases	2,385,761	1,967,030	(1,561,800)	2,790,991	1,240,302
Compensated absences	1,907,165		(124,871)	1,782,294	267,344
Governmental activities long-term liabilities	\$ 29,393,096	\$ 1,967,030	\$ (5,323,320)	\$ 26,036,806	\$ 5,111,013

Business-Type Activities	Balance 9/30/2014	Additions	Reductions	Balance 9/30/2015	Due Within One Year
General obligation bonds and notes	\$ 8,635,000	\$ -	\$ (585,000)	\$ 8,050,000	\$ 615,000
Revenue bonds	48,900,000	-	(1,690,000)	47,210,000	1,765,000
State revolving loan funds	1,083,571	-	(392,526)	691,045	396,590
Unamortized premium (discount)	268,419		(16,478)	251,941	17,507
Total bonds and notes payable	58,886,990	-	(2,684,004)	56,202,986	2,794,097
Compensated absences	144,585	13,706	-	158,290	23,743
Business-type activities long-term liabilities	\$ 59,031,575	\$ 13,706	\$ (2,684,004)	\$ 56,361,276	\$ 2,817,840

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

The debt service requirements for the City's bonds and notes are as follows:

Governmental Activities:

Year Ending <i>September 30,</i>	G.O. Bonds and Notes		Limited Obligation TIF Bonds	
	Principal	Interest	Activities	Interest
2016	\$ 2,515,000	\$ 367,388	\$ 690,000	\$ 345,055
2017	1,620,000	301,388	715,000	313,001
2018	1,680,000	246,656	755,000	279,762
2019	1,005,000	203,531	790,000	244,577
2020	1,045,000	172,325	825,000	207,830
2021-2025	2,645,000	455,231	2,410,000	572,855
2026-2030	905,000	169,500	1,245,000	112,536
2031-2035	-	-	-	-
	\$ 11,415,000	\$ 1,916,019	\$ 7,430,000	\$ 2,075,616

Year Ending <i>September 30,</i>	Economic Development Limited Obligation Bonds and Notes		Total Governmental Activities	
	Principal	Interest	Principal	Interest
2016	\$ 398,367	\$ 37,830	\$ 3,603,367	\$ 750,273
2017	400,023	35,819	2,735,023	650,208
2018	111,907	33,773	2,546,907	560,191
2019	113,727	31,690	1,908,727	479,798
2020	115,590	29,571	1,985,590	409,726
2021-2025	607,298	114,729	5,662,298	1,142,815
2026-2030	604,705	56,329	2,754,705	338,365
2031-2035	266,904	6,273	266,904	6,273
	\$ 2,618,521	\$ 346,014	\$ 21,463,521	\$ 4,337,649

(Continued)

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 10: LONG-TERM LIABILITIES (Continued)

Business-type Activities:

Year Ending September 30,	G.O. Bonds and Notes		State Revolving Loan Funds	
	Principal	Interest	Activities	Interest
2016	\$ 615,000	\$ 256,144	\$ 396,590	\$ 22,698
2017	640,000	236,992	173,771	8,763
2018	670,000	216,979	96,000	3,467
2019	700,000	195,494	24,684	185
2020	730,000	171,914	-	-
2021-2025	3,480,000	470,328	-	-
2026-2030	1,215,000	119,563	-	-
2031-2035	-	-	-	-
	\$ 8,050,000	\$ 1,667,414	\$ 691,045	\$ 35,113

Year Ending September 30,	Revenue Bonds		Total Business-Type Activities	
	Principal	Interest	Principal	Interest
2016	\$ 1,765,000	\$ 1,906,375	\$ 2,776,590	\$ 2,185,217
2017	1,840,000	1,833,325	2,653,771	2,079,080
2018	1,915,000	1,760,906	2,681,000	1,981,352
2019	2,085,000	1,686,769	2,809,684	1,882,448
2020	2,215,000	1,605,856	2,945,000	1,777,770
2021-2025	8,610,000	6,941,406	12,090,000	7,411,734
2026-2030	10,280,000	5,200,572	11,495,000	5,320,135
2031-2035	10,105,000	3,073,781	10,105,000	3,073,781
2036-2040	8,395,000	826,300	8,395,000	826,300
	\$ 47,210,000	\$ 24,835,290	\$ 55,951,045	\$ 26,537,817

(Concluded)

During the year ended September 30, 2015, interest expense paid for governmental activities and business-type activities was \$1,018,199 and \$2,317,102, respectively.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 11: SCHEDULE OF STATUTORY DEBT LIMITATIONS

The City is subject to the limitations of indebtedness prescribed by Section 21-33-303, Mississippi Code 1972. No municipality may issue bonds secured by a pledge of its full faith and credit in an amount which, when added to the then outstanding bond indebtedness of such municipality, would exceed the 15% and 20% tests prescribed in Section 21-33-303. These percentages are applied to the assessed value of the taxable property within such municipality, with certain types of bond issues being excluded from the authorized debt limit tests. Presented in the schedule below are the calculations of the applicable statutory debt limitations and the resulting margin for further debt in the amount of \$51,202,422 (the smaller of the two computed margins) as of September 30, 2015:

	15% Test	20% Test
Assessed value as of September 30, 2015		
(\$417,449,613) times applicable percentage	(a) \$ 62,617,442	\$ 83,489,923
Present debt subject to debt limits as of September 30, 2015:		
Total bonds and notes other than Water and Sewer	21,463,521	21,463,521
Less: Bonds exempt from debt limitation calculations	(10,048,521)	(10,048,521)
Add: Water & Sewer debt other than revenue bonds	N/A	8,741,045
General obligation debt subject to applicable tests	(b) \$ 11,415,000	\$ 20,156,045
Margin for additional debt - (a) minus (b)	\$ 51,202,442	\$ 63,333,878

NOTE 12: RELATED ORGANIZATION

The following related organization is excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. Audited financial statements are available from the organization.

Hattiesburg Tourism Commission - The Tourism Commission consists of seven members appointed by the Mayor and ratified by the City Council. Funding is from a special tax levied upon the gross proceeds from hotel and motel overnight room rentals. The City collects that tax and distributes it to the Tourism Commission. Amounts disbursed for the fiscal year ended September 30, 2015 totaled \$632,797. Amount due from special tax agency fund to the Tourism Commission at September 30, 2015 was \$55,893 and was included in the accompanying statement of fiduciary net position under the caption due to other funds and was distributed within thirty days.

City of Hattiesburg, Mississippi

Notes to Financial Statements

NOTE 13: JOINT VENTURES

The City of Hattiesburg is a participant with Forrest County in a joint venture authorized by Section 57-31-1, Mississippi Code Annotated (1972), to operate the Forrest County Industrial Park Commission (the Industrial Park Commission). The joint venture was created to develop and operate an industrial park complex for citizens of Forrest County and the City of Hattiesburg. The Commission is governed by a ten member board. The governing authorities of the City of Hattiesburg and the Forrest County Board of Supervisors each appoint five members. Each governing entity approves the annual budget of the Industrial Park Commission and is then obligated to provide an equal share of funding pursuant thereto for ongoing financial support. For the fiscal year ended September 30, 2015, the City provided \$130,000 in funds to the Industrial Park Commission. A separate financial statement of the Forrest County Industrial Park Commission can be obtained by contacting the Commission at Post Office Box 1898, Hattiesburg, Mississippi 39403.

The City of Hattiesburg is a participant with Forrest County, Jones County, and the State of Mississippi to operate the Hattiesburg/Laurel Regional Airport Authority authorized by Section 61-3-5, Mississippi Code Annotated (1972). The joint venture, governed by a five member board of commissioners, was created to maintain and develop the Authority for the City and aforementioned counties. Each governmental entity appoints one board member. A separate financial statement of the Hattiesburg/Laurel Regional Airport Authority can be obtained by contacting the Authority at 1002 Terminal Drive, Moselle, Mississippi 39459.

The City of Hattiesburg is a participant with Forrest County and the City of Petal in a joint venture authorized by Section 39-3-38, Mississippi Code Annotated (1972) to operate the Library of Hattiesburg, Petal, and Forrest County. The joint venture was created to provide free public library service to the citizens of Forrest County and the Cities of Hattiesburg and Petal. The library is governed by a fifteen member board appointed by the governments involved as follows: City of Hattiesburg - six members; Forrest County - six members; and City of Petal - three members. Each entity is obligated by contract to levy not less than 1.25 mills as authorized by Sections 39-3-35 and 39-3-37, Mississippi Code Annotated (1972), for the ongoing financial support of the library. The City receives taxes collected for the Library and then distributes such taxes. For the year ended September 30, 2015, the City received \$824,647 in taxes assessed for the Library and disbursed \$819,344 to the Library, with the balance remitted subsequent to the fiscal year-end. A separate financial statement of the library can be obtained by contacting the Library at 329 Hardy Street, Hattiesburg, Mississippi 39401.

NOTE 14: JOINTLY GOVERNED ORGANIZATIONS

The Emergency Management District provides emergency services to the City of Hattiesburg and Forrest County. The entity is controlled by an eight member council. The Council is chosen as follows by the following authorities: Mayor of Hattiesburg - one; Forrest County Board of Supervisors - one; Sheriff of Forrest County - one; AAA Ambulance - one; Hattiesburg Police Chief -

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 14: JOINTLY GOVERNED ORGANIZATIONS (Continued)

one; Hattiesburg Fire Chief - one; the University of Southern Mississippi - one; and Forrest General Hospital - one. Operating funds are provided by state grants, E-911 charges and direct contributions. For the year ended September 30, 2015, City expenditures to the Emergency Management District totaled \$101,000.

NOTE 15: DEFICIT FUND BALANCES OF INDIVIDUAL FUNDS

Deficit fund balances of \$30,485 and \$1,883,078 existed in the City's CDBG and Airport Improvement Funds, respectively, as of September 30, 2015. These deficits resulted from recognizing costs that had been incurred but not yet paid. No related grant reimbursements or transfers receivable were recorded because expenditures had not yet been made. The City accrues grant revenues only when all eligibility requirements have been met, including the requirement that allowable costs must have been incurred and also paid before reimbursements may be requested. Expenditures not reimbursed by grants are funded by transfers from other City funds.

NOTE 16: COMMITMENTS AND CONTINGENCIES

Encumbrances

As of September 30, 2015, the City had commitments for remaining balances on executed contracts and outstanding encumbrances, as described below.

The balances outstanding on construction projects in progress were as follows:

September 30, 2015

Comprehensive Sewer System Rehabilitation	\$ 12,416,033
Other Water & Sewer System Projects	1,008,224
Sidewalks, Roads, and Bridges	2,875,968
Airport	363,851
Other projects	51,107
Commitments for construction projects in progress, end of fiscal year	\$ 16,715,183

Significant encumbrances at September 30, 2015, included \$3,394,091 for Comprehensive Sewer System Rehabilitation projects included in the above table, \$856,811 for Public Safety activities, \$195,182 for Community Center building improvements, \$91,941 for Water & Sewer System operations and maintenance, \$80,683 for parks and recreation, and \$268,591 for other costs including General Government, Municipal Road & Bridge, Mass Transit, and other activities. Total encumbrances, which are carried forward to the next fiscal year via budget amendment, were \$4,887,299.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

USA Yeast Facility

During the year ended September 30, 2015, the City completed construction of a wastewater pretreatment facility, or evaporator plant, for a manufacturing facility located within the City. Total project cost was \$7,483,675, of which \$4,995,275 in funding was provided by a Katrina Supplemental CDBG Economic Development Grant, with remaining costs funded by the manufacturing company. Under the terms of the grant agreement, the City has title to assets constructed with grant funds, and the manufacturing company owns assets constructed with its funds. Pursuant to an agreement between the City and the company and to terms of the CDBG grant agreement, title to the equipment and components will transfer to the company upon expiration of the agreement on December 31, 2021. In conjunction with this project, the City has a ground lease for company property on which the evaporator plant is located. This lease requires payment of \$1 per year and expires December 31, 2021.

Compliance with Mississippi Departmental of Environmental Quality Order

The Mississippi Department of Environmental Quality ("MDEQ"), pursuant to its authority under the Clean Water Act, issued permits (the "Permits") to the City for discharges from the North Lagoon and South Lagoon. In March, 2012, Gulf Restoration Network ("GRN") filed a complaint against the City under the Clean Water Act, alleging violations of the Permits. In August, 2012, the Mississippi Commission on Environmental Quality ("MCEQ") intervened. As a result of that intervention, the City was mandated to rehabilitate and improve its wastewater treatment system under an Agreed Order executed, and subsequently amended, between the City and MDEQ. Under the amended Agreed Order, the City was required to meet certain milestones or be subject to imposition of penalties. During the year ended September 30, 2015, the City incurred \$112,500 in penalties pursuant to these provisions.

Compliance with provisions and timelines established under the Amended Agreed Order has required the City to pursue rehabilitation and improvement of the City's infrastructure and wastewater treatment systems in various project phases over a long-term period. Infrastructure improvements began in 2012 and are ongoing. System rehabilitation and improvement projects necessary to meet Amended Agreed Order mandates were estimated to cost approximately \$125,000,000 to \$150,000,000. However, upon subsequent amendment and then replacement by the Stipulated Order terminating the Amended Consent Judgment in August 2017, the City was conditionally relieved from its unpaid fines, penalties, and construction obligations imposed under the Amended Consent Judgment. See Note 20 – Subsequent Events for additional details related to the Stipulated Order.

Although the City was subsequently granted relief from certain mandated sewer system improvements, the City expects to continue efforts to improve performance of its systems, potentially requiring additional outlays. The City also anticipates additional future costs in

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

connection with maintenance of the water and sewer system and in connection with current and future debt obligations related to infrastructure improvements. In addition, significant incremental service rate increases are anticipated in order to meet all applicable financial, contractual, and regulatory requirements, including compliance with provisions contained in water and sewer bond documents.

Litigation and Arbitration

Precision Construction, LLC

In civil action against the City brought by Precision Construction, LLC (Precision) for breach of contract, the Forrest County Circuit Court ordered that the matter be handled in binding arbitration. As a result of that arbitration and subsequent decision of the Court of Appeals of Mississippi, Precision was awarded \$856,666 plus \$7,033 toward additional expenses and arbitrator fees, along with interest assessed at 8% from August 29, 2014 until payment of the judgment. In accordance with generally accepted accounting principles, the City has accrued liabilities in the amount of \$925,951 as of September 30, 2015 in its government-wide statement of net position for the arbitration award and related interest accrued to date. See also Note 20 - Subsequent Events regarding subsequent payment of this obligation.

Wrongful Conviction and Imprisonment

The City was a named defendant in an alleged wrongful conviction of three plaintiffs, each of whom spent approximately 25 years in prison before being exonerated by new DNA evidence. The City, through its police officer assigned to a multi-jurisdictional task force, had limited connection to and involvement in the case. The case was defended through the Mississippi Municipal Service Company, which provides the City's liability insurance, and was settled subsequent to year-end, as further described in Note 20 – Subsequent Events. The City accrued its \$150,000 obligation under the settlement as a recognized subsequent event as of September 30, 2015.

Other

The City is party to various legal other proceedings which normally occur in governmental operations. While the City cannot predict the results of any litigation, legal counsel for the City of Hattiesburg believes that it has meritorious defenses for those actions, proceedings and claims, or they are without merit or are of such kind, or involve such amounts, that unfavorable dispositions not covered by insurance resulting from such litigation would not materially affect the financial statements of the City of Hattiesburg, Mississippi. The City includes anticipated attorney fees for ongoing matters in its annual budget for the year in which such fees are incurred.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

Federal Grants

In the normal course of operations, the City receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting of funds. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

Group Insurance Programs

The City obtains its workers' compensation, general and automobile liability insurance through certain group insurance programs of the Mississippi Municipal Service Company. Under these programs and pursuant to State of Mississippi regulations, participants are jointly and severally liable for claims incurred; however, the City has experienced no loss under such provisions and cannot reasonably estimate the amount or possibility of losses under these programs.

Self-Funded Health Insurance Program

The City provides health insurance to its employees under a self-insured program, as previously described. The City obtains reinsurance to protect against significant loss; however, under the terms of such reinsurance policies, the City is ultimately responsible for covered claims. While the City estimates and recognizes expected claims liabilities related to this program, the amount or possibility of any additional loss cannot be reasonably estimated.

Energy Savings Performance Contract

During the year ended September 30, 2015, the City entered into a comprehensive energy services agreement to improve energy efficiency. Project objectives include reduction of energy and utilities costs, water consumption savings, water and sewer systems and equipment improvements, operation and maintenance cost optimization and other cost reductions, as well as implementation of related capital improvements in selected buildings, facilities, operating fleet vehicles and equipment, or other related infrastructure of the City. Pursuant to this project, the City executed a performance contract agreement in the amount of \$7,449,714 for measurement and verification services to achieve energy savings. This contract was approved by the Mississippi Development Authority's Energy and Natural Resources Division and is thus eligible for tax-exempt lease purchase financing under the MDA Energy Efficiency Lease Program. The scope of this project will include replacement of certain inaccurate water meters to improve baseline water billing, as well as reporting of measured and non-measured project benefits achieved during the installation period. In addition, subsequent testing activities and related reporting will be performed annually for a term of fifteen years following substantial completion of the project. Certain other performance consulting services are provided under the agreement, and preventative maintenance services are provided under a separate agreement.

NOTE 16: COMMITMENTS AND CONTINGENCIES (Continued)

Public Safety Complex

During the year ended September 30, 2015, the City authorized a project for development and construction of a public safety complex (the complex) to be used for police department, fire department administration, Municipal Court, and parks and recreation administration functions. Financing for the project will be achieved through issuance and sale of limited obligation certificates of participation totaling up to \$5,300,000 which bear interest at rates from 3% to 5% and maturities through 2035. Proceeds of these certificates will be used to relocate the Parks and Recreation Department, renovate a facility to be used as a temporary Police Department, pay architectural and design fees, and begin demolition activities. Interim financing of initial project costs up to \$2,000,000, including design, demolition, repair, renovation, and construction expenditures, will be funded through issuance of five-year general obligation notes bearing interest at a rate of 1.49%.

The complex will be owned by the Southern Mississippi Investment Company, Inc. (SMICI), a non-profit corporation created under authority of State law for the purpose of acquiring, constructing, renovating, financing, equipping and leasing facilities to certain governmental units, and will be leased by the City under a lease purchase agreement. To effect this transaction, the City will execute a ground lease for the complex site and existing buildings to SMICI for \$1, which will be assigned as collateral for the certificates of participation. Along with the ground lease, the City will execute a lease and option to purchase the project from SMICI upon completion. The City has awarded contracts for project design and construction and expects the project to be completed in phases by 2019. The City's lease payments will correspond to debt service requirements of the outstanding certificates of participation and also include taxes, assessments, insurance premiums, fees, and expenses related to the project. See also Note 20 – Subsequent Events.

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN

The City allows eligible retirees to obtain health insurance by participating in its self-funded health insurance plan provided to employees and certain eligible dependents. Retirees are eligible for these benefits upon attaining age 60 with 8 years of service or any age with 25 years of service for medical benefits. Since retirees may obtain health insurance by participating in a group with active employees and consequently receive a health insurance premium rate differential, such postemployment healthcare benefits are reportable by the City under GASB Statement 45 as a single employer defined benefit health care plan. This type of plan is considered an "other post-employment benefit plan", or "OPEB".

Although GASB Statement 45 was effective in prior years, the City did not implement its provisions until October 1, 2014. In order to recognize its OPEB obligation as of September 30, 2015, the City obtained an actuarial valuation of its post-employment healthcare plan as of that date. However, the City determined that it was not feasible to retrospectively determine the OPEB liability as of the

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

beginning of the 2015 fiscal year. As of September 30, 2015, the City recognized its full OPEB obligation on a prospective basis and recognized no initial transition liability, as would have been done in the initial period had GASB 45 been timely implemented. However, since this standard was previously applicable, the City should have separately reported prior year costs of the OPEB plan as a prior period adjustment. Current year recognition of the annual OPEB obligation without recognition of the cumulative effect of prior year costs since the effective date of GASB Statement 45 represents a departure from U.S. GAAP, the effects of which have not been determined.

Plan Description

The City provides health insurance coverage to participating eligible retirees through its single-employer defined benefit healthcare plan, which is a self-funded plan administered by United Healthcare. The plan also provides health benefits to employees and their eligible dependents. The portion of the plan attributable to retirees represents other postemployment benefits for financial reporting purposes. Although the City expects to continue the plan indefinitely, it has the right to discontinue, alter, or modify the plan in whole or in part at any time and for any reason, at its sole determination. The Plan does not issue a stand-alone financial report. Instead, accounts of the Plan are included in the financial statements of the City. The City Council must approve any changes to the Plan provisions.

Funding Policy

Benefits of the plan are self-insured by the City. The City maintains an account for the purpose of paying claims and administrative costs of its self-funded health insurance plan. The account requires that a minimum balance be maintained, and the City deposits additional funds for claims incurred and anticipated payments on a pay-as-you-go basis. Balances in the account belong to the City. Amounts contributed to this account are earmarked for plan expenses but may be revoked at the City's discretion. Therefore, balances are reported in assets of the general fund, and employer contributions are not recognized until payment of claims by the administrator to retirees or their beneficiaries.

Participating retirees make monthly contributions through premium payments based on coverage type. Monthly retiree contributions for single and family coverage for the fiscal year ended September 30, 2015 totaled \$388 and \$638, respectively. For fiscal year 2014-2015, the City contributed \$149,281 to the plan for expected payouts for retiree benefits, which represented 20.97% of the actuarially determined annual required contribution of \$712,017. No amounts have been contributed to finance future medical benefits under the plan for either current or future retirees.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Annual OPEB Cost and Net OPEB Obligation

The City's annual other postemployment benefit (OPEB) cost (expense) is calculated based on the annual required contribution of the employer (ARC), an amount actuarially determined in accordance with the parameters of GASB Statement 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial liabilities (or funding excess) over a closed 30 thirty year period. The following table shows the components of the City's annual OPEB cost for the year, the amount actually contributed to the plan, and changes in the City's net OPEB obligation related to the plan:

Year ended September 30, 2015

Normal cost	\$ 568,859
Amortized accrued liability in excess of actuarial assets	129,331
Interest	13,827
Annual required contribution	712,017
Interest on net OPEB obligation	-
Adjustment to annual required contribution	-
Annual OPEB cost (expense)	712,017
Contributions made for payment of retiree benefits	(149,281)
Increase in net OPEB obligation	562,736
Net OPEB obligation - beginning of year	-
Net OPEB obligation - end of year	\$ 2,549,506

Funded Status and Funding Progress

As of October 1, 2015, the most recent actuarial valuation date, the plan was unfunded. The actuarial accrued liability for benefits was \$3,167,859, which was also the amount of the unfunded actuarial accrued liability (UAAL).

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future.

NOTE 17: POSTEMPLOYMENT HEALTHCARE PLAN (Continued)

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and the plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the October 1, 2015, actuarial valuation, the entry age normal level percent of salary actuarial cost method was used. The actuarial assumptions included an annual healthcare cost trend rate of 8% initially, grading uniformly to 5% over a 6-year period, a 4% discount rate, a 2.5% salary scale, and 95% participation rate of eligible future retirees. The UAAL is being amortized as a level percentage of projected payroll over a closed 30-year period. The remaining amortization period at September 30, 2015 was 29 years. Pre-65 annual per capital medical claims costs are assumed to be \$8,465 per participant per year at age 65, and claims are assumed to decrease 3% per attained age. No claims costs are assumed for post-65 retirees. Additionally, administrative costs were assumed to be \$383 per retiree per year and were assumed to increase 5% annually.

NOTE 18: DEFINED BENEFIT PENSION PLANS

Public Employees Retirement Plans

Pension Plan Descriptions

The City of Hattiesburg contributes to the PERS cost-sharing multiple-employer defined benefit pension plan (the Cost-Sharing Plan), which covers all eligible employees, except certain sworn and uniformed policemen and firemen who participate in the City of Hattiesburg Disability and Relief Fund Police and Fire Disability and Relief Fund (PFDR), also administered by PERS. Both plans provide retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. PFDR Plan members consist of all full-time sworn and uniformed policemen and firemen who were employed by July 1, 1987. All full-time sworn and uniformed policemen and firemen employed after July 1, 1987, participate in the Cost-Sharing Plan. The PFDR Plan is affiliated with the Mississippi Municipal Retirement System (MRS), an agent multiple-employer defined benefit pension plan, and as of June 30, 2015, included two active members and 147 retirees and beneficiaries currently receiving benefits. Benefit provisions for both plans are established by State law and may be amended only by the State of Mississippi Legislature. The Plans' provisions and the Board of Trustees' authority to determine contribution rates are established by Miss. Code Ann. § 25-11-1 et seq. (1972, as amended), and may be amended only by the Mississippi Legislature.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

PERS is administered by a 10-member Board of Trustees that includes: the State Treasurer; one gubernatorial appointee who is a member of PERS; two state employees; two PERS retirees; and one representative each from public schools and community colleges, state universities, municipalities, and counties. With the exception of the State Treasurer and the gubernatorial appointee, all members are elected to staggered six-year terms by the constituents they represent.

The Board of Trustees is responsible for the general administration and proper operation of PERS. The executive director is designated by the Board to lead and conduct all business for PERS. PERS operates under legislative mandate with respect to administrative budgets, human resources, and purchasing guidelines.

The financial statements of PERS are prepared using the economic resources measurement focus and accrual basis of accounting. Member and employer contributions are recognized as revenue when due pursuant to legal requirements; investment income is recognized when earned. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Expenses are recognized when the corresponding liability is incurred, regardless of when the payment is made. Investments are reported at fair value. Financial statements are prepared in accordance with requirements of the Governmental Accounting Standards Board (GASB). Under these requirements, PERS is considered a component unit of the State of Mississippi for financial reporting purposes and, as such, the financial statements issued by PERS are included in the State of Mississippi's Comprehensive Annual Financial Report. PERS issues a publicly available financial report that includes financial statements and required supplementary information. Supporting actuarial information for the Cost-Sharing Plan is also provided in the GASB Statement No. 68 Report for the PERS prepared as of June 30, 2015. The auditor's opinion on that report, which includes in an accompanying schedule of collective pension amounts as of June 30, 2015 and for the year then ended is also available. PERS also issues a publicly available financial report for the MRS, which includes separate information for the PFDR plan. All such information is available at www.pers.ms.gov or may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling (601) 359-3589 or 1-800-444-PERS.

Cost-Sharing Plan Benefits Provided

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of the Cost-Sharing Plan before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of the Cost-Sharing Plan before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of the Cost-Sharing Plan before July 1, 2007). The Cost-Sharing Plan also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary.

A cost-of-living adjustment payment is made to eligible retirees and beneficiaries equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of the Cost-Sharing Plan before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter.

PFDR Plan Benefits Provided

MRS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Membership eligibility and benefit provisions are governed by the general laws of the State of Mississippi, as well as local and private legislation enacted by the Mississippi State Legislature. Statutes may only be amended by the Mississippi Legislature. The PFDR retirement allowance is payable under this plan to any member who retires and has completed at least 20 years of creditable service, regardless of age. The retirement benefits are calculated in an amount equal to 50% of the employee's average compensation, plus 1.7% of average compensation for each year of credited service over 20 with an aggregate amount not to exceed 66-2/3%. Annual cost-of-living (COLA) adjustments are made to allowances of all retirees and beneficiaries, as further described below. Disability and death benefits are also provided under the plan. Upon a member's termination for any reason before retirement, that member's accumulated contributions are refunded.

Cost-Sharing Plan Contributions

Employer and member contributions are based on actuarially determined rates that, expressed as percentages of annual covered payroll, are adequate to accumulate sufficient assets to pay benefits when due and are determined through the most recent June 30 annual valuation. Employer contribution rates consist of an amount for service cost; the amount estimated to finance benefits earned by current members during the year; and an amount for amortization of the unfunded actuarial accrued liability. Contribution rates were determined as part of the June 30, 2015, actuarial valuation using the entry age actuarial cost method; employer contributions totaled \$3,501,030 during 2015. During fiscal 2014, the PERS Board of Trustees implemented a revised funding policy aimed at stabilizing the employer contribution rate and thus revised the employer contribution rate to 15.75 percent for 2014 and 2015.

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

PFDR Funding Policy

The PERS System Board of Trustees establishes the funding policy for MRS plans. The funding policy for PFDR provides for periodic employer contributions at actuarially determined rates, expressed as millage rate tax applied to assessed property tax values, and active employee contributions at stated rates. Employer and employee contribution rates as of September 30, 2015, were 15.75% and 10%, respectively, of covered payroll. Contributions under this funding policy, established beginning in the 2011-2012 fiscal year, will generate an ultimate asset reserve level equal to a reasonable percentage (initially 100% - 150%) of the next year's projected benefit payment. At that point, actuarially determined employer contributions will be set equal to the fiscal year's projected benefit payments and adjusted as necessary to maintain the assets at the established reserve level; however, ultimately the City has the option of determining the contribution rate to set as its certified millage rate. The millage rate set by the City must be at a level that will ensure actuarial soundness of the System.

In developing the annual required contribution shown in the following paragraphs, the normal cost and actuarial accrued liability are determined using the entry age actuarial cost method. Unfunded actuarial accrued liability is being amortized on a closed basis as a level dollar amount over a remaining amortization period of twenty years. The asset valuation method used is a 5-year smoothed market method. The City has the option to set property tax rates to allow for extended contributions beyond 2020 under the funding policy adopted by the PERS Board of Trustees in February 2011. The millage rates certified as of September 30, 2015 under the Pre-2011 and Post-2011 Funding Policy rates are 8.07 mills and 3.47 mills, respectively. The actual tax levy set for the pension fund for policemen and firemen as of September 30, 2012 was 3.82 mills.

For the year ended September 30, 2015, contributions totaling \$1,635,471 (\$1,625,693 employer and \$9,778 employee) were made in accordance with contribution requirements determined by an actuarial valuation of the System as of June 30, 2013. The employer's annual required contribution (ARC) was actuarially determined to be \$1,626,692 (consisting of \$11,580 normal ARC and \$1,684,210 accrued liability ARC).

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Pension Liabilities and Pension Expense

At September 30, 2015, the City reported a liability of approximately \$69,322,000 for its proportionate share of the collective net pension liability of the Cost-Sharing Plan and the net pension liability allocated to PFDR. The net pension liability (NPL) for both plans was measured as of June 30, 2015, and the total pension liability (TPL) used to calculate the NPL was determined by an actuarial valuation as of June 30, 2015 for the Cost-Sharing Plan and as of June 30, 2013 for the PFDR Plan. The NPL recorded as of September 30, 2015, and the pension expense recognized by the City for the year ended September 30, 2015, was as follows:

	Cost-Sharing		
	Plan	PFDR	Total
Net pension liability	\$ 54,831,789	\$ 14,490,324	\$ 69,322,113
Net pension expense	\$ 5,806,078	\$ 2,282,747	\$ 8,088,825

The NPL is the difference between the TPL and the pension plans' fiduciary net position (FNP). The TPL is the present value of the pension benefits that are allocated to current members due to past service by entry age normal actuarial cost method. The TPL includes benefits related to projected salary and service, and automatic cost of living adjustments. The FNP is determined on the same basis as that used by the pension plans. The City's proportion of the collective Cost-Sharing Plan NPL was based on the employers' shares of contributions to the pension plan relative to the total employer contributions of all participating PERS employers. At June 30, 2015 the City's proportion was 0.354714% as compared to its proportion measured at June 30, 2014 of 0.342511%, or a decrease of 0.012203%.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

The change in the NPL for the PFDR was as follows:

<i>Year ended September 30, 2015</i>	Total Pension Liability	Fiduciary Net Position	Net Pension Liability
Service cost	\$ 23,592	\$ -	\$ 23,592
Interest	2,793,872	-	2,793,872
Changes of assumptions	982,479	-	982,479
Difference between expected and actual experience	53,435	-	53,435
Contributions - employer	-	1,626,692	(1,626,692)
Contributions - employee	-	9,755	(9,755)
Net investment income	-	664,715	(664,715)
Benefit payments, including refunds of employee contributions	(3,350,127)	(3,350,127)	-
Administrative expense	-	(32,534)	32,534
Net change	503,251	(1,081,499)	1,584,750
Net pension liability, beginning of year	36,598,465	23,692,891	12,905,574
Net pension liability, end of year	\$ 37,101,716	\$ 22,611,392	\$ 14,490,324

The following table presents the City's net pension liabilities calculated using the discount rate of 7.75%, as well as what the System's net pension liabilities would be if it were calculated using a discount rate that is 1-percentage point lower (6.75%) or 1-percentage-point higher (8.75%) than the current rate:

	1% Decrease	Current Rate	1% Increase
Cost sharing plan net pension liability	\$ 72,273,322	\$ 54,831,789	\$ 40,358,579
PFDR plan net pension liability	\$ 17,879,914	\$ 14,490,324	\$ 11,589,167

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

The City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Cost-Sharing Plan</u>		<u>PFDR</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
<i>September 30, 2015</i>			
Differences between expected and actual experience	\$ 1,273,888	\$ -	\$ -
Changes of assumptions	4,723,570	-	-
Net difference between projected and actual earnings on investments	-	1,472,695	928,694
Changes in proportion and differences between employer contributions and proportionate share of contribution	1,083,044	-	-
Employer contributions subsequent to the measurement date	802,597	-	101,706
Net pension liability, end of year	\$ 7,883,099	\$ 1,472,695	\$ 1,030,400

Deferred outflows of resources related to the Cost-Sharing Plan and PFDR resulting from City contributions subsequent to June 30, 2015 (the measurement date) were \$802,597 and \$101,706, respectively, and will be recognized as a reduction of the net pension liability in the year ending September 30, 2016. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as an addition to (reduction of) pension expense as follows:

	<u>Cost-Sharing Plan</u>		<u>PFDR</u>
	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>	<u>Deferred Outflows of Resources</u>
<i>September 30, 2015</i>			
2016	\$ 3,489,218	\$ 758,252	\$ 333,880
2017	2,633,468	758,252	232,174
2018	1,760,413	758,252	232,174
2019	-	(802,061)	232,172
Net pension liability, end of year	\$ 7,883,099	\$ 1,472,695	\$ 1,030,400

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

Recognition of pension-related deferred inflows and deferred outflows is reflected in changes in unrestricted net position.

Actuarial Assumptions

For determining employer contribution rates, the actuary evaluates the assets of the plans based on a five-year smoothed expected return with 20 percent of a year's excess or shortfall of expected return recognized each year for five years. The TPL was determined using the following actuarial assumptions, applied to all periods included in the measurement:

	Cost-Sharing Plan	PFDR Plan
Inflation	3.00%	3.50%
Investment rate of return (net of plan investment expense)	7.75%	8.00%
Projected salary increases, including inflation	3.75% - 19.00%	4.50% - 6.00%

The actuarial assumptions used in the Cost-Sharing Plan actuarial valuation were based on the results of an actuarial experience study for the period July 1, 2010 to June 30, 2014. The experience report was dated May 4, 2015.

Mortality rates for the Cost-Sharing Plan were based on the RP-2014 Healthy Annuitant Blue Collar Table projected with mortality improvements based on Scale BB projected to 2016 and set forward one year for males.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 18: DEFINED BENEFIT PENSION PLANS (Continued)

The long-term expected rate of return on Cost-sharing pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target asset allocation and best estimates of geometric real rates of return for each major asset class in the Cost-Sharing Plan are as follows:

Investment Asset Class	Target Allocation	Long-Term Expected Rate of Return
U.S. Broad	34.00%	5.20%
International equity	19.00%	5.00%
Emerging markets equity	8.00%	5.45%
Fixed income	20.00%	25.00%
Real assets	10.00%	4.00%
Private equity	8.00%	6.15%
Cash	1.00%	-0.50%
Total	100.00%	

Discount Rate

The discount rate used to measure the total pension liability was 7.75% for both pension plans. The projection of cash flows used to determine the discount rate for the Cost-Sharing Plan assumed that plan member contributions will be made at the current contribution rate (9.00%) and that the employer contributions will be made at the current employer contribution rate (15.75%). Based on those assumptions, components of the pension plans' fiduciary net position were projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the TPL.

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT

Capital asset activity for the Hattiesburg Convention Commission for the year ended September 30, 2015 was as follows:

Year ended September 30, 2015

	Beginning Balance	Additions	Retirements	Ending Balance
Governmental Activities:				
Capital assets not being depreciated:				
Land	\$ 1,315,877	\$ -	\$ -	\$ 1,315,877
Construction in progress - Eureka	1,771,139	698,744	-	2,469,883
Construction in progress - Zoo	-	121,386	-	121,386
Total capital assets not being depreciated	3,087,016	820,130	-	3,907,146
Capital assets being depreciated:				
Buildings and improvements	18,133,585	-	-	18,133,585
Furniture and fixtures	474,945	-	-	474,945
Equipment and vehicles	1,583,349	12,850	-	1,596,199
Assets required under capital lease	34,737	-	-	34,737
Total capital assets being depreciated	20,226,616	12,850	-	20,239,466
Less accumulated depreciation for:				
Buildings and improvements	6,481,839	407,315	-	6,889,154
Furniture and fixtures	428,544	3,871	-	432,415
Equipment and vehicles	1,441,691	23,459	-	1,465,150
Assets required under capital lease	27,983	6,754	-	34,737
Total accumulated depreciation	8,380,057	441,399	-	8,821,456
Total capital assets being depreciated, net	11,846,559	(428,549)	-	11,418,010
Governmental activities capital assets, net	\$ 14,933,575	\$ 391,581	\$ -	\$ 15,325,156

City of Hattiesburg, Mississippi
Notes to Financial Statements

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT (Continued)

As of September 30, 2015, the Commission's assets recorded under capital leases were as follows:

Governmental Activities:

Vehicles	\$ 34,737
Accumulated depreciation	(34,737)
Net book value	\$ -

The Commission has certain long-term obligations related to its operations of various facilities. The schedule below details the changes in those obligations during the year ended September 30, 2015:

	Balance 9/30/2014		Additions		Reductions		Balance 9/30/2015
Capital leases	\$ 6,754	\$ -		\$ 6,754		\$ -	
Saenger bond obligation	437,934	-		125,124		312,810	
Total amounts	\$ 444,688	\$ -		\$ 131,878		\$ 312,810	

The Commission's Saenger bond obligation originated upon the Commission's assumption of operations of the Theater in 1998 and its agreement to fund the cost of certain renovations made by the City. Pursuant to its agreement with the City, the Commission is required to make monthly payments of \$10,427 through March 2018, which approximates the City's debt service requirements related to the renovation cost incurred. The Commission's payments to the City during the year ended September 30, 2015 totaled \$125,124. Future payments to the City under this agreement are as follows:

<i>Year ending September 30,</i>	Principal
2016	\$ 125,124
2017	125,124
2018	62,562
	\$ 312,810

The City entered into a contract with the Hattiesburg Convention Commission and the Hattiesburg Tourism Commission during fiscal year 2010 for the management of the Hattiesburg Zoo at Kamper Park. In May 2012, a new agreement was entered into with the Convention Commission that allowed for the Commission to accept full financial responsibility for any subsidy requirement necessary for operations of the Hattiesburg Zoo, thus ending the monthly management fee as

NOTE 19: DISCRETELY PRESENTED COMPONENT UNIT (Continued)

contained in the original contract. Six months prior to the end date of the contract (September 30, 2020), all parties agree to review the financial status of the Zoo operations to consider whether any revisions to the financial plan are necessary.

During the year ended September 30, 2015, the Hattiesburg Convention Commission contracted for certain capital projects. The Commission transferred completed construction projects totaling \$118,674 to the City, which are reflected in capital assets of the City as of September 30, 2015.

NOTE 20: SUBSEQUENT EVENTS

Management has evaluated subsequent events after the financial statement date of September 30, 2015 through November 29, 2017, which is the date the financial statements were available to be issued. Significant subsequent events are described below.

Issued Debt and Financing Agreements

Subsequent to the year ended September 30, 2015, the City has entered into additional debt agreements as follows:

- General Obligation Water and Sewer Refunding Bonds, Series 2015, for defeasance of General Obligation Water and Sewer Bonds dated 2009, par amount of \$4,605,000, maturities through 2024, interest at 2%-3%.
- General Obligation Refunding Bonds, Series 2015, for defeasance of General Pool Loan Refunding Bonds, Series 2009, par amount of \$5,400,000, maturities through 2021, interest at 2%-3%.
- General Obligation Refunding Bonds, Series 2016, for defeasance of MDB Special Obligation Bonds, Series 2006 W&S, par amount of \$7,125,000, maturities through 2021, interest at 1.6%.
- General Obligation Notes, principal of \$2,000,000 to be funded in various draws, five-year term, interest at 1.49%. See also "*Major Projects – Public Safety Complex*".
- Certificates of Participation, principal of \$5,300,000, maturities through 2035, interest at 3%-5%. See also "*Major Projects – Public Safety Complex*".
- Taxable Tax Increment Limited Obligation Bonds, Series 2015, Hattiesburg Clinic Midtown District Project, principal of \$845,000, maturities through 2030, interest at 4%.
- Taxable Tax Increment Limited Obligation Bonds, The Ridge at Turtle Creek Project, Series 2015-A, principal of \$1,225,000, maturities through 2030, interest at 5.5%
- Taxable Tax Increment Limited Obligation Bonds, Midtown Market Project, Series 2015-B, principal up to \$210,000, maturities through 2030, interest at 5.5%

NOTE 20: SUBSEQUENT EVENTS (Continued)

- Taxable Tax Increment Limited Obligation Bonds, Whispering Pines Retirement Community Project, principal of \$3,021,000, maturities through 2031, interest at 4%-4.75%
- Mississippi Development Bank Taxable Special Obligation Water and Sewer revenue bonds, Series 2016, principal of \$25,000,000, maturities through 2026, interest at 3.03%, collateralized by pledged Water and Sewer System net revenues and therefore subject to parity provisions of the City's outstanding revenue bonds, to provide funding for the City's wastewater treatment construction project.
- Capital lease, 2015 Ferrara Fire Apparatus Ladder Truck lease purchase, principal of \$764,229, maturing August 2020, interest at 1.63%; required City's passage of resolution stating it did not anticipate issuing more than \$10 million in General Obligation debt or other debt falling under the 1986 Federal Tax Bill's definition of qualifying debt during the calendar year the lease was funded.
- Lease purchase under MDA Energy Efficiency Lease Program for certain expenditures and related services pursuant to an energy savings performance contract, principal of \$7,528,000, maturing August 2032, interest at 2.575%. City has right to purchase all, but not less than all, leased equipment pursuant to a purchase option which commences in August 2017. Cost of option exercise is based on a payment schedule established under the agreement, which decreases from \$7,767,356 at commencement in 2017 to \$1 at lease expiration in 2032. See additional information below in the section captioned "Energy Savings Performance Contract".

The City also entered into a long-term capital lease in the amount of \$1,923,000 for the purchase of ten sanitation trucks. The lease matures in 2019 and bears interest at 1.59%.

Commitments for Additional Debt

The City also approved limited obligation tax increment financing bonds that have not yet been issued, as follows:

- Corner Market Project, principal up to \$1,500,000, 20-yr term
- Hardy South Project , principal up to \$1,000,000, term up to twenty years
- Midtown Elam Arms Project, principal up to \$9,000,000, term up to fifteen years; to be partially secured by sales tax revenues.

The City also approved an intent to issue general obligation Water and Sewer bonds and/or enter into a loan agreement with the Mississippi Development Bank in an amount up to \$60,000,000. The proceeds of any such debt issuance would be used for improvements, repairs, and extension of the Combined Water and Sewer System. This project would encompass certain portions of system rehabilitation mandated by the MDEQ. This debt, if issued, would be payable solely from revenues derived from System operations, and payments would be made over a period not to exceed thirty

NOTE 20: SUBSEQUENT EVENTS (Continued)

years. The City originally anticipated issuance of this debt in March 2016. However, no such issuance had occurred as of November 29, 2017, and no such issuance is expected in the near term. See additional disclosures below regarding the Mississippi Department of Environmental Quality Consent Order.

Mississippi Department of Environmental Quality Consent Order - Stipulated Order Terminating Amended Consent Judgment

Subsequent to September 30, 2015, the MDEQ Agreed Order was further amended. The City failed to meet certain milestones and incurred penalties during the 2016 fiscal year totaling \$319,500. In addition, the City has incurred costs totaling over \$8 million since September 30, 2015 related to its comprehensive sewer rehabilitation project mandated under the agreed order. However, in August 2017, GRN, the City and MDEQ, the parties involved in the rehabilitation and improvement of the City's sewer system mandated under the Amended Agreed Order, negotiated a settlement. Pursuant to this settlement, a conditional Stipulated Order Terminating Amended Consent Judgment (the Stipulated Order) was entered on August 23, 2017. Terms of the Stipulated Order include submission of a revised permit request for the South Lagoon which incorporates certain monitoring requirements. Upon issuance of the amended permit and entry of a separate Agreed Order by the Mississippi Commission on Environmental Quality establishing a stipulated penalty of \$1,500 per day for future violations, the Amended Consent Judgment will automatically terminate. The stipulated order further requires the City to provide certain effluent and performance information to GRN for a limited time.

As a result, the litigation aspect of this matter is conditionally concluded, and the City is also conditionally no longer liable for unpaid fines, penalties or construction obligations under the Amended Consent Judgment, subject to the City complying with terms of the Stipulated Order. The Stipulated Order precludes the City from having to immediately move forward to construct a fully mechanical wastewater treatment plant at an estimated cost exceeding \$150 million, as was required by the Amended Consent Judgment. As a result of relief granted under the Stipulated Order, the City will suspend certain project elements that were in development and design stages as of September 30, 2015. Therefore, preliminary costs associated with such suspended projects have been recognized as expense by the City as of September 30, 2015 rather than as capital asset construction in progress. The City expects that it will continue its efforts to improve the performance of the existing lagoon treatment system and also expects that modifications to the system may be recommended, potentially requiring additional capital outlays. However, the cost of any such improvements and modifications is not determinable at this time.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Water and Sewer Rate Study

Subsequent to the year ended September 30, 2015, the City entered into an agreement to obtain a water and sewer rate study, including analyses of current and future revenue requirements and cost of service. The purpose of this study was to determine the basis for and amounts of any necessary rate adjustments.

Sewer Ordinance

On September 6, 2016, subsequent to the 2015 fiscal year-end, the City adopted an ordinance amending its rates and charges for sanitary sewer service. Adopted rate changes established increases to be phased in over the period from September 1, 2016 through September 1, 2019. In addition, contractual sewer revenues not based directly upon water volume are attributed 35% to debt service and 65% to operations and maintenance pursuant to the ordinance. The ordinance took effect immediately upon adoption.

Sewer Treatment Contracts with Entities Outside the City Limits

On September 6, 2016, subsequent to the end of the 2015 fiscal year, the City adopted a model contract for sewer franchises outside the City limits, increasing sewer rates charged in accordance with the state statute at section 21-27-39 of the Mississippi Code, Annotated. Entities outside the City had historically enjoyed sewer treatment rates much lower than those paid by customers inside the City. The City later notified affected entities that it was terminating any previous agreements and requested that they enter into the new model agreement with the increased rate. While this matter is not currently under litigation, responses to the City's requests have varied. In July 2017, the newly elected City Council voted to maintain the City's position related to the model agreement and to request all entities to either enter into the new agreement or make other plans to manage their wastewater disposal. The City is moving forward with a process of written notification of this decision.

Grants

The City has received approximately \$6 million in Federal and State grant funding for various services and programs, including various road, airport, transit and transportation projects, as well as other projects and entitlements. Matching requirements vary by grant.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Litigation and Subsequent Claims

Petal Sewer Rate Litigation Settlement

In January 2016, subsequent to the end of the 2015 fiscal year, the City and the City of Petal settled a lawsuit over rate increases imposed by the City for treatment of Petal's wastewater. Upon acceptance of terms of the settlement, the case was dismissed with prejudice by the Court, ending further claims in this matter. The settlement agreement has an initial term of ten years, expiring December 31, 2025, and a renewal term of five years, expiring December 31, 2030. It then continues in effect from year to year unless either party provides written notice of termination at least one year in advance of the respective fiscal year-end.

The agreement established an initial interim rate to be charged from January 1, 2016 through September 30, 2016 of \$0.90 per thousand gallons, based on actual metered volume.

Under the terms of the agreement, rates are determined based on a stated formula for calculating Petal's proportionate share of specified wastewater system operating costs. The agreement also includes provisions related to metering, testing, regulations, and procedures. Mathematical rate calculations will be performed annually by a designated independent engineer based on certain factors, including future capital costs of utility improvement, chemical analysis, biological oxygen demand, chemical oxygen demand, and other criteria. Rate adjustments will be effective for the upcoming fiscal year. Rates for the initial interim period, from January 1, 2016 through September 30, 2016, were set at \$0.90 per thousand gallons of wastewater received into the City's system, based on actual metered volume. For subsequent periods, the settlement rates will adjust annually based on specified mathematical formulas and methodology, calculated by a designated independent engineer. However, because of uncertainties regarding anticipated capital costs of future sewage treatment based on the City's plans, related cost elements necessary for annual rate calculation were not determinable for the annual period beginning October 1, 2016. The City of Petal dealt directly with the court-appointed neutral engineer and filed a motion to enforce the settlement agreement. In September 2016, the Court ordered a new and reduced interim rate of \$0.83 per thousand gallons treated. This rate is presumed to be effective until all data is available to permit rate calculation pursuant to the mathematical formula specified in the settlement agreement, and neither the date when such data will become available nor the effects on subsequent rate calculations is determinable as of November 29, 2017.

The initial interim rate established under the settlement agreement was approximately 36% more than the rate that had been paid by the City of Petal during the course of the litigation. The reduced rate described above is approximately 8% less than the initial interim rate per the settlement.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Groundworx Litigation Conclusion

During the year ended September 30, 2014, Groundworx, LLC filed a complaint against the City for breach of contract and injunctive relief related to a contract for treatment of wastewater. As subsequently amended, this complaint alleged that the City failed to perform certain acts to enable Groundworx to obtain financing necessary to fulfill its contract obligations and seeks \$6,266,753 plus attorney fees and expenses. In December 2014, this case was dismissed with prejudice by the Chancery Court, and the case was appealed by Groundworx to the Mississippi Supreme Court. Subsequent to the end of fiscal year 2015, the Supreme Court affirmed the lower court ruling dismissing the lawsuit against the City, thereby concluding the matter.

Precision Construction, LLC Litigation Conclusion

Subsequent to the fiscal year ended September 30, 2015, the City fully satisfied its obligation under the 2014 judgment *nunc pro tunc* of the Precision Construction, LLC case. In concluding this matter, the City paid amounts accrued as of September 30, 2015 totaling \$925,951 and additional subsequent period interest totaling \$47,448.

Wrongful Conviction and Imprisonment

Subsequent to year-end, a wrongful conviction lawsuit in which the City was named as a defendant was settled at a cost to the City of \$150,000. This liability was recognized and accrued by the City as of September 30, 2015 as a recognized subsequent event.

Personal Injury Case

Subsequent to September 30, 2015, the City settled a case of alleged excessive force case relating to an incident in which an individual sustained quadriplegia. Defense of this matter was conducted through the Mississippi Municipal Service Company, which provides the City's liability insurance. Pursuant to the settlement, the City incurred no costs in excess of insurance coverage.

Annexation

The City is in the process of expanding its corporate limits through the process of annexation which, pursuant to State law, requires Chancery Court ratification of the City's adopted ordinance. In conjunction with its annexation activities, the City is party to various litigation with Lamar County, the City of Petal, and Bellevue Incorporators. The outcome of these cases and effects on annexation endeavors is not determinable due to the early stages of the matters.

NOTE 20: SUBSEQUENT EVENTS (Continued)

Ad Valorem Tax Exemption

Subsequent to September 30, 2015, the City was named as a defendant, along with Forrest County, in an action by Kohler Co. seeking significant tax exemptions beyond the ten-year exemptions permitted by statute. The case is in its early stages and therefore no probability of outcome can be predicted.

Matters Related to Funding

Subsequent to September 30, 2015, certain Federal and State grant reimbursements were delayed because of delinquency in submission of City annual financial reports. In addition, the City's credit rating was suspended in November 2016.

SUPPLEMENTARY INFORMATION

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Housing and Urban Development			
Pass-Through Programs From:			
Governor's Department of Housing and Urban Development			
<i>CDBG Entitlement Grants - Cluster:</i>			
Community Development Block Grants/Entitlement Grants	14.218	MC-28-0006	\$ 464,912
Total - CDBG Entitlement Grants Cluster			<u>464,912</u>
Home Investment Partnerships Program	14.239	MC-28-0201	<u>282,837</u>
Pass-Through Programs From:			
Mississippi Development Authority			
Community Development Block Grants/State's Program:			
Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	14.228	R-103-205-03-KED	<u>474,084</u>
Total Community Development Block Grants/State's Program			<u>474,084</u>
Pass-Through Programs From:			
Community Challenge Planning Grants and Department of Transportation's			
Tiger II Planning Grants	14.704	CCPMS001410	<u>1,787</u>
Total U.S. Department of Housing and Urban Development			
Pass-Through Programs			<u>1,223,620</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Pass-Through Programs From:			
Office of Justice Programs			
OVW Technical Assistance Initiative	16.526	13-WF-AX-0011	\$ 16,116
OVW Technical Assistance Initiative	16.526	14-WF-AX-0020	4,938
			<u>21,054</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0931	5,775
Bulletproof Vest Partnership Program	16.607		16,373
Criminal and Juvenile Justice and Mental Health Collaboration Program - Jail Diversion Project Grant	16.745	2014-MO-BX-0030	<u>23,046</u>
Total U.S. Department of Justice Pass-Through Programs			<u>66,248</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation			
Federal Aviation Administration			
Airport Improvement Program	20.106	3-28-0031-0020-2013	\$ 59,385
Airport Improvement Program	20.106	3-28-0031-0021-2014	(8,581)
Airport Improvement Program	20.106	3-28-0031-0021-2015	1,956,980
Total - Federal Aviation Administration Direct Programs			<u>2,007,784</u>
Federal Transit Administration			
<i>Federal Transit Cluster:</i>			
Federal Transit Formula Grants:			
Mass Transit Preventative	20.507	MS-90-0090	149,267
Mass Transit Capital	20.507	MS-90-X090	16,000
Mass Transit Operating	20.507	MS-90-4086	171,603
Mass Transit Preventative	20.507	MS-90-4090	187,850
Total - Federal Transit Formula Grants			<u>524,720</u>
Total - <i>Federal Transit Cluster</i>			<u>524,720</u>
Total U.S. Department of Transportation Direct Programs			<u>2,532,504</u>

Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Transportation (Cont.)			
Federal Highway Administration			
Pass-Through Programs From:			
Mississippi Department of Transportation			
<i>Highway Planning and Construction Cluster:</i>			
Metropolitan Planning Organization	20.205	MS-80-0002/202304-101000	\$ 169,142
Urban Youth Corps Transportation Enhancement Project	20.205	STP-9999-09(037)/107078-307000	29,591
Transportation Enhancement- Broadway, Pine, Mobile & Bouie Streets	20.205	STP-0018-00(029)/106346-701000	1,902
Transportation Enhancement-34th Ave	20.205	STP-0210-00(026)/106412-701000	49,649
Fourth Street Improvements	20.205	HPP-8750-00(003)/104873/801000	68,099
Safe Routes to Schools Project (Woodley)	20.205	SRSP-0210-00(024)	92,922
Western Beltway	20.205	STPD-8776-00(004)/105844/811000	13,728
<i>Total - Highway Planning and Construction Cluster</i>			<u>425,033</u>
National Highway Traffic Safety Administration			
Pass-Through Programs From:			
Office of Highway Safety			
Alcohol Open Container Requirements	20.607	15-ST-2151	<u>92,463</u>
Total - Office of Highway Safety			<u>92,463</u>
Total U.S. Department of Transportation Pass-Through Programs			<u>517,496</u>
Total U.S. Department Transportation			<u>3,050,000</u>
			Continued

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi
Schedule 1 - Schedule of Expenditures of Federal Awards
Year Ended September 30, 2015

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Pass-Through Programs From:			
Mississippi Bureau of Narcotics			
HIDTA-High Intensity Drug Trafficking Areas Program	95.001	G13GC0003A	\$ 14,166
Total U.S. Department of Health and Human Services Pass-Through Programs			<u>14,166</u>
U.S. Department of Homeland Security			
Pass-Through Programs From:			
Mississippi Office of Homeland Security:			
Homeland Security Grant Program	97.067	13HS205T	<u>7,158</u>
Total Office of Homeland Security Pass-Through Programs			<u>7,158</u>
Pass-Through Programs From:			
Mississippi Emergency Management Agency			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4101-DR-MS	<u>14,759</u>
Total Mississippi Emergency Management Agency Pass-Through Programs			<u>14,759</u>
Total U.S. Department of Homeland Security Pass-Through Programs			<u>21,917</u>
Total Expenditures of Federal Awards			<u>\$ 4,375,951</u>

Concluded

The accompanying notes are an integral part of this schedule.

City of Hattiesburg, Mississippi

Notes to Schedule of Expenditures of Federal Awards

NOTE 1: BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant expenditure activity of the City of Hattiesburg under programs of the federal government for the year ended September 30, 2015. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Because the Schedule presents only a selected portion of the operations of the City of Hattiesburg, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the City of Hattiesburg.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-87, *Cost Principles for State, Local, and Indian Tribal Governments*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Pass-Through Entity Identifying Numbers

Pass-through entity identifying numbers are presented when available.

NOTE 3: PAYMENTS MADE TO SUBRECIPIENTS

Federal funds provided to subrecipients from the Community Development Block Grants/State's Program and from the Home Investment Partnerships Program during the year ended September 30, 2015 totaled \$132,322 and \$58,508, respectively.

Schedule 2

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

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Hattiesburg, Mississippi, as of and for the year ended September 30, 2015, and the related notes to the financial statements, which collectively comprise the City of Hattiesburg, Mississippi's basic financial statements, and have issued our report thereon dated November 29, 2017.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a

material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider each of the deficiencies described in the accompanying schedule of findings and questioned costs as items 2015-001 through 2015-018 to be a material weakness.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies pertaining to the Highway Planning and Construction Program as described in the accompanying schedule of findings and questioned costs as item 2015-016 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Hattiesburg, Mississippi's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2015-011 through 2015-018.

City of Hattiesburg's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

Schedule 3

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

Report on Compliance for Each Major Federal Program

We have audited the City of Hattiesburg, Mississippi's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the City of Hattiesburg, Mississippi's major federal programs for the year ended September 30, 2015. The City of Hattiesburg, Mississippi's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the City of Hattiesburg, Mississippi's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Hattiesburg, Mississippi's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the City of Hattiesburg, Mississippi's compliance.

Basis for Qualified Opinion on the Community Development Block Grants/Entitlement Grants Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 14.218 Community Development Block Grants/Entitlement Grants Program as described in Finding 2015-012 for Subrecipient Monitoring, Finding 2015-013 for Federal Expenditure Management of Costs and Reimbursements, and Finding 2015-017 for Equipment and Real Property Management. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Community Development Block Grants/Entitlement Grants Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/Entitlement Grants Program for the year ended September 30, 2015.

Basis for Qualified Opinion on the Airport Improvement Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 20.106 Airport Improvement Program as described in Finding 2015-014 for Reporting. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Airport Improvement Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Airport Improvement Program for the year ended September 30, 2015.

Basis for Qualified Opinion on the Highway Planning and Construction Program

As described in the accompanying schedule of findings and questioned costs, the City of Hattiesburg, Mississippi did not comply with requirements regarding CFDA 20.205 Highway Planning and Construction Program as described in Finding 2015-011 for Cash Management. Compliance with such requirements is necessary, in our opinion, for the City of Hattiesburg, Mississippi to comply with the requirements applicable to that program.

Qualified Opinion on the Highway Planning and Construction Program

In our opinion, except for the noncompliance described in the Basis for Qualified Opinion paragraph, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Highway Planning and Construction Program for the year ended September 30, 2015.

Unmodified Opinion on the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Program

In our opinion, the City of Hattiesburg, Mississippi complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii Program identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs for the year ended September 30, 2015.

Other Matters

The results of our auditing procedures disclosed other instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as Findings 2015-015 through 2015-018. Our opinion on each major federal program is not modified with respect to these matters.

The City's response to the noncompliance findings identified in our audit is described in Appendix A to the accompanying schedule of findings and questioned costs. The City of Hattiesburg, Mississippi's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. Our rebuttal to the City's response is presented as Appendix B to the accompanying schedule of findings and questioned costs.

Report on Internal Control over Compliance

Management of the City of Hattiesburg, Mississippi is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the City of Hattiesburg, Mississippi's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City of Hattiesburg, Mississippi's internal control over compliance.

Our consideration of internal control over compliance was for the limited purposes described in the preceding paragraph and was not designed to identify all deficiencies in internal control over

compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Findings 2015-011 through 2015-018 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as Finding 2015-016 to be significant deficiencies as they pertain to the Highway Planning and Construction Program.

The City of Hattiesburg, Mississippi's response to the internal control over compliance findings identified in our audit is described in Appendix A to the accompanying schedule of findings and questioned costs. The City of Hattiesburg, Mississippi's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response. Our rebuttal to the City's response is presented as Appendix B to the accompanying schedule of findings and questioned costs.

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

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

For the year ended September 30, 2015

Section I: Summary of Auditors' Results

Financial Statements

Type of auditor's report issued:

<u>Opinion Unit</u>	<u>Opinion</u>
Governmental Activities	Qualified
Business-type Activities	Qualified
Discretely Presented Component Unit	Unmodified
General Fund	Unmodified
Aggregate Remaining Governmental Funds	Unmodified
Combined Water and Sewer System	Qualified

Internal control over financial reporting:

Material weakness identified?	Yes
Significant deficiency identified not considered to be a material weakness?	Yes

Noncompliance material to financial statements noted? Yes

Federal Awards

Internal control over major programs:

Material weakness identified?	Yes
Significant deficiency identified not considered to be a material weakness?	Yes

Type of auditor's report issued on compliance for major programs:

Community Development Block Grants/Entitlement Grants	Qualified
Airport Improvement Program	Qualified
Highway Planning and Construction	Qualified
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	Unmodified

Any audit findings disclosed that are required to be reported in Accordance with Circular A-133, Section .510(a)? Yes

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section I: Summary of Auditors' Results (Continued)

Identification of major programs:

<i>CFDA Numbers</i>	<i>Name of Federal Program or Cluster</i>
14.218	<i>CDBG Entitlement Grants Cluster:</i> Community Development Block Grants/Entitlement Grants
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
20.106	Airport Improvement Program
20.205	Highway Planning and Construction

Dollar threshold used to distinguish between Type A
and Type B programs:

\$300,000

Auditee qualified as low-risk auditee?

No

Section II: Financial Statement Findings

Finding:

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes

Finding Type: Material Weakness

Criteria:

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) developed a model for evaluating controls that has been adopted as the generally accepted framework for internal control and is widely recognized as the definitive standard against which organizations measure the effectiveness of their systems of internal control. Under the COSO framework, organizational structure, assignment of authority and responsibility, estimating the potential significance of risks relevant to achievement of financial reporting objectives, and responding to such risks represent elements of entity-level internal controls.

Condition:

The City did not timely initiate or make substantial progress in implementation of corrective actions in response to material weaknesses and significant deficiencies in internal control identified in its financial statement audit for the year ended September 30, 2014.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes
(Continued)

Context:

In accordance with the COSO Framework, the control environment and risk assessment processes represent entity-level components of the City's internal control system. Entity-level components generally have a pervasive effect on the overall system of internal control through influence on design and operating effectiveness of other control activities. The City's control environment and risk assessment processes directly affect its ability to achieve effective internal controls over activities involved in the financial reporting process.

During the course of our audit as of September 30, 2014, we identified certain material weaknesses and significant deficiencies in internal control. The City developed a corrective action plan in response to those findings and related recommendations, but as of the date of this report had not commenced significant corrective action activities.

Cause:

The City's organizational structure, depth of resources of personnel with suitable knowledge and skill in financial reporting, and process for evaluating and addressing risks related to financial reporting result in entity-level control weaknesses that adversely affect the level of attention given to existence and causes of known deficiencies in internal controls.

Effect:

Previously identified material weaknesses and significant deficiencies in internal control, along with other deficiencies, continue unmitigated. The continuation of those weaknesses has compounded the effects of those deficiencies, since additional activity has occurred and time has lapsed outside an effective internal control framework. As data grows stale, ability to detect and correct errors diminishes. Further, until known deficiencies are addressed, risks are not contained and the extent of consequences may continue to develop. Thus, failure to implement timely effective corrective actions to address internal control deficiencies has further exposed the financial reporting process to risk of material misstatement.

Recommendation:

The City Council and Administration should immediately take steps to implement corrective actions for identified material weaknesses and significant deficiencies in internal controls. Periodic updates on progress of corrective actions should be made to the City Council and Administration. Revisions to corrective action plans and additional actions should be taken as appropriate in response to progress and ongoing risk assessment activities.

In addition, the City should assess its overall control environment and risk assessment processes and develop a specific plan to address weaknesses and enhance effectiveness. A specific timeframe for this assessment and revision process should be established, and resulting procedures should be formally documented and approved.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-001 – Entity-Level Control Environment and Risk Assessment Processes
(Continued)

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 146.

Finding:

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring

Finding Type: Material weakness

Criteria:

The City is subject to complex financial reporting requirements under U.S. generally accepted accounting principles. In order to meet its financial reporting responsibilities, the City must employ an effective system of internal accounting procedures and controls in order to appropriately identify information and activity that impacts the financial statements, then capture, maintain, monitor, and properly report that information in the form of its general purpose financial statements. As established under the COSO framework, information, communication, and monitoring processes are entity-level internal control components.

Internal accounting procedures and controls over information, communication, and monitoring should be sufficient to ensure that the City:

- effectively communicates internally and with outside parties to ensure that appropriate personnel remain apprised of activities and factors affecting the City and its financial reporting process and responsibilities,
- captures relevant, high-quality information pertaining to such activities and factors;
- assesses information for relevance to and impact on the financial reporting process;
- assimilates that data into an established process to maintain and monitor compliance with legal, regulatory, and contractual requirements and to achieve timely completion of its CAFR.

Condition:

The City's financial reporting system lacks sufficient depth and structure to ensure that all relevant information is timely identified, communicated to appropriate financial and accounting personnel, assessed for financial reporting impact, and assimilated into the financial reporting process. In addition, the City's monitoring process is not thorough enough to assure that data utilized in financial reporting is complete and that all significant information is appropriately addressed and reported. Therefore, the City's internal accounting control policies and procedures are not

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

sufficient to ensure that information is completely and properly reported on a timely basis in its annual financial statements prepared in accordance with U.S. generally accepted accounting principles.

Context:

To meet its financial reporting obligations, the City must amass data from many sources, including various Federal and State agencies, other local governments, and various other external parties, as well as internal City departments and the City Council. In addition, through its personnel, the City must maintain a current understanding of relevant regulations, compliance requirements, and promulgated accounting standards in order to adequately assess available information. However, the City does not have a structured and cohesive process to obtain, maintain, and analyze data from these varied sources as part of its information management and financial reporting system or to communicate and educate departmental personnel regarding criteria and responsibilities for conveyance of information. Instead, ongoing data maintenance and management is compartmentalized by function or department and, after the end of each fiscal year, relevant data is manually identified and extracted from diverse sources and then integrated into the financial reporting process.

Although the City utilizes a centralized system of accounting for its budgetary cash basis transactions, other accounting-related data is maintained through disparate recordkeeping processes related to functional and program purposes. These processes, both electronic and manual, generally are structured to facilitate operational management rather than to meet financial reporting requirements. Since these disparate processes are generally not formally integrated into a comprehensive financial accounting and reporting system or subjected to continual oversight and monitoring from a financial reporting perspective, certain essential data elements are not routinely captured and maintained.

During the course of our audit, the City was unable to readily produce significant information critical to preparation of financial statements in accordance with U.S. generally accepted accounting principles. Such information included, but was not limited to, the following:

- schedule of rights, obligations, and commitments under open purchase orders, interlocal arrangements, contracts and agreements;
- net realizable values of amounts receivable from governmental or business-type activities;
- periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis;
- claims;
- construction project activity;
- infrastructure acquisitions from other governmental entities or TIF district developers;
- assessment of impairment of infrastructure;
- contributions of capital assets;

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

- noncash transactions with discretely presented component unit (Hattiesburg Convention Commission);
- list of active Federal awards;
- distinction between Federal and other expenditures pursuant to allowable cost principles;
- list of debt compliance requirements;
- schedule of subsequent debt activity;
- nature, purpose, and amounts of restrictions, commitments, and assignments of net position and fund balances, and related fiscal year activity within those classifications;
- statistical and supplementary schedules to be presented in the CAFR.

This indicates that the City's controls over information accumulation and communication are not adequate to ensure that all relevant information is appropriately incorporated into the financial reporting process in a timely manner.

The City outsources certain critical functions that materially affect the financial reporting function, including but not limited to construction project design, management, and engineering services; bond obligation reporting compliance; and self-insured claims management. These functions are directly related to legal, regulatory, and contractual provisions, as well as to recognition and reporting of financial statement elements. However, the City does not actively monitor compliance with underlying grant or contractual requirements for procedures performed by providers of these outsourced services or require information from such third parties in a manner to facilitate incorporation into the financial reporting process.

Cause:

The City's entity-wide controls and procedures do not effectively ensure that all relevant information is timely incorporated into the financial reporting process. The nature of the City's processes and systems is not sufficient to ensure that essential data is maintained in a manner that permits timely incorporation into the City's annual financial reporting process. Many departmental procedures address operational and cash transaction objectives but fail to incorporate elements to capture and convey information required for annual financial reporting.

In addition, lines of authority and responsibility under the City's organizational structure are incompatible with the structure of its financial reporting process. Parallel departments perform various functions giving rise to accounting information maintained outside the general ledger system. However, financial reporting personnel have no authority to enforce accountability for proper maintenance and conveyance of such information for integration into the financial reporting system. Personnel responsible for operational functions often lack knowledge and skill necessary to ascertain whether activities or data are relevant to financial reporting, and existing departmental processes do not sufficiently encompass financial reporting elements.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

Further, the City has experienced significant turnover of management personnel in recent years. Staff turnover has caused loss of knowledge base, including familiarity with informal and undocumented procedures performed in prior years.

Effect:

Deficiencies in information and communication processes cause inordinate delays in completion of the annual financial reporting process. This in turn limits the City's ability to meet legal, regulatory, and contractual deadlines for submission of annual financial statements prepared in accordance with U.S. generally accepted accounting principles. These deficiencies increase the risk of adverse effects on credit rating, cost of financing, and availability of funds from Federal, State, and other sources. See also Finding 2015-003.

Further, timely, adequate financial information is not available as a basis for assessing compliance with regulations and agreements or as a basis for decisions made by City management and those in governance. Lack of timely financial data related to compliance with laws, regulations, grants, and agreements may result in failure to maintain compliance or address and resolve noncompliance matters within an acceptable timeframe. Noncompliance with agreements may adversely affect availability of funding or result in debt acceleration unless appropriate waivers are timely obtained. In addition, decisions made by City leadership may be based on incomplete or inadequate information. Current, reliable financial information is necessary for prudent consideration of current and long-range sources and uses of resources, including anticipated costs of credit and ability to maintain compliance with agreements.

Also, deficiencies in data capture and maintenance may result in omission of critical information from the City's financial statements, and omissions may be material. Staff turnover and related learning curve challenges, together with gaps in documentation of procedures and failure of processes to effectively address non-cash activity, increase the risk that inexperienced personnel may not identify information relevant to the financial reporting process. Weaknesses in comprehensive oversight and monitoring by knowledgeable and skilled personnel further exacerbate this risk.

The risk that material misstatement could result from deficiencies in the City's ability to properly capture and report relevant information in its financial statements represents a pervasive material weakness in internal controls.

These deficiencies also exacerbate weaknesses in the City's controls over monitoring its overall financial reporting process, as well as its weaknesses in controls over conversion from its budgetary cash basis accounting system to its required financial reporting basis and its ability to maintain and monitor compliance with agreements and regulations.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-002 – Entity-Level Information, Communication and Monitoring
(Continued)

Identification of Repeat Findings:
2014-001, 2014-004

Recommendation:

The City should immediately develop and implement procedures to enhance its process for timely identifying, maintaining, conveying, and reporting information relevant to financial reporting in accordance with U.S. generally accepted accounting principles. Procedures should be formally documented and provide mechanisms through which data is captured, maintained, and readily incorporated into the financial reporting process on an ongoing basis, without requiring extensive retrospective or reconstructive procedures. In addition, personnel responsible for financial reporting monitoring and oversight should have appropriate levels of authority to enforce accountability of personnel responsible for accumulating, maintaining, and conveying data.

Projects, programs, funding, and policies approved by leadership should be evaluated for financial reporting impact, and such impact should be appropriately summarized. Other salient data originating outside the accounting and finance departments should be timely communicated thereto for assimilation into the financial reporting process. Related files should be maintained within the department(s) responsible for financial reporting. Appropriate management personnel should meet periodically to assess the completeness and ramifications of gathered information.

All executed contracts and agreements should be timely reviewed by personnel with suitable knowledge, skill, or experience to assess financial reporting impact. Relevant details should be summarized on an ongoing basis to facilitate preparation of the CAFR on a timely basis. Relevant compliance and reporting requirements should be communicated to both operational and accounting personnel at inception, and specific procedures should be developed and implemented as appropriate to address such requirements. Commitments and compliance requirements imposed by funding agencies, oversight bodies, or contractual agreements should be summarized and formally monitored within the financial reporting function. Periodic financial and compliance reports should be submitted to the administration and City Council.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on pages 146 – 147. See also auditors' rebuttal on pages 153 – 154.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-003 – Timeliness of Financial Reporting

Finding Type: Material Weakness

Criteria:

OMB Circular A-133 and Uniform Guidance, Mississippi law, and terms of various bonds, grants, contracts, and agreements impose financial reporting requirements and deadlines for submission by the City of annual financial statements presented in accordance with U.S. generally accepted accounting principles

Condition:

During the year ended September 30, 2015, the City failed to meet financial reporting deadlines for its financial statements for the fiscal year ended September 30, 2014.

Also, the City failed to meet financial reporting deadlines for submitting its financial statements for the year ended September 30, 2015.

Context:

The City did not complete its financial reporting process, including assimilation of data required for conversion from budgetary cash basis to financial reporting bases, preparation of financial statement disclosures, and preparation of necessary supplementary information before financial reporting deadlines had passed.

Cause:

The financial reporting system of the City is not adequate for timely production of complete and accurate information in the form of financial statements in accordance with U.S. generally accepted accounting principles. Complexity of City activities and financial reporting requirements has outstripped the City's ability to manage financial accounting from a budgetary cash basis perspective and without contemporaneous identification, capture, and management of additional data essential for appropriate comprehensive financial accounting reporting. See also Finding 2015-004.

Effect:

Failure to maintain compliance with financial reporting requirements and deadlines exposes the City to risk of delay or curtailment of funding. Such action adversely affects liquidity and impedes the City's ability to conduct activities and complete projects. Costs of funds may also increase because of liquidity drain or noncompliance with reporting requirements.

Subsequent to September 30, 2015, certain Federal funds passed through to the City by the Mississippi Department of Transportation were delayed because financial statements had not been submitted. Additional funding delays may occur until the City meets its financial reporting requirements.

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-003 – Timeliness of Financial Reporting
(Continued)

Recommendation:

The City should take immediate steps to overhaul its financial reporting process to enable it to meet its legal, regulatory, and contractual financial reporting requirements.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 147. See also auditors' rebuttal on page 154.

Finding:

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure

Finding Type: Material weakness

Criteria:

The financial reporting process includes preparing year-end account adjustments, disclosures, and supplementary information necessary to present financial statements in accordance with U.S. generally accepted accounting principles. An effective internal accounting control system should ensure that all transactions and adjustments – including cash, noncash, and non-routine transactions - are properly initiated, authorized, recorded, processed, and reported in those financial statements, including disclosures and required supplementary information, in accordance with such principles. Accounting procedures and controls should be sufficient to ensure that transactions and account balances are completely and accurately recorded and reported in the proper period and that any errors are prevented or timely detected and corrected. In conjunction with this, internal controls should be sufficient to ensure that amounts are properly classified, that accounts are properly valued, and that pertinent rights and obligations are properly reflected in the financial statements in accordance with U.S. generally accepted accounting principles.

An entity's internal accounting control system encompasses all accounting processes utilized, including automated, peripheral, and manual procedures and outsourced functions. However, an entity's independent auditor may not be considered part of the internal control system.

Condition:

The City's internal accounting controls over its financial close and reporting process are not sufficient to ensure that transactions and account balances are properly reported in conformity with bases of accounting required by U.S. generally accepted accounting principles. The City does not routinely maintain data necessary to prepare required conversions from its cash basis

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

accounting records to the modified accrual and/or accrual bases of accounting as prescribed for financial reporting purposes. Further, required disclosures, supplementary schedules, and other reporting information cannot be readily produced or derived from the City's accounting system on a timely basis. In addition, controls over the City's accounting systems, including its use of peripheral systems, are insufficient to ensure proper cut-off and valuation or completeness of transactions and balances for financial reporting in accordance with U.S. generally accepted accounting principles.

Context:

The City's financial reporting system centers on its budgetary cash basis accounting processes and general ledger system, which address only a fragment of the information which must be included in the City's general purpose financial statements. Because additional data required for financial reporting is not routinely maintained in a manner conducive to financial statement preparation, extensive manual processes must be employed after the end of the fiscal year. The City has historically relied upon procedures performed after its fiscal year-end to aggregate and assimilate information necessary for preparation of its general purpose financial statements. However, this process is no longer effective or sufficient because of the following factors:

- increasing complexity of financial reporting requirements;
- nature and extent of compliance requirements pursuant to debt, grant, and other contractual agreements;
- nature and extent of activities engaged in by the City;
- staff turnover and resultant loss of knowledge base;
- ineffective maintenance of supporting and peripheral data; and
- limited resources of skilled accounting personnel.

During the course of our procedures, we noted that the City's accounting software systems are not capable of maintaining and reporting certain data necessary for financial reporting in accordance with U.S. generally accepted accounting principles. Pursuant to State of Mississippi requirements, the City maintains its transaction accounting system on a cash basis of accounting, modified for certain encumbrances consistent with the municipal budget basis. Financial reporting in conformity with U.S. generally accepted accounting principles requires conversion of that modified cash basis information to the accounting bases required for fund and government-wide financial statements, both of which must be presented in the City's general purpose financial statements. Therefore, the City must be able to separately capture cash transaction dates and accounting period dates for its transactions. Since the City's general ledger accounting system lacks the capability to maintain these separate fields, the necessary financial conversion processes cannot be automated. Instead, certain financial reporting data must be captured and maintained peripherally in automated and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

manual files. However, the City does not routinely capture and maintain data necessary for conversion of cash basis to appropriate fund and accrual basis financial presentation or for preparation of necessary disclosures and supplementary information reported in its financial statements. Therefore, such information was not readily available to permit timely preparation of the City's general purpose financial statements.

As noted in Finding 2015-002, preparation of the City's financial statements requires manual assimilation of data from numerous sources. However the City has no formal process for ensuring the accuracy and completeness of information maintained in its various peripheral systems and files, including spreadsheets, subsidiary journals and ledgers, and other records. Reconciliations of summary totals to underlying detail records and roll-forwards of balances are not routinely and periodically performed to permit timely detection and correction of errors or irregularities. Further, the City does not routinely perform valuation assessments, such as estimates of impairment of carrying value of its long-term assets or estimates of net realizable values of receivables, in order to determine whether financial statement adjustments are appropriate.

The extent of the City's reliance on peripheral systems increases the necessity for effective processes and procedures related to those systems, as well as the need for sufficient personnel resources with suitable skill and knowledge base. However, constraints in personnel resources and weaknesses in procedural processes exacerbate deficiencies caused by automated system limitations. During the course of our audit procedures, we noted weaknesses in internal controls over use of electronic spreadsheets, which serve as an integral tool in the City's financial reporting process and are used extensively in allocations, reconciliations, and preparation of journal entries and financial reports. Because electronic spreadsheets can be easily changed and generally lack certain formalized controls, they are subject to increased inherent risk of error. That inherent risk should be mitigated by various electronic and manual controls. However, spreadsheet errors noted during the course of our audit procedures indicate that internal control procedures are not sufficient to prevent or timely detect and correct errors. We also noted deficiencies in maintenance, use and monitoring of other peripheral system summary and detail reports, including unreconciled differences, data errors, lack of review, and inconsistent processing.

Cause:

The City over-relies on its budgetary cash basis general ledger system to provide financial reporting information. Functional capabilities of the general ledger system are not adequate to meet basic accounting needs of the City, including maintenance of data in accordance with bases of accounting required for financial reporting purposes. Despite these known limitations of the general ledger system, the City has not established sufficient alternative processes and procedures to meet

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

financial reporting needs, and the extent of formal procedures and internal controls over existing peripheral processes is not commensurate with the importance of data maintained therein or the financial reporting impact thereof.

The City does not have effective procedures to ensure adequacy or accuracy of data maintained in peripheral electronic or manual systems or to ensure timely reconciliation and review of such data. Further, the City lacks sufficient skilled accounting personnel to maintain, reconcile, and monitor data recorded in such peripheral systems. The City does not maintain or monitor non-cash activity as part of a recurring process or routinely record accrual and conversion adjustments, and few formal procedures and internal controls have been implemented for those processes. Lack of attention to ongoing, routine processing and maintenance of data shifts significant data capture, reconciliation, review, and adjustment activities into the year-end close and reporting process.

Effect:

The City cannot readily prepare conversion adjustments required to properly present its basic financial statements and cannot readily produce necessary disclosures and supplemental schedules.

The City cannot readily substantiate balances in its noncash accounts, including accounts receivable, accounts payable, accrued liabilities, capital assets, construction in progress, and various net position and fund balance accounts.

The City cannot readily assure completeness of recorded activity reflected in its annual financial statements prepared in accordance with U.S. generally accepted accounting principles.

Failure to effectively maintain accounting data on a continual basis artificially compresses the timeframe in which procedures for the entire year must be performed, delays preparation of the general purpose financial statements, and increases the risk of omission of information which should be reported under U.S. generally accepted accounting principles.

Identification of Repeat Findings:

2014-002, 2014-004

Recommendation:

The City should develop a plan to address deficiencies in its financial statement adjustment, close, and disclosure processes. The plan should incorporate short-term and long-range steps to overcoming deficiencies which impede timely completion of the City's general purpose financial statements. Stop-gap corrective actions should be taken in areas where comprehensive plans cannot be achieved in the near term. The City should specifically develop procedures related to the annual conversion process from budgetary cash basis accounting records to the bases of financial reporting required under U.S. generally accepted accounting principles.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-004 – Financial Statement Adjustment, Close, and Disclosure
(Continued)

The City should identify its critical processes, including those performed in various departments and accomplished through peripheral systems, which affect financial statement close and disclosure preparation. Current procedures should be assessed to identify areas of risk, including matters related to lack of completeness, accuracy, and adequacy of data to meet financial reporting needs. Procedures should be enhanced, amended, or replaced to ensure integrity of data and to achieve effective internal control over financial reporting in accordance with U.S. generally accepted accounting principles. Formal reconciliation processes and checklists should be incorporated into procedures, and appropriate review and oversight should be performed. Controls should be adequate to ensure that errors are prevented or timely detected and corrected, and appropriate segregation of duties and limitations of access to systems should be incorporated into procedures to ensure that personnel cannot commit and conceal an error or irregularity.

In conjunction with this process, management should assess the level of additional resources necessary to allow the City to properly maintain its financial information and prepare accrual and conversion adjustments, disclosures, and schedules necessary for financial reporting in accordance with U.S. generally accepted accounting principles. The City should consider the cost-benefit of providing additional resources for personnel, accounting software systems, or both. The City should deploy appropriate and adequate personnel and system resources to its accounting processes in order to achieve effective control over its financial reporting process.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 147. See also auditors' rebuttal on page 154.

Finding:

Finding #: 2015-005 – Municipal Court Fines

Finding Type: Material weakness

Criteria:

Internal accounting controls should be sufficient to ensure that recorded Municipal Court fines and related accounts receivable and assessments payable balances are complete, accurate, properly valued, and reported in the proper period. In addition, State law requires maintenance of permanent Court dockets and minute records, as well as an accounts receivable system which is reconciled monthly and periodically aged and analyzed.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

Condition:

The City lacks sufficient internal controls over Municipal fines to ensure that all amounts are recorded, that only authorized transactions are recorded and such transactions are accurately recorded in the proper period, that gross balances outstanding represent valid underlying amounts, that State assessments are properly applied, that nonmonetary credits and adjustments are properly authorized and recorded, and that estimates of net realizable value appropriately consider collection activity, nonmonetary credits, and account quality. City procedures related to Municipal Court fines are not adequate to achieve compliance with requirements of Mississippi law or to ensure integrity of recorded amounts.

The City does not exercise appropriate oversight of the Municipal Court accounting process. Case management activities, including both manual procedures and software application processes, are not adequate to ensure completeness or accuracy of data or to assure that errors and irregularities are prevented or detected and corrected on a timely basis. In addition, system-generated reports are not adequate to support reconciliation and roll-forward of case balances or to facilitate effective review. Periodic analyses are neither prepared nor reported to management for review, and the City lacks formal procedures and methodology to support its estimates net realizable value of outstanding fines.

Context:

The Municipal Court department is responsible for maintaining detail case data, including original estimated fines, adjusted fines as legally imposed, payments and nonmonetary credits applied against fines, mandated State assessments, and various data related to each citation and offense. The City utilizes specialized peripheral software systems to record and maintain case information and related activity.

Amounts of fines receivable and State assessments payable for each case are maintained in the separate peripheral system but are not recorded in the City's general ledger system. Instead, the general ledger reflects only daily cash receipt amounts, summarized by account, and detail of expenditures, which consist primarily of payments of State assessments. Recorded cash receipts and disbursements are the only information routinely reported to or reviewed by management. However, since such cash basis excludes amounts of fines imposed, related State assessment obligations, adjustments to case amounts, nonmonetary credits, and balances outstanding, it is insufficient to allow effective monitoring of case balances or activity related to fines.

Receivables and payables are recognized only for annual financial reporting purposes and are not reconciled or reviewed at interim. Year-end recognition of these balances, net of the allowance for uncollectible accounts, is based upon retrospective review of data available after fiscal year-end and is accomplished via conversion adjustments recorded during preparation of the CAFR.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

Subsidiary software does not effectively maintain accounting period cut-off data. Due to system design and limitations of application software, integrity of cut-off reflected in periodic subsidiary detail reports is not preserved in reports generated after period end. Therefore, reports generated after period-end have limited value. During the course of our audit procedures, we noted that certain system-generated reports do not accurately reflect accounting period cut-off since records do not consistently or effectively capture dates upon which case fines legally attach or base balance calculations on dates of underlying transactions. Not only does this impair reliability of reports of outstanding balances, but lack of proper accounting period information also distorts any aging analyses of those outstanding balances. Aging analyses are required by law and are essential support for estimating collectability. However, we noted that the City was unable to readily provide or prepare effective aging analyses or other reports supporting collectability of accounts, such as detail of subsequent receipts for year-end balances outstanding or reliable collection trend data.

The City did not timely or effectively monitor data recorded into the subsidiary system or reports generated therefrom to ensure completeness, accuracy, or agreement to underlying records. Further, access to subsidiary computer system functions was not effectively restricted, and personnel duties were not adequately segregated to ensure that employees could not commit and conceal errors or irregularities. During the course of our audit procedures, we noted that no procedures are routinely performed to monitor accuracy or completeness of cases initially recorded into the subsidiary records maintained in specialized application software or to reconcile or monitor recorded activity in those cases. We further noted that the City did not prepare analyses or reconciliations of nonmonetary credits applied against fines for jail time served, community service, or house arrest, and other account adjustments were not monitored or reconciled. During the course of our audit procedures, we identified errors in subsidiary case data and balances, including duplicate cases, differences between physical records and subsidiary system records, and instances where the sum of detail field data did not agree to case balance fields.

Cause:

The City has not established appropriate procedures for accounting for Municipal Court fines in accordance with U.S. generally accepted accounting principles or Mississippi law.

The City did not maintain permanent dockets or minute records for the year ended September 30, 2015, as required by law and to provide support for verification of completeness of population of recorded cases.

City personnel responsible for Municipal Court accounting and case management lack sufficient skill, knowledge, and expertise to administer the process. City personnel lacked an understanding of basic requirements for accounting for Court fines in accordance with U.S. generally accepted accounting principles and Mississippi law.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

The City has not established and enforced effective segregation of duties for case management processes, including limiting access to information technology system functions.

Current application software used for case management and accounting is not adequate to meet requirements of State law, produce sufficient financial reports, or maintain an effective audit trail of activity and changes to data. Reports generated from the City's subsidiary Court system do not include sufficient information to establish accounting periods in which fines were earned, support accurate roll forward of case balances from period to period, or to provide a complete ledger of each type of activity recorded by case. Inherent limitations in current application software and its utilization severely impede the City's ability to prepare reports of activity by nature or to accurately roll-forward activity in overall account balances from period-to-period. The City has not established sufficient peripheral procedures to overcome limitations of its application software.

The City has no established verification and reconciliation processes related to overall Court case activity and does not require periodic generation, reconciliation, and retention of detail accounts receivable and activity reports. The City did not prepare interim or annual reconciliations or analyses of Court fines receivable or related assessments payable, compare recorded fines to underlying Court documents, or maintain an effective audit trail of account adjustments for the year ended September 30, 2015.

Factors used in determining net realizable value of fines receivable, including consideration of assessments payable, nonmonetary credits and subsequent collection activity, were not readily available, and no related estimates had been timely prepared.

Effect:

The City's systems and procedures for accounting for Municipal Court fines do not achieve effective control over completeness, accuracy, or cut-off of recorded amounts. Further, the City's procedures do not meet requirements of State Law.

Data deficiencies, system limitations, absence of effective procedures, and lack of effective oversight impede the City's ability to properly account for its fines revenues and assess collectability of its related receivable balances and State assessment obligations or to ensure accuracy and completeness of recorded and reported data. Failure to routinely generate, reconcile, review, and retain detail and summary reports at the end of each accounting period impairs the City's ability to timely detect and correct errors and irregularities.

Lack of proper oversight, inadequate segregation of duties, insufficiently skilled personnel, failure to maintain permanent records, and absence of routine verification and reconciliation procedures - individually and in combination - represent material weaknesses in internal controls over accounting for Municipal Court fines. As a result of deficiencies in the City's accounting policies and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-005 – Municipal Court Fines
(Continued)

procedures for Municipal Court fines, material adjustments were proposed by the auditor to properly recognize balances outstanding and activity for the fiscal year. Noted deficiencies in internal controls could result in material misstatement of the City's reported balances of fines revenue, net fines receivable, and State assessment liabilities.

Identification of Repeat Findings:
2014-003

Recommendation:

The City should immediately develop a comprehensive plan for addressing deficiencies in its Municipal Court accounting systems and procedures. That plan should specify timelines and responsible parties for each task or phase. Status of progress should be reviewed periodically, but not less than monthly, by the Administration and key management personnel. The comprehensive plan should specifically address how and when compliance with State law will be achieved and maintained.

The City should immediately implement procedures for daily verification of case data entry and daily roll-forward of balances in fines and assessments. In addition, the City should immediately develop procedures to capture dates of legal attachment for all fines, as well as procedures to monitor that such data is timely and properly maintained.

The City should periodically, but no less than monthly, generate, reconcile, review, and retain monthly case detail and summary reports, including account agings. Periodic reconciliations and aging analyses should be reported to appropriate City management for review and approval. Periodic reports and related trends should be analyzed in assessing collectability and in estimating the allowance for doubtful accounts. The City should also consider periodically confirming outstanding State assessment balances with the appropriate State agencies and reconcile that information to City records or develop and implement other procedures to address accounting for State assessments.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on pages 147 – 148.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-006 - Water and Sewer Customer Accounts Receivable

Finding Type: Material weakness

Criteria:

Internal accounting controls should be sufficient to ensure that recorded Water and Sewer System customer accounts receivable are complete, accurate, properly valued, and reported in the proper period.

Condition:

The City's internal controls for recording and reconciling Water and Sewer customer account balances outstanding are not sufficient to ensure that account balances are accurate and reflect valid amounts receivable and that collectability is properly evaluated.

The City does not routinely perform reconciliations or analyses of customer receivable detail to ensure that periodic balances properly roll forward and to assess propriety of overall underlying adjustments to accounts.

Aged receivable reports do not segregate finance charges from service fees, thereby distorting brackets and limiting effectiveness for monitoring propriety of service cut-off and assessing overall collectability. Further, the City is unable to produce reliable reports of subsequent collections on year-end outstanding balances for utilization in assessment of collectability. In addition, the City had no formal documentation of methodology or calculations supporting its estimated allowance for doubtful accounts.

Context:

The City utilizes a discrete module of its general ledger accounting software for its Water and Sewer billing functions and to maintain customer account data. However, the general ledger system does not include an interface with that module or between cash basis and accrual basis data. Therefore, billing and receivable balances maintained in the separate module are not reflected in general ledger accounts.

Since the City manages its Water and Sewer accounts from operational and cash perspectives, its procedures related to customer receivables generally focus on triggers for service termination and management of cash receipts. In addition, City procedures address individual billing adjustments and corrections, as well as applications of meter deposits against final billing for terminated customers. However, the City does not routinely review, reconcile, or analyze aggregate Water and Sewer customer account receivables or assess overall collectability thereof. Since those procedures are not performed on an interim basis, the City does not require that interim receivable and aging

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-006 – Water and Sewer Customer Accounts Receivable
(Continued)

reports be processed, analyzed, or retained. Due to software system limitations relating to period cut-off, subsidiary detail and activity reports cannot be accurately regenerated after the end of the relevant interim or annual period; therefore, the City cannot generate or reproduce accurate accounts receivable reports after the calendar period close. Thus, reports not routinely utilized in operations are not regularly available to support annual financial reporting or retrospective analysis.

Cause:

While the City routinely processes and reviews billing route reports and reports of unpaid accounts subject to service cut-off, City procedures do not require periodic generation, reconciliation, and retention of detail accounts receivable and activity reports. Periodic subsidiary detail reports may not be regenerated after period end due to application software limitations, so reliable reports cannot be subsequently produced to support retrospective analysis.

Effect:

Without timely reconciliations and agings of its customer account balances and related activity, the City cannot readily determine net realizable value of outstanding Water and Sewer customer accounts receivable as of fiscal year-end.

As a result of deficiencies in the City's accounting policies and procedures for accounting for Water and Sewer customer accounts, material adjustments were proposed by the auditor to properly recognize net realizable values of those accounts at fiscal year-end. In addition, lack of timely review and reconciliation of subsidiary account balances could allow errors to go undetected, and the effects of those errors could be significant.

Identification of Repeat Findings:
2014-003

Recommendation:

The City should implement procedures to routinely prepare and reconcile Water and Sewer customer accounts receivable activity and balances at each interim period. Periodically, at least annually, the City should prepare a formal analysis of collectability of outstanding balances in order to estimate the related allowance for doubtful accounts.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 148. See also auditors' rebuttal on page 154.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding:

Finding #: 2015-007 – Water and Sewer Billings

Finding Type: Material weakness

Criteria:

Effective internal accounting controls should ensure that recorded transactions are complete and accurate. In order to ensure that the City bills for all Water and Sewer services to customers, procedures should include comparison of volumes processed to volumes billed, and differences should be timely investigated and resolved or explained.

Condition:

The City's internal controls do not include analysis of accounting data in conjunction with underlying operations data for Water and Sewer volumes processed and billed. Further, the City does not compare the volumes used by City facilities to total unbilled volume in order to identify adverse trends or anomalies which could identify major system breaches due to leaks or unauthorized tie-ins to City infrastructure. In addition, the City does not formally document, reconcile, and monitor adjustments to customer billings to ensure propriety and accuracy.

Context:

During the course of our audit procedures, we analyzed certain volume data for consistency with system billings and considered trends and reasonableness of unbilled volume percentages. We also considered periodic variances in system billings in total and by route.

The City was unable to explain increases in unaccounted for water volume or to readily provide amounts attributable to usage by City facilities. The City subsequently entered into a contract with a vendor to analyze system activity to identify unbilled or under-billed amounts. However, despite known deficiencies in control over completeness of billed volumes, the City had not completed metering City facilities or performed analyses of unbilled amounts attributable to such internal use.

Cause:

Certain City facilities are not metered for Water and Sewer volumes. Further, no periodic analysis or summaries of usage by the City's metered facilities is prepared or considered in overall analysis or review of volumes not billed, also known as "unaccounted for" volumes.

Effect:

As a result of ineffective control procedures, there is a risk that the City could fail to detect Water and Sewer usage at unmetered locations or significant leaks in City infrastructure. Unmetered usage would not be routinely billed by the City, resulting in failure to realize related revenues.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-007 – Water and Sewer Billings
(Continued)

Unmanaged infrastructure leaks could lead to extensive repair and maintenance costs and increased damage to capital assets. The effects of unrealized revenues or unmanaged infrastructure problems could result in material loss of resources to the City.

Identification of Repeat Findings:
2014-006

Recommendation:

We recommend that the City install meters at all City facilities to monitor Water and Sewer system volumes used. In addition, we recommend that the City generate periodic reports of City usage in order to monitor economic resources and system usage to facilitate effective management of “unaccounted for” volumes. The City should also establish thresholds for tolerable “unaccounted for” volumes and percentage changes. Analyses should be timely prepared and monitored, and variances outside tolerance limits should be investigated so that significant breaches from leaks, pipe tests, or unauthorized system access may be timely detected and addressed. The City should also consider allocating costs among user departments at established system rates in order to effectively manage departmental overhead and full cost.

Views of Responsible Officials:

The City’s Corrective Action Plan is presented on page 148.

Finding:

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits

Finding Type: Material Weakness

Criteria:

Effective internal accounting controls should ensure that recorded liabilities for customer meter deposits accurately reflect detail balances and that activity in such accounts is properly recorded and reported.

Condition:

The City’s liability for customer meter deposits does not agree to its customer detail records, and no effective reconciliation has been performed. Monitoring is ineffective in identifying obvious errors in subsidiary detail records. In addition, meter deposits applied against customer account balances are not timely and effectively reconciled.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits
(Continued)

Context:

The City does not routinely generate, reconcile, or review reports of Water & Sewer System customer meter deposit balances. Physical records are not periodically summarize or compared to electronic ledgers, and electronic subsidiary records are not periodically compared or reconciled to recorded general ledger control totals.

Historically, Water Billing Department personnel have been responsible for submitting reports of applied meter deposits to the Accounting Department so that such activity may be appropriately captured and recorded in the general ledger. However, cumulative errors have resulted from ineffective controls over this process. During the course of our audit procedures, the City acknowledged that relevant formation was not provided to the Accounting Department in certain prior periods and that the City had not undertaken steps to quantify unrecorded amounts of meter deposits applied.

Meter deposit rates vary by nature of customer and meter, and rates change from time to time pursuant to City Council action. However, the City has no effective procedures to ensure that amounts reflected in subsidiary account detail are reasonable. During the course of our audit procedures, we noted 2 instances of obvious overstatement of residential customer deposit amounts that had not been detected or corrected by the City. Such overstatements represented approximately 10% of the total subsidiary balance and approximately 7% of the recorded general ledger balance.

Although the City has physical and electronic subsidiary records and access to historical general ledger detail, it has not initiated a process to reconcile its general ledger balance of customer meter deposits to supporting detail.

Cause:

City procedures for reviewing customer meter deposit balances are not adequate to ensure that recorded amounts are reasonable and consistent with established rates. In addition, reconciliations of balances and periodic activity are not timely and routinely performed to ensure that recorded transactions are complete and accurate.

Effect:

The reported balance of customer meter deposits exceeds subsidiary detail, and the amount of the difference is material. The City has been unable to ascertain the cumulative amount of unrecorded applied meter deposits, which should have been recognized as income, or to identify the nature and amounts of other errors.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-008 – Water and Sewer Customer Meter Deposits
(Continued)

Recommendation:

The City should immediately commence a review of its subsidiary records of customer meter deposit. Obvious errors should be corrected. The City should also analyze historical activity in its meter deposit account to identify periods in which applied meter deposits were not recorded, regenerate transaction reports for those periods, and prepare appropriate adjustments to recognize unrecorded activity.

The City should also implement procedures to routinely prepare and reconcile customer meter deposit activity and balances at each interim period.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 148.

Finding:

Finding #: 2015-009 – Capital Assets

Finding Type: Material weakness

Criteria:

Internal accounting controls over capital assets should be sufficient to ensure that such assets are properly recorded, depreciated, assessed for impairment, and reported. Costs of assets acquired or constructed should be capitalized in accordance with U.S. generally accepted accounting. Detail descriptions should be adequate to allow identification of specific underlying assets, and detail subsidiary ledgers should be timely reconciled to reported amounts. Detail records should include construction periods and dates placed in or removed from service. Disposals should be timely recognized and reported. Rights and obligations related to ownership and pledges of capital assets should be properly reported.

Condition:

The City's procedures and controls are not sufficient to ensure that all owned assets are properly recorded, that only assets owned by the City are included in reported capital assets, that acquisitions and disposals are reported in the appropriate periods, and that balances are reported in appropriate account captions pursuant to the cash, modified accrual, and accrual bases of accounting, and that commitments are appropriately disclosed.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

The City's procedures and controls related to construction projects are not sufficient to ensure that all ongoing projects are identified, that criteria affecting interest capitalization are adequately identified and considered, and that appropriate costs are capitalized. Further, the City was unable to readily produce dates constructed assets, including assets transferred to the City by developers or other governmental entities, were acquired or placed in service.

The City did not properly capitalize certain professional fees in accordance with U.S. generally accepted accounting principles. Although the City was aware of material weaknesses in control over classification of such expenditures, it did not timely implement effective corrective action to determine amounts of misclassified expenditures in order to properly adjust accounts or prevent recurrence of such errors.

The City was unable to readily produce a schedule of open commitments and restrictions related to construction projects and capital assets as of its fiscal year-end.

Context:

The City's process for capturing additions to fixed assets does not ensure inclusion of contributed assets received or transfers of infrastructure from developers or other governmental entities. The City has historically relied upon its independent auditors to identify omissions of fixed assets and to propose audit adjustments for recognition of those assets. Since independent auditors may not be considered a part of an entity's internal control or accounting system, reliance on audit adjustments to capture fixed asset additions indicates a material weakness in internal controls over financial reporting.

The City has not routinely reconciled its capital outlay expenditures to its detail listing of additions to fixed assets and additional inventoried items which are below capitalization thresholds. In addition, the City does not routinely monitor assets acquired with grants or other restricted funds to ensure that any disposition of those assets is in accordance with terms of agreements and/or regulations and to ensure proper disclosure of commitments relating to those assets. Also, the City does not periodically assess its long-term assets, including but not limited to infrastructure, for impairment in order to determine whether adjustment to basis is necessary.

The City does not have a cohesive and comprehensive system of accounting for its construction project activity. In order to properly account for and report activity and balances related to construction projects, the City must maintain complete data reflecting costs invested to date and in the current period, distinguishing between costs to be capitalized and other expenses. Since individual expenditures for construction projects may be significant or material, it is important that the City capture and maintain not only dates of cash expenditures, but also accounting period data

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

reflecting when underlying construction activity was performed. In addition, the City must maintain data regarding construction period commencement and completion dates for each significant project phase, whether assets were in service during construction, funding sources and related restrictions for each project or significant phase, and unexpended balances of awarded project contracts.

Management of City construction projects is performed by various departments based on the nature of the project and terms of related contracts and agreements. Each department has separately developed procedures for its management and oversight of projects, and such procedures are not consistent among departments. While cash transactions are processed through the general ledger accounting system and are therefore reflected in system-generated reports such as the trial balance, the City has no formal procedures for compiling periodic and cumulative cash basis summaries of project activity or for preparing necessary conversion adjustments for reporting pursuant to the modified accrual and/or accrual basis of accounting. Further, the City prepares no formal reconciliation of projects completed and placed in service to additions to its detail capital asset records. Additionally, certain projects of the Combined Water and Sewer System are subject to capitalization of interest on debt, and the City has no established procedures for identifying those projects or calculating and recording capitalized interest.

During the course of our audit procedures, we noted that detail depreciation schedules and other peripheral schedules did not reconcile to capital asset recorded amounts. During the course of testing, errors in cost basis of certain constructed assets were identified. Further, detail asset records included some items which had been disposed.

Cause:

The City does not maintain a comprehensive schedule of construction projects sufficient to support financial reporting in accordance with governmental accounting requirements.

The City did not routinely and formally reconcile capital asset subsidiary detail to its financial statements. Also, the City did not routinely capture construction period data or calculate construction period interest which should be capitalized for certain proprietary fund assets. City procedures do not permit disposing of assets from City records without Council approval; however, procedures in place were not sufficient to achieve timely identification of assets destroyed or lost in order to support preparation of a complete and accurate request for disposal approval by the Council.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

Effect:

The City's procedures are not adequate to ensure that material transactions are reported in the proper accounting periods under the required bases of accounting, that material capital outlay expenditures are properly classified as capital expenditure or expense for modified accrual and accrual purposes, that interest is properly capitalized for proprietary fund projects, that underlying detail is timely reconciled to detect errors or irregularities, or that required disclosures are accurate and complete. Lack of procedures and controls to integrate information from various departments into the financial reporting process is indicative of internal control deficiencies related to the control environment, risk assessment, information and communication, monitoring, and reporting.

Deficiencies in the City's capital asset procedures directly contributed to extended delays in completion of the annual financial reporting process. Material adjustments were proposed by the auditor to properly capitalize costs of additions, including construction projects and assets conveyed to the City by developers and other governmental entities. Deficiencies in monitoring rights to ownership resulted in the City's capitalizing amounts to which it had no such rights, and material audit adjustments were proposed to correct that error. Other audit adjustments were proposed to recognize capitalized interest, recognize depreciation, and properly reflect reconciled balances of capital assets, net of accumulated depreciation. In addition, lack of adequate descriptions in detail asset records impairs the City's ability to effectively inventory its physical assets to ensure existence and appropriate consideration of impairment of value of recorded assets. Noted deficiencies could result in material misstatement of capital asset balances and related disclosures, as well as misstatements in reported professional fees and interest.

The City's deficiencies in procedures related to construction projects and capital assets indicate material weaknesses in internal controls over financial reporting.

Identification of Repeat Findings:
2014-005

Recommendation:

The City should take immediate steps to develop and implement a comprehensive system for accounting for capital assets, including construction projects. This system should incorporate policies and procedures for initial identification of approved construction projects and acquisitions of assets achieved outside the routine cash disbursement process. In conjunction with this, the City should develop and implement a formal process through which appropriate documentation is timely transmitted to the Accounting Department for any contributions or transfers of fixed assets to the City. Such additions should be timely recorded in the accounting records, including both the

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

general ledger and subsidiary fixed asset records. Any restrictions on use or disposal should be communicated formally to the Accounting Department and incorporated into subsidiary fixed assets records to facilitate preparation of annual financial statements including disclosures.

Fixed asset subsidiary records should include adequate descriptions to allow management to identify specific asset items. These subsidiary records should be periodically reviewed by the management team to identify any assets no longer in service or assets with indicated impairment. Documentation should be submitted to the Accounting Department by the management team to support asset transfers or removal from service or to support impairment recognition adjustments. Assets awaiting City Council approval of removal from fixed asset accounts should be separately identified as not in use.

Additions to infrastructure should be reviewed and approved by the Public Works Department. Upon acceptance, detail of infrastructure additions should be formally communicated to the Accounting Department, including appropriate descriptions, dates placed in service, and cost basis. Cost basis of infrastructure additions should be supported by formal reconciliation to construction costs or payments to developers or other parties.

The City should immediately implement procedures to ensure that personnel responsible for coding and approving project expenditures are adequately trained and able to identify costs subject to capitalization. Criteria for capitalizing professional services should be specifically addressed in training and formal policies and procedures.

The City should designate an individual to be responsible for construction project financial reporting. That individual should have the authority to oversee departmental operations related to construction project accounting. A master schedule of projects and related contracts should be maintained by the designated individual and timely reviewed and approved by management. This master schedule should be utilized in periodic reconciliation and preparation of construction project financial reports and should facilitate achievement of completeness of data and propriety of cut-off reflected in such reports. All active projects should be included in the master schedule, regardless of department responsible for administration.

A formal process should be developed to account for construction projects, including use of templates with standard formats and protected formulas. This process should include specific procedures for capture of essential data related to awarded project contracts, including but not limited to, awardee, date awarded, current contract amount including approved change orders, commencement date, completion date, reporting requirements, and any significant funding or

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-009 – Capital Assets
(Continued)

contractual restrictions. This process should be uniformly implemented by all departments responsible for project administration. Departmental personnel should be responsible for periodically submitting formal reconciled reports to the designated individual for review, monitoring, and integration into the City's financial reporting process. The designated person should submit periodic reports to the Mayor and/or his designee for incorporation into financial information provided to the City Council to ensure that those in governance are kept abreast of progress and the status of commitments. Periodic frequency of reporting should be determined by City management and should be no less often than quarterly.

Month-end construction project balances should be timely reconciled, and month-end reports should be retained. Periodic reconciliation processes should include roll-forward from prior periods, reconciliation to cash basis general ledger activity for the period, reconciliation to funding or disbursement request packages, preparation of necessary adjustments to address reconciling items, and evidence of review by management personnel.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 149.

Finding:

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)

Finding Type: Material Weakness

Criteria:

Pursuant to OMB Circular A-133, the City must present a complete and accurate schedule of expenditures of federal awards (SEFA) for the period covered by its financial statements. Determination of Federal expenditures must be made in accordance with relevant cost principles, terms of awards, and sources of expended funds. Circular A-133 further states that the period in which federal award expenditures are reported is determined by when the activity related to the award occurs. In preparing its SEFA as required under 2 CFR 200.302(b)(1), the City must identify all federal awards received and expended, as well as the federal programs under which they were received, and must be able to reconcile amounts presented in the financial statements to related amounts in the SEFA.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Condition:

The City did not timely prepare a complete and accurate SEFA for the year ended September 30, 2015. The basis used by the City to prepare its SEFA for fiscal year 2015 was not consistent with the accrual basis of accounting used in the prior year, and conversion effects were not appropriately adjusted. In addition, the City's process for identifying Federal expenditures was ineffective in distinguishing Federal and non-Federal costs to ensure that all Federal expenditures and only Federal expenditures were included in the SEFA. Certain program expenditures representing matching costs, unallowable costs, or additional costs were improperly included as Federal expenditures in the client-prepared SEFA.

Context:

In order to accurately and properly prepare its annual SEFA, the City must identify all Federal expenditures for the reporting period. This requires (1) identification of all Federal awards, (2) determination of program costs as allowable or unallowable, (3) classification of expenditures as paid with Federal funds, matching funds, or other funds, (4) reconciliation of expenditures to financial and program information, and (5) recognition of accruals based on dates of underlying activity. The City's financial reporting system does not contemporaneously capture and accumulate all necessary elements of transactions related to Federal awards. Instead, the City constructs its SEFA from data available in the general ledger system, cost reimbursement requests, and various departmental data.

The City relies heavily on its general ledger fund account structure to segregate and report Federal program expenditures. However, matching portions of program expenditures are generally not separately identified and maintained within the general ledger, and allowable costs are generally not segregated from unallowable costs. Further, some Federal programs are not maintained in discrete funds but are instead commingled with other transactions in various funds and accounts. Also, since the general ledger is maintained on a budgetary cash basis, accrual conversion adjustments are required for financial reporting purposes, including SEFA preparation. Those accrual adjustments are based on dates of underlying activity rather than expenditure date, and such information is not maintained within the general ledger system. Therefore, general ledger data alone is insufficient to support preparation of the SEFA. Peripheral schedules and data must be used extensively in order to produce a correct and accurate SEFA.

At such time as transactions are initiated, departmental personnel determine whether costs are allowable for Federal funding, whether match requirements apply, and appropriate account coding. However, departments do not routinely maintain schedules distinguishing Federal expenditures from non-Federal portions of program costs or routinely communicate such information to the Accounting Department in a manner that facilitates preparation and reconciliation of the SEFA.

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Further, dates of underlying activities that trigger recognition of Federal expenditures were not contemporaneously captured during transaction processing. Such information in a usable format is essential to the SEFA preparation process.

Cause:

Financial reporting requirements are not adequately addressed in grant administration policies and procedures. The City maintains no comprehensive schedule of its Federal awards or status thereof in order to assure completeness of the SEFA. Further, the City's general ledger and organizational structure do not facilitate determination or reconciliation of Federal expenditures apart from non-Federal expenditures.

The City does not contemporaneously maintain a comprehensive schedule of Federal awards, or activity therein, throughout the fiscal year. Further, the City does not effectively coordinate its grant program delivery, compliance management, and financial reporting activities into a cooperative and cohesive grant administration process. Federal awards are administered in various departments with no cohesive oversight, review, or monitoring as a whole. Although cash basis transactions are recorded in the general ledger as they occur, transaction detail does not fully segregate Federal expenditures from non-federal expenditures or identify the period in which the expenditure activity occurred. Account and fund structure are not adequate to readily distinguish and segregate Federal expenditures from those pertaining to match requirements or other program costs. Therefore, Federal expenditures and related costs funded by matching efforts or other sources cannot be readily determined solely from general ledger fund accounts utilized in transaction processing. Instead, manual procedures must be used to identify Federal expenditures, related matching funds, and other program costs in order to compile the SEFA. Such manual procedures are time-consuming and demand personnel resources generally devoted to ongoing operations of the City. Decentralized grant administration, inconsistencies in recordkeeping among divisions and departments, and failure to appropriately capture transaction accounting dates and funding sources exacerbate the issue.

During the year ended September 30, 2015, the City did not maintain grant data in a manner conducive to preparation of the SEFA. Data necessary for determining Federal portions of program expenditures and for establishing accounting period cut-off of such expenditures was not contemporaneously captured and maintained or routinely reconciled and reviewed at interim. Therefore, such data was not readily available at year-end to support the SEFA preparation process.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
(Continued)

Decentralization of grant management and inadequate training of personnel responsible for transaction recordkeeping and reporting hinder the City's ability to prepare a timely, complete, and accurate SEFA. While personnel in each division or department are responsible for specific program functions, each department's operations are virtually autonomous and segregated from functions performed by personnel in other departments. Lines of responsibility and authority are not consistent in grant accounting and reporting. Although the Accounting Department is responsible for preparation of the SEFA, transaction initiation and coding, determination of allowable costs, and compliance with match requirements are functions of various other departments which administer Federally-funded programs. Under the City's current structure and process, the Accounting Department is responsible for SEFA preparation but has no authority over departments maintaining program records and no control over data maintained therein.

Effect:

The City is unable to properly identify Federal expenditures and prepare a complete and accurate SEFA on a timely basis or to demonstrate that its SEFA properly reconciles to the financial statements or relevant underlying records.

The nature and quality of underlying data impede reconciliation, adjustment, and completion of the SEFA. Adjustments to achieve proper accounting period cut-off and to properly exclude non-Federal expenditures from program costs for the year ended September 30, 2015 indicate material weaknesses in internal controls over SEFA reporting.

Recommendation:

Correlation of program delivery, compliance management, and financial reporting functions is essential to allow timely and effective assessment of compliance and adequacy of procedures. Therefore, the City should immediately implement procedures to identify all Federal awards and should establish a comprehensive schedule in which to track activity therein. The City should designate a responsible party for maintaining this schedule and should establish appropriate lines of authority consistent with this responsibility. The City should also immediately enhance its transaction processing procedures to incorporate the capture and maintenance of accounting period data of all Federal award transactions based on dates of occurrence of underlying activity. Procedures should also be developed and implemented to contemporaneously distinguish Federal and non-Federal expenditures. Non-federal expenditures should be further segmented to distinguish matching costs, unallowable costs, and other costs. Summaries of Federal and non-federal expenditures, by category, should be periodically prepared for each Federal award program and formally reconciled to the general ledger and program reports at least quarterly. Interim and

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section II: Financial Statement Findings (Continued)

Finding #: 2015-010 – Preparation of Schedule of Expenditures of Federal Awards (SEFA)
 (Continued)

annual reports and reconciliations should be reviewed by management personnel with an appropriate level of oversight authority. Such review should include comparison of reconciled expenditure reports to the comprehensive schedule of Federal awards and grants.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 149.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs

Finding:

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions

Finding Type: Material Weakness

Program Tested: CFDA No. 20.205: Highway Planning and Construction:
U. S. Department of Transportation Federal Highway
Administration Pass-Through from Mississippi
Department of Transportation

Criteria:

The requirements for cash management are contained in the A-102 Common Rule ((§____.21), OMB Circular A-110 (2 CFR section 215.22), 45 CFR 74.22, 45 CFR 92.21, Treasury regulations at 31 CFR part 205, program legislation, Federal awarding agency regulations, and conditions of the award. Non-federal entities shall include in their internal controls policies and procedures designed to allow for compliance with applicable cash management requirements. Pursuant to Subpart A, section 205.12(5), under reimbursable funding programs, Federal funds are remitted after program expenditures have been paid.

Condition:

During the fiscal year ended September 30, 2015, the City received Federal reimbursements through the Mississippi Department of Transportation (MDOT) for expenditures that had not yet been paid by the City at the time the reimbursements were received. Reimbursement requests were prepared and submitted on behalf of the City by third-party consulting engineers, and the City did not have sufficient controls over outsourced functions to ensure compliance with requirements that reimbursements be requested only after expenditures had been paid.

Questioned Costs:

Undetermined

Context:

During the course of our audit procedures, we performed tests of compliance with cash management requirements that expenditures be paid before reimbursements requests were submitted to the funding agency. Out of thirteen (13) tested items, we identified one (1) reimbursement totaling \$5,425 which the City received from MDOT before payment was made to vendors by the City for the underlying expenditures. Such exceptions represented approximately 8% of the number of items tested and approximately 2% of the total dollar amount tested. While the dollar amount of tested items which were prematurely reimbursed is insignificant, the deficiencies in the City's tracking and monitoring systems could allow material amounts to be requested for reimbursement before underlying costs have actually been paid to vendors.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions
(Continued)

Cause:

The City utilizes services of third-party consulting engineers for management of certain Highway Planning and Construction projects. The City permits those consulting engineers to review and approve project invoices received from vendors, after which the invoices are submitted to the Engineering Department of the City for payment processing. The consulting engineers also prepare related requests for reimbursement of costs from Federal grant funds and submit those requests directly to MDOT. In some cases, the consulting engineers have submitted invoices to the City for payment at the same time they submitted reimbursement requests to MDOT. Under this procedure, the City would not have had the invoice available for processing before the reimbursement request was submitted, so the expenditure could not have been paid at the time of such request. This demonstrates that both the design and execution of the reimbursement request process are inadequate to ensure that costs are paid before reimbursement requests are submitted to the funding agency. This weakness is exacerbated by the intermittent nature of the City's payable processing system, which consists of biweekly batch preparation of disbursements that are released upon City Council approval. The nature and frequency of batch processing and payment release inherently affects turnaround time from invoice receipt to vendor payment. Because of intermittent batch processing, risk is increased that MDOT may process reimbursement requests before the City processes invoice payments. This increases the risk that remittances may be received by the City before expenditures are actually paid. Further, since vendor checks are processed and electronically dated and signed before payments are approved by the City Council for release to vendors and since recorded payment dates reflect check dates rather than payment release dates, readily available system-generated reports provide insufficient basis for determining when payments to vendors have actually been effected.

In addition, the City lacks a comprehensive grant management system through which it initially determines whether costs are allowable under Federal programs and determines any related matching obligations; tracks disbursements, requests for reimbursements, and receipt of reimbursements; and identifies and assigns costs used to meet matching requirements. Schedules are not maintained in a manner that facilitates monitoring and management review of compliance with cash management requirements related to reimbursement-based grants in order to timely detect and correct any noncompliance.

Effect:

City procedures did not effectively ensure that only paid expenditures were submitted to MDOT for reimbursement from Federal grant funds. As a result, the City prematurely received reimbursements for transactions totaling \$106,220. While the City subsequently paid vendors for the reimbursed costs, its process resulted in noncompliance with requirements that only paid expenditures be submitted for reimbursement. Noncompliance with grant requirements could result in questioned cost or could jeopardize the City's access to funding.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-011 – Cash Management (C): Timing of Reimbursement Request Submissions
(Continued)

Identification of Repeat Findings:
2014-007

Recommendation:

The City should implement policies and procedures to ensure that project costs are paid before related requests for reimbursement are submitted to its funding agency, regardless of whether reimbursement requests are submitted directly by the City or by a third party. Payment release dates should be captured in grant administration records and should be provided to consulting engineers to authorize their submission of reimbursement requests. In addition, the City should monitor dates of release of expenditures and reimbursement request submissions to ensure that controls over cash management compliance are effective.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

Finding:

Finding #: 2015-012 – Subrecipient Monitoring (M)

Finding Type: Material Weakness

Program Tested: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-
through from Governor's Department of HUD

Criteria:

Pursuant to Subpart J of 24 CFR Part 85 "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments," which applies to CDBG grants, grantees are responsible for managing the day-to-day operations of grant and subgrant supported activities and must monitor subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity. Additional requirements for subrecipient monitoring are contained in OMB Circular A-133, Subpart D, §_400(d), §_500(d) and 24 CFR 92.506 and compliance with CDBG Guidebook for Grantees on Subrecipient Oversight. The City, as grantee, is required to

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

develop a monitoring and tracking system for monitoring subrecipients' compliance with the Single Audit Act of 1996 as contained in OMB Circular A-133. While data may be contained in individual files, certain elements must be compiled and tracked within a tracking system, such as in a spreadsheet, so that audit compliance can be verified and easily reviewed in a single location.

Condition:

During the fiscal year ended September 30, 2014, the City did not maintain a tracking and monitoring system that provided a single location for verifying and reviewing specified elements of its subrecipients' compliance with the requirements of the Single Audit Act of 1996 as contained in OMB Circular A-133 and compliance with the CDBG Guidebook for Grantees on Subrecipient Oversight. Although certain data is maintained in individual files, the City did not have a system for overall tracking and monitoring as required by the Single Audit Act and as reiterated as an area of concern in a Monitoring Review Report issued by the U. S. Department of Housing and Urban Development (HUD) in September 2014. The City had no effective process to ensure that all data necessary for adequately monitoring each and every subrecipient's activity was obtained and reviewed for compliance. Despite the City's awareness of deficiencies in its tracking and monitoring system, it failed to take appropriate corrective action and implement required procedures in a timely manner.

Questioned Costs:

Undetermined

Context:

As a Federal grantee, the City is responsible for managing the day-to-day operations of grant and subgrant supported activities and must monitor subgrant supported activities to assure compliance with applicable Federal requirements and that performance goals are being achieved. Grantee monitoring must cover each program, function, or activity. In performing our fiscal year 2015 audit procedures, which included examination of program and activities files for the projects and activities selected for testing, we noted that the City had not developed or implemented the required compliance monitoring and tracking system so that subrecipients' compliance with program policies and procedures and the requirements contained in the Single Audit Act of 1996 as contained in OMB Circular A-133 could be verified and easily reviewed in a single location. No comprehensive schedule was available listing all subrecipients, amounts of funds passed through to those subrecipients, terms and conditions of such amounts, or subrecipient compliance and reporting requirements. Therefore, the City had no mechanism to readily identify elements to be subjected to monitoring procedures for each subrecipient. The City was unable to readily demonstrate the sufficiency of its overall or individual subrecipient monitoring activities.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

During the prior fiscal year, which ended September 30, 2014, the City experienced significant personnel turnover in its Department of Federal and State Programs. The City determined that such turnover resulted in failure to implement and maintain an appropriate tracking and monitoring system for subrecipient compliance with the Single Audit Act of 1996 as contained in OMB Circular A-133. However, the City was made aware of deficiencies in its tracking and monitoring system during 2014 in the course of HUD monitoring activities. As of the date of our fiscal year 2015 procedures, which were performed subsequent to September 30, 2015, the City had not yet implemented an appropriate tracking and monitoring system.

The City did not maintain appropriate evidence of final certification of inspections or progress inspections for one of seven subrecipients tested. In addition, the City did not perform site visits for two out of five subrecipients for which project duration was long enough to allow such inspections, but instead relied solely on desk audit procedures for those entities.

For one of seven tested subrecipient programs, the City was not able to produce the final report pursuant to CDBG regulations at 24 CFR 570.200(a), which describes how each program participant is required to maintain records that fully describe the assisted activity, including related financial and eligibility information. For one other subrecipient of the seven selected for testing, the final report was delinquent and did not include appropriate accomplishment data and detail as required by the subrecipient agreement. City monitoring procedures did not detect subrecipient noncompliance with reporting requirements.

Review of subrecipient agreements identified certain provisions other than deed restrictions through which additions to property and equipment became property of or would revert to the City. Four of seven agreements tested had such provisions, but the City had not identified any related monitoring responsibilities.

Cause:

The City's risk assessment processes and controls over compliance with requirements related to Federal programs were insufficient to ensure that necessary corrective action was timely taken in response to known deficiencies, including those previously reported in HUD monitoring reports. In addition, the City did not have an effective process for maintaining and monitoring subrecipient award data or for reviewing subrecipient contracts and agreements to identify provisions which should be separately tracked and monitored for compliance with Federal regulations.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-012 – Subrecipient Monitoring (M)
(Continued)

Effect:

The City's procedures for subrecipient monitoring are not adequate to assure compliance of subgrant supported activities with applicable Federal requirements and that program performance goals are being achieved. The City's related internal controls over compliance with its subrecipient monitoring requirements are not sufficient to ensure that necessary monitoring activities are consistently performed on a timely basis. As a result of deficiencies in its procedures and its documentation of monitoring activities and results, the City cannot readily demonstrate that subrecipients have complied with program and reporting requirements and that the City has appropriately managed the day-to-day operations of grant and subgrant related activities. The combination of deficiencies in the City's internal controls over compliance with subrecipient monitoring requirements represents a material weakness in such requirements.

Identification of Repeat Findings:
2014-008

Recommendation:

The City must implement and maintain an appropriate subrecipient tracking and monitoring system in order to meet its requirements for subgrantee monitoring. The City should also review its existing policies and procedures and enhance its process for identifying requirements imposed on its subrecipients by agreements, contracts, and program specifications so that appropriate monitoring procedures may be developed and incorporated into internal controls over compliance.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-013 – Federal Expenditure Management (A/B, C, G, H, L)

Finding Type: Material Weakness

Programs Tested: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-
through from Governor’s Department of HUD

Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements, requires Federal costs to be identified in accordance with cost principles and grant requirements. Financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system must provide for identification of the Federal program, CFDA title and number, award identification number and year, named of the Federal agency and any pass-through entity, as well as accurate, current, and complete disclosure of financial results of each Federal award of program. Records must adequately identify the source and application of funds for federally-funded activities and must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and such information must be supported by source documentation.

Condition:

Federal and non-Federal expenditures were not readily identifiable from grant records maintained by the City for the year ended September 30, 2015. Costs allowable and not allowable are not specifically identified in financial records or reconciled to reimbursement requests. Category of cost, such as program delivery or administrative cost, is not initially captured upon recording expenditures in the City’s financial records, and adjustments to classifications are not timely reconciled to underlying accounts or submitted reimbursement requests. Transaction dates are based on cash payment processing, and payment release dates and service periods for underlying costs are not readily determinable.

Questioned Costs:

Undetermined

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-013 – Federal Expenditure Management (A/B, C, G, H, L)
(Continued)

Context:

The City utilizes fund accounts in its general ledger system to capture, maintain, and report activity related to its grant programs. The City also utilizes peripheral manual and electronic applications in its grant administration process. However, these procedures do not readily provide data necessary to distinguish Federal expenditures from non-Federal costs incurred. Total program cost is not segregated between allowable and unallowable costs, and expenditures of Federal funds are not segregated from costs funded by matching funds or other funds. Further, expenditures are captured solely on a cash basis, and dates of underlying activity are not contemporaneously captured to identify expenditure date for Federal purposes.

Cause:

The City's general ledger system structure lacks complexity necessary to capture all accounting data related to Federal program expenditures, and peripheral systems and procedures are not sufficient to readily fill the gap in that data so that all categories of costs of Federal programs may be readily identified and reported.

Effect:

The City was unable to readily segregate Federal from non-Federal program expenditures or reconcile reimbursement requests to specific Federal expenditures.

Recommendation:

The City should immediately implement procedures to maintain comprehensive schedules of program expenditures that distinguish Federal and non-Federal expenditures and identify matching funds provided. Reconciliations of Federal expenditures to allowable costs and total program expenditures should be timely performed and monitored. Reimbursement requests should be reconciled to supporting schedules of Federal expenditures, and appropriate cut-off should be established for periodic reporting.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 150.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-014 – Reporting (L)

Finding Type: Material Weakness

Program Tested: CFDA No. 20.106: FAA Airport Improvement Plan:
U. S. Department of Transportation Federal Aviation
Administration

Criteria:

The requirements for reporting are contained in OMB Circular A-133, Subpart L, §_.400 (d), §_.500 (d) and 24 CFR 92.506, the FAA Airport Improvement Plan Handbook, and conditions of the award. Pursuant to such guidance, annual reports must be submitted at least every 12 months starting from the date of grant acceptance. Annual Federal Financial Report form SF-425, or equivalent, must be submitted no less than 90 working days after the end of each fiscal year, and a final form SF-425 must be filed upon close-out of each grant. Once a final report is submitted with the grant closeout, no additional reports are due at the end of the fiscal year for that grant. FAA Form 5370-1 Construction Progress and Inspection Report, which satisfies the performance reporting requirement, must be submitted within 30 days of the end of each quarter until the construction project is completed. Within 90 days of final payment to contractors for each grant project, final form SF-271 Outlay Report and Request for Reimbursement for Construction Programs, or its equivalent, summarizing final project costs must be filed.

Condition:

During the fiscal year ended September 30, 2015, the City did not file required annual Federal Financial Report forms SF-425 or alternative annual forms SF-271 Outlay Report and Request for Reimbursement for Construction Programs for any of the three (3) grants selected for testing. In addition, the City failed to timely file forms SF-271 to close out either of two (2) grants which had been completed. Further, one required final report was not timely filed. Also, none of nine filed quarterly reports were submitted timely, and one additional delinquent quarterly report had not yet been filed as of the date of this report. Thus, none of the ten required quarterly reports for FAA Airport Improvement Program grants were timely submitted. Also, since quarterly reports must be filed until each grant's final report is filed, two (2) additional quarterly reports should have been filed for grants for which final reports were not timely submitted.

Questioned Costs:

Undetermined

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-014 – Reporting (L)
(Continued)

Context:

Pursuant to FAA Airport Improvement Program guidance, quarterly and annual reports must be submitted for all active grants. These reporting requirements continue until appropriate grant close-out procedures and reports have been completed. The City relied on third party consultants to prepare and submit its FAA Airport Improvement Program reports and did not obtain, maintain, or monitor submitted reports or timeliness of such submissions. Correspondence obtained from FAA representatives in conjunction with independent audit procedures affirmed the City's noncompliance with its reporting requirements.

Cause:

The City's grant administration process is decentralized and lacks effective controls to ensure that required reports are timely filed with funding agencies. The City's lack of centralized oversight over Federal programs, use of formal tracking systems, and timely and periodic monitoring of compliance with reporting requirements result in risk that individual grant administrators may fail to timely file required reports and that such noncompliance may not be timely detected through routine procedures. Personnel turnover and lack of formal and structured procedures exacerbated deficiencies in the City's controls over maintaining compliance with grant reporting requirements.

Effect:

The City failed to comply with certain reporting requirements related to its FAA grant programs. Failure to maintain compliance with grant requirements could result in questioned costs or could jeopardize the City's access to funding.

Recommendation:

The City should designate a responsible party to be in charge of maintaining compliance with Federal reporting requirements. The City should also review existing policies and procedures, identify and assess specific deficiencies, and develop enhanced procedures for maintaining and monitoring compliance with reporting requirements. Such procedures should include the use of checklists and tracking schedules and should require documentation of periodic management review.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 151.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-015 – Non-compliance resulting from deficiencies in financial statement internal control over timeliness of financial reporting (L)

CFDA #	Major Programs	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
14.228	Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:

According to the OMB Circular A-133, Subpart B--Audits § ___.200(a), and Uniform Guidance, 2 CFR 200.501(a), non-Federal entities that expend \$500,000 (\$750,000 for fiscal years beginning on or after December 26, 2014) or more in a year in Federal awards shall have a single or program-specific audit conducted for that year in accordance with the provisions of these parts. Guidance on determining Federal awards expended is provided in § ___.205 and 2 CFR 200.502. The audit package and the data collection form shall be submitted 30 days after receipt of the auditor's report(s), or 9 months after the end of the fiscal year —whichever comes first – pursuant to OMB Circular A-133 § ___.320 (a) and Uniform Guidance 2 CFR 200.512(a).

Condition:

The City's audit packages for the fiscal years ended September 30, 2014 and September 30, 2015 were not timely submitted to the Federal Audit Clearinghouse.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-003.

Cause:

See Financial Statement Finding 2015-003.

City of Hattiesburg, Mississippi

Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-015 – Non-compliance resulting from deficiencies in financial statement internal control over timeliness of financial reporting (L)
(Continued)

Effect:

The City did not comply with Federal Single Audit requirements for timely submission of its audit package.

Recommendation:

See Financial Statement Finding 2015-003.

Views of Responsible Officials:

The City's Corrective Action Plan is presented on page 151.

Finding:

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)

CFDA #	Program		Finding Type:	
			Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants		X	
20.106	Airport Improvement Program		X	
20.205	Highway Planning and Construction			X

Criteria:

According to the OMB Circular A-133, Subpart C--Auditees § __.300(a)-(, the auditee shall identify, in its accounts, all Federal awards received and expended ant the Federal programs under which they were received. Federal program and award identification shall include, as applicable, the CFDA title and number, award number and year, name of the Federal agency, and name of the pass-through entity. The auditee shall also maintain internal control over Federal programs that provides reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)
(Continued)

effect on each of its Federal programs and prepare appropriate financial statements, including the schedule of expenditures of Federal awards. In addition, OMB Circular A-133, Subpart C--Auditees § __.310 requires the auditee to provide total Federal awards expended in accordance with Subpart B § __.205, which requires the determination to be based on when the activity related to the award occurs. Further, Title 2: Grants and Agreements, PART 200—UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS, Subpart D—Post Federal Award Requirements section 200.302(b), each non-Federal entity's financial management system must provide accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the appropriate reporting requirements, including distinguishing allowable costs from costs not allowable, direct costs from indirect costs, and Federal expenditures from costs paid to meet match requirements or paid from other non-Federal funds.

Condition:

The City did not contemporaneously distinguish allowable Federal program costs from ineligible costs, distinguish Federal expenditures from non-Federal expenditures, or specifically identify costs used to meet match and cost-sharing requirements. In addition, the City had no effective processes to ensure that direct and indirect costs were treated consistently among all Federal awards administered by various City departments.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-004.

Cause:

See Financial Statement Finding 2015-004.

Effect:

The City could not readily produce schedules of its Federal program costs, obligated funds, or funds receivable. Further, the City could not reconcile obligated, expended, received, and available Federal funds to its accounting records.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-016 – Non-compliance resulting from deficiencies in financial statement internal control over financial statement adjustment, close, and disclosure (A/B, C, G, H, L)
 (Continued)

Recommendation:
 See Financial Statement Finding 2015-004.

Views of Responsible Officials:
 The City's Corrective Action Plan is presented on page 151.

Finding:

Finding #: 2015-017 – Non-compliance resulting from deficiencies in financial statement internal control over capital assets (A/B, F)

CFDA #	Programs Tested	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
14.228	Katrina Community Revitalization - USA Yeast Wastewater Pretreatment	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:
 Pursuant to Department of Transportation Cross-Cutting Section compliance requirements and A-102 Common Rule (§___.31-32), non-Federal entities must meet certain requirements for maintaining and disposing of equipment and real property. In addition, costs incurred for capital assets are subject to cost principles per Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements.

Condition:
 The City does not adequately account for its capital projects funded by Federal awards. Project detail records do not adequately identify allowable and unallowable costs or matching fund obligations, and Federal and non-Federal expenditures are not effectively segregated or reconciled

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-017 – Non-compliance resulting from deficiencies in financial statement internal control over capital assets (A/B, F)
(Continued)

to reimbursement requests. The City does not effectively monitor its capital project cost reimbursement requests prepared by third party service providers or recalculate and reconcile Federal costs to those reimbursement requests. The City does not critically evaluate the terms of its Federal awards and agreements related to property ownership and reversionary provisions in order to assess its rights and obligations under such agreements and to ensure that capital assets and commitments are properly monitored.

In addition, the City could not readily provide a list of assets subject to reversionary provisions if not continually used for appropriate program purposes and therefore could not demonstrate effective monitoring of ongoing use of such Federally-funded assets.

Questioned Costs:
Undetermined

Context:
See Financial Statement Finding 2015-009.

Cause:
See Financial Statement Finding 2015-009.

Effect:

The City may be subject to disallowed costs or obligations under reversionary provisions for assets acquired or constructed using Federal funds, and the amounts of potential disallowed costs could be material.

Recommendation:
See Financial Statement Finding 2015-009.

Views of Responsible Officials:
The City's Corrective Action Plan is presented on page 152.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding:

Finding #: 2015-018 – Non-compliance resulting from deficiencies in financial statement internal control over preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)

CFDA #	Programs Tested	Finding Type:	
		Material weakness/ material noncompliance	Significant deficiency/ significant noncompliance
14.218	Community Development Block Grants/Entitlement Grants	X	
20.106	Airport Improvement Program	X	
20.205	Highway Planning and Construction	X	

Criteria:

Section 200.300 of 2 CFR, Subpart D – Post Federal Award Requirements, requires Federal costs to be identified in accordance with cost principles and grant requirements. Financial management systems, including records documenting compliance with Federal statutes, regulations, and the terms and conditions of the Federal award, must be sufficient to permit the preparation of reports required by general and program specific terms and conditions and the tracing of funds to a level of expenditures adequate to establish that such funds have been used according to the Federal statutes, regulations, and the terms and conditions of the Federal award. The financial management system must provide for identification of the Federal program, CFDA title and number, award identification number and year, named of the Federal agency and any pass-through entity, as well as accurate, current, and complete disclosure of financial results of each Federal award of program. Records must adequately identify the source and application of funds for federally-funded activities and must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and such information must be supported by source documentation.

Condition:

The City could not readily produce a schedule of expenditures of Federal awards or reconcile Federal costs to total costs of the related project or program.

Questioned Costs:

Undetermined

Context:

See Financial Statement Finding 2015-010.

City of Hattiesburg, Mississippi
Schedule 4 - Schedule of Findings and Questioned Costs

Section III: Federal Awards Findings and Questioned Costs (Continued)

Finding #: 2015-018 – Non-compliance resulting from deficiencies in financial statement internal control over preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)
(Continued)

Cause:
See Financial Statement Finding 2015-010.

Effect:
The City was unable to prepare a complete and accurate schedule of Federal expenditures which reconciled to underlying financial records on a timely basis.

Recommendation:
See Financial Statement Finding 2015-010.

Views of Responsible Officials:
The City's Corrective Action Plan is presented on page 152.

CITY OF HATTIESBURG, MISSISSIPPI

AUDITEE CORRECTIVE ACTION PLAN

Year Ended September 30, 2015



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

October 25, 2017.

The City of Hattiesburg respectfully submits the following corrective action plan for the year ended September 30, 2015.

Carr, Riggs, & Ingram, LLC
P. O. Box 2418
Ridgeland, MS 39158-2418

Audit Period: September 30, 2015

The findings from the September 30, 2015 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the numbers assigned in the schedule.

Corrective Action Plan for Financial Statement Findings

2015-001 Entity-Level Control Environment and risk Assessment Processes

The City's Administration acknowledges the importance of the control environment and, in particular, the organizational structure, with the assignment of authority and responsibility in addressing risks relevant to the achievement of financial reporting objectives. The incoming Administration has initiated an entity-wide assessment of the existing organizational structure, and establishment and monitoring of internal controls will be an inherent component of this assessment. We expect this process to be completed by late fall, 2017.

Name of Responsible Person: Ann Jones, Chief Administrative Officer; Connie Everett, Chief Financial Officer
Name of Department Contact: Ann Jones, Chief Administrative Officer
Expected Date of Completion: Fall, 2017

2015-002 Entity-Level Information, Communication and Monitoring

Please note in the section "Views of Responsible Officials": The City agrees with this finding in general, but with certain qualifications.

As noted in Finding 2015-002, the City "utilizes a centralized system of accounting for its budgetary cash basis transactions." This accounting system has consistently allowed for the accurate and timely financial reports that provide, at all times, a reliable monitoring of the City's compliance with its legally adopted budgets. There will typically be significant conversion procedures at year-end that are necessary for financial reporting purposes, and this will, we believe, be the norm for most local

governments as opposed to the "periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis."

The Administration's efforts to promptly assess the existing internal control structure will incorporate the identification of opportunities to improve upon the production of financial information pursuant to specific items noted in Finding 2015-002. Some items, such as list of active Federal awards, will be implemented immediately. Other items, such as a list of debt compliance, have always been readily available.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department contact: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-003 Timeliness of Financial Reporting

As noted in the City's response to Finding 2015-002, the City's accounting system does provide reliable and timely budget basis financial reporting. The Administration is committed to facilitating procedures that will allow for the financial reporting accounting conversion process at year-end to be completed on a timely basis in order to allow for the City to meet all financial reporting deadlines.

The incoming Administration acknowledges that there are important reporting deadlines for the 2016 audit that have already not been met. It is our firm commitment to complete the 2016 audit as quickly and efficiently as possible. The Administration will ascertain that the 2017 audit reporting process meets all applicable deadlines.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department Contact: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-004 Financial Statement Adjustment, Close, and Disclosure

In spring, 2017, the City's Comptroller was allowed to add a CPA to her existing staff. Finding 2015-004 emphasizes the "increasing complexity of financial reporting requirements" and it includes other notations that generally describe the difficulties encountered by the City in its financial accounting functions. Other points, including the need for a formal process for ensuring the accuracy and completeness of various peripheral systems and reconciliation procedures are, in the opinion of the Administration, valid concerns.

As noted in our response to findings 2015-002 and 2015-003, the City will continue to produce reliable and timely budget-basis accounting reports, and the Accounting Department will facilitate improved conversion procedures that are needed in order for the financial statements to be prepared in accordance with generally accepted accounting principles. We anticipate substantial improvements will be made in conjunction with the 2016 audit in the fall months of 2017.

Name of Responsible Person: Lisa Hanson, Comptroller

Expected Date of Completion: Fall, 2017

2015-005 Municipal Court Fines

The incoming Administration will promptly assess the ongoing difficulties experienced pursuant to the court fines recordkeeping function. If the determination is made that additional training and/or independent Information Technology services are necessary, the City will immediately take corrective measures to allow for reliable financial statement reporting as well as compliance with applicable state

law. This assessment will begin in August 2017; other measures, if required, will be implemented in fall, 2017.

Name of Responsible Person: Ann Jones, Chief Administrative Officer

Name of Department Contact: Ann Jones, Chief Administrative Officer; Greg Ladner, Assistant to Mayor

Estimated Date of Completion: will depend upon Information Technology assessment

2015-006 Water and Sewer Customer Accounts Receivable

The Administration will implement procedures to routinely prepare and reconcile Water and Sewer customer accounts receivable activity and balances periodically, along with a formal analysis of the collectability of outstanding balances in order to estimate the related allowances for doubtful accounts. The centralized accounting department does provide a daily tracking of recorded receipts in conjunction with the daily deposits at the bank, and this has provided a reliable internal control procedure. There may be a need, however, for the water and sewer billing office staff to assist in the maintenance of important subsidiary records that are subject to routine oversight by the accounting department. Assessment of operations may reveal the need for additional training of personnel on accounting procedures, and the Information Technology staff may need to assist in facilitation of these shared responsibilities. Implementation will begin in Fall 2017 and may extend into winter of 2017-18.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager

Estimated Date of Completion: Winter 2017-18

2015-007 Water and Sewer Billings

The incoming Administration will assess the current organizational structure as it relates to the water and sewer billing function. In particular, the Administration will emphasize the need for periodic analysis procedures to be performed. We will promptly begin our efforts to ascertain any problems that may need to be addressed in order to implement these reports, and, as noted in Finding 2015-006, an enhanced role by the Customer Accounts staff may be appropriate. These initial efforts will be made in August, 2017.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager

Estimated Date of Completion: Fall 2017

2015-008 Water and Sewer Customer Meter Deposits

As noted in Finding 2015-007, the City will assess the current water and sewer organizational structure, as a component of the Administration's entity-wide study of the existing assignment of responsibilities and personnel assessment. The improvements needed for meter deposits' subsidiary records may require a reassignment of duties, improved reporting procedures and/or cross-training with existing accounting and Information Technology personnel. The importance of routine reconciliation procedures will be emphasized, and we anticipate these procedures to be implemented in Fall 2017.

Name of Responsible Person: Kermas Eaton, Director of Administration/City Clerk

Name of Department Contact: Frances Reid, Customer Accounts Department Manager; Angie Sanford, Information Technology Manager

Estimated Date of Completion: Fall 2017

2015-009 Capital Assets

The City will implement a comprehensive system of policies and procedures for accounting for capital assets. This system will accommodate both approved construction projects and acquisitions of assets achieved outside the routine cash disbursement process, as well as any contributions or transfers of fixed assets to the City. Additionally, fixed asset subsidiary records will include adequate descriptions to allow management to identify specific asset items, and the system will allow for periodic review by the City's management team for the identification of impaired assets or assets no longer in service. As noted, these procedures should allow for adequate training of employees for proper coding as well as ascertaining that capitalization policies and procedures are followed. The Administration will schedule capitalization policies and procedures training sessions for the various operating departments in fall 2017 to update responsible employees and answer any questions they may have.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer; Ann Jones, Chief Administrative Officer

Name of Department Contact: Lamar Rutland, Director of Engineering; Lisa Hanson, Comptroller

Estimated Date of Completion: Fall 2017

2015-010 Preparation of Schedule of Expenditures of Federal Awards (SEFA)

The City's accounting department will prepare a complete and accurate SEFA on the accrual basis. This schedule for fiscal 2016 will be available in August 2017. Any commingling procedures as described in Finding 2015-010 will be improved upon to allow for reliable tracking procedures. Additionally, the incoming Administration has hired a new Director of Urban Development and Federal Programs who has extensive training and experience in the administration of federal grant programs. The accounting department will continue to be responsible for the preparation of the SEFA. This document will be subject to final review and approval as to completeness and accuracy by this newly hired director.

Name of Responsible Person: Connie Everett, Interim Chief Financial Officer

Name of Department Contact: Andrew Ellard, Director of Urban Development and Federal Programs; Lisa Hanson, Comptroller

Estimated Date of Completion: August 2017

**2015-011 Cash Management (C): Timing of Reimbursement Request Submissions
Highway Planning and Construction**

The City acknowledges that current procedures allow for the possibility of receipt of reimbursement funds prior to the expenditure for work completed, due to inefficiencies in communication between the third-party engineers and the City Engineer's office. Procedures will be established to enhance communication, to include having completed documents pass through the City Engineer's office prior to submission to MDOT to ensure that appropriate expenditures are paid prior to request for reimbursement of funds.

Name of Responsible Person – Lamar Rutland, City Engineer
Expected Date of Completion: Fall, 2017

**2015-012 Subrecipient Monitoring (M)
CDBG Entitlement Grants**

The City acknowledges a subrecipient monitoring and tracking system needs to be established to ensure compliance with program policies and procedures contained in the Single Audit Act of 1996 and OMB Circular A-133. Staffing changes subsequent to the recent mayoral election have included appointment of a new Director of Urban Development and Federal Programs, and he is currently reviewing all federal programs and results of monitoring visits recently held with HUD. Necessary changes to current procedures will be developed with department staff to ensure future compliance with program guidelines.

Name of Responsible Person – Andrew Ellard, Director of Urban Development and Federal Programs
Expected Date of Completion: January 2018

**2015-013 Federal Expenditure Management (A/B, C, G, H, L)
CDBG Entitlement Grants**

The City acknowledges that detailed information distinguishing federal and non-federal expenditures is not easily identified within the current accounting structure. The ability to track expenditures in this manner does exist and will be implemented in the current accounting system. Supporting spreadsheets can be developed within the departments responsible for documenting federal and non-federal expenditures to provide added documentation.

Name of Responsible Person – Andrew Ellard, Director of Urban Development and Federal Programs
Expected Date of Completion: January 2018

**2015-014 Reporting (L)
FAA Airport Improvement Plan**

The City acknowledges that required reporting procedures were not followed with FAA grants. The Engineering Office experienced a high level of staff turnover over a two-year period, which resulted in a failure to communicate required duties to new staff. Written procedures should be established describing required duties for compliance with grant requirements, thereby affording a readily available manual of instructions for new and existing staff to follow.

Name of Responsible Person – Lamar Rutland, City Engineer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – January 2018 and ongoing

**2015-015 Non-Compliance Resulting from Deficiencies in Financial Statement Internal
Control Over Timeliness of Financial Reporting (L)**

The incoming Administration acknowledges that there are important reporting deadlines for submission of completed audits to the Federal Audit Clearinghouse. The City's position concerning current financial statement reporting abilities has been addressed in the response to Finding 2015-002 and Finding 2015-003. It is the incoming Administration's intent to explore updating financial software in order to more easily comply with financial reporting requirements. In the interim, efforts will be made to facilitate expedited completion of the 2016 audit and timely completion of the 2017 audit.

Name of Responsible Persons – Lisa Hanson, Comptroller; Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – Fall 2017 and ongoing

**2015-016 Non-Compliance Resulting from Deficiencies in Financial Statement Internal
Control Over Financial Statement Adjustment, Close, and Disclosure
(A/B, C, G, H L)**

As discussed in the City's response to Financial Statement Finding 2015-004, the City has added to its Accounting Department staff an individual who has the capability of undertaking the more complex aspects of financial statement reporting, in order to ensure compliance with guidelines. In addition, as stated above in Finding 2015-015, the City intends to explore updating the financial software in order to more easily comply with financial reporting requirements. In the interim, supplementary schedules can be developed to better track federal program costs and funds received and expended.

Name of Responsible Person – Lisa Hanson, Comptroller
Expected Date of Completion – Fall, 2017

2015-017 Non-Compliance Resulting From Deficiencies in Financial Statement Internal Control Over Capital Assets (A/B, F)

The City acknowledges that deficiencies exist in current procedure as to detailed accounting procedure for recording capital assets and accounting for federal grant monies associated with capital assets. The capability exists within the current accounting system for better segregation of federal and non-federal expenditures and allowable and unallowable costs. Supplementary schedules can be maintained in the City Engineer's office for projects that department oversees, in order to provide an additional level of detail and accountability.

Name of Responsible Persons – Lamar Rutland, City Engineer; Lisa Hanson, Comptroller; Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Ann Jones, Chief Administrative Officer
Expected Date of Completion – Fall, 2017 and ongoing

2015-018 Non-Compliance Resulting from Deficiencies in Financial Statement Internal Control Over Preparation of Schedule of Expenditures of Federal Awards (SEFA) (A/B, C, G, H, L)

As Stated in the City's Response to Financial Statement Finding 2015-010, the City will prepare a complete and accurate SEFA on the accrual basis. The City now has on staff a Director of Urban Development and Federal Programs, who has extensive training and experience in administration of federal grant programs.

Name of Responsible Person – Connie Everett, Interim Chief Financial Officer
Name of Department Contact – Andrew Ellard, Director of Urban Development and Federal Programs; Lisa Hanson, Comptroller
Expected Date of Completion – Fall, 2017

Schedule 4, Appendix B

INDEPENDENT AUDITORS' REBUTTAL TO MANAGEMENT'S RESPONSE TO FINDINGS AND CORRECTIVE ACTION PLAN

Carr, Riggs & Ingram, LLC, in consideration of the views presented by the management of the City of Hattiesburg, Mississippi (the auditee), presents the following rebuttal to certain matters presented by the auditee. The responses below are intended to clarify facts and provide context, where appropriate, to assist users of the report in their evaluation of the audit report. The absence of a rebuttal indicates that Carr, Riggs & Ingram, LLC does not deem it necessary to correct or clarify any response of the auditee.

Pursuant to paragraph 4.41 of Government Auditing Standards (Yellow Book), independent auditors must provide certain rebuttals relating to disagreement with an audited entity's responses to findings, conclusions, or recommendations or when planned corrective actions do not adequately address the auditors' recommendations. Our rebuttal to the City's Corrective Action Plan, including its responses to audit findings, is presented below.

Finding # 2015-002

We disagree with the following statement by the City, as further explained below.

City's statement: "This accounting system has consistently allowed for the accurate and timely financial reports that provide, at all times, a reliable monitoring of the City's compliance with its legally adopted budgets. There will typically be significant conversion procedures at year-end that are necessary for financial reporting purposes, and this will, we believe, be the norm for most local governments as opposed to the "periodic accounting cut-off data for conversion from budgetary cash basis to financial reporting basis."

The above statement by the City implies that City management has not grasped the severity of its financial reporting deficiencies. While the budget basis of accounting is appropriate for maintaining data for legal budgetary compliance, it is not sufficient for financial reporting in accordance with generally accepted accounting principles (GAAP). Further, CRI noted omissions of cash-basis transactions and coding errors between professional services and capital outlay, which indicated that the City's accounting system did not provide accurate financial reports for use in budget monitoring. Certain significant architectural and engineering fees subject to capitalization were recorded as professional service expenditures rather than capital outlay, thereby distorting budget category data included in reports. The accounting system referred to by the City omits certain current period transactions, including material expenditures from trust/escrow funds maintained for capital projects such as the sewer system comprehensive rehabilitation project. In addition, at least one cash account was completely omitted from the cash reconciliation and general ledger trial

balance as of 9/30/15. Also, the City's general ledger accounts for "received not vouchered" items do not remain static as of a given date as future time passes. In addition, cash basis transaction records, even if they are complete and accurate, are not sufficient to support preparation of financial statements in accordance with requirements imposed on the City by Federal and State entities, bonds and other loan agreements, grants and other contracts. Failure to maintain non-cash data on an ongoing basis and to assimilate relevant data into the financial reporting process in a formal and systematic basis is a material weakness in internal controls over financial reporting that is unlikely to be significantly mitigated by post-closing procedures alone. Effective cut-off for each of the City's reporting bases must be properly established and maintained in order to produce reliable annual financial information.

Finding # 2015-003

As noted above, CRI disagrees with the City's position that its accounting system provides reliable and timely budget basis reporting that would be sufficient to support timely preparation of annual financial statements on required bases of accounting.

Finding # 2015-004

As noted above, CRI disagrees with the City's position that its accounting system provides reliable and timely budget basis reporting that would be sufficient to support timely preparation of annual financial statements on required bases of accounting. As CRI has noted, the Accounting Department has not historically been responsible for or provided with data necessary for such conversion, including preparation of disclosures. The preparation of annual financial statements in accordance with U.S. generally accepted accounting principles extends well beyond preparation of simple conversion entries.

Finding # 2015-006

The City asserted that the Accounting Department's process for tracking recorded receipts and daily deposits is a reliable internal control procedure for Water and Sewer customer accounts receivable. CRI has noted that no roll-forward of customer activity or reconciliation of customer subsidiary records to system totals is performed at interim or at year-end, either by the Accounting Department or by the Water Billing Department. Without those processes, current procedures are effective in determining that amounts posted as cash receipts reconcile to amounts deposited; however, such procedures provide no assurance that all credits posted against customer accounts are proper. CRI noted also that the City's response indicated there may be a need for water and sewer billing staff to assist in maintenance of subsidiary records. Under current processes, those staff members are solely responsible for such maintenance, and detail balance and activity reports are not routinely generated, reconciled, or submitted to the Accounting Department for review.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017

CITY OF HATTIESBURG, MISSISSIPPI

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended September 30, 2015



MAYOR
Toby Barker

COUNCIL - WARD ONE
Jeffrey George

COUNCIL - WARD TWO
Deborah Denard Delgado

COUNCIL - WARD THREE
Carter Carroll

COUNCIL - WARD FOUR
Mary Dryden

COUNCIL - WARD FIVE
Nicholas Brown

**Summary Schedule of Prior Audit Findings
Year Ended September 30, 2015**

The following is an update of the prior audit finding and is prepared in accordance with the Office of Management and Budget Circular A-133, Section .315(b).

2014-001 – Information, Communication and Monitoring

Condition: This finding was a material weakness stating that entity-wide controls and procedures did not effectively ensure that all information relevant to the financial reporting process was timely identified and communicated for assessment of financial reporting impact and for assimilation into the financial reporting process.

Recommendation: The auditor recommended that the City formalize its information, communications, and monitoring processes to ensure that data from external and internal sources is timely captured, retained, and available for financial reporting purposes. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-002 – Financial statement adjustment and disclosure

Condition: This finding was a material weakness stating that the City's internal accounting controls were not sufficient to ensure that transactions and account balances were properly reported in conformity with bases of accounting required by generally accepted accounting principles.

Recommendation: The auditor recommended that the City assess the quality of existing peripheral processes and implement effective control procedures to ensure that data maintained therein is accurate and that errors or irregularities are prevented or timely

detected and corrected. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-003 – Accounts receivable

Condition: This finding was a material weakness stating that the City's accounting policies and procedures related to accounts receivable are not adequate to ensure that Municipal Court fines receivable and Water and Sewer customer accounts receivable are properly valued and reported.

Recommendation: The auditor recommended that the City generate, reconcile, review, and retain monthly receivable detail and summary reports, including agings of outstanding fines and Water and Sewer customer account balances and that the City analyze periodic reports and related trends in assessing collectability and in estimating the allowance for doubtful accounts. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-004 – Non-routine and noncash transactions

Condition: This finding was a material weakness stating that the City's accounting procedures do not provide an appropriate mechanism for capturing, recording, and reporting noncash or non-routine information to ensure that such information is properly reflected in the financial statements and disclosures.

Recommendation: The auditor recommended that the City develop and implement procedures to collect and manage non-routine, noncash, and disclosure-related information so that it may be timely reviewed and monitored and readily available for year-end financial reporting purposes and formalize closing procedures. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-005 – Capital assets

Condition: This finding was a material weakness stating that the City did not appropriately identify and accurately capture, maintain, and report activity and balances relating to capital assets.

Recommendation: The auditor recommended that the City implement policies and procedures to initially identify capital asset transactions, enhance detail data maintained, perform periodic reconciliations of detail, review propriety of account coding, and

assessment of long-term assets for impairment. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-006 – Water and sewer billings

Condition: This finding was a significant deficiency stating that the City's internal controls were not adequate to ensure that all water and sewer service provided was billed to customers.

Recommendation: The auditor recommended that the City implement procedures for monitoring volume usage attributable to City facilities and customers to manage unaccounted for volumes. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-007 – Cash management

Program: CFDA No. 20.205: Highway Planning and Construction:
U. S. Department of Transportation Federal Highway
Administration Pass-Through from Mississippi
Department of Transportation

Condition: This finding was a material weakness stating that City procedures did not ensure that expenditures were paid by the City before cost reimbursements were requested.

Recommendation: The auditor recommended that the City implement policies and procedures to ensure that project costs are paid before related requests for reimbursement are submitted to its funding agency and that controls encompass related procedures performed by third-party consulting engineers. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2014-008 – Subrecipient monitoring

Program: CFDA No. 14.218: CDGB Entitlement Grants – Cluster:
Community Development Block Grants/Entitlement Grants
U.S. Housing & Urban Development Pass-through
from Governor's Department of HUD

Condition: This finding was a significant deficiency stating that the City did not maintain an overall tracking and monitoring system that provided a single location for verifying and reviewing specified elements of its subrecipients' compliance with the requirements of the Single Audit Act of 1996 as contained in OMB Circular A-133 and compliance with CDBG Guidebook for Grantees on Subrecipient Oversight.

Recommendation: The auditor recommended that the City implement an audit monitoring and tracking system to meet its requirements for subgrantee monitoring and review its existing policies and procedures to ensure that current compliance requirements are met. Management concurred with the recommendation and indicated that the procedures would be implemented.

Current Status: Not corrected.

2013-2: Cash management procedures - Federal Transit Formula Grants, U.S. Department of Transportation, Federal Transit Administration, Pass-Through Entity Identifying Numbers, CFDA 20.507

Condition – This finding was a significant deficiency stating that cash reimbursement requests were initiated before payment of related transactions had been made by the City.

Recommendation: The auditor recommended that the City's accounting department implement procedures to prepare reimbursement requests from reliable expenditure reports that accurately identify paid transactions to ensure that such requests include only amounts which have been paid.

Current Status: Partially corrected.

The City implemented procedures to use cash-basis docket reports for preparation of reimbursement requests to ensure that unpaid transactions were not included in such requests. However, the City allowed certain third-party consulting engineers to submit reimbursement requests directly to the funding agency simultaneously with submission of project construction invoices to the City for payment. As a result, some reimbursements were received by the City before its payments of the underlying invoices were processed. The City has since implemented procedures requiring all pay applications be processed through the City Engineering Department and paid by the City before submission for reimbursement. In addition, third parties are no longer allowed to submit reimbursement requests on behalf of the City.

Contact: Lisa Hanson, Comptroller

Schedule 6

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH STATE LAWS AND REGULATIONS

To the Honorable Mayor and Members of the City
Council City of Hattiesburg, Mississippi

We have audited the basic financial statements of the City of Hattiesburg, Mississippi as of and for the year ended September 30, 2015, and have issued our report dated November 29, 2017. We have 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 Governmental 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 the 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 material instances of noncompliance with State laws and regulations. Our findings and recommendations and your responses are as follows:

Finding 1 – Fixed Asset Accounting

The City's procedures for determining the total acquisition cost of fixed assets and maintaining fixed asset detail did not comply with accounting system procedures prescribed by the State Auditor under Mississippi law.

Criteria, Context, and Condition

The property accounting system set forth in the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor establishes procedures for developing acquisition cost of fixed assets to be reflected in subsidiary ledgers and financial statements. Those procedures, in accordance with generally accepted accounting principles, specify that certain professional fees, such as appraisal, architectural, engineering, and legal fees, represent acquisition cost to be capitalized into fixed assets. In addition, procedures promulgated under the property accounting system establish required data elements to be maintained for all fixed assets.

The City did not properly capitalize certain material expenditures for professional fees into fixed assets in accordance with the property accounting system set forth in the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor. In addition, the City did not timely identify and record acquisitions of fixed assets contributed or transferred

from other parties. Further, the City did not timely maintain fixed asset detail schedules that included all required data elements in accordance with accounting procedures set forth by the Office of the State Auditor.

Recommendation

The Administration should develop and implement procedures to properly capture and maintain fixed asset detail in accordance with prescribed procedures. Such procedures should ensure that detail ledgers include all required data elements and that all acquisition costs are timely identified, captured, and included in capitalized asset basis.

Response

The City Administration agrees with this finding, and management is in the process of developing its corrective action plan. The City's corrective action plan is expected to be finalized and implementation commenced by November 29, 2017.

Finding 2 – City Court Accounting Procedures

The City's accounting procedures for Municipal Court fines receivable are not in compliance with accounting system procedures prescribed by the State Auditor under Mississippi law. Noncompliance with prescribed Court accounting procedures is a recurring finding. See also related Findings 3 and 4.

Criteria, Context, and Condition

Pursuant to Mississippi Code Section 21-23-11 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, the City must maintain separate accounting records for the Municipal Court, and those records must meet certain standards and requirements. Requirements include maintaining an accounts receivable system, balancing receivable accounts monthly, and periodically analyzing aging data. Relevant reports should be made to the judge and City Council as those parties may require. In addition, pursuant to Mississippi Code Section 99-19-73 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, State-imposed Court assessments collected by the Municipal Court must be settled monthly with the Department of Finance and Administration.

Although the City routinely records fines by case and posts collections against those fines in a subsidiary ledger system, it was unable to generate an accurate summary or aging of

outstanding accounts as of September 30, 2015 or during the year then ended. Further, the City did not provide related reports to the judge and City Council during the year ended September 30, 2015.

City procedures do not include reconciliation or roll-forward of gross case activity. In addition, subsidiary account records do not include complete information from which to generate reports of fines which have met criteria for accounting recognition. Further, subsidiary account records are not adequately controlled to ensure completeness, accuracy, and integrity of data. Allocation of cash collections among City fines and various State-imposed assessments is not verified for accuracy or reconciled to periodic changes in balances of underlying detail.

Subsequent to September 30, 2015, the City undertook a project to assess deficiencies in its Court accounting and reporting system in order to develop a corrective action plan. However, development of an appropriate corrective action plan had not been completed as of the date of this report.

Recommendation

The Administration should immediately implement procedures to ensure completeness and integrity of data and to contemporaneously capture all data elements for appropriate accounting for Municipal Court case activity. The City immediately implement procedures to produce periodic detail reports of outstanding balances and case fine activity, as well as to timely reconcile related balances. Ongoing assessment of the adequacy of the case management software applications utilized by the Municipal Court should be completed, and the City's corrective action plan should address any noted accounting or reporting limitations. Use of peripheral applications and procedures should be commenced immediately to address and contain identified deficiencies in existing systems. Periodic reports should be made to the judge and the City Council and should include balances of outstanding fines, aging of outstanding accounts, and related roll-forwards and analyses of activity. Activity roll-forwards should include, at a minimum, beginning balances, new case dispositions, collections, nonmonetary credits, other adjustments, and ending balances. In addition, reports of corresponding assessments payable on fines should be periodically produced, reconciled, analyzed, and provided to the judge and the City Council.

Response

The City Administration agrees with this finding. As of July 2017, a newly elected Administration has undertaken the task of assessment of the Municipal Court operation. All aspects of operation will be assessed, from current software to personnel. If current software is deemed inadequate to satisfy the City's Court functions as well as required State of Mississippi reporting, the City's Information Technology Department will assist Municipal

Court personnel with reviewing and procuring new software. Additionally, personnel will be evaluated during this process to determine what training may be necessary to ensure optimal functioning of the department.

Finding 3 – Municipal Court Docket and Minutes

For the year ended September 30, 2015, the City did not maintain permanent dockets or minute records of Municipal Court actions as required by State law.

Criteria, Context, and Condition

Mississippi Code Section 21-23-11 requires the clerk of the Municipal Court to keep permanent dockets of all cases, as well as a minute record of all orders and judgments. Pursuant to that Code section, one record may serve as both the docket record and the minute record. However, for the year ended September 30, 2015, the City did not maintain a permanent, unalterable docket of cases or minute record of Court actions on those cases. Instead, physical dockets used in Court were discarded upon data entry into application software. Internal controls over case entry and adjustment were not adequate to ensure completeness or accuracy of data. Further, since dockets and case activity maintained electronically could be subsequently altered, such records did not meet the standard of permanence required for dockets or provide a reliable minute record as required by Mississippi law.

Recommendation

The Administration should immediately implement procedures to retain physical Municipal Court dockets, upon the face of which all orders and judgments of the Court are entered, to serve as the combined permanent docket and minute record. Those permanent records should be reconciled periodically to case data recorded in subsidiary systems, and differences or exceptions should be timely investigated and resolved.

Response

The City Administration agrees with this finding, and management has developed a corrective action plan for addressing this issue. Initial phases of the corrective action plan, which ensure that all physical Court dockets are permanently retained, are being implemented. Additional phases for reconciling permanent docket detail to recorded case data are in the process of implementation and are expected to be fully implemented by winter 2017. In addition, the City's Administration will be assessing current software to determine if conversion to a new system is warranted. The Information Technology Department will assist in assessment efforts to determine corrective measures necessary to address reporting deficiencies.

Finding 4 – Control over Police Tickets

For the year ended September 30, 2015, the City did not maintain effective control over issued and unissued Police ticket books in accordance with the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor.

Criteria, Context, and Condition

Pursuant to Mississippi Code Section 63-9-21 and the Municipal Auditing and Accounting Guide issued by the Office of the State Auditor, the City must maintain certain records related to uniform traffic tickets used by police officers. The clerk of the Municipal Court is required to keep a record of all traffic ticket books issue, including to whom those books are issued, and is required to maintain and account for all such ticket books in accordance with prescribed procedures.

During the year ended September 30, 2015, the City did not maintain complete records of ticket books, issue them consecutively, or account for tickets issued and returned.

In addition, during the course of our audit for the year ended September 30, 2015, we noted some instances where issued tickets had not been fully completed.

Recommendation

The City should immediately implement procedures to control issuance, recordkeeping, and monitoring of uniform traffic ticket books in accordance with procedures prescribed by State law and the Office of the State Auditor. To address noted noncompliance and deficiencies, the City should review all policies and procedures related to police citations and documentation thereof and develop an appropriate corrective action plan to address identified weaknesses in current processes.

Response

The City Administration agrees with this finding and will be performing a full assessment of current software and department procedures to determine necessary changes. Implementation may necessitate additional training of personnel and/or procurement of new or additional software to implement a corrective action plan related to Municipal Court accounting records, which will incorporate procedures related to control over Police tickets. Assessment will begin in August 2017. Date of completion will be dependent upon assessment by Information Technology and Municipal Court personnel.

Finding 5 – Vehicle Markings

Inspection of City vehicles identified instances of non-compliance with vehicle marking parameters required under Section 25-1-87, Mississippi Code of 1972, Annotated. Noncompliance with vehicle marking procedures is a recurring finding.

Criteria, Context, and Condition

Section 25-1-87, Mississippi Code of 1972, Annotated, requires that all municipal vehicles, except police vehicles used for undercover operation and authorized by governing authorities, be marked in accordance with specified standards regarding nature, size and color contrast.

Vehicle inspections performed during the course of our audit indicated that markings on 5 of 10 vehicles tested did not meet parameters required under State law.

The City initiated corrective action subsequent to the fiscal year ended September 30, 2015 in response to our prior year audit finding but had not fully completed such corrective action at the time of our inspection procedures related to the current period.

Recommendation

The City should take necessary steps to ensure that all of their vehicles are brought into compliance with Section 25-1-87, Mississippi Code of 1972, Annotated. In addition, the City should centralize responsibility and formalize procedures for affixing appropriate markings and for verifying that applied markings meet State requirements.

Response

The City Administration agrees with this finding and has implemented procedures under which all purchased vehicles will be marked with standard signage applied by the Public Works department mechanical shop. Additionally, upon detection of noncompliance during the prior audit, the City initiated the process of replacing noncompliant markings with markings of appropriate size, contrast, and placement. The City's corrective action regarding this matter was fully completed by December 31, 2016.

[See also Schedule 20 – Schedule of Findings and Questioned Costs.]

The instances of noncompliance of the prior year had not been corrected by management as of September 30, 2015, as described in the findings and recommendations noted above.

The Office of the State Auditor or a public accounting firm will review, on a 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 the City of Hattiesburg, Mississippi's management, Honorable Mayor and the City Council, and the Mississippi Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Carr, Riggs & Ingram, L.L.C.

CARR, RIGGS & INGRAM, LLC

Ridgeland, Mississippi
November 29, 2017



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From: Everett, Connie <ceverett@hattiesburgms.com>
To: Elton Sims <esims@cricpa.com>
Cc: Barker, Mayor Toby <tbarker@hattiesburgms.com>; Carroll, Carter <ccarroll@hattiesburgms.com>;
Jones, Ann <annjones@hattiesburgms.com>; Eaton, Kermas <keaton@hattiesburgms.com>
Sent: Tue, Dec 5, 2017 9:36 am
Subject: Hattiesburg audit

Elton,

Thank you for attending the council meeting last night and presenting the FY 2015 audit. As you are aware, the City is at a critical point at which we need to be able to move forward and report to the various federal and state agencies.

You office prepared a separate report for the Combined Water & Sewer System for FY 2014. Have you prepared a similar report for FY 2015? If so, would you email this report to me? Some of the agencies we report to only want to see the audit for the utility system. Thank you for your assistance.

*Connie Everett
Interim Chief Financial Officer
City of Hattiesburg
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