

CITY OF GAUTIER, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2011

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Over / Under
Resources (inflows):				
Taxes	2,511,235	2,526,235	2,945,426	419,191
Licenses and permits	153,960	167,310	103,028	(64,282)
Inter-governmental revenues	3,879,500	3,724,150	3,579,689	(144,461)
Fines and forfeitures	1,250,000	1,000,000	666,660	(333,340)
Miscellaneous	1,462,875	2,579,495	2,098,017	(481,478)
Available for appropriations	<u>10,484,131</u>	<u>11,223,751</u>	<u>10,334,826</u>	<u>(888,925)</u>
Charges to appropriations (outflows):				
<i>General Government</i>				
Personnel services	923,842	914,930	908,005	6,925
Supplies	36,300	30,850	30,042	808
Other services and charges	630,750	704,592	686,796	17,796
Capital outlay	8,000	38,619	32,619	6,000
<i>Public Safety</i>				
Personnel services	4,908,120	4,816,864	4,807,752	9,112
Supplies	199,700	189,820	185,105	4,715
Other services and charges	142,230	214,000	204,792	9,208
Capital outlay	457,660	539,840	427,711	112,129
<i>Public Works</i>				
Personnel services	802,866	905,902	902,137	3,765
Supplies	186,500	188,000	22,469	165,531
Other services and charges	271,200	269,700	235,163	34,537
Capital outlay	65,600	65,600	20,474	45,126
<i>Community Services</i>				
Personnel services	451,312	459,835	455,743	4,092
Supplies	12,250	6,400	6,990	(590)
Other Services & Charges	133,450	142,300	134,943	7,357
<i>Culture and recreation</i>				
Personnel services	91,829	95,359	95,357	2
Supplies	18,100	11,600	3,443	8,157
Other Services & Charges	58,000	64,500	50,116	14,384
Capital Outlay	117,000	117,000	-	117,000
<i>Transfers & Debt Service</i>	94,469	765,575	764,374	1,201
Total charges to Appropriations	<u>9,609,178</u>	<u>10,541,286</u>	<u>9,974,031</u>	<u>567,255</u>
Revenues less expenditures	(351,608)	(544,096)	(581,211)	(37,115)
Budgetary fund balance, October 1, 2010	\$ 1,226,561	1,226,561	1,371,611	145,050
Encumbrances	_____	_____	(429,605)	(429,605)
Budgetary fund balance, September 30, 2011	<u>\$ 874,953</u>	<u>682,465</u>	<u>360,795</u>	<u>(321,670)</u>

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

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF BUDGET-TO-ACTUAL RECONCILIATION
GENERAL FUND

For the Year Ended September 30, 2011

An explanation of the differences between budgetary inflows and outflows and revenues and expenditures determined in accordance with generally accepted accounting principles is as follows:

Sources/inflows of resources:

Actual amounts (budgetary basis) "available for appropriation" from the budgetary comparison schedule	\$ 9,392,820
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Differences - budget to GAAP:

Transfers from other funds are inflows for budgetary purposes but are not revenues for financial reporting purposes	(657,126)
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Police Package loan proceeds is recorded as a revenue in the fund financial statements, and is not a revenue for financial reporting purposes	(347,660)
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Refunds are not revenues for financial reporting purposes	(18,825)
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Special Revenue Fund revenues are included as General Fund revenues for financial reporting purposes	<u>585,823</u>
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Total revenues as reported on the Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	<u>\$ 8,955,032</u>
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Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary comparison schedule	\$ 9,974,031
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Differences - budget to GAAP:

Special Revenue Fund expenditures included in the General Fund for reporting, but not for budget purposes.	572,773
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The budget is prepared on the cash basis whereas the fund statements are on the modified accrual basis. This is the effect of expenditure accrual transactions.	75,052
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Transfers to other funds are outflows for budgetary purposes but are not expenditures for financial reporting purposes	<u>(288,205)</u>
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Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	<u>\$ 10,333,651</u>
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The accompanying notes are an integral part of these financial statements.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2011

NOTE 1: BUDGETARY DATA

The procedures used by the City in establishing the budgetary data are as follows:

1. The City Clerk's office prepares estimates of available revenue.
2. Department directors submit proposed expenditure budgets to the City Clerk by June 1, each year.
3. The City Manager and the department directors review expenditure budgets, and necessary revisions are made.
4. Budgeted revenues and expenditures are balanced, and a summary budget is prepared and presented to the City Council.
5. The City Manager submits the proposed budget to the Board by August 1.
6. A public hearing is conducted to obtain taxpayer comments.
7. The final budget is approved by September 15, and must be published in a local newspaper on or before September 30.
8. Budget revisions are made throughout the year (prior to September), as reallocations of funds are necessary or circumstances change, which dictate the need for a budget amendment.
9. Formal budgetary integration is employed as a management control device during the year for all budgetary funds.
10. The general fund budget is adopted on a cash basis as required by State statute. The appropriated budget is prepared by fund, function and department. The legal level of budgetary controls is the department level. The City Clerk's office exercises budgetary monitoring throughout the fiscal year. An adopted budget may not exceed its appropriated level without Board approval. However, department heads may make transfers of appropriations within a department. Budgetary controls are implemented through the City Clerk's office through the use of budget-to-actual reports. Any purchase requisition that will cause a line item to exceed its budget will be disallowed by the City Manager. The department head will then be required to make an inter-departmental budget transfer or request a budget amendment.

CITY OF GAUTIER, MISSISSIPPI
NOTES TO BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2011

NOTE 2: EXCESS OF EXPENDITURES OVER APPROPRIATIONS (BUDGET)

Although there was one minor excess of expenditures over appropriations (budget) by department for the fiscal year ending September 30, 2011, as shown on Page 53, the overall ending fund balance was a surplus.

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF BUDGET-TO-ACTUAL RECONCILIATION
MS DEVELOPMENT BANK KATRINA LOAN FUND
For the Year Ended September 30, 2011

	<u>Original Budgeted Amounts</u>	<u>Final Budgeted Amounts</u>	<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Over / Under</u>
Budgetary fund balance, October 1, 2011	\$ 167,791	167,791	167,791	-
Resources (inflows):				
Interest earned	-	-	-	-
Transfers In	<u>325,465</u>	<u>288,205</u>	<u>288,205</u>	<u>-</u>
Amounts available for Appropriations	<u>493,256</u>	<u>455,996</u>	<u>455,996</u>	<u>-</u>
Charges to appropriations (outflows):				
General Government Debt Service	325,465	326,465	326,465	-
Capital Outlay	-	-	-	-
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total charges to Appropriations	<u>325,465</u>	<u>326,465</u>	<u>326,465</u>	<u>-</u>
Budgetary fund balance, September 30, 2011	<u>\$ 167,791</u>	<u>129,531</u>	<u>129,531</u>	<u>-</u>

OTHER SUPPLEMENTARY INFORMATION

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF SURETY BONDS OF MUNICIPAL OFFICIALS
For the Year Ended September 30, 2011

<u>Name</u>	<u>Position</u>	<u>Amount</u>
Tommy Fortenberry	Mayor	\$ 100,000
Mary Martin	Councilwoman	100,000
Johnny Jones	Councilman	100,000
Hurley Ray Guillotte	Councilman	100,000
Gordon Gollott	Councilman	100,000
Scott McFarland	Councilman	100,000
Adam Colledge	Councilman	100,000
Sidney Runnels	City Manager	50,000
Wendy McClain	City Clerk	50,000
Edward E. Williams	Police Chief	50,000

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>
U.S. Department of Justice			
Passed Through State:			
Local Law Enforcement Block Grant			
Task Force Grant	16.592	7NM1301	\$ 25,839
FBI Safe Street	16.592	18PGCP540Z	15,267
HIDTA	16.592	18PGCP540Z	14,749
Meth Grant	16.592	2006CKWX0067	1,787
U.S. Department of Commerce			
Passed Through State:			
MDR Grant – BP Oil Spill Grant	97.036	DMR-S-10-GAT- MSBPDHRBGH-5	366,281
U.S. Department of Homeland Security			
Passed Through State:			
Disaster Grant - Public Assistance	97.036	FEMA-1604-DR-MS	33,675
Katrina- Hazard Mitigation	97.039	DR-1604-MS-0111	32,758
U.S. Department of Housing and Urban Development			
Passed Through State:			
Community Development Block Grant- Regional Disaster	14.228	Gautier-01 (S-27) (W-22)	497,269
Community Development Block Grant- Energy Efficiency and Conservation Block Grant	14.219/14.228	R-109-192-01-KCR	585,823
	81.128	AR040-GT11-0810-0031	6,000
U.S Department of Transportation			
Passed Through State:			
MDOT	20.205	ER-9187-00(005) / LPA/105157-7001000	<u>48,580</u>
Total Expenditures of Federal Awards			<u>\$ 1,628,028</u>

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

CITY OF GAUTIER, MISSISSIPPI
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2011

NOTE 1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the City of Gautier and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

NOTE 2. LOAN AGREEMENTS OUTSTANDING

Proceeds of State Revolving Fund loans were obtained for sewer rehabilitation and drinking water system improvements. The State Revolving Fund is financed, at least in part, by the U.S. Environmental Protection Agency. The principal balance on September 30, 2011, was:

DWI-H280092-01-3	\$ 1,218,483
SRF-C2808754-01-3	1,664,490
SRF-C280879-01-1	1,142,083
DWI-H280114-01-2	680,226
DWI-H280114-02-0	362,188
SRF-C280879-02-2	<u>1,633,525</u>
	<u>\$ 6,700,995</u>