REQUIRED SUPPLEMENTARY INFORMATION

CITY OF GAUTIER, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE - GENERAL FUND
For the Year Ended September 30, 2012

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Over / Under
Resources (inflows):				
Taxes	2,974,922	4,198,465	3,839,292	(359,173)
Licenses and permits	100,900	299,150	76,783	(42,367)
Inter-governmental revenues	3,779,200	3,461,003	3,410,265	(230,738)
Fines and forfeitures	975,000	725,000	794,875	69,875
Miscellaneous	1,213,642	1,925,077	1,720,118	(204,959)
Available for appropriations	9,043,664	10,608,695	9,841,333	(767,362)
Charges to appropriations (outflows):				
General Government				
Personnel services	887,672	909,045	899,183	9,862
Supplies	49,350	38,278	35,258	3,020
Other services and charges	601,285	570,211	561,878	8,333
Capital outlay	12,000	185,593	137,494	47,799
Public Safety				
Personnel services	4,752,572	4,704,569	4,634,937	69,932
Supplies	331,200	28,459	22,976	5,483
Other services and charges	161,900	409,771	380,732	29,039
Capital outlay	8,500	214,450	207,805	6,645
Public Works				
Personnel services	937,902	938,524	892,065	46,459
Supplies	168,900	21,900	21,164	736
Other services and charges	277,300	345,600	235,962	109,638
Capital outlay	20,000	65,830	19,425	46,405
Community Services				
Personnel services	459,646	486,141	486,027	114
Supplies	31,000	7,500	2,979	4,521
Other Services & Charges	119,350	142,850	132,597	10,253
Culture and recreation				
Personnel services	99,868	100,656	100,633	23
Supplies	17,600	7,000	5,209	1,791
Other Services & Charges	78,300	78,997	50,453	28,544
Capital Outlay	11,500	21,404	21,050	354
Transfers & Debt Service	862,840	853,173	843,734	9,439
Total charges to Appropriations	9,888,685	10,129,951	9,691,861	438,090
Revenues less expenditures	(845,021)	478,774	149,472	(329,272)
Budgetary fund balance, October 1, 2011	$ 961,051	961,051	360,795	(600,256)
Budgetary fund balance, September 30, 2012	$ 116,030	682,465	510,267	(929,528)

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, 2012

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	$ 9,841,333
Differences - budget to GAAP:	
Transfers from other funds are inflows for budgetary purposes but are not revenues for financial reporting purposes	(1,450,926)
Accrual basis revenues are not revenues for budget purposes	5,102
Special Revenue Fund revenues are included as General Fund revenues for financial reporting purposes	2,066,183
Total revenues as reported on the Statement of Revenue, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	$10,461,692

Uses/outflows of resources:

Actual amounts (budgetary basis) "total charges to appropriations" from the Budgetary comparison schedule	$ 9,691,861
Differences - budget to GAAP:	
Special Revenue Fund expenditures included in the General Fund for reporting, but not for budget purposes.	2,210,147
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.	12,573
Transfers to other funds are outflows for budgetary purposes but are not expenditures for financial reporting purposes	(275,000)
Total expenditures as reported on the Statement of Revenues, Expenditures, and Changes in Fund Balances - Governmental Funds, General Fund	$ 11,639,581

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, 2012

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, 2012

NOTE 2: EXCESS OF EXPENDITURES OVER APPROPRIATIONS (BUDGET)

Although revenues projected were less than actual, for the fiscal year ending September 30, 2012, as shown on Page 53, the overall actual 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, 2012

	Original Budgeted Amounts	Final Budgeted Amounts	Actual Amounts (Budgetary Basis)	Variance with Final Budget Over / Under
Budgetary fund balance, October 1, 2011	$ 157,290	157,290	129,530	(27,760)
Resources (inflows):				
Transfers In	-	281,398	280,898	(500)
Amounts available for Appropriations	157,290	438,688	410,428	(28,260)
Charges to appropriations (outflows):				
General Government Debt Service	281,398	281,933	281,933	-
Capital Outlay		-	-	-
Transfers Out	-	125,000	125,000	-
Total charges to Appropriations	281,398	406,933	406,933	-
Budgetary fund balance, September 30, 2012	$ (124,108)	31,755	3,495	(28,260)

OTHER SUPPLEMENTARY INFORMATION

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF SURETY BONDS OF MUNICIPAL OFFICIALS
For the Year Ended September 30, 2012

Name	Position	Amount
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
Samantha Abell	City Manager	50,000
Teresa Montgomery	City Clerk	50,000
Dante Elbin	Police Chief	50,000

CITY OF GAUTIER, MISSISSIPPI
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended September 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Justice			
Passed Through State:			
Local Law Enforcement Block Grant			
Task Force Grant	16.592	7NM1301	$ 20,990
FBI Safe Street	16.592	18PGCP540Z	15,555
HIDTA	16.592	18PGCP540Z	9,696
Meth Grant	16.592	2006CKWX0067	4,151
U.S. Department of Commerce			
Passed Through State:			
MDR Grant – BP Oil Spill Grant	97.036	DMR-S-10-GAT-MSBPDHRBGH-5	17,626
U.S. Department of Homeland Security			
Passed Through State:			
Disaster Grant - Public Assistance	97.036	FEMA-1604-DR-MS	185,964
Karina – Hazard Mitigation	97.039	DR-1604-MS-0111	2,403
U.S. Department of Housing and Urban Development			
Passed Through State:			
Community Development Block Grant -	14.219/14.228	R-109-192-01-KCR	2,046,943
Energy Efficiency and Conservation Block Grant AARA	81.128	AR040-GT11-0810-0031	101,256
U.S Department of Transportation			
Passed Through State:			
MDOT	20.205	ER-9187-00(005) / LPA/105157-7001000	124,594
Total Expenditures of Federal Awards			**$ 2,529,178**

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