

BE IT REMEMBERED the Clay County Board of Supervisors met at the Clay County Courthouse in West Point, MS, on the 26th day of June, 2014, at 6 00 p m , and present were Lynn Horton, Luke Lummus, R. B Davis, Shelton Deanes, and Floyd McKee, President Also present were Amy G Berry, Clerk of the Board, Bob Marshall, Board Attorney, and Eddie Scott, Sheriff, when and where the following proceedings were as determined to wit,

NO _____

**IN THE MATTER OF ADOPTING AND AMENDING THE AGENDA FOR THE
BOARD OF SUPERVISORS MEETING HELD ON JUNE 26, 2014**

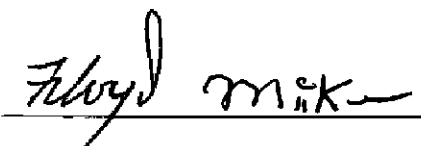
There came on this day for consideration the matter of adopting and amending the agenda for the Board of Supervisors meeting held on June 26, 2014

It appears to this Board the items listed below should be added to the agenda for further discussion and consideration to wit

- Shelton Deanes requesting Board consideration of night meetings

After motion by Shelton Deanes and second by Lynn Horton the Board doth vote unanimously to adopt the agenda as presented and further to adopt the agenda as amended

SO ORDERED this the 26th day of June, 2014



President

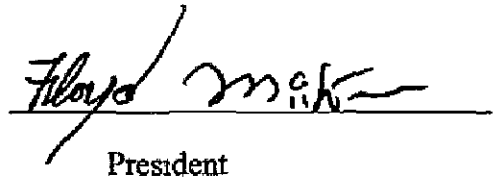
NO _____

**IN THE MATTER OF APPROVING THE SUPPLEMENTAL AGREEMENT FOR ,
YOKOHAMA BLVD**

There came on this day for consideration the matter of approving the supplemental agreement for Yokohama Blvd

After motion by Luke Lummus and second by Lynn Horton this Board doth vote unanimously to authorize and approve the Supplemental Agreement as attached hereto as Exhibit A in order to build an inlet to catch the water drainage

SO ORDERED this the 26th day of June, 2014



President

0746

SUPPLEMENTAL AGREEMENT

STATE AID Project No DECD-0013(51)B
Clay County

OFFICE OF STATE AID ROAD CONSTRUCTION
MISSISSIPPI DEPARTMENT OF TRANSPORTATION

WHEREAS (I), (We) Eutaw Construction Company Inc
Contractor of P O Box 36 Aberdeen MS 39730 and
the Travelers Casualty and Surety Company of America of
1 Tower Square Hartford CT 06183 Surety, entered into a contract with the
Board of Supervisors of Clay County on the 19th day of
December 19 2013 for the construction of the above designated project and

WHEREAS

The approach grades of the access road from the Yokohama Tire Plant are flat at the intersection of Yokohama Boulevard at Station 192+00 and whereas to maintain drainage at the intersection drain inlets and discharge pipe are required Therefore it is hereby agreed that the following items, at the unit prices shown, shall be added to the contract to accomplish this work.

- S-602-A Reinforcing Steel @ \$1 00 per Pound
- S-603-C-B 18" Reinforced Concrete Pipe End Section @ \$500 00 per Each
- S-604-A Casting @ \$3 00 per Pound
- S-604-B Grating @ \$3 00 per Pound

This agreement in no way modifies or changes the original contract of which it becomes a part except as specifically stated herein.

NOW THEREFORE (I) (We) Eutaw Construction Company Inc
Contractor and the Travelers Casualty and Surety Company of America Surety,
hereby agree to said Supplemental Agreement consisting of the above mentioned items and prices and agree that this Supplemental Agreement is hereby made a part of the original contract to be performed under the specifications thereof and that the original contract is in full force and effect except as it might be modified by this Supplemental Agreement

Dated this the _____ day of _____ 12

Travelers Casualty and Surety Company of America
Surety

Eutaw Construction Company Inc
Contractor

BY _____
Attorney in Fact

BY _____
Title

RECOMMENDED FOR APPROVAL

County Engineer

APPROVED _____
Date

APPROVED
BOARD OF SUPERVISORS
Clay COUNTY

State Aid Engineer
Office of State Aid Road Construction

(By Order of the Board Dated _____)

BY Floyd McK...
President

0747

NO _____


IN THE MATTER OF APPROVING TRAVEL OF CERTAIN COUNTY EMPLOYEES

There came on this day for consideration the matter of approving travel of certain county employees

It appears to this Board as attached hereto as Exhibit A certain employees have requested authority to travel for county business to said meetings

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize and approve the said travel as attached hereto as Exhibit A

SO ORDERED this the 26th day of June, 2014



President

0748

Authority to Travel for County Certifications or Classes

- Mike Weaver - Kitchen Manager for the Jail to travel to Olive Branch, MS to attend Management Solutions Servsafe Cost of class and Exam is \$140 00
- Judge Howard, April Edwards, Probation Officer, Drug Treatment Services Provider to travel to Natchez, MS August 20- August 22, 2014 MADCP Request for reimbursement for lodging, meals, and mileage Expenses 100% funded thru the 2014 and 2015 State allocation

MANAGEMENT SOLUTIONS

SERVSAFE

ENROLLMENT FORM

***PLEASE COMPLETE & MAIL OR FAX ASAP WITH PAYMENT**

Manual will be sent in English unless otherwise specified

ATTENDEE Michael A Weaver

ATTENDEE _____

ATTENDEE _____

ATTENDEE _____

COMPANY NAME/RESIDENCE Clay County Sheriff's Dept.

ADDRESS P.O. Box 142 West Point, MS 39773

THE ABOVE ADDRESS IS WHERE WE WILL SEND YOUR MATERIALS PLEASE SPECIFY IF THIS IS COMPANY OR RESIDENCE ADDRESS.

CITY/STATE/ZIP West Point MS, 39773

TELEPHONE (662) 494-7339

SEMINAR DATE. Aug 13, 2014 CITY Tupelo MS

Please check one

1 day course book and exam Chinese Spanish Korean \$160 00

1 day course book & exam \$ 140 00

1 day course (w/o book) exam \$120 00 _____

1 day course retest/reschedule fee \$75 00 _____

MAKE CHECKS PAYABLE TO MANAGEMENT SOLUTIONS

4130 Roman Forest

Olive Branch, MS 38654

FAX CREDIT CARD REQUESTS TO 662-890-0758

_____ VISA _____ MASTERCARD Amount \$ _____

CREDIT CARD RELEASE FORM

I, _____ authorize Management Solutions in Olive Branch, MS to charge my credit card

Exp. Date _____ CV2(3 digit # on back of your card) _____

for the Serv-Safe seminar.

Signature _____

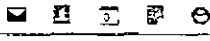
Billing address: _____

City _____ State _____ Zipcode _____

****THERE WILL BE A \$75 00 PER PERSON RESCHEDULING FEE FOR RESCHEDULING CLASSES**

CLASS AND EXAM SPONSORED BY SERV-SAFE AND MANAGEMENT SOLUTIONS QUESTIONS CALL 662-890-0756 or 501-838-9223

Search Mail Search Web



Compose

- Inbox
- Drafts
- Sent
- Spam (71)
- Trash
- > Folders (14)
- > Recent

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Invitation to the 2014 MADCP Annual Training Conference

Tracy Swafford MS Association of Drug Court Professionals
To Me

Training Conference

WHEN
Wednesday August 20 2014 1 00 PM - Friday August 22 2014 12 30 PM
Central Time

WHERE
Natchez Convention Center
211 Main Street Natchez Mississippi 39120 USA

Attire
Business Casual

FEE
[View Event Fees](#)
[View Event Summary](#)

RSVP
Monday August 18 2014

Please respond by clicking one of the buttons below

A N N U A L
Training Conference

Having trouble with the link? Simply copy and paste the entire address listed below into your web browser
<http://www.cvent.com/1/B1gFWnoSrEWkzO4LhKGAKg/k7c0/P1/1Q?>
 If you no longer want to receive emails from Tracy Swafford MS Association of Drug Court Professionals please click the link below
[Out Out](#)



Reply Reply All or Forward | More

Click to reply all

Send

751

FREE
Samsung
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Zoom™

AT&T

Summary

This year's conference will offer an expanded training curriculum. Attendees will be able to choose from the legal/administrative track, the law enforcement/probation track, the coordinators/case managers track, or the therapists track. Each track and session will be presented by leading experts in the field. As years before, continuing education credits will be offered. Below please find the registration form for exhibitors/sponsors and awards nomination form for the Adult Drug Court of the Year, Juvenile Drug Court of the Year, and the Drug Court Professional of the Year, and also the MADCP Board Nomination Form.

[2014 Sponsorship and Exhibitor Form](#)

[MADCP Board Nominations](#)

[2014 Awards Nomination](#)

Details

When

Wednesday August 20, 2014 - Friday August 22, 2014

1:00 PM - 12:30 PM

Where

Natchez Convention Center

211 Main Street

Natchez, Mississippi 39120

USA

601-442-5880

Planner

Tracy Swafford - MS Association of Drug Court Professionals

0752

MADCP Conference Agenda/Speakers

10th Annual Drug Court Training Conference

August 20-22 2014
 Natchez Convention Center
 Natchez, MS

Wednesday August 20

8:00 am - 5:00 pm	Registration and Vendor Setup	
1:00 pm - 2:00 pm	Opening Ceremony and Welcome	
	Call to Order	Tracy Swafford, MADCP President
	Presentation of Color	ROTC or Alcorn University
	National Anthem	Alderman Tony Fields
	Invocation	Honorable Lillie Blackmon Sanders
	Introduction of Officers	Tracy Swafford MADCP President Larry Butch Brown Mayor of Natchez
	Welcome	Honorable William Waller Jr MS Supreme Court Chief Justice
		Graduate Testimony 6th Circuit Drug Court & Adams County Youth Drug Court
		Legislative Update Jeff Klingfu MS Attorney General's Office
2:15 pm - 3:15 pm	General Session Coach Alfred Powell	
3:15 pm - 3:30 pm	Break	
3:30 pm - 5:00 pm	Breakout Sessions	
	Track 1	Preventive Pills Rachael Deer DREAM of Jackson
	Track 2	Peer Support Aurora Baugh Department of Mental Health
	Track 3	Coach Alfred Powell
	Track 4	Prescription Addiction Dr Scott Hambleton
5:30 pm - 6:30 pm	AA/NA Meeting	

Thursday August 21

9:00 am - 10:00 am	General Session	Jeff Bates
10:00 am - 10:15 am	Break	
10:15 am - 11:45 am	Breakout Sessions	
	Track 1	DUI's in Drug Court Molly Miller MS Attorney General's Office
	Track 2	Finding the Yellow Brick Road Brad Vuncannon & Nikk Tapp
	Track 3	Sugar & Spice & NOT So Nice What Kids Are NOT Telling You About Spice Judge Sharon Sigalas
	Track 4	Street Drugs Today Update! Captain Jeff Killion MS Bureau of Narcotics
1:45 pm - 1:15 pm	Lunch	On Your Own
1:30 pm - 2:30 pm	General Session	Board of Pharmacy Operations and PMP Dr Gammell
2:30 pm - 2:45 pm	Break	
2:45 pm - 4:15 pm	Breakout Sessions	
	Track 1	I See You See- Marc Fomby
	Track 2	DCCM Advanced Training Jim Binion & Greg Brannon ACT Innovations Inc
	Track 3	DUI's in Drug Court Molly Miller MS Attorney General's Office
	Track 4	Finding the Yellow Brick Road Brad Vuncannon & Stephanie Stolt
		Adult Coordinators Tracy Swafford & Marcus Ellis
		Juvenile Coordinators Jamie & Sheila
		Adult Court Judges Judge Lillie Sanders
		Juvenile Court Judges Judge John Hudson
		Treatment - Dr Deborah Stegenga
		Attorneys- Molly Miller
		Probation Jeremy Belk
4:30 pm - 5:30 pm	Role Specific Round Table Discussions	
5:45 pm - 6:45 pm	MADCP Business Meeting	
6:45 pm - 8 pm	Mixer	Natchez Manor

Friday August 22

9:00 am - 10:00 am	General Session	Response Ability Marc Fomby
10:00 am - 10:15 am	Break	
10:15 am - 11:45 am	Breakout Session	
	Track 1	DMH Youth Services Changes Pamela Smith
	Track 2	Anger Management for Youth and Parents Marc Fomby
	Track 3	Ethics in the Legal Arena Judge Carlton Reeves Open to Judges & Attorneys Only*
	Track 4	Street Drugs Today Update! Captain Jeff Killion MS Bureau of Narcotics
11:45 am - 12:30 pm	Awards Presentation & Drawing for Flat Screen Television	Induction of Officers
12:30 pm	Conference Adjourns	

Drawing for Flat Screen Television (Must be present to win)

753

Hotel Information

Natchez Grand Hotel

111 North Broadway
Street
Natchez, MS 39120
601-446-9994

Rates

Standard - \$99 + tax
Suites - \$139 + tax
Balcony Suites - \$169 + tax

Group Code MS Assoc of Drug Court Professionals
Book by

Natchez Eola Hotel

110 N Pearl Street
Natchez, MS 39120
601-445-6000

Rates

City View Room - \$99 + tax
King Balcony Room - \$125 + tax
Double Balcony Room - \$109 + tax
Jr Suites - \$135 + tax
Southern Comfort - \$150 + tax
Plantation Suite - \$150 + tax
Guest House Room - \$145 + tax

Group Code MS Drug Court Professionals
Book by July 20, 2014 for special rates

Hampton Inn

627 South Canal Street
Natchez, MS 39120
601-446-6770

Rates

Standard - \$99 + tax
Suites - \$119 + tax

Group Code MS Assoc of Drug Court Professionals (MADCP)
Book by August 8 2014 for special rates

Holiday Inn Express

639 South Canal St
Natchez, MS 39120

Rates

Single/Double - \$101 + tax

Group Code MS Assoc of Drug Court Professionals
Book by July 21, 2014

601-442-4462

0754

This page displays your registration selections. Please click Finish to complete your registration. If a payment is required, enter the information below. Fields and options marked with an asterisk are required to complete your registration.

Submit Payment

ORDERS

April Edwards

Registration Items

Name	Price	Total
Event Registration	\$125.00	\$125.00
Order Subtotal		\$125.00

Billy Gibson

Registration Items

Name	Price	Total
Event Registration	\$125.00	\$125.00
Order Subtotal		\$125.00

Chiquita Long-Holmes

Registration Items

Name	Price	Total
Event Registration	\$125.00	\$125.00
Order Subtotal		\$125.00

Lee Howard

Registration Items

Name	Price	Total
Event Registration	\$25.00	\$125.00
Order Subtotal		\$125.00
Total		\$500.00

Payment Method

Please submit payment to

MADCP

P O Box 2224
Jackson MS 39225

- Check
- Purchase Order

755

View Confirmation for **April Edwards**

General Options

Name
April Edwards

Title
Coordinator

Address
P O Box 1420

West Point, Mississippi 39773

USA

Number of People Registered
1

Confirmation Number
MWNRFVZ9R9R (needed to modify your registration)

Event Title
2014 MADCP Annual Training Conference

Location
Natchez Convention Center

211 Main Street

Natchez, Mississippi 39120

USA

Phone
601-442-5880

Date
06/20/2014

Time
1:00 PM

Current Registration Details

April Edwards

Registration Items

Registration Item	Cost
Event Registration	\$125.00

Order Summaries

Order	Date	Type	Amt Ordered	Amt Paid	Amt Due
	06/19/2014 9:37 AM CT	offline order	\$125.00	\$0.00	\$125.00
Total			\$125.00	\$0.00	\$125.00

Payment Details

Please submit payment to

MADCP
P O Box 2224
Jackson MS 39225

0756

View Confirmation for: Lee Howard

General Options

Name:

Lee Howard

Title:

Judge

Address:

P O Box 1420

West Point Mississippi 39773

USA

Number of People Registered:

1

Confirmation Number:

Z7NPLP34YHH (needed to modify your registration)

Event Title:

2014 MADCP Annual Training Conference

Location:

Natchez Convention Center

21 Main Street

Natchez Mississippi 39120

USA

Phone:

601-442-5880

Date:

08/20/2014

Time:

1:00 PM

Current Registration Details

Lee Howard

Registration Items

Registration Item	Cost
Event Registration	\$125.00

Order Summaries

Order Date	Type	Amt Ordered	Amt Paid	Amt Due
06/19/2014 9:37 AM CT	Offline order	\$125.00	\$0.00	\$125.00
Total		\$125.00	\$0.00	\$125.00

Payment Details

Please submit payment to

MADCP
 P O Box 2224
 Jackson MS 39225

0757

View Confirmation for **Billy Gibson**

General Options

Name: **Billy Gibson**

Title: **Probation Officer**

Address: **P O Box 1420**

West Point Mississippi 39773

USA

Number of People Registered: **1**

Confirmation Number: **MZN2DFX7CM2** (needed to modify your registration)

Event Title: **2014 MADCP Annual Training Conference**

Location: **Natchez Convention Centre**

211 Main Street

Natchez Mississippi 39 20

USA

Phone: **601-442 5880**

Date: **08/20/2014**

Time: **1:00 PM**

Current Registration Details

Billy Gibson

Registration Items

Registration Item	Cost
Event Registration	\$125.00

Order Summaries

Order	Date	Type	Amt Ordered	Amt Paid	Amt Due
	06/19/2014 @ 3:37 AM CT	offline order	\$125.00	\$0.00	\$125.00
Total			\$125.00	\$0.00	\$125.00

Payment Details

Please submit payment to:

MADCP
P O Box 2224
Jackson MS 39225

0758

View Confirmation for **Chiquita Long Holmes** ▾

General Options

Name:
Chiquita Long Holmes

Title:
Treatment

Address:
P O Box 1420

West Point, Mississippi 39773

USA

Number of People Registered:
1

Confirmation Number:
ZINSDFMMP7 (needed to modify your registration)

Event Title:
2014 MADCP Annual Training Conference

Location:
Natchez Convention Center

211 Main Street

Natchez, Mississippi 39120

USA

Phone:
501-442-5880

Date:
06/20/2014

Time:
1:00 PM

Current Registration Details

Chiquita Long-Holmes

Registration Items

Registration Item	Cost
Event Registration	\$125.00

Order Summaries

Order

Date	Type	Amt Ordered	Amt Paid	Amt Due
06/19/2014 9:37 AM CT	offline order	\$125.00	\$0.00	\$125.00
Total		\$125.00	\$0.00	\$125.00

Payment Details

Please submit payment to

MADCP
P O Box 2224
Jackson MS 39225

0759

NO _____

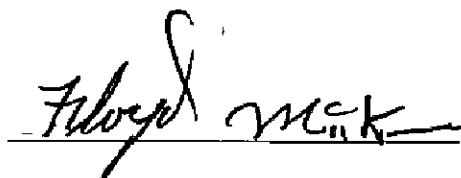
**IN THE MATTER OF PAYING THE CLAY COUNTY CONSTABLES
ACCORDING TO S B 2860 BASED UPON THEIR GROSS FEE INCOME**

There came on this day for consideration the matter of paying the Clay County, Mississippi constables according to S B 2860 based upon their gross fee income

It appears to this Board that the attached Exhibit "A" reflects the gross fee income of Constables Sherman Ivy and Lewis Stafford for the month of June, 2014 as submitted by the Justice Court Clerk. It further appears that the attached Exhibit "A" represents the calculations and estimated contributions due to the Public Employees' Retirement System for each constable and the net fee income to be paid to each constable.

After motion made by Shelton Deanes and second by Luke Lummus this Board doth vote unanimously to have the Chancery Clerk transfer \$698.94 to the Payroll Clearing Account to be remitted to the Public Employees' Retirement System on behalf of the Clay County constables and to pay Sherman Ivy \$2,207.15 and Lewis Stafford \$ 2,723.91 as net fee income after the Public Employees' Retirement System deduction withheld for the month of June 2014.

SO ORDERED, on this the 26th day of June, 2014



President

0760

**Calculation of Estimated Contributions/Wages For Constables
June 2014**

Calculation

	Lewis Stafford	Sherman Ivy	
Gross Fee Income *	\$3,110 00	\$2,520 00	(Input)
Minimum Withholding Rate	11%	11%	
Estimated Contributions	<u>\$342 10</u>	<u>\$277 20</u>	
Estimated Contributions	\$342 10	\$277 20	
Divided by PERS EE/ER	21 93%	21 93%	
Estimated Wages To Be Reported To PERS	<u>\$1,559 96</u>	<u>\$1,264 02</u>	
Estimated Wages	\$1,559 96	\$1,264 02	
Multiplied by PERS EE Rate	9 00%	9 00%	
Estimated PERS EE Contributions	<u>\$140 40</u>	<u>\$113 76</u>	
Estimated Wages	\$1,559 96	\$1,264 02	
Multiplied by PERS ER Rate	15 75%	15 75%	
Estimated PERS ER Contributions	<u>\$245 69</u>	<u>\$199 08</u>	

****Summary of Wages and Contributions to be reported to PERS For Constables ****

Estimated Wages	\$1,559 96	\$1,264 02	
Estimated PERS EE Contributions	\$140 40	\$113 76	254 16
Estimated PERS ER Contributions	\$245 69	\$199 08	444 78
Total Estimated Contributions	<u>\$386 09</u>	<u>\$312 85</u>	

****Funds to be Paid to Constables****

Gross Fee Income	\$3,110 00	\$2,520 00
Less Total Estimated PERS EE/ER Contributions	<u>\$386 09</u>	<u>\$312 85</u>
Net Gross	\$2,723 91	\$2,207 15

Need an order to transfer to Payroll Clearing fund \$ 698 94 to remit with Retirement Contributions

* Gross Fee Income is turned in to comptroller by the Justice Court Deputy

NO _____

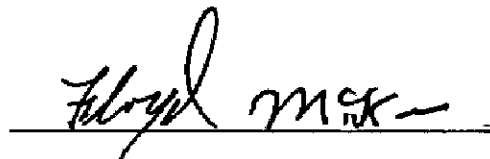
**IN THE MATTER OF APPROVING AND AUTHORIZING THE CHANCERY CLERK
TO EXECUTE THE CONTRACT WITH URGENT TEAM FAMILY CARE**

There came on this day for consideration the matter of approving and authorizing the Chancery Clerk to execute the contract with Urgent Team Family Care

It appears to this Board the Chancery Clerk is requesting this Board's consideration in executing a contract with Urgent Team Immediate Family Care's doctors to be utilized for physician/psychological examinations as required by law at a rate of \$95 00 per hour

After motion by Luke Lummus and second by R B Davis this Board doth vote unanimously to authorize the Chancery Clerk to execute the contract with Urgent Team Family Care

SO ORDERED this the 26th day of ^{June}~~July~~, 2014



President

0763'



710 Hwy 45 Alt. N
West Point, MS 39773
Ph 662-524-4120
Fax 662-524-4486

FAX TRANSMISSION

To Amy Berry Date 6/18/14
Fax # 492-4059 Pages 3, including this cover
From Melissa
Subject: Commitment Evals.

- Please fill out agreement with Urgent Team and fax back to me Billing address, etc...
- Please make sure deputy has all paperwork when he/she comes and knows to stay with patient at all times

COMMENTS The information contained in this FAX message is protected under federal and/or state law and intended only for the use of the individual or entity named above. If the reader of this message is not the intended recipient, nor the employer, nor the agent responsible for delivering it to the intended recipient, you are hereby notified that any dissemination, distribution, or copying of this communication is strictly prohibited. If you have received this communication in error, please notify us immediately by telephone and destroy the copy in your possession.

If there were any problems with the transmission of this FAX, please call our office at (662)524-4120

763



To Whom It May Concern

In order to provide the best care possible Urgent Team requires the following information from companies wanting to use our services

Company Name _____

Contact Person Amy Berry

Billing

Address: _____

Phone 662-494-3124 Fax 662-492-4059

Mark services wanted

Procedure	Price	Procedure	Price
A1C	20.00	Lipids	50.00
Audiogram*	37.00	MMR (Includes Lab)	27.00
BMP	30.00	OSHA Questionnaire	25.00
Breath Alcohol	15.00	Phlebotomy (Collection Only)	17.00
Bus Driver Physical	45.00	Physical Demand***	36.00
CBC	21.00	Positive Breath Alcohol	25.00
CMP	40.00	Pre-Employment Chest X-Ray	89.00
Custom Made Earplugs**	65.00	Pre-Employment Back X-Ray	89.00
DNA Testing**	300.00	Pulmonary Function	55.00
DOT Physical	70.00	Quick Dip	25.00
Ear Cleaning	20.00	Respirator Fit Test****	20.00
Ear Lavage	76.00	TB Skin Test	19.00
EKG	71.00	Tetanus Shot	50.00
FAA Flight Physical **	125.00	UA Collection	15.00
Flu Shot	25.00	UDS (Includes Lab)	50.00
Hair Follicle (Includes Lab)	70.00	UDS (Collection Only)	20.00
Hair Follicle Collection Only	20.00	Vericella Titer (Includes Lab)	69.00
Hair Follicle Extended Panel (Includes Lab)	85.00	Vision Test Ishihara****	35.00
HEP B 3 Shot Series	100.00	Vision Test Regular	20.00
Any questions regarding prices should be directed to billing		Work Physical	65.00

OUTPATIENT CONSULT 95.00

0764



IMMEDIATE FAMILY CARE

By signing this agreement the above stated company is responsible for charges accrued. Net payment is due 30 days from date of invoice. Accounts that become delinquent will be suspended and payment will be required at time of service after company has been notified. Payment arrangements may be set up at time of notification.

X Authorized Company Representative Signature _____

Print Name _____ Date _____

Agreement Authorized by Urgent Team representative listed below

Signature _____ Date _____

Bold denotes services that include charges for collection, Laboratory fees, and Medical Review Officer fees (these prices are subject to Laboratory and Medical Review Officer pricing) If this service is selected, please indicated your preferred method of reporting results(mail,email, Fax) _____

Please indicate your preferred method of delivering the employer copy of the CCF (mail, fax, email,send with employee) _____

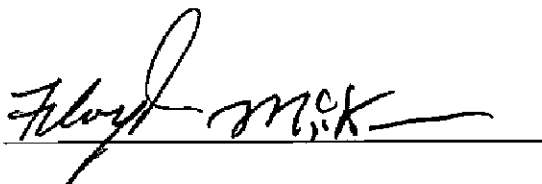
NO _____

**IN THE MATTER OF AUTHORIZING TO SPREAD ON THE MINUTES THE
COUNTY AUDIT FOR YEAR ENDING SEPTEMBER 30, 2012**

There came on this day for consideration the matter of authorizing to spread on the minutes the County Audit for year ending September 30, 2012

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to authorize to spread on the minutes the County Audit for year ending September 30, 2012

SO ORDERED this the 26th day of ^{June}~~July~~, 2014

A handwritten signature in cursive script, appearing to read "Floyd McK", is written over a horizontal line.

President

0766

CLAY COUNTY, MISSISSIPPI
AUDITED FINANCIAL STATEMENTS
AND SPECIAL REPORTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

767

**CLAY COUNTY
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FINANCIAL SECTION

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J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

Members of the Board of Supervisors
Clay County, Mississippi

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clay County, Mississippi, as of and for the year ended September 30, 2012, which collectively comprise the county's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the county's management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the county's internal control over financial reporting. Accordingly, we express no such opinion. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Clay County, Mississippi, as of September 30, 2012, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 12, 2014, on our consideration of Clay County, 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 internal control over financial reporting or on compliance.

MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, and the Budgetary Comparison Schedule(s) and corresponding notes be presented to supplement the basic financial statements. Such information, although not a part of the basic financial 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. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Clay County, Mississippi's basic financial statements. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Tupelo, Mississippi
January 12, 2014

J. E. Vance + Company

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**CLAY COUNTY, MS
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

INTRODUCTION

The discussion and analysis of Clay County's financial performance provides an overall narrative review of the County's financial activities for the year ended September 30, 2012. The intent of this discussion and analysis is to look at the County's performance as a whole, readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the County's financial performance.

This discussion and analysis is an element of required supplementary information specified in the Governmental Accounting Standards Board's (GASB) Statement No. 34 – *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* issued in June 1999. Certain comparative information between the current year and the prior year is required to be presented.

Clay County is located in the northern portion of Mississippi. The population, according to the 2012 census, is 20,456. The local economic base is driven primarily by manufacturing and agriculture, primarily forest products, soybeans, and cotton.

FINANCIAL HIGHLIGHTS

Clay County is financially stable. The County has committed itself to financial excellence for many years by using sound financial planning, budgeting, and strong internal controls. The County is committed to maintaining sound fiscal management to meet the challenges of the future.

Clay County continues to remain firm both economically and in population. This stability has allowed the county to maintain a steady increase in tax revenues without any significant tax increase. The County government's millage rate for the year ending 9/30/2012 was 46.49. This millage rate reflects a decrease of 5.00% from the prior year. The millage needed for the debt service category decreased by 44% in comparison to the prior year. Overall, from 1999 – 2004, the County's millage rate was maintained at 50.00. In 2005 thru 2011, the millage rate dropped below this amount. These figures alone should substantiate to the public both the significant tax base growth and the conservative effort of the Board of Supervisors to maintain the county's millage rate at a minimum. This percentage does not include School tax increase.

Total net assets increased \$674,012, which represents a 4% increase from the prior fiscal year.

The County had \$8,725,594 in total revenues during the current fiscal year compared to \$8,196,312 during fiscal year 2011. Property tax revenues account for \$4,861,555 and \$4,533,117 or 56% and 55% of total revenues during the fiscal years ended 2012 and 2011 respectively. State and federal revenues in the form of reimbursements, shared revenue, or grants accounted for \$1,200,791 and \$1,600,406 or 14% and 20% of total revenues during fiscal years ended 2012 and 2011 respectively. Total expenses amounted to \$8,679,596 during 2012 and \$9,692,199 during 2011.

Among major funds, the General Fund had \$5,337,384 in revenues and \$5,403,516 in expenditures. The General Fund's fund balance decreased \$276,545 over the prior year.

The TVA Bridge Bond Fund had \$65,149 in revenues and \$233,735 in expenditures. The fund balance decreased \$66,598 over the prior year.

Capital assets, net of accumulated depreciation, decreased by \$71,788.

Long-term debt decreased by \$355,838.

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements.

Figure 1 – Required Components of the County's Annual Report

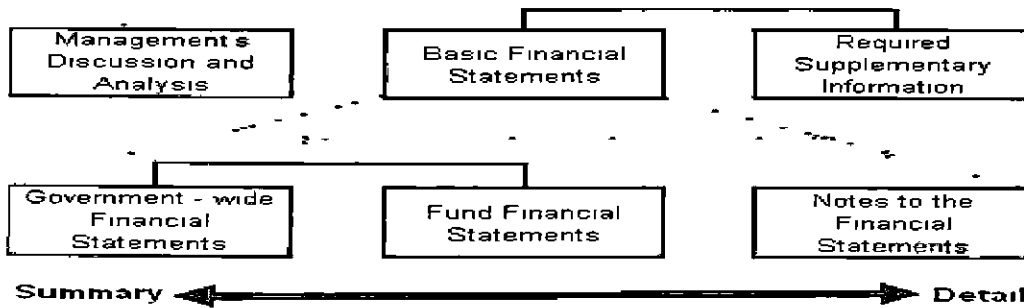


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

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Figure 2 summarizes the major features of the County's financial statements, including the portion of the County's government they cover and the types of information they contain. The remainder of this section of Management's Discussion and Analysis explains the structure and content of each of the statements.

Figure 2 – Major Features of the County's Government-Wide and Fund Financial Statements

	Government -Wide Financial Statements	Fund Financial Statements		
		Governmental Funds	Proprietary Funds	Fiduciary Funds
Scope	Entire County government (except fiduciary funds) and component units	All activities of the County that are not business-type or fiduciary in nature	Activities of the County that operate similar to private businesses	The County is the trustee or agent for someone else's resources
Required financial statements	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance sheet • Statement of revenues, expenditures and changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses and changes in net assets • Statement of cash flows 	<ul style="list-style-type: none"> • Statement of fiduciary net assets
Accounting basis and measurement focus	Accrual accounting and economic resources focus	Modified accrual accounting and current financial resources focus	Accrual accounting and economic resources focus	Accrual accounting and economic resources focus
Type of asset/liability information	All assets and liabilities, both financial and capital and short and long term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter, no capital assets included	All assets and liabilities, both financial and capital, and short and long term	All assets and liabilities, both short and long term
Type of inflow/outflow information	All revenues and expenses during year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year, expenditures when goods or services are received and payment is due during the year or soon thereafter	All revenues and expenses during year, regardless of when cash is received or paid	

Government-wide Financial Statements The government-wide financial statements are designed to provide readers with a broad overview of the County finances, in a manner similar to private-sector businesses

The **statement of net assets** presents information on all County assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The **statement of activities** presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods.

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or part of their costs through user fees and charges (business-type activities). The governmental activities of the County include general government, public safety, public works (roads and bridges), health and welfare, culture and recreation, education, conservation of natural resources, economic development and assistance, and interest on long-term debt. The business-type activities of the County include the Solid Waste Department.

The Government-wide Financial Statements can be found on pages 17 and 18 of this report.

Fund Financial Statements A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements. Governmental funds include the general, special revenue, debt service, and capital projects funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the "Governmental Funds Balance Sheet" and the "Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances" provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 20 and 22, respectively.

The County maintains individual governmental funds in accordance with the *Mississippi County Financial Accounting Manual*. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for all major funds. All other non-major funds are combined together and presented in these reports as other governmental funds.

The basic governmental funds financial statements can be found on pages 19 and 21 of this report.

Proprietary funds—Services for which Clay County charges customers a fee are generally reported in proprietary funds. Proprietary funds, like the government-wide statements, provide both long- and short-term financial information. The County has only one type of proprietary funds—enterprise funds. The County's enterprise funds are the same as its business-type activities yet provide more detail and additional information, such as cash flows. The measurement focus of proprietary funds is upon determination of net income, financial position and change in financial position. These funds are maintained on the accrual basis of accounting. The Statement of Net Assets, Statement of Revenues, Expenses and Changes in Fund Net Assets, and Statement of Cash Flows are all required statements.

Fiduciary funds are used to account for resources held for the benefit of parties outside the County government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accrual basis of accounting is used for fiduciary funds. The County is responsible for ensuring that the assets reported in these funds are used for their intended purposes. The County's fiduciary activities are presented in a separate Statement of Fiduciary Assets and Liabilities, which can be found on page 26 of this report.

Notes to the financial statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 27-48 of this report.

In addition to the basic financial statements and accompanying notes, this report also presents **Required Supplementary Information** concerning the County's budget process.

The County adopts an annual operating budget for all governmental funds. A budgetary comparison statement has been provided for the General Fund and each additional major special revenue fund. This required supplementary information can be found on pages 49-53 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Assets—Net assets may serve over time as a useful indicator of the government's financial position. In the case of Clay County, assets exceeded liabilities by \$18,845,589 as of September 30, 2012.

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By far, the largest portion of the County's net assets, \$13,037,227 or 69%, reflects its investment in capital assets (e.g. roads, bridges, land, buildings, mobile equipment, furniture & equipment, and leased property under capital lease) less related outstanding debt used to acquire such assets. The County uses these capital assets to provide services to its citizens.

The County's financial position is a product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets.

The following table presents a summary of the County's net assets at September 30, 2012 and 2011:

	<u>Governmental Activities</u>	
	<u>2012</u>	<u>2011</u>
Current assets	10,387,381	10,032,209
Capital assets, net	16,338,331	16,383,046
Total assets	<u>\$ 26,725,712</u>	<u>\$ 26,415,255</u>
Current liabilities	5,148,389	5,752,851
Long-term debt outstanding	3,468,668	3,219,111
Total liabilities	<u>8,617,057</u>	<u>8,971,962</u>
Net assets		
Invested in capital assets, net of related debt	12,980,234	13,536,943
Restricted	3,509,434	3,113,074
Unrestricted	1,618,987	793,276
Total net assets	<u>\$ 18,108,655</u>	<u>\$ 17,443,293</u>

	<u>Business-type Activities</u>	
	<u>2012</u>	<u>2011</u>
Current assets	724,217	681,576
Capital assets, net	56,993	84,066
Total assets	<u>\$ 781,210</u>	<u>\$ 765,642</u>
Current liabilities	43,588	37,118
Long-term debt outstanding	688	240
Total liabilities	<u>44,276</u>	<u>37,358</u>
Net assets		
Invested in capital assets, net of related debt	56,993	83,718
Restricted	679,941	644,566
Total net assets	<u>\$ 736,934</u>	<u>\$ 728,284</u>

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Changes in Net Assets—Clay County's total revenues for the fiscal year ended September 30, 2012 were \$8,725,594. The total cost for all services provided was \$8,679,596. The increase in net assets was \$674,012. The following table presents a summary of the changes in net assets for the fiscal years ended September 30, 2012 and 2011.

	<u>2012</u>	<u>2011</u>
Revenues		
Program Revenues		
Charges for services	\$ 1,810,660	\$ 1,337,963
Operating grants and contributions	938,928	1,121,922
Capital grants and contributions	261,863	478,484
General Revenues		
Property taxes	4,861,555	4,533,117
Road and bridge privilege taxes	229,446	228,343
Grants and contributions not restricted	11,932	9,702
Interest income	13,042	40,194
Other	598,168	446,587
Total Revenues	<u>8,725,594</u>	<u>8,196,312</u>
 Expenses		
General government	3,035,695	2,790,663
Public safety	2,693,665	2,826,967
Public works	1,758,149	2,416,517
Health and welfare	169,084	186,758
Culture and recreation	96,478	157,798
Education	35,750	144,036
Conservation of natural resources	54,245	55,273
Economic development	357,276	661,902
Interest on long-term debt	146,693	149,652
Solid waste management	332,561	302,633
Total Expenses	<u>8,679,596</u>	<u>9,692,199</u>
 Prior period adjustment	<u>628,014</u>	<u>(50,000)</u>
 Increase (Decrease) in Net Assets	<u><u>\$674,012</u></u>	<u><u>\$(1,545,887)</u></u>

Governmental Activities—The following information presents the cost of the five major functional activities of the County: General Government, Public Safety, Public Works, Health & Welfare, and Economic Development.

The information also shows each function's net cost (total cost less charges for services generated by the activity and intergovernmental aid provided for that activity). The net cost shows the financial burden that was placed on Clay County's taxpayers by each of these functions.

	2012 Total Expenses	2012 Net(Expense) Revenue	2011 Total Expenses	2011 Net(Expense) Revenue
General government	\$ 3,035,695	\$ (2,098,528)	\$ 2,790,663	\$ (2,141,345)
Public safety	2,693,565	(1,861,444)	2,826,967	(2,039,352)
Public works	1,758,149	(1,106,335)	2,416,517	(1,618,469)
Health and welfare	169,084	(127,488)	186,758	(128,463)
Economic development	357,276	(241,811)	661,902	(349,497)

FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

Governmental funds— At the close of the fiscal year, Clay County's governmental funds reported a combined fund balance of \$2,651,120, a decrease of \$340,170 or 11% from the previous year.

BUDGETARY HIGHLIGHTS OF MAJOR FUNDS

Over the course of the year, Clay County revised its annual operating budget on several occasions. The budget amendments are explained as follows:

- The budgeted revenues and expenditures were amended to agree with the actual revenues and expenditures that existed at the end of the year.

A schedule showing the original and final budget amounts compare to the County's actual financial activity for the General Fund and other major special revenue funds is provided in this report as required supplementary information after the notes to the Financial Statements.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets—As of September 30, 2012, Clay County's total capital assets were \$43,367,318. This includes land, roads, bridges, other infrastructure, buildings, mobile equipment, furniture and equipment, and leased property under capital lease. This amount represents an increase from the previous year of \$232,658.

Total accumulated depreciation as of September 30, 2012 was \$26,971,994, including \$630,092 of depreciation expense for the year. The balance in total net capital assets was \$16,395,324 at year-end.

Additional information on Clay County's capital assets can be found in note 6 on pages 38 and 39 of this report.

Debt Administration—At September 30, 2012, Clay County had \$3,469,356 in long-term debt outstanding. This includes general obligation bonds, capital leases and other loans. Of this debt, \$526,974 is due within one year.

The State of Mississippi limits the amount of debt a county can issue to generally 15% of total assessed value. The County's outstanding debt is significantly below its current limit of 21 million dollars.

Additional information on Clay County's long-term debt can be found in note 9 on pages 43-45 of this report.

CURRENT AND FUTURE ITEMS OF IMPACT

The County has held its own economically by being able to maintain existing industries. Prestage Farms of Mississippi, Inc. headquartered in Clay County is a pork production division, which currently employs 260 employees and has contracts with 40 farm families in Mississippi and Alabama. Navistar Defense LLC, a primary defense contractor, has maintained employment of approximately 250 to 450 jobs and has defense contracts beginning in August 2014 lasting for at least 18 months. Babcock and Wilcox is a company that makes boilers for power plants and continues to consistently employ approximately 200 persons and has boiler contracts through 2014. Ellis Steel is a local steel fabricator that has maintained steady employment of 150 employees.

In April 2012, the County and the City of West Point entered into a three year contract with the Columbus/Lowndes County LINK organization to be responsible for the economic development needs of Clay County. In April 2013, the LINK was successful in landing a new industrial contract with Yokohama Tire Corporation. Yokohama Tire Corporation is scheduled to build a tire manufacturing facility in Clay County at the Prairie Belt Power Site. The plant will be built in four phases and with each phase of construction the company guarantees 500 jobs. Economic development growth opportunities as a result of the Yokohama Tire Plant are endless for Clay County.

CONTACTING THE COUNTY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the funds it receives. If you have questions about this report or need additional financial information, please contact the Clay County Chancery Clerk's office at P.O. Box 815, or 205 Court Street, West Point, MS 39773 or by phone (662) 494-3124.

FINANCIAL STATEMENTS

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Clay County
Statement of Net Assets
September 30, 2012

Exhibit 1

	Primary Government		Total
	Governmental Activities	Business-type Activities	
ASSETS			
Cash	\$ 2 827 024	196 348	3 023 372
Property tax receivable	4 285 259		4 285 259
Accounts receivable (net of allowance for uncollectibles of \$413 030)		504 613	504 613
Fines receivable, (net of allowance for uncollectibles of \$4 809 562)	831 479		831 479
Capital lease receivable	2 213 823		2 213 823
Intergovernmental receivables	167 748	535	168 283
Other receivables	57 079	22 721	79 800
Internal balances	4 969	(4 969)	-0-
Capital assets			
Land and construction in progress	921 327		921 327
Other capital assets net	15 417 004	56 993	15 473 997
Total Assets	<u>26 725 712</u>	<u>776 241</u>	<u>27 501 953</u>
LIABILITIES			
Claims payable	225 351	15 499	240 850
Intergovernmental payables	169,259		169 259
Accrued interest payable	33,219		33 219
Deferred revenue	4 709 470		4 709,470
Unearned revenue		23 120	23 120
Other payables	11 090		11 090
Long-term liabilities			
Due within one year			
Capital debt	492 974		492 974
Non-capital debt	34 000		34 000
Due in more than one year			
Capital debt	2 865 123		2 865 123
Non-capital debt	76 571	688	77 259
Total Liabilities	<u>8 617 057</u>	<u>39 307</u>	<u>8 656 364</u>
NET ASSETS			
Invested in capital assets net of related debt	12 980 234	56 993	13 037 227
Restricted net assets			
Expendable			
General government	80 943		80 943
Public safety	108 758		108 758
Public works	1 344 083	679 941	2 024 024
Culture and recreation	824		824
Economic development	1 881 842		1 881 842
Unemployment compensation	55 636		55 636
Debt service	18 947		18 947
Capital projects	18 301		18 301
Other purposes	100		100
Unrestricted	1 618 987		1 618 987
Total Net Assets	\$ <u>18 108 655</u>	<u>736 934</u>	<u>18 845 589</u>

The accompanying notes and auditor's reports are integral parts of the statements

Clay County
Statement of Activities
For the Year Ended September 30, 2012

Exhibit 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business type Activities	Total
Primary government							
Governmental activities							
General government	\$ 3,035,695	806,401	94,200	36,566	(2,098,528)		(2,098,528)
Public safety	2,693,665	662,270	114,751	55,200	(1,861,444)		(1,861,444)
Public works	1,758,149		585,341	66,473	(1,106,335)		(1,106,335)
Health and welfare	169,084		30,748	10,848	(127,488)		(127,488)
Culture and recreation	96,478		9,818	76,276	(10,384)		(10,384)
Education	35,750				(35,750)		(35,750)
Conservation of natural resources	54,245				(54,245)		(54,245)
Economic development and assistance	357,276		98,965	16,500	(241,811)		(241,811)
Interest on long-term debt	146,693				(146,693)		(146,693)
Total Governmental Activities	<u>8,347,035</u>	<u>1,468,671</u>	<u>933,823</u>	<u>261,863</u>	<u>(5,682,678)</u>	<u>-0-</u>	<u>(5,682,678)</u>
Business type activities							
Solid Waste	332,561	341,989	5,105			14,533	14,533
Total Business type Activities	<u>332,561</u>	<u>341,989</u>	<u>5,105</u>	<u>0</u>		<u>14,533</u>	<u>14,533</u>
Total Primary Government	<u>\$ 8,679,596</u>	<u>1,810,660</u>	<u>938,928</u>	<u>261,863</u>	<u>(5,682,678)</u>	<u>14,533</u>	<u>(5,668,145)</u>
General revenues							
Taxes							
Property taxes					\$ 4,861,555		4,861,555
Road & bridge privilege taxes					229,446		229,446
Grants and contributions not restricted to specific programs					11,932		11,932
Unrestricted investment income					12,413	629	13,042
Miscellaneous					597,439	729	598,168
Total General Revenues					<u>5,712,785</u>	<u>1,358</u>	<u>5,714,143</u>
Changes in Net Assets					<u>30,107</u>	<u>15,891</u>	<u>45,998</u>
Net Assets - Beginning as originally reported					17,443,293	728,284	18,171,577
Prior period adjustment					635,255	(7,241)	628,014
Net Assets - Beginning restated					<u>18,078,548</u>	<u>721,043</u>	<u>18,799,591</u>
Net Assets - Ending					<u>\$ 18,108,655</u>	<u>736,934</u>	<u>18,845,589</u>

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The accompanying notes and auditor's reports are integral parts of the statements

Clay County
 Balance Sheet Governmental Funds
 September 30, 2012

Exhibit 3

	Major Funds			Total Governmental Funds
	General Fund	TVA Bridge Bond Fund	Other Governmental Funds	
ASSETS				
Cash	\$ 1 023,156	96 315	1 707 553	2 827 024
Property tax receivable	3 304 011		981 248	4 285,259
Fines receivable	831 479			831 479
Capital lease receivable		2 213 823		2 213 823
Intergovernmental receivables	133 665		34 083	167,748
Other receivables	21 769		35,215	56,984
Due from other funds	63 719		28 549	92 268
Advances to other funds	100			100
Total Assets	\$ 5 377 899	2 310 138	2 786,648	10 474 685
LIABILITIES AND FUND BALANCES				
Liabilities				
Claims payable	\$ 135 838		89 513	225 351
Intergovernmental payables	165,282		505	163 787
Due to other funds	34,021		58 655	92 676
Advances from other funds			100	100
Deferred revenue	4 135 490	2,213 823	981 248	7 330 561
Other payables	11 090			11 090
Total Liabilities	4 479 721	2 213 823	1 130 021	7 823 565
Fund balances				
Nonspendable				
Advances	100			100
Restricted				
General government			84 761	84 761
Public safety			108,825	108 825
Public works			1 397,968	1 397 968
Health and welfare			8,261	8 261
Culture and recreation			819	819
Economic development and assistance		96 315	357	96,672
Unemployment compensation			55 636	55,636
Unassigned	898 078			898 078
Total Fund Balances	898 178	96 315	1 656 627	2,651 120
Total Liabilities and Fund Balances	\$ 5 377,899	2 310,138	2 786 648	10 474 685

The accompanying notes and auditor's reports are integral parts of these statements

Clay County
 Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Assets
 September 30, 2012

Exhibit 3-1

	<u>Amount</u>
Total fund balance governmental funds (Exhibit 3)	\$ 2 651 120
Amounts reported for governmental services in the statement of net assets (Exhibit 1) are different because	
Capital assets are used in governmental activities are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$26,388 769	16,338 331
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds (Such as fine receivables)	831 479
Long-term liabilities are not due and payable in the current-period and therefore are not reported in the funds	(3 468 668)
Accrued interest on bonds is not due and payable in the current year therefore is not reported in the funds	(33,219)
Capital leases principal are not available to pay for current period expenditures and therefore, are deferred in the funds	1 789,612
Total net assets - governmental activities (Exhibit 1)	\$ <u>18 108 655</u>

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The accompanying notes and auditor's reports are integral parts of these statements

Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
For the Year Ended September 30, 2012

	Major Funds			Total Governmental Funds
	General Fund	TVA Bridge Bond Fund	Other Governmental Funds	
REVENUES				
Property taxes	\$ 3 624 747		1,236,808	4 861 555
Road and bridge privilege taxes			229 446	229 446
Licenses commissions and other revenue	273 785		27,707	301,492
Fines and forfeitures	262,241			262,241
Intergovernmental revenues	494 613		1 013 554	1,508 167
Charges for services	526,777		183 216	709,993
Interest income	6,240	480	5 693	12 413
Miscellaneous revenues	148 981	64 669	83,246	296 896
Total Revenues	5 337 384	65 149	2 779 670	8 182,203
EXPENDITURES				
Current				
General government	2 840 310		147,291	2 987 601
Public safety	2 077 655		485 606	2,563,261
Public works			1,635 752	1 635 752
Health and welfare	147,157			147 157
Culture and recreation			96,478	96 478
Capital projects			250,325	250,325
Education	35 750			35 750
Conservation of natural resources	54,245			54,245
Economic development and assistance	220 000	120 833	63,089	403 922
Debt service				
Principal	25 056	62,390	543 312	630 758
Interest	3 343	50,512	98 998	152 853
Total Expenditures	5 403 516	233 735	3 320 851	8 958 102
Excess of Revenues over (under) Expenditures	(66 132)	(168 586)	(541 181)	(775 899)
OTHER FINANCING SOURCES (USES)				
Long-term capital debt issued			275 941	275 941
Proceeds from sale of capital assets	45,000		12,800	57 800
Transfers in			367 662	367 662
Transfers out	(255 413)		(112,249)	(367 662)
Lease principal payments		101 988		101 988
Total Other Financing Sources and Uses	(210 413)	101 988	544 154	435 729
Net Changes in Fund Balances	(276 545)	(66,598)	2,973	(340 170)
Fund Balances - Beginning	1 174 723	162 913	1 653 654	2 991 290
Fund Balances - Ending	\$ 898 178	96 315	1 656 627	2 651 120

The accompanying notes and auditor's reports are integral parts of these statements

**Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
September 30, 2012**

Net changes in fund balances - total governmental funds (Exhibit 4)	\$ (340 170)
Amounts reported for governmental activities in the statement of activities are different because	
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. Thus, the change in net assets differs from the change in fund balances by the amount that capital outlay of \$799 133 exceeded depreciation of \$610 260 in the current period.	188 873
In the statement of activities, only gains and losses from the sale or disposal of capital assets are reported, whereas in the governmental funds, proceeds from the sale of capital assets increase financial resources and loss from the sale or disposal of capital assets decrease financial resources. Thus, the change in net assets differs from the change in fund balances by the amount of the net loss of \$868 843 in the current period.	(868 843)
Finance revenue recognized on the modified accrual basis in the funds during the current year is reduced because prior year recognition would have been required on the statement of activities using the full accrual basis of accounting.	194 944
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets. Thus, the change in net assets differs from the change in fund balances by the amount that debt repayments of \$630 758 exceeded debt proceeds of \$275 941.	354 817
Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. However, in the statement of activities, 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 recognized under the modified accrual basis of accounting when due rather than as it accrues. Thus, the change in net assets differs from the change in fund balances by a combination of the following items:	
The amount of increase in compensated absences	1 121
The amount of increase in accrued interest payable	6 160
The statement of activities only interest income from payments received on capital leases are reported, whereas in the governmental funds, both principal and interest payments received increase financial resources. Thus, the change in net assets differs from the change in fund balance by the principal collections on the capital lease.	(101 988)
In the statement of activities, capital leases are reported differently from the governmental funds. The revenue from the principal portion of the new capital lease receivable is deferred under the modified accrual basis, but is recognized under the full accrual basis of accounting.	595 193
Change in net assets of governmental activities (Exhibit 2)	\$ <u>30 107</u>

6 788

The accompanying notes and auditor's reports are integral parts of these statements

Clay County
Statement of Net Assets - Proprietary Funds
September 30, 2012

Exhibit 5

Business-type Activities-Enterprise Fund

	<u>Sold Waste</u>
ASSETS	
Current assets	
Cash	\$ 196,348
Accounts receivable (net of allowance for uncollectibles of \$413 030)	504 613
Intergovernmental receivables	535
Other receivables	<u>22 721</u>
Total Current Assets	<u>724,217</u>
Noncurrent assets	
Capital assets	
Other capital assets net	<u>56 993</u>
Total Noncurrent Assets	<u>56 993</u>
Total Assets	<u>781,210</u>
LIABILITIES	
Current liabilities	
Claims payable	15,499
Due to other funds	4,969
Unearned revenue	<u>23 120</u>
Total Current Liabilities	<u>43 588</u>
Non-capital debt:	
Compensated absences payable	<u>688</u>
Total Noncurrent Liabilities	<u>688</u>
NET ASSETS	
Invested in capital assets, net of related debt	56 993
Restricted for public works	<u>679 941</u>
Total Net Assets	<u>\$ 736 934</u>

P

The accompanying notes and auditor's reports are integral parts of these statements

Clay County
Statement of Revenues, Expenses, and Changes in Fund Net Assets - Proprietary Funds
For the Year Ended September 30, 2012

Exhibit 6

	<u>Business-type Activities-Enterprise Fund</u>
	<u>Solid Waste</u>
Operating Revenues	
Charges for services	\$ 341 989
Total Operating Revenues	<u>341 989</u>
Operating Expenses	
Personal services	133 284
Contractual services	110 583
Materials and supplies	63 889
Depreciation expense	19 832
Indirect administrative cost	4 969
Total Operating Expenses	<u>332 557</u>
Operating Income (Loss)	<u>9 432</u>
Nonoperating Revenues (Expenses)	
Interest income	629
Operating grants	5 105
Interest expense	(4)
Other income (expense)	729
Net Nonoperating Revenue (Expenses)	<u>6 459</u>
Changes in Net Assets	<u>15 891</u>
Net Assets - Beginning, as originally reported	728 284
Prior Period Adjustment	<u>(7 241)</u>
Net Assets - Beginning, as restated	<u>721 043</u>
Net Assets Ending	<u>\$ 736 934</u>

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The accompanying notes and auditor s reports are integral parts of these statements

Clay County
Statement of Cash Flows - Proprietary Funds
For the Year Ended September 30, 2012

Exhibit 7

	<u>Business-type Activities-Enterprise Funds</u>
	<u>Solid Waste</u>
Cash Flows From Operating Activities	
Receipts from customers	\$ 344,728
Payments to suppliers	(164,376)
Payments to employees	(132,836)
Payments to General Fund for indirect costs	(5,744)
Net Cash Provided by Operating Activities	<u>41,772</u>
Cash Flows From Noncapital Financing Activities	
Operating grants received	5,105
Other receipts	729
Net Cash Provided by Noncapital Financing Activities	<u>5,834</u>
Cash Flows From Capital and Related Financing Activities	
Principal payment on long-term capital debt	(348)
Interest payment on long-term capital debt	(4)
Net Cash Used by Capital Financing Activities	<u>(352)</u>
Cash Flows From Investing Activities	
Interest and dividends on investments	629
Net Cash Provided by Investing Activities	<u>629</u>
Net Increase in Cash and Cash Equivalents	47,883
Cash and Cash Equivalents at Beginning of Year	148,465
Cash and Cash Equivalents at End of Year	<u>\$ 196,348</u>
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities	
Operating income	\$ 9,432
Adjustments to reconcile operating income to net cash provided (used) by operating activities:	
Depreciation expense	19,832
Provision for uncollectible accounts	(2,192)
Changes in assets and liabilities:	
(Increase) decrease in accounts receivable	1,066
(Increase) decrease in other receivables	2,204
(Increase) decrease in intergovernmental receivables	9,908
Increase (decrease) in claims payable	189
Increase (decrease) in interfund payables	(775)
Increase (decrease) in compensated absences liability	448
Increase (decrease) in unearned revenue	1,600
Total Adjustments	<u>32,340</u>
Net Cash Provided by Operating Activities	<u>\$ 41,772</u>

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The accompanying notes and auditor's reports are integral parts of these statements

Clay County
Statement of Fiduciary Assets and Liabilities
September 30, 2012

Exhibit 8

	<u>Agency Funds</u>
ASSETS	
Cash	107,921
Due from other funds	<u>5,472</u>
Total Assets	\$ <u><u>113,393</u></u>
LIABILITIES	
Amounts held in custody for others	103,167
Intergovernmental payables	10,131
Due to other funds	<u>95</u>
Total Liabilities	\$ <u><u>113,393</u></u>

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The accompanying notes and auditor s reports are integral parts of these statements

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(1) Summary of Significant Accounting Policies

A Financial Reporting Entity

Clay County is a political subdivision of the State of Mississippi. The county is governed by an elected five-member Board of Supervisors. Accounting principles generally accepted in the United States of America require Clay County to present these financial statements on the primary government and its component units which have significant operational or financial relationships with the county. There are no outside organizations that should be included as component units of the county's reporting entity.

State law pertaining to county government provides for the independent election of county officials. The following elected and appointed officials are all part of the county legal entity and therefore are reported as part of the primary government financial statements:

- Board of Supervisors
- Chancery Clerk
- Circuit Clerk
- Justice Court Clerk
- Purchase Clerk
- Tax Assessor - Collector
- Sheriff

B Basis of Presentation

The county's basic financial statements consist of government-wide statements, including a Statement of Net Assets and a Statement of Activities, fund financial statements and accompanying note disclosures which provide a detailed level of financial information.

Government-wide Financial Statements

The Statement of Net Assets and Statement of Activities display information concerning the county as a whole. The statements include all nonfiduciary activities of the primary government. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities are generally financed through taxes, intergovernmental revenues and other nonexchange revenues and are reported separately from business-type activities. Business-type activities rely mainly on fees and charges for support.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

B Basis of Presentation (Continued)

The Statement of Net Assets presents the financial condition of the governmental activities and business-type activities of the county at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program of the county's governmental activities and business-type activities. Direct expenses are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues not classified as program revenues, are presented as general revenues of the county, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each business-type activities or governmental function is self-financing or draws from the general revenues of the county.

Fund Financial Statements

Fund financial statements of the county are organized into funds, each of which is considered to be separate accounting entities. Each fund is accounted for by providing a separate set of self-balancing accounts that constitute its assets, liabilities, fund equity, revenues and expenditures/expenses. Funds are organized into governmental, proprietary and fiduciary. Major individual Governmental Funds and major individual Enterprise Funds are reported as separate columns in the fund financial statements. Nonmajor funds are aggregated and presented in a single column.

C Measurement Focus and Basis of Accounting

The Government-wide, Proprietary Funds and Fiduciary Funds (excluding agency funds) financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Shared revenues are recognized when the provider government recognizes the liability to the county. Grants are recognized as revenues as soon as all eligibility requirements have been satisfied. Agency funds have no measurement focus but use the accrual basis of accounting.

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

C Measurement Focus and Basis of Accounting (Continued)

The county's Proprietary Funds apply all applicable Governmental Accounting Standards Board (GASB) pronouncements and only the following pronouncements issued on or before November 30, 1989, unless those pronouncements conflict with or contradict GASB pronouncements Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board Opinions, and Accounting Research Bulletins of the Committee on Accounting Procedure

The revenues and expenses of Proprietary Funds are classified as operating or nonoperating Operating revenues and expenses generally result from providing services in connection with a Proprietary Fund's primary operations All other revenues and expenses are reported as nonoperating

Governmental financial statements are presented using a current financial resources measurement focus and the modified accrual basis of accounting Revenues are recognized in the accounting period when they are both measurable and available to finance operations during the year or to liquidate liabilities existing at the end of the year Available means collected in the current period or within 60 days after year end to liquidate liabilities existing at the end of the year Measurable means knowing or being able to reasonably estimate the amount Expenditures are recognized in the accounting period when the related fund liabilities are incurred Debt service expenditures and expenditures related to compensated absences and claims and judgments, are recognized only when payment is due Property taxes, state appropriations and federal awards are all considered to be susceptible to accrual and have been recognized as revenues of the current fiscal period

The county reports the following major Governmental Funds

General Fund - This fund is used to account for and report all financial resources not accounted for and reported in another fund

TVA Bridge Bond Fund - This fund is used to account for monies from specific revenue sources that are established for economic development.

The county reports the following major Proprietary Fund

Solid Waste Fund - This fund is used to account for the county's activities of disposal of solid waste within the county

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

C Measurement Focus and Basis of Accounting (Continued)

Additionally, the county reports the following fund types

Governmental Fund Types

Special Revenue Funds – These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects

Debt Service Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest

Capital Projects Funds – These funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets

Proprietary Fund Type

Enterprise Funds – These funds are used to account for those operations that are financed and operated in a manner similar to private business enterprises or where the county has decided that periodic determination of revenues earned, expenses incurred and/or net income is necessary for management accountability

Fiduciary Fund Type

Agency Funds – These funds account for various taxes, deposits and other monies collected or held by the county, acting in the capacity of an agent, for distribution to other governmental units or designated beneficiaries

D Account Classifications

The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting Auditing and Financial Reporting* as issued in 2005 by the Government Finance Officers Association

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

E Deposits and Investments

State law authorizes the county to invest in interest bearing time certificates of deposit for periods of fourteen days to one year with depositories and in obligations of the U S Treasury, State of Mississippi, or any county, municipality or school district of this state. Further, the county may invest in certain repurchase agreements.

Cash includes cash on hand, demand deposits, all certificates of deposit and cash equivalents, which are short-term highly liquid investments that are readily convertible to cash (generally three months or less). Investments in governmental securities are stated at fair value. However, the county did not invest in any governmental securities during the fiscal year.

F Receivables

Receivables are reported net of allowances for uncollectible accounts, where applicable.

G Interfund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as 'due to/from other funds'. Noncurrent portions of interfund receivables and payables are reported as "advances to/from other funds". Advances between funds, as reported in the fund financial statements, are offset by a nonspendable fund balance account in applicable Governmental Funds to indicate that they are not available for appropriation and are not expendable available financial resources. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Assets. Any outstanding balances between the governmental activities and business-type activities are reported in the government-wide financial statements as 'internal balances'.

H Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the (applicable) governmental activities column in the government-wide financial statement. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Capital assets include significant amounts of infrastructure which have been valued at estimated historical cost. The estimated historical cost was based on replacement cost multiplied by the consumer price index implicit price deflator for the year of acquisition. The extent to which capital assets' costs have been estimated and the

**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

H Capital Assets (Continued)

methods of estimation are not readily available. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized, however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Governmental accounting and financial reporting standards allow governments meeting certain criteria to elect not to report major general infrastructure assets retroactively. Clay County meets this criteria and has not so elected. Therefore, the major general infrastructure assets acquired prior to October 1, 2002, are reported in the government-wide financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets acquired subsequent to October 1, 2002.

Capital assets acquired or constructed for Proprietary Fund operations are capitalized at cost in the respective funds in which they are utilized. No interest is capitalized on self-constructed assets because noncapitalization of interest does not have a material effect on the county's financial statements. Donated capital assets are recorded at their fair value at the time of donation.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government-wide statements and Proprietary Funds. Depreciation is calculated on the straight-line basis for all assets except land. A full year's depreciation expense is taken for all purchases and sales of capital assets during the year. The following schedule details those thresholds and estimated useful lives.

	<u>Capitalization Thresholds</u>	<u>Estimated Useful Life</u>
Land	\$ 0	N/A
Infrastructure	0	20-50 years
Buildings	50,000	40 years
Mobile equipment	5,000	5-10 years
Furniture and equipment	5,000	3-7 years
Leased property under capital leases	*	*

* Leased property capitalization policy and estimated useful life will correspond with the amounts for the asset classification, as listed above.

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

I Long-Term Liabilities

Long-term liabilities are the unmatured principal of bonds, loans, notes or other forms of noncurrent or long-term general obligation indebtedness. Long-term liabilities are not limited to liabilities from debt issuances, but may also include liabilities on lease-purchase agreements and other commitments.

In the government-wide financial statements and in the Proprietary 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 Funds Statement of Net Assets.

J Equity Classifications

Government-wide Financial Statements

Equity is classified as net assets and displayed in three components:

Invested in capital assets, net of related debt - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, notes or other borrowings attributable to the acquisition, construction or improvement of those assets.

Restricted net assets - Consists of net assets with constraints placed on the use either by external groups such as creditors, grantors, contributors, or laws and regulations of other governments, or law through constitutional provisions or enabling legislation.

Unrestricted net assets - All other net assets not meeting the definition of "restricted" or "invested in capital assets, net of related debt."

Fund Financial Statements

Fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent.

Governmental fund balance is classified as nonspendable, restricted, committed, assigned or unassigned. The following are descriptions of fund classifications used by the county:

Restricted fund balance includes amounts that have constraints placed upon the use of the resources either by an external party or imposed by law through a constitutional provision or enabling legislation.

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

J Equity Classifications (Continued)

Unassigned fund balance is the residual classification for the general fund. This classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed or assigned to specific purposes within the general fund. The general fund should be the only fund that reports a positive unassigned fund balance amount. In other governmental fund if expenditures incurred for specific purposes exceeded the amounts restricted, committed or assigned to those purposes, it may be necessary to report a negative unassigned fund balance.

K. Property Tax Revenues

Numerous statutes exist under which the Board of Supervisors may levy property taxes. The selection of authorities is made based on the objectives and responsibilities of the county. Restrictions associated with property tax levies vary with the statutory authority. The amount of increase in certain property taxes is limited by state law. Generally, this restriction provides that these tax levies shall produce no more than 110% of the amount which resulted from the assessments of the previous year.

The Board of Supervisors, each year at a meeting in September, levies property taxes for the ensuing fiscal year which begins on October 1. Real property taxes become a lien on January 1 of the current year, and personal property taxes become a lien on March 1 of the current year. Taxes on both real and personal property, however, are due on or before February 1 of the next succeeding year. Taxes on motor vehicles and mobile homes become a lien and are due in the month that coincides with the month of original purchase.

Accounting principles generally accepted in the United States of America require property taxes to be recognized at the levy date if measurable and available. All property taxes are recognized as revenue in the year for which they are levied. Motor vehicle and mobile home taxes do not meet the measurability and collectability criteria for property tax recognition because the lien and due date cannot be established until the date of original purchase occurs.

L Intergovernmental Revenues in Governmental Funds

Intergovernmental revenues, consisting of grants, entitlements and shared revenues, are usually recorded in Governmental Funds when measurable and available. However, the "available" criterion applies for certain federal grants and shared revenues when the expenditure is made because expenditure is the prime factor for determining eligibility. Similarly, if cost sharing or matching requirements exist, revenue recognition depends on compliance with these requirements.

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

M Compensated Absences

The county has adopted a policy of compensation for accumulated unpaid employee personal leave. No payment is authorized for accrued major medical leave. Accounting principles generally accepted in the United States of America require accrual of accumulated unpaid employee benefits as long-term liabilities in the government-wide financial statements and Proprietary Funds financial statements. In fund financial statements, Governmental Funds report the compensated absence liability payable only if the payable has matured, for example an employee resigns or retires.

(2) Prior Period Adjustments

A summary of significant fund equity adjustments is as follows:

<u>Exhibit 2 - Statement of Activities</u>	<u>Amount</u>
<u>Explanation</u>	
Governmental activities - To correct prior year capital assets	\$ 635,255
Business-type activities - To correct prior year capital assets	<u>(7,241)</u>
Total	<u>\$ 628,014</u>
<u>Exhibit 6 - Statement of Revenues, Expenses, and Changes in Fund Net Assets</u>	<u>Amount</u>
<u>Explanation</u>	
To correct prior year capital assets	\$ <u>(7,241)</u>
Total	<u>\$ (7,241)</u>

(3) Deposits

The carrying amount of the county's total deposits with financial institutions at September 30, 2012, was \$3,131,293 and the bank balance was \$2,970,601. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss Code Ann (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation.

Custodial Credit Risk – Deposits Custodial credit risk is the risk that in the event of the failure of a financial institution, the county will not be able to recover deposits or collateral securities that are in the possession of an outside party. The county does not have a formal policy for custodial credit risk. However, the Mississippi State Treasurer manages that risk on behalf of the county. Deposits above FDIC coverage are collateralized by the pledging financial institution's trust department or agent in the name of the Mississippi State Treasurer on behalf of the county.

**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(4) Interfund Transactions and Balances

The following is a summary of interfund balances at September 30, 2012

A Due From/To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Solid Waste Fund	\$ 4,969
General Fund	Other Governmental Funds	58,655
General Fund	Agency Funds	95
Other Governmental Funds	General Fund	28,549
Agency Funds	General Fund	5,472
Total		<u>\$ 97,740</u>

The payables from General Fund represent the tax revenue collected but not settled until October 2012. The payable from the Solid Waste Fund represents the amount owed for indirect costs paid by the General Fund. The amount due from/to Other Governmental Funds represents a loan for a debt service payment. All interfund balances are expected to be repaid within one year from the date of the financial statements.

B Advances from/to Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 100
Total		<u>\$ 100</u>

The payables to the General Fund represent loans to establish opening balances in other funds. The county expects to repay these advances in fiscal year 2013.

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(4) Interfund Transactions and Balances (Continued)

C Transfers In/Out

<u>Transfer In</u>	<u>Transfer Out</u>	<u>Amount</u>
Other Governmental Funds	General Fund	255,413
Other Governmental Funds	Other Governmental Funds	<u>112,249</u>
Total		<u>\$ 367,662</u>

The principal purpose of interfund transfers was to provide funds for grant matches or to provide funds to pay for capital outlay. All interfund transfers were routine and consistent with the activities of the fund making the transfer. All were approved by the Board of Supervisors.

(5) Intergovernmental Receivables

Intergovernmental receivables at September 30, 2012 consisted of the following:

Governmental Activities

<u>Description</u>	<u>Amount</u>
Legislative tag credit	\$ 76,012
Reimbursement for housing prisoners	45,294
Grant proceeds	3,077
State aid reimbursement	12,053
Motor vehicle fuel tax	17,472
Motor vehicle licenses	6,745
Other	<u>7,095</u>
Total Governmental Activities	<u>\$ 167,748</u>

Business-type Activities

<u>Description</u>	<u>Amount</u>
MS Department of Environmental Quality funds	<u>\$ 535</u>
Total Business-type Activities	<u>\$ 535</u>

CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(6) **Capital Assets**

The following is a summary of capital assets activity for the year ended September 30 2012

Governmental activities

	Balance Oct. 1, 2011	Additions	Deletions	Adjustments	Balance Sept. 30 2012
<u>Non depreciable capital assets</u>					
Land	\$ 745,327	220,000	(44,000)		921,327
Construction in progress	0	250,325		(250,325)	0-
Total non depreciable capital assets	<u>745,327</u>	<u>470,325</u>	<u>(44,000)</u>	<u>(250,325)</u>	<u>921,327</u>
<u>Depreciable capital assets</u>					
Infrastructure	30,015,249				30,015,249
Buildings	5,480,006		(87,193)	885,580	5,490,393
Mobile equipment	5,493,722	122,867	(147,279)	157,446	5,626,756
Furniture and equipment	475,567		(19,695)		455,872
Leased property under capital leases	561,944	205,941	(99,822)	(157,446)	510,617
Total depreciable assets	<u>42,026,488</u>	<u>328,808</u>	<u>(1,141,989)</u>	<u>885,580</u>	<u>42,098,887</u>
<u>Less accumulated depreciation for</u>					
Infrastructure	18,749,393	180,513			18,929,906
Buildings	2,652,316	82,469	(150,000)		2,584,785
Mobile equipment	4,482,225	225,413	(132,558)	88,502	4,663,597
Furniture and equipment	294,865	50,504	(17,726)		327,643
Leased property under capital leases	209,970	71,361	(16,862)	(88,502)	175,967
Total accumulated depreciation	<u>26,388,769</u>	<u>610,260</u>	<u>(317,146)</u>	<u>-0-</u>	<u>26,681,883</u>
Total depreciable capital assets net	<u>15,637,719</u>	<u>(281,452)</u>	<u>(824,843)</u>	<u>885,580</u>	<u>15,417,004</u>
Governmental activities capital assets, net	<u>\$ 16,383,046</u>	<u>188,873</u>	<u>(868,843)</u>	<u>635,255</u>	<u>16,338,331</u>

The adjustments are due to the reclassification of assets from leased property to mobile equipment and construction in progress to buildings and the correction of prior year construction in progress and buildings

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(6) Capital Assets (Continued)

Business-type activities

	Balance Oct 1 2011	Additions	Deletions	Adjustments	Balance Sept 30 2012
<u>Depreciable capital assets</u>					
Mobile equipment	\$ 334,564				334,564
Furniture and equipment	12,540				12,540
Leased property under capital leases	15,741			(15,741)	-0-
Total depreciable assets	<u>362,845</u>	<u>-0-</u>	<u>-0-</u>	<u>(15,741)</u>	<u>347,104</u>
<u>Less accumulated depreciation for</u>					
Mobile equipment	258,993	19,832			278,825
Furniture and equipment	11,286				11,286
Leased property under capital leases	8,500			(8,500)	-0-
Total accumulated depreciation	<u>278,779</u>	<u>19,832</u>	<u>-0-</u>	<u>(8,500)</u>	<u>290,111</u>
Total depreciable capital assets net	<u>84,066</u>	<u>(19,832)</u>	<u>-0-</u>	<u>(7,241)</u>	<u>56,993</u>
Business type activities capital assets net	<u>\$ 84,066</u>	<u>(19,832)</u>	<u>-0-</u>	<u>(7,241)</u>	<u>56,993</u>

The adjustments are due to the correction of prior year assets

Depreciation expense was charged to the following functions

	Amount
<u>Governmental Activities</u>	
General government	\$ 7,559
Public safety	178,039
Public works	323,377
Health and welfare	21,926
Economic development	79,359
Total governmental activities depreciation expense	<u>\$ 610,260</u>
<u>Business-type activities</u>	
Public works	\$ 19,832
Total business-type activities depreciation expense	<u>\$ 19,832</u>

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(7) Claims and Judgments

Risk Financing

The county finances its exposure to risk of loss related to workers' compensation for injuries to its employees through the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The county pays premiums to the pool for its workers' compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$1,000,000 for each accident and completely covers statutory limits set by Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability. However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation, effective from January 1, 2012, to January 1, 2013. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(8) Capital Leases

As Lessor

The county leases the following property with varying terms and options as of September 30, 2012

<u>Class of Property</u>	<u>Amount</u>
Industrial facilities	\$ <u>2,185,193</u>

The future minimum lease receivables and the present value of the net minimum lease receivables as of September 30, 2012, are as follows

	<u>Principal</u>	<u>Interest</u>
Year Ending September 30,		
2013	\$ 107,927	53,192
2014	111,313	49,805
2015	114,807	46,311
2016	118,412	42,707
2017	122,131	38,988
2018-2022	610,072	135,893
2023-2027	453,956	56,505
2028-2032	<u>150,994</u>	<u>810</u>
Total	\$ <u>1,789,612</u>	<u>424,211</u>

As Lessee

The county is obligated for the following capital assets acquired through capital leases as of September 30, 2012

<u>Classes of Property</u>	<u>Governmental Activities</u>
Mobile equipment	\$ 267,853
Furniture and equipment	<u>242,764</u>
Total	510,617
Less Accumulated Depreciation	<u>175,967</u>
Leased Property Under Capital Lease	\$ <u>334,650</u>

**CLAY COUNTY
 NOTES TO FINANCIAL STATEMENTS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(8) Capital Leases (Continued)

The following is a schedule by years of the total payments due as of September 30, 2012:

Year Ending September 30,	Governmental Activities	
	Principal	Interest
2013	\$ 106,419	6 951
2014	159 263	3 917
2015	35 970	960
2016	15,328	439
2017	10 419	90
Total	\$ 327,399	12 357

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(9) Long-term Debt

Debt outstanding as of September 30, 2012, consisted of the following

Description and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
Governmental Activities			
A General Obligation Bonds			
District 5 road 2000 issue	\$ 60,000	5/6 0	10/01/2015
District 1 road	55,000	4 8/5 4	12/1/2012
Re-Appraisal update	34,000	4 03	11/21/2013
District 4 road 2000 issue	80,000	5 2/7 0	12/01/2015
District 3 road 2000 issue	270,000	5 5/7 5	08/01/2020
District 2 road 2001 issue	295,000	5 25/5 65	12/01/2020
County building	180,000	1 55/2 26	09/30/2016
County building	66,000	5 05/5 25	09/01/2014
District 4 road 2008 issue	400,000	4 0	09/01/2023
Total General Obligation Bonds	<u>\$ 1,440,000</u>		
B Capital Leases			
Copier	\$ 1,726	3 65	11/04/2013
3 Crown Victorias	22,241	3 06	04/11/2014
2012 Ford F150	16,400	4 01	05/10/2014
Copier	1,242	3 65	09/17/2013
Palmer Dump Tractor	2,989	3 45	03/25/2013
E-911 Telephone Equipment	118,014	3 17	02/25/2015
2013 Mack Truck	95,150	3 17	07/25/2014
Kubota Tractor	32,255	3 20	05/10/2017
2009 New Holland Tractor	37,382	3 15	05/10/2014
Total Capital Leases	<u>\$ 327,399</u>		
C Other Loans			
Two Volunteer fire trucks	78,084	2 00	04/01/2017
Volunteer fire building	70,000	3 89	01/05/2017
Court House roof	48,000	2 99	05/06/2015
2010 Freightliner fire truck	63,000	3 52	05/06/2015
Fisher Marine building renovation	574,999	3 00	09/01/2031
Commercial building	790,615	3 00	06/01/2027
Total Other Loans	<u>\$ 1,624,698</u>		

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(9) Long-term Debt (Continued)

Annual debt service requirements to maturity for the following debt reported in the Statement of Net Assets are as follows

Governmental Activities

Year Ending September 30,	General Obligation Bonds		Other Loans	
	Principal	Interest	Principal	Interest
2013	287,000	65,416	133,555	46,886
2014	203,000	53,695	135,898	42,854
2015	175,000	44,286	138,310	38,755
2016	160,000	36,354	103,791	34,587
2017	105,000	29,633	99,329	31,894
2018-2022	465,000	63,160	408,655	122,159
2023-2027	45,000	1,800	417,860	51,159
2028-2032			187,300	14,351
Total	\$ 1,440,000	294,344	1,624,698	382,645

Legal Debt Margin - The amount of debt, excluding specific exempted debt, that can be incurred by the county is limited by state statute. Total outstanding debt during a year can be no greater than 15% of assessed value of the taxable property within the county, according to the then last completed assessment for taxation. However, the limitation is increased to 20% whenever a county issues bonds to repair or replace washed out or collapsed bridges on the public roads of the county. As of September 30, 2012, the amount of outstanding debt was equal to 1.01% of the latest property assessments.

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(9) Long-term Debt (Continued)

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2012

	Balance Oct 1 2011	Additions	Reductions	Balance Sept 30 2012	Amount due within one year
Governmental Activities					
Compensated absences \$	77 692		1,121	76 571	
General obligation bonds	1 717 000		277 000	1 440 000	287,000
Capital leases	316 803	205,941	195 345	327 399	106,419
Other loans	1 713 111	70 000	158 413	1 624 698	133 555
Totals	3 824 606	275 941	631 879	3 468 668	526 974
Business-type Activities					
Compensated absences \$	240	448		688	
Capital leases	348		348	-0-	
Totals	588	448	348	688	-0-

Compensated absences will be paid from the fund from which the employees' salaries were paid which are generally the General Fund, Road Maintenance Funds, Bridge Funds, and E-911 Fund

(10) Contingencies

Federal Grants - The county has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with the terms and conditions of grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a grantor audit may become a liability of the county. No provision for any liability that may result has been recognized in the county's financial statements.

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(10) Contingencies (Continued)

Litigation - The county is party to legal proceedings, many of which occur in the normal course of governmental operations. It is not possible at the present time to estimate ultimate outcome or liability, if any, of the county with respect to the various proceedings. However, the county's legal counsel believes that ultimate liability resulting from these lawsuits will not have a material adverse effect on the financial condition of the county.

(11) Joint Venture

The county participates in the following joint venture:

Clay County is a participant with the counties of Choctaw, Lowndes, Noxubee, Oktibbeha, Webster and Winston and also the cities of Columbus, Louisville, Starkville, Macon, Eupora, West Point, and Ackerman in a joint venture, authorized by Section 17-17-307, Miss. Code Ann. (1972), to operate the Golden Triangle Solid Waste Management Authority. The joint venture was created to provide solid waste disposal services for the applicable area and is governed by a 38-member board, of which Clay County appoints one member. Clay County did not appropriate funds to the organization in fiscal year 2012. The user governments will be billed based on the amount of solid waste from each government. Complete financial statements for the Golden Triangle Regional Solid Waste Management Authority can be obtained from Golden Triangle Planning and Development District, Post Office Box 828, Starkville, Mississippi 39760-0828.

(12) Jointly Governed Organizations

The county participates in the following jointly governed organizations:

East Mississippi Community College operates in a district composed of the counties of Clay, Kemper, Lauderdale, Lowndes, Noxubee, and Oktibbeha. The Clay County Board of Supervisors appoints two of the twelve members of the college board of trustees. The county appropriated \$397,725 for the maintenance and support of the college in fiscal year 2012.

Golden Triangle Planning and Development District provides services for the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints four of the 28 members of the board of directors. The county appropriated \$27,304 for support of the district in fiscal year 2012.

The Tombigbee Regional Library System operates in a district composed of the counties of Choctaw, Clay, Monroe and Webster. The Clay County Board of Supervisors appoints one of the five members of the board of directors. The county levied \$70,601 for the library during fiscal year 2012.

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CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

(12) Jointly Governed Organizations (Continued)

Community Counseling Services operates in a district composed of the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the seven members of the board of commissioners. The county appropriated \$24,000 for support of the organization in fiscal year 2012.

Prairie Opportunity, Inc. operates in a district composed of the counties of Choctaw, Clay, Lowndes, Noxubee, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the 21 board members. One board member from each of the counties must come from the private sector (recipient of services), and one member from each county must come from the community. These 14 board members are not appointed by the county Board of Supervisors. The counties generally provide no financial support to the organization.

The Mississippi Regional Housing Authority IV operates in a district composed of the counties of Carroll, Choctaw, Clay, Grenada, Lowndes, Montgomery, Oktibbeha, Webster and Winston. The Clay County Board of Supervisors appoints one of the nine board members. The counties generally provide no financial support to the organization.

(13) Defined Benefit Pension Plan

Plan Description Clay County, Mississippi contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing, multiple-employer, defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments and death benefits to plan members and beneficiaries. Benefit provisions are established by state law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005 or by calling 1-800-444-PERS.

Funding Policy At September 30, 2012, PERS members were required to contribute 9% of their annual covered salary, and the county is required to contribute at an actuarially determined rate. The rate at September 30, 2012 was 14.26% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The county's contributions (employer share only) to PERS for the years ending September 30, 2012, 2011, and 2010, were \$352,040, \$328,559, and \$324,101, respectively, equal to the required contributions for each year.

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**CLAY COUNTY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

(14) Subsequent Events

Events that occur after the Statement of Net Assets date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Assets date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Assets date require disclosure in the accompanying notes. Management of Clay County evaluated the activity of the County through January 12, 2014, (the date the financial statements were available to be issued), and determined that the following subsequent event(s) have occurred that require disclosure in the notes to the financial statements:

Subsequent to September 30, 2012, Clay County issued the following debt obligations:

<u>Issue Date</u>	<u>Interest Rate</u>	<u>Issue Amount</u>	<u>Type of Financing</u>	<u>Source of Financing</u>
05/01/13	2.40%	500,000	Bond Issuance	Ad valorem taxes
09/03/13	2.90%	500,000	Bond Issuance	Ad valorem taxes
09/12/13	2.44%	11,000,000	Bond Issuance	Ad valorem taxes

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REQUIRED SUPPLEMENTARY INFORMATION

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Clay County
 Budgetary Comparison Schedule
 Budget and Actual (Non-GAAP Basis)
 General Fund
 For the Year Ended September 30, 2012

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Property taxes	\$ 3 534 635	3 627,455	3 627 455	-0-
Licenses commissions and other revenue	237 000	271,100	271 100	-0-
Fines and forfeitures	190,000	261 256	261,256	-0-
Intergovernmental revenues	790 180	856 746	856 746	-0-
Charges for services	334 242	242 141	242 141	-0-
Interest income	11 900	6 597	6 597	-0-
Miscellaneous revenues	14 020	197,471	197 471	-0-
Total Revenues	<u>5 111 977</u>	<u>5 462 766</u>	<u>5 462 766</u>	<u>-0-</u>
EXPENDITURES				
Current				
General government	2 734 037	2 781 306	2 781 306	-0-
Public safety	2 024 467	2 126 045	2 126 045	-0-
Health and welfare	154 390	151 347	151 347	0
Conservation of natural resources	59 120	54 251	54,251	-0-
Economic development and assistance		220,000	220,000	-0-
Debt service				
Principal	22 837	25 056	25 056	-0-
Interest	1 140	3,343	3,343	-0-
Total Expenditures	<u>4 995 991</u>	<u>5 361 348</u>	<u>5 361 348</u>	<u>-0-</u>
Excess of Revenues over (under) Expenditures	<u>115 986</u>	<u>101 418</u>	<u>101 418</u>	<u>-0-</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from the sale of cap assets		2 000	2 000	-0-
Transfers in	150 000	3 658	3 658	-0-
Transfers out	(366 300)	(294 821)	(294 821)	0
Total Other Financing Sources and Uses	<u>(216 300)</u>	<u>(289 163)</u>	<u>(289 163)</u>	<u>-0-</u>
Net Change in Fund Balance	<u>(100 314)</u>	<u>(187 745)</u>	<u>(187 745)</u>	<u>0-</u>
Fund Balances Beginning	1 011 088	1 107 888	1,107 888	0-
Prior Period Adjustment	0-	(1 672)	(1 672)	0
Fund Balances Beginning restated	<u>1 011 088</u>	<u>1 106 216</u>	<u>1 106 216</u>	<u>0</u>
Fund Balances - Ending	\$ <u>910 774</u>	<u>918 471</u>	<u>918 471</u>	<u>-0-</u>

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The accompanying notes to the Required Supplementary Information are an integral part of this statement

Budget and Actual (Non-GAAP Basis)
TVA Bridge Bond Fund
For the Year Ended September 30, 2012

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
REVENUES				
Interest income	\$ 1,500	480	480	-0-
Interest on leases	39,026	64,669	64,669	-0-
Total Revenues	<u>40,526</u>	<u>65,149</u>	<u>65,149</u>	<u>-0-</u>
EXPENDITURES				
Current				
Economic development and assistance	100,000	120,833	120,833	-0-
Debt service				
Principal	42,091	62,390	62,390	-0-
Interest	24,461	50,512	50,512	-0-
Total Expenditures	<u>166,552</u>	<u>233,735</u>	<u>233,735</u>	<u>-0-</u>
Excess of Revenues over (under) Expenditures	<u>(126,026)</u>	<u>(168,586)</u>	<u>(168,586)</u>	<u>-0-</u>
OTHER FINANCING SOURCES (USES)				
Lease principal payments	82,481	101,988	101,988	-0-
Total Other Financing Sources and Uses	<u>82,481</u>	<u>101,988</u>	<u>101,988</u>	<u>-0-</u>
Net Change in Fund Balance	(43,545)	(66,598)	(66,598)	-0-
Fund Balances - Beginning	371,166	162,909	162,909	-0-
Fund Balances Ending	<u>\$ 327,621</u>	<u>96,311</u>	<u>96,311</u>	<u>0-</u>

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The accompanying notes to the Required Supplementary Information are an integral part of this statement

CLAY COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

A Budgetary Information

Statutory requirements dictate how and when the county's budget is to be prepared. Generally, in the month of August, prior to the ensuing fiscal year beginning each October 1, the Board of Supervisors of the county, using historical and anticipated fiscal data and proposed budgets submitted by the Sheriff and the Tax Assessor-Collector for his or her respective department, prepares an original budget for each of the Governmental Funds for said fiscal year. The completed budget for the fiscal year includes for each fund every source of revenue, each general item of expenditure and the unencumbered cash and investment balances. When during the fiscal year it appears to the Board of Supervisors that budgetary estimates will not be met, it may make revisions to the budget.

The county's budget is prepared principally on the cash basis of accounting. All appropriations lapse at year end, and there are no encumbrances to budget because state law does not require that funds be available when goods or services are ordered, only when payment is made.

B Basis of Presentation

The Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The schedule is presented for the General Fund and each major Special Revenue Fund. The Budgetary Comparison Schedule – Budget and Actual (Non-GAAP Basis) is a part of required supplemental information.

C Budget/GAAP Reconciliation

The major differences between the budgetary basis and the GAAP basis are

- 1 Revenues are recorded when received in cash (budgetary) as opposed to when susceptible to accrual (GAAP)
- 2 Expenditures are recorded when paid in cash (budgetary) as opposed to when susceptible to accrual (GAAP)

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CLAY COUNTY
NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2012

C Budget/GAAP Reconciliation (Continued)

The following schedule reconciles the budgetary basis schedules to the GAAP basis financial statements for the General Fund and each major Special Revenue Fund

	Governmental Fund Types	
	General Fund	TVA Bridge Bond Fund
	<u> </u>	<u> </u>
Budget (Cash Basis)	(187,745)	(66,598)
Increase (Decrease)		
Net adjustments for revenue accruals	(80,594)	
Net adjustments for expenditure accruals	<u>(8,206)</u>	<u> </u>
GAAP Basis	<u>(276,545)</u>	<u>(66,598)</u>

SPECIAL REPORTS

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J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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

Members of the Board of Supervisors
Clay County, Mississippi

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of Clay County, Mississippi, as of and for the year ended September 30, 2012, which collectively comprise the county's basic financial statements and have issued our report thereon dated January 12, 2014. 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.

Internal Control Over Financial Reporting

Management of the county is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Clay County, Mississippi's internal control over financial reporting as a basis for designing our auditing procedures 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 county's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the county's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the Schedule of Findings and Responses, we identified a certain deficiency in internal control over financial reporting that we consider to be a material weakness.

MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

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 the deficiency described in the accompanying Schedule of Findings and Responses as 12.1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Clay County, Mississippi's financial statements are free of 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 an instance of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which is described in the accompanying Schedule of Findings and Responses as item 12.1.

Clay County's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Responses. We did not audit Clay County's response and accordingly we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity, 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.

Tupelo, Mississippi
January 12, 2014

J. E. Vance & Company

0822

J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

825 JEFFERSON STREET
POST OFFICE BOX 1280
TUPELO, MISSISSIPPI 38802

(662) 842-2123
FACSIMILE (662) 841-6809
E MAIL jev@jevance.com

INDEPENDENT AUDITOR'S REPORT ON CENTRAL PURCHASING SYSTEM, INVENTORY CONTROL SYSTEM AND PURCHASE CLERK SCHEDULES (REQUIRED BY SECTION 31-7-115, MISS CODE ANN (1972))

Members of the Board of Supervisors
Clay County, Mississippi

We have examined Clay County, Mississippi's (the County) compliance with establishing and maintaining a central purchasing system and inventory control system in accordance with Sections 31-7-101 through 31-7-127, Miss Code Ann (1972) and compliance with the purchasing requirements in accordance with the bid requirements of Section 31-7-13 Miss Code Ann (1972) during the year ended September 30, 2012. The Board of Supervisors of Clay County, Mississippi, is responsible for the County's compliance with those requirements. Our responsibility is to express an opinion on the County's compliance based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and accordingly, included examining, on a test basis, evidence about the County's compliance with those requirements and performing other procedures as we considered necessary in the circumstances. We believe our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County's compliance with specified requirements. The Board of Supervisors of Clay County, Mississippi, has established centralized purchasing for all funds of the county and has established an inventory control system. The objective of the central purchasing system is to provide reasonable, but not absolute, assurance that purchases are executed in accordance with state law.

The results of our audit procedures disclosed certain circumstances of noncompliance with the aforementioned code sections. This instance of noncompliance was considered in forming our opinion on compliance. Our finding and recommendation and your response is disclosed below,

Purchase Clerk

- 1 Section 31-7-103, Miss Code Ann (1972), required purchase requisitions, purchase orders and receiving reports to accompany all claims for payment. Some purchase transition documents are being prepared after the fact.

MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS ALLIANCE FOR CPA FIRMS

Recommendation

The Purchase Clerk should ensure that the required documents are issued in the proper time sequence

Purchase Clerk's Response

This issue has been addressed with the Board of Supervisors and has been corrected

In our opinion, except as explained in the third paragraph and except for the noncompliance referred to in the preceding paragraph, Clay County, Mississippi, complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2012

The accompanying schedules of (1) Purchases Not Made from the Lowest Bidder, (2) Emergency Purchases, and (3) Purchases Made Noncompetitively from a Sole Source are presented in accordance with Section 31-7-115, Miss Code Ann (1972) The information contained on these schedules has been subjected to procedures performed in connection with our aforementioned examination of the purchasing system and, in our opinion, is fairly presented when considered in relation to that examination

Clay County's response to the finding included in this report was not audited, and accordingly, we express no opinion on it.

This report is intended for use in evaluating the central purchasing system and inventory control system of Clay County, Mississippi, and is not intended to be and should not be relied upon for any other purpose. However, this report is a matter of public record and its distribution is not limited

Tupelo, Mississippi
January 12, 2014

J E Vance & Company

1, 0824

Clay County
Schedule of Purchases Not Made From the Lowest Bidder
For the Year Ended September 30, 2012

Schedule 1

Our test results did not identify any purchases not made from the lowest bidder

825

59

Clay County
Schedule of Emergency Purchases
For the Year Ended September 30, 2012

Schedule 2

Our test results did not identify any emergency purchases

0826

60

Clay County
Schedule of Purchases Made Noncompetitively from a Sole Source
For the Year Ended September 30, 2012

Schedule 3

Our test results did not identify any purchases made noncompetitively from a sole source

0827

J.E. VANCE & COMPANY, P.A.

CERTIFIED PUBLIC ACCOUNTANTS

825 JEFFERSON STREET
POST OFFICE BOX 1280
TUPELO, MISSISSIPPI 38802

(662) 842 2123
FACSIMILE (662) 841 6809
E-MAIL jev@jevance.com

Limited Internal Control and Compliance Review Management Report

Members of the Board of Supervisors
Clay County, Mississippi

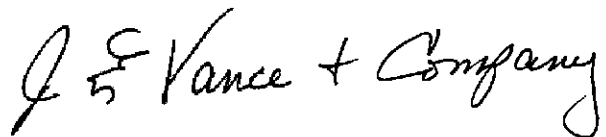
In planning and performing our audit of the financial statements of Clay County, Mississippi for the year ended September 30, 2012 we considered Clay County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control

In addition, for areas not considered material to Clay County, Mississippi's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the county's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated January 12, 2014, on the financial statements of Clay County, Mississippi.

Although no findings came to our attention as a result of these review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of the internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss Code Ann (1972), the Office of the State Auditor, when deemed necessary may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

This report is intended solely for the information and use of management, the Board of Supervisors, and others within the entity and is not intended to be and should not be used by anyone other than these parties. However, this report is a matter of public record and its distribution is not limited.

Tupelo Mississippi
January 12, 2014



0828

SCHEDULE OF FINDINGS AND RESPONSES

0829

63

**CLAY COUNTY
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Section 1 Summary of Auditor's Results

Financial Statements

- | | | |
|---|---|-------------|
| 1 | Type of auditor's report issued on the financial statements | Unqualified |
| 2 | Internal control over financial reporting | |
| | a. Material weakness(es) identified? | Yes |
| | b. Significant deficiency(ies) identified? | No |
| 3 | Noncompliance material to the financial statements? | Yes |

Section 2 Financial Statement Findings

Purchase Clerk

Material Weakness

12 1 Finding

Section 31-7-103, Miss Code Ann (1972), required purchase requisition, purchase orders and receiving reports to accompany all claims for payment. Some purchase transition documents are being prepared after the fact.

Recommendation

The Purchase Clerk should ensure that the required documents are issued in the proper time sequence.

Purchase Clerk's Response

This issue has been addressed with the Board of Supervisors and has been corrected.

30 0830

SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

0831

**CLAY COUNTY
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

As required by Section_ 315(b) of OMB Circular A-133, Clay County has prepared and hereby submits the following schedule of prior year audit findings for the year ended September 30, 2012

<u>Finding</u>	<u>Status</u>
11 1	Corrected

0832

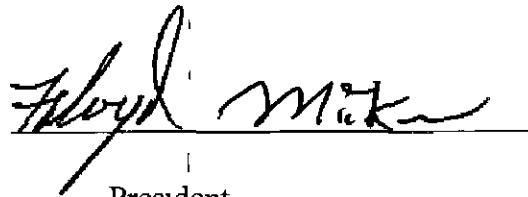
NO _____

**IN THE MATTER OF AUTHORIZING PAYMENT FOR THE COUNTY'S COST
SHARE PORTION OF THE DISTRICT 4 REGIONAL HAZARD MITIGATION PLAN**

There came on this day for consideration the matter of authorizing payment for the County's cost share portion of the District 4 Regional Hazard Mitigation Plan

After motion by Luke Lummus and second by Shelton Deanes this Board doth vote unanimously to authorize to pay \$990 00 for the County's cost share portion of the District 4 Regional Hazard Mitigation Plan in order for the county to be in compliance with the Federal Hazard Mitigation Plan.

SO ORDERED this the 26th day of ^{June}~~July~~, 2014



President

STATE OF MISSISSIPPI
PHIL BRYANT GOVERNOR

MISSISSIPPI EMERGENCY MANAGEMENT AGENCY

ROBERT R. LATHAM JR.
EXECUTIVE DIRECTOR

June 10, 2014

Mr. Shelton Deanes, President
Clay County Board of Supervisors
P O Box 815
West Point, MS 39773

RE District 4 Regional Hazard Mitigation Plan Invoice/Request for payment, Clay County

Dear Mr. Deanes

I am pleased to inform you that the District 4 Regional Hazard Mitigation Plan has been approved and Clay County is in compliance with the Federal hazard mitigation planning standards of the Disaster Mitigation Act of 2000 as contained in 44 CFR 201.6. This plan is approved until April 17, 2019.

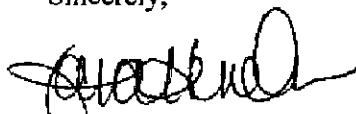
At the beginning of the planning process it was made known to all participants that there was a 10% cost share. The State is responsible for the remaining 90% of the Regional Plan cost. The cost of the District 4 Regional Plan is \$99,000. This breaks down as follows:

$\$99,000 \times 90 = \$89,100$ State Share
 $\$99,000 \times 10 = \$9,900$ Local Share

$\$9,900 \times (10)$ Number of Participating Counties
\$990 Each County's Cost Share

The Cost Share for Clay County is \$990.00 and can be divided among the County's participating jurisdictions at the County's discretion.

Sincerely,



Jara Henderson, Director
Office of Mitigation
Mississippi Emergency Management Agency

00-100-708

00-0 3

POST OFFICE BOX 5644 • PEARL, MISSISSIPPI 39288-5644 • PHONE 601-933-MEMA
EMERGENCY 1-800-222-6362 (24 HOUR)
TDD 1-800-445-6362


NO _____

**IN THE MATTER OF APPROVING REQUEST NO 14 FOR THE HOME PROJECT
GRANT**

There came on this day for consideration the matter of approving request for cash no 14 for the HOME Project Grant

After motion by Luke Lummus and second by Lynn Horton this Board doth vote unanimously to authorize payment for request for cash no 14 in the amount of \$48,400 00 of the Home Project Grant

SO ORDERED this the 26th day of June, 2014



President

**Mississippi Development Authority
Community Services Division
Request for Cash**

Clay County

Program **HOME Rehabilitation Program**

Section A. General Information		Section B. Project Information		
Recipient	Clay County Board of Supervisors	Grant No	Contract No	Project No
Mailing Address	P O Box 815	1123	M11-SG-280-181	
Street Address	205 Court Street	Services Rendered		
City State Zip	West Point MS 39773	From	To	Request No
Telephone No	662-4943124	May 1 2014	Thru	14
				MDA Staff Initials

Section C. Request Per Activity						
Activity	Activity Description	Budget Amount	Total Received to Date	This Request	Remaining Balance	Activity Numbers
1	Application Fee	\$5,000.00	\$5,000.00	\$0.00	\$0.00	
2	Browniee	\$101,300.00	\$100,050.00	\$0.00	\$1,250.00	
3	Morgan	\$114,300.00	\$113,050.00	\$0.00	\$1,250.00	
4	Jack	\$108,650.00	\$108,400.00	\$0.00	\$1,250.00	
5	Robinson	\$102,100.00	\$3,650.00	\$48,400.00	\$50,050.00	
6		\$0.00	\$0.00	\$0.00	\$0.00	
7		\$0.00	\$0.00	\$0.00	\$0.00	
8		\$0.00	\$0.00	\$0.00	\$0.00	
9		\$0.00	\$0.00	\$0.00	\$0.00	
10		\$0.00	\$0.00	\$0.00	\$0.00	
Total		\$432,350.00	\$330,150.00	\$48,400.00	\$53,800.00	

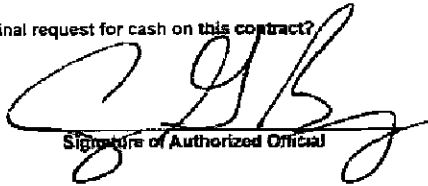
Required Accomplishment Narrative (Please provide a brief update on this project.)

Browniee Jack and Morgan houses complete. Robinson house under construction 50% complete

I hereby Certify That (a) the services covered by this request have not been received from the Federal Government/State Government or expended for such services under any other contract agreement or grant; (b) the amount requested be expended for allowable costs / expenditures under the terms of the contract agreement or grant; (c) the amount requested herein does not exceed the total funds obligated by contract, and (d) the funds are requested for only update disbursements

I hereby Certify That the goods sold and/or services rendered have been delivered and/or performed in good order within the time listed above and are in compliance with all statutory requirements and regulations. I certify that this request does not include any advances or funds for future obligations.

Is this your final request for cash on this contract? YES X NO

 6/13/14 Patsy Patterson 6/13/2014
 Signature of Authorized Official Date Signed Prepared By Date Prepared

Amy G Berry, Chancery Clerk 662-320 2009
 Typed Name and Title of Authorized Official Preparer's Telephone No

To be completed by MDA Authorized Official

APPROVED BY _____ DATE _____
 Signature Authorized MDA Representative

IDIS Voucher Number	Vendor Number	Fund Number	Cost Center	Activity Code	Org	County Code	Expense
				05			

**Mississippi Development Authority
Consolidated Support Sheet**

Program HOME PROGRAM
 Recipient Jay County Board of Supervisors
 Request for Cash Number 14

Contract Number M11 SG 280 181
 Total Amount Requested \$48 400 00

IDIS #	Line Items	Vendor	Invoice #	Total Invoice	Amount of This Request	Match	Amount Budgeted	Total Received to Date	Balance
	Application Fee						\$5 000 00	\$5,000 00	\$0 00
	Total Administration			\$0 00	\$0 00	\$0 00	\$5,000 00	\$5,000 00	\$0 00
Home #1	Brownlee						\$101,300 00	\$100,050 00	\$1,250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #1				\$0 00	\$0 00	\$0 00	\$101,300 00	\$100,050 00	\$1,250 00
Home #2	Morgan						\$114,300 00	\$113,050 00	\$1,250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #2				\$0 00	\$0 00	\$0 00	\$114,300 00	\$113,050 00	\$1,250 00
Home #3	Jack						\$109,650 00	\$108,400 00	\$1,250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #3				\$0 00	\$0 00	\$0 00	\$109,650 00	\$108,400 00	\$1,250 00
Home #4	Robinson						\$192,100 00	\$3,650 00	\$98,450 00
	Inspection (Black In)	Metro Home Insp-J Daniels		\$400 00	\$400 00				\$400 00
	Constructin 50 %	Roger Price Contractor	1	\$46,000 00	\$46,000 00				\$46,000 00
	Admin 50%	Golden Triangle PDD		\$2,000 00	\$2,000 00				\$0 00
Home #4				\$48 400 00	\$48,400 00	\$0 00	\$192,100 00	\$52,050 00	\$50 050 00
Home #5									\$0 00
									\$0 00
									\$0 00
Home #5				\$0 00	\$0 00	\$0 00	\$0 00	\$0 00	\$0 00
								\$330,160 00	
				\$48,400 00	\$48,400 00	\$0 00	\$482,350 00	\$378,550 00	\$53,800 00

I Herby Certify That (a) the services covered by this request have not been received from the Federal / State Government or expended for such services under any other contract agreement or grant; (b) the amount requested will be expended for allowable costs / expenditures under the terms of the contract agreement or grant (c) the amount requested herein does not exceed the total funds obligated by contract, and (d) the funds are requested for only immediate disbursements

I Herby Certify That the goods sold and/or services requested have been delivered and/or performed in good order within the time listed above and are in compliance with all statutory requirements and regulations. I certify that this request does not include any advances or funds for future obligations.


 Signature of Authorized Official

6/13/14
 Date Signed

Patsy Patterson
 Prepared By

Amy G Berry, Chancery Clerk
 Typed Name and Title of Authorized Official

662 320 2009
 Preparer's Telephone No

BRYAN PUBLIC LIBRARY

338 Commerce St
West Point, MS 39773
Fax 662-494-0300

FAX

TO Patsy Patterson DATE 6-2-14

Fax Number 1-662-324-1911

FROM Roger Price Pages 2

Comment _____

RNT Rental and Construction
1110 S Eshman Ave
West Point, MS 39773
Cell: 662-295-0535

Invoice

6/2/2014

Bill to Clay County Board of Supervisors

Payment for black in at 1647 Railroad RD for Georgia Robinson.

Tax ID number: 20-44747112

Total: \$46,000.00

9 9

Received Time Jun 2 2014 12 42PM No 8905



GOLDEN TRIANGLE Planning and Development District, Inc

Post Office Box 828 • Starkville MS 39760-0828 • Telephone (662) 324 7860 • Fax (662) 324 1911

Cecil Hamilton
President

Robert E. Boykin
Vice President

Jimmie Oliver
Secretary / Treasurer

Rupert L. "Rudy" Johnson
Executive Director

Clay County BOS
P O Box 815
West Point, MS 39773

Date 3006
Invoice June 2, 2014
Code 33617 - 40300

Attn: Honorable Sheldon Deanes, President

CLAY COUNTY - HOME REHAB
Contact Staff Patsy Patterson

Current invoice through May 31, 2014
(50% G Robinson House) \$ 2,000 00

BALANCE DUE \$ 2,000 00

Make Check Payable to
GOLDEN TRIANGLE PLANNING AND DEVELOPMENT DISTRICT, INC

file gbill/33617

10

CHOCTAW

CLAY

LOWNDES

NOXUBEE

OKTIBBEHA

WEBSTER

WINSTON

Inspection Report

Ms. Gloria Robinson

Property Address
1647 Railroad Road
West Point Ms



Metro Home inspection, LLC

Johnnie Daniels MHIB-0301NH
93 N Crownpointe Drive
Jackson, Mississippi 39211
601-503-6019 MS License MHIB-0301HN

HomeGauge
Services

0 11

Table of Contents

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2 Phase Two Guideline

3 Foundation/Slab and Rough Framing

4 Roofing

General Summary

Invoice

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00 0 12

Date 6/12/2014	Time	Report ID 14-0107
Property 1647 Railroad Road West Point Ms	Customer Ms Gloria Robinson	Real Estate Professional

Comment Key or Definitions

The following definitions of comment descriptions represent this inspection report. All comments by the inspector should be considered before purchasing this home. Any items listed in the report as "Not Inspected" or "Unfinished or Unsatisfactory" suggests to you to obtain a second opinion and or consult with your builder. All costs associated with further inspection fees in getting a second opinion, and any repair or replacement of item, component or unit should be considered before you purchase the property.

Inspected (IN) = I visually observed the item, component or unit and if no other comments were made then it appeared to be constructed or installed properly.

Not Inspected (NI) = I did not inspect this item, component or unit and made no representations of whether or not it was functioning as intended and will state a reason for not inspecting.

Unfinished or Unsatisfactory (UN) = The comment from the inspector will clearly state whether the construction or installation of item, component or unit is not complete or if it was not constructed or installed in a standard workmanlike practice.

In Attendance

Type of building

Approximate age of building

Temperature

Weather

Ground/Soil surface condition

Rain in last 3 days

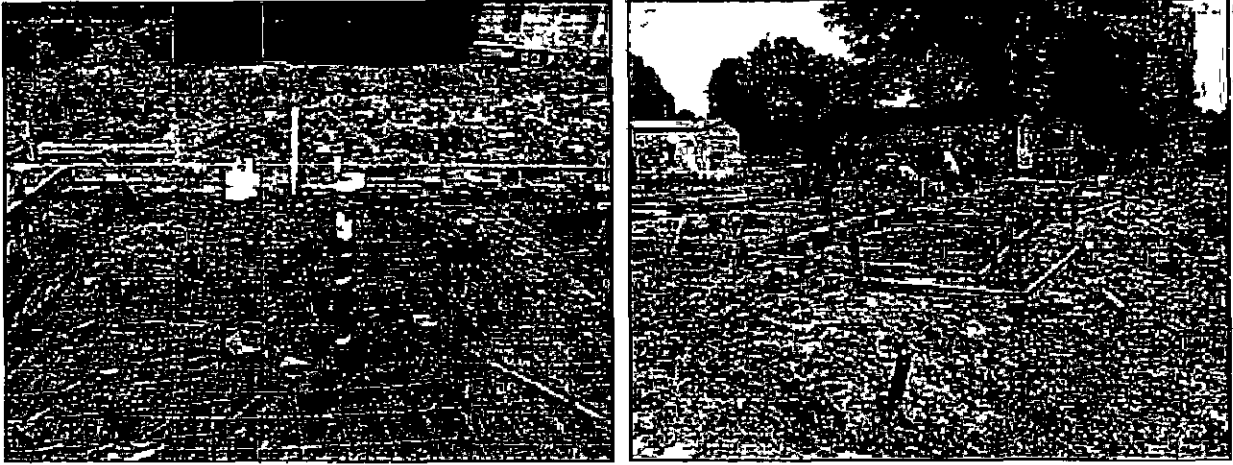
Radon Test

Water Test

10 0 13

1 Phase One Guideline

Phase One inspection comments depend upon when the inspector first arrived and where the progress was at that time



This Guideline is intended to help the customer understand the limitations of this inspection. The time spent inspecting the progress of the construction limits the inspector to a visual inspection for workmanlike practices. It does not determine the conformity to the blueprints in regards to dimensions and locations. It cannot prevent shortcuts by sub-contractors that could occur in between inspections and in the absence of the builder. The inspector does not determine whether or not agreed selections of fixtures or materials were used.

06 0 14

2 Phase Two Guideline

Phase Two of the inspection includes a re-inspection of Phase One. Please review the entire report.

2.0	DESCRIBE THE STAGE OF COMPLETION
2.1	LIST ANY NOTES OR OTHER CONCERNS

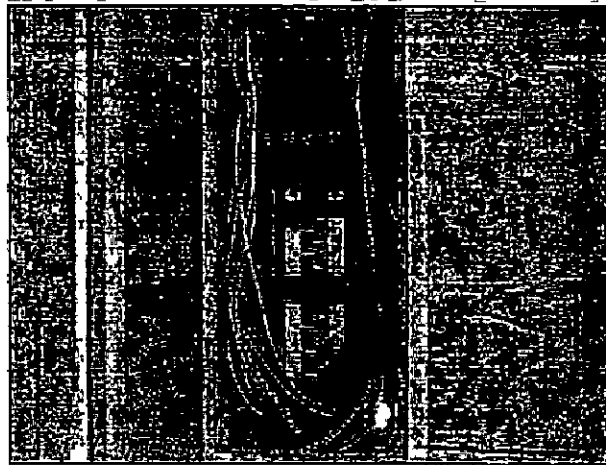
Comments

0 15

2 0 (1) The home has been roughed in with a plywood and felt papered roof and exterior walls have backer board (underlayment) including a housewrap (Tyvek) Plumbing, electrical, heating and cooling rough-in have been installed



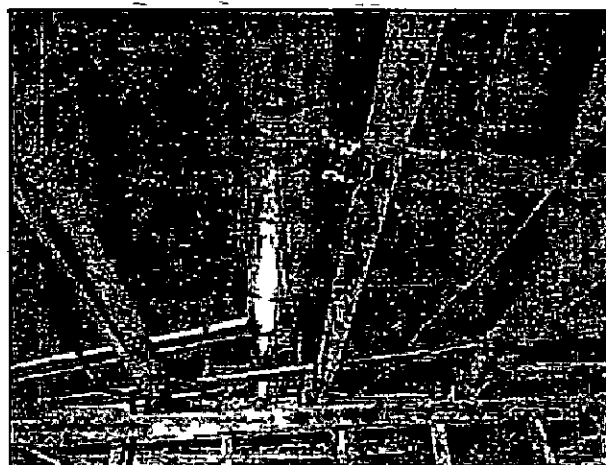
2 0 Picture 1



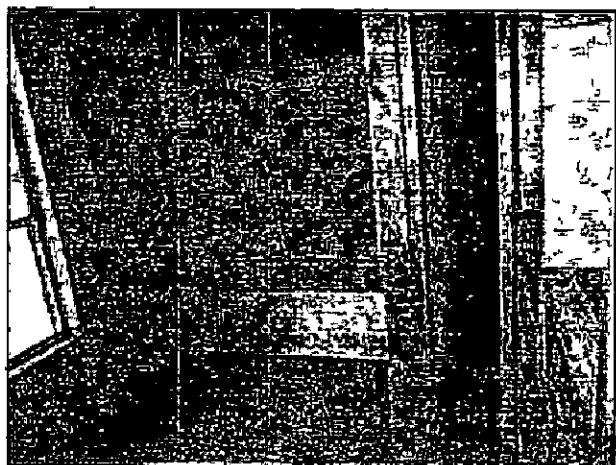
2.0 Picture 2



2 0 Picture 3



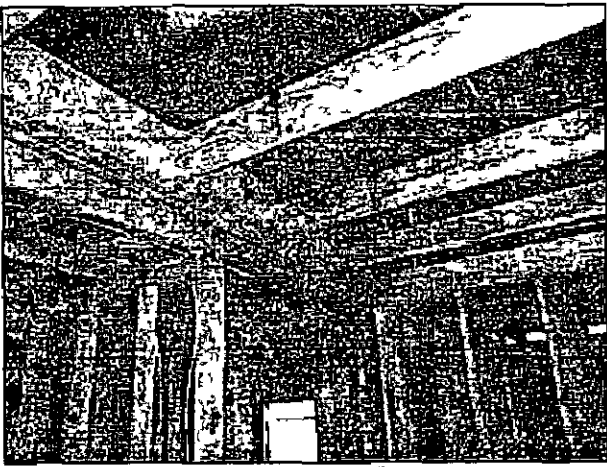
2.0 Picture 4



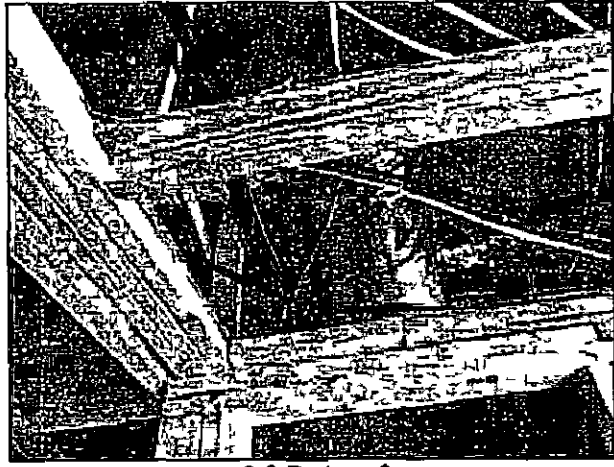
2 0 Picture 5



2 0 Picture 6

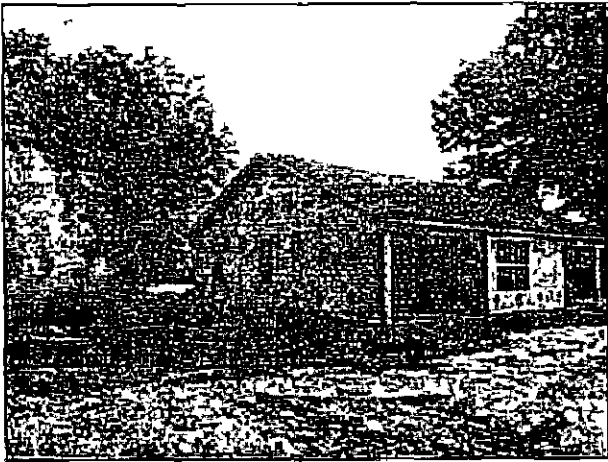


2 0 Picture 7

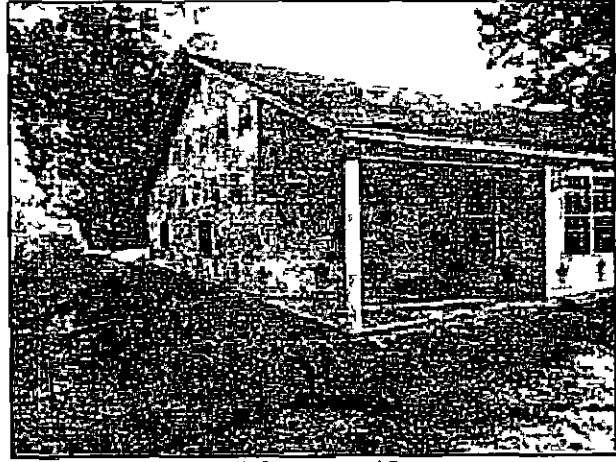


2 0 Picture 8

(2) The roof covering, exterior doors and windows have been installed



2 0 Picture 9



2 0 Picture 10

2 1 The old dwelling has been removed



2 1 Picture 1



2.1 Picture 2

This Guideline is intended to help the customer understand the limitations of this inspection. The time spent inspecting the progress of the construction limits the inspector to a visual inspection for workmanlike practices. It does not determine the conformity to the blueprints in regards to dimensions and locations. It cannot prevent shortcuts by sub-contractors that could occur in between inspections and in the absence of the builder. The inspector does not determine whether or not agreed selections of fixtures or materials were used.

3 Foundation/Slab and Rough Framing

The Home Inspector shall observe structural components including foundations floors walls columns or piers ceilings and roof The home inspector shall describe the type of Foundation floor structure wall structure columns or piers ceiling structure roof structure The home inspector shall Probe structural components where deterioration is suspected Enter under floor crawl spaces basements and attic spaces except when access is obstructed when entry could damage the property or when dangerous or adverse situations are suspected Report the methods used to observe under floor crawl spaces and attics and Report signs of abnormal or harmful water penetration into the building or signs of abnormal or harmful condensation on building components The home inspector is not required to Enter any area or perform any procedure that may damage the property or its components or be dangerous to or adversely effect the health of the home inspector or other persons

		IN	NI	UN	Styles & Materials
3 0	FOUNDATIONS BASEMENTS AND CRAWLSPACES AND DRAINAGE	X			Foundation Poured concrete
3 1	SLAB SURFACE AND WORKMANSHIP	X			Floor Structure Slab
3 2	WATER PROOFING OF FOUNDATION WALLS BELOW GRADE	X			Wall Structure 2 X 4 Wood
3 3	WALLS (Structural)	X			Columns or Piers Steel lally columns
3 4	COLUMNS OR PIERS	X			Ceiling Structure 2X4
3 5	FLOORS (Structural)	X			2X6 2X8 2X10
3 6	CEILINGS (structural)	X			Roof Structure Stick-built 2 X 6 Rafters Lateral bracing Common board Sheathing
3 7	ROOF STRUCTURE AND ATTIC	X			Roof Type Gable Method used to observe attic From entry Walked Attic info Attic access

IN=Inspected NI=Not Inspected UN=Unfinished or Unsatisfactory

The structure of the home was inspected and reported on with the above information While the inspector makes every effort to find all areas of concern some areas can go unnoticed Please be aware that the inspector has your best interest in mind Any repair items mentioned in this report should be considered before purchase It is recommended that qualified contractors be used in your further inspection or repair issues as it relates to the comments in this inspection report.

4 Roofing

The home inspector shall observe Roof covering, Roof drainage systems, Flashings, Skylights, chimneys and roof penetrations; and Signs of leaks or abnormal condensation on building components. The home inspector shall Describe the type of roof covering materials and Report the methods used to observe the roofing. The home inspector is not required to Walk on the roofing or Observe attached accessories including but not limited to solar systems antennae and lightning arrestors.

		IN	NI	UN	Styles & Materials
4 0	ROOF COVERINGS	X			Roof Covering Architectural Asphalt/Fiberglass
4 1	FLASHINGS	X			Viewed roof covering from Ground
4 2	SKYLIGHTS CHIMNEYS AND ROOF PENETRATIONS	X			
4 3	ROOFING DRAINAGE SYSTEMS	X			

IN NI UN

-Inspected NI=Not Inspected UN=Unfinished or Unsatisfactory

The roof of the home was inspected and reported on with the above information. While the inspector makes every effort to find all areas of concern, some areas can go unnoticed. Roof coverings and skylights can appear to be leak proof during inspection and weather conditions. Our inspection makes an attempt to find a leak but sometimes cannot. Please be aware that the inspector has your best interest in mind. Any repair items mentioned in this report should be considered before purchase. It is recommended that qualified contractors be used in your further inspection or repair issues as it relates to the comments in this inspection report.

Prepared Using HomeGauge <http://www.HomeGauge.com> Licensed To Metro Home Inspection LLC

General Summary

Metro Home inspection, LLC

93 N Crownpointe Drive
Jackson, Mississippi 39211
601-503-6019 MS License MHIB-0301HN

Customer
Ms Glona Robinson

Address
1647 Railroad Road
West Point Ms

The framing inspection was approved on June 12, 2014

Approved

Inspector Johnnie Daniels _____ Date June 12, 2014

2 Phase Two Guideline

2 0 DESCRIBE THE STAGE OF COMPLETION

(1) The home has been roughed in with a plywood and felt papered roof and exterior walls have backer board (underlayment) including a housewrap (Tyvek) Plumbing, electrical heating and cooling rough-in have been installed

(2) The roof covering, exterior doors and windows have been installed

2 1 LIST ANY NOTES OR OTHER CONCERNS

The old dwelling has been removed

Home inspectors are not required to report on the following Life expectancy of any component or system The causes of the need for a repair; The methods materials, and costs of corrections, The suitability of the property for any specialized use, Compliance or non-compliance with codes ordinances statutes regulatory requirements or restrictions The market value of the property or its marketability, The advisability or inadvisability of purchase of the property Any component or system that was not observed, The presence or absence of pests such as wood damaging organisms, rodents or insects or Cosmetic items, underground items or items not permanently installed Home inspectors are not required to Offer warranties or guarantees of any kind, Calculate the strength, adequacy or efficiency of any system or component; Enter any area or perform any procedure that may damage the property or its components or be dangerous to the home inspector or other persons, Operate any system or component that is shut down or otherwise inoperable, Operate any system or component that does not respond to normal operating controls Disturb insulation move personal items panels furniture, equipment, plant life soil, snow ice or debris that obstructs access or visibility Determine the presence or absence of any suspected adverse environmental condition or hazardous substance, including but not limited to mold, toxins carcinogens noise contaminants in the building or in soil, water and air Determine the effectiveness of any system installed to control or remove suspected hazardous substances Predict future condition including but not limited to failure of components Since this report is provided for the specific benefit of the customer(s), secondary readers of this information should hire a licensed inspector to perform an inspection to meet their specific needs and to obtain current information concerning this property

Prepared Using HomeGauge <http://www.homeGauge.com> Licensed To Metro Home inspection LLC

<http://www.homegauge.com/report/3318822/FULLREPORT.html>

0 0 20

6/16/2014

INVOICE

Metro Home inspection, LLC
93 N Crownpointe Drive
Jackson, Mississippi 39211
601-503-6019 MS License MHIB-0301HN
Inspected By Johnnie Daniels

Inspection Date 6/12/2014
Report ID 14-0107

Customer Info	Inspection Property
s Gloria Robinson Customer's Real Estate Professional	1647 Railroad Road West Point Ms

Inspection Fee

Service	Price	Amount	Sub-Total
Heated Sq Ft 1 001 - 2 000	400 00	1	400 00

Tax \$0 00
~~Total Price \$400 00~~

Payment Method Check
Payment Status Invoice Sent
Note Framing inspection approved June 12, 2014

0 21

<http://www.homegauge.com/report/3318822/FULLREPORT.html>

6/16/2014

**Mississippi Development Authority
Consolidated Support Sheet**

Program: HOME PROGRAM
 Recipient: Jay County Board of Supervisors
 Request for Cash Number: 14

Contract Number: M11 SG 280 181
 Total Amount Requested: \$48 400 00

IDIS #	Line Items	Vendor	Invoice #	Total Invoice	Amount of This Request	Match	Amount Budgeted	Total Received to Date	Balance
	Application Fee						\$5 000 00	\$5 000 00	\$0 00
	Total Administration			\$0 00	\$0 00	\$0 00	\$5 000 00	\$5 000 00	\$0 00
Home #1	Brownlee						\$101,300 00	\$100 050 00	\$1 250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #1				\$0 00	\$0 00	\$0 00	\$101,300 00	\$100 050 00	\$1 250 00
Home #2	Morgan						\$114,300 00	\$113 050 00	\$1 250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #2				\$0 00	\$0 00	\$0 00	\$114,300 00	\$113 050 00	\$1 250 00
Home #3	Jack						\$109 650 00	\$108 400 00	\$1 250 00
	Final Completion								\$0 00
	Final Inspection								\$0 00
	Admin								\$0 00
Home #3				\$0 00	\$0 00	\$0 00	\$109 650 00	\$108,400 00	\$1 250 00
Home #4	Robinson						\$102,100 00	\$3 650 00	\$98,450 00
	Inspection (Black in)	Metro Home Insp J Daniels		\$400 00	\$400 00				\$400 00
	Constructin 50%	Roger Price Contractor	1	\$46 000 00	\$46,000 00				\$46,000 00
	Admin 50%	Colden Triangle PDD		\$2 000 00	\$2,000 00				\$0 00
Home #4				\$48,400 00	\$48,400 00	\$0 00	\$102,100 00	\$52 050 00	\$50 050 00
Home #5									\$0 00
									\$0 00
									\$0 00
Home #5				\$0 00	\$0 00	\$0 00	\$0 00	\$0 00	\$0 00
								\$330 150 00	
				\$48,400 00	\$48,400 00	\$0 00	\$174,92 350 00	\$378 550 00	\$53 800 00

0 23

I Heraby Certify That (a) the services covered by this request have not been received from the Federal / State Government or expended for such services under any other contract agreement or grant (b) the amount requested will be expended for allowable costs / expenditures under the terms of the contract agreement or grant (c) the amount requested herein does not exceed the total funds obligated by contract and (d) the funds are requested for only immediate disbursements

I Heraby Certify That the goods sold and/or services rendered have been delivered and/or performed in good order within the time listed above and are in compliance with all statutory requirements and regulations I certify that this request does not include any advances or funds for future obligations


 Signature of Authorized Official

6/13/14
 Date Signed

Patsy Patterson
 Prepared By

Amy G Berry, Chancery Clerk
 Typed Name and Title of Authorized Official

862 320-2008
 Preparer's Phone No

NO _____

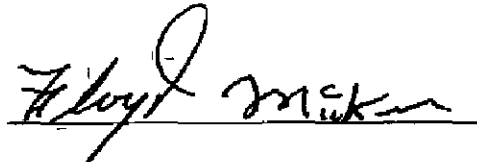
IN THE MATTER OF DELETING ASSETS

There came on this day for consideration the matter of deleting assets

It appears to this Board Supervisor Deanes is requesting this Board's consideration to delete D4076, Tank 500 gallons which is of no use to the county any longer and would be better for the county to get the said tank shredded for scrap

After motion by Shelton Deanes and second by R. B Davis this Board doth vote unanimously to authorize to delete D4076, Tank 500 gallon, from the County's Fixed Asset Ledger

SO ORDERED this the 26th day of June, 2014



President

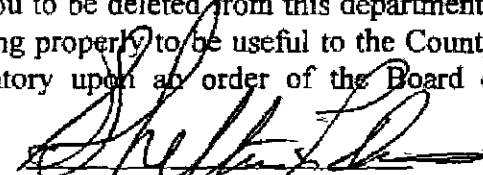
To Amy G Berry
Inventory Control Clerk

From Sheeta Deane

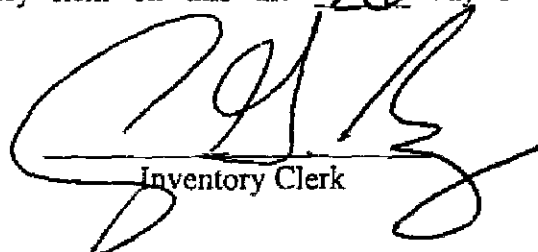
Date 6/26/14

Re 'Inventory Control # D4-076
Description TANK - 500 gal
SN# NONE

The inventory item referenced to above is delivered to you to be deleted from this department's inventory. Additionally, this item is no longer functioning properly to be useful to the County. Please remove this item from this department's inventory upon an order of the Board of Supervisors.


Department Head

This ~~is~~ acknowledged receipt of the above inventory item on this the 26th day of June, 2014


Inventory Clerk

Description TANK 500 GAL & GAUGES
Location DISTRICT 4 SHED
Vendor CLAY COUNTY COOP Serial # 9144 10227
Property # D4076 Project # _____ Current Value 442 35
*Department # 304 DISTRICT 4 Objective # 86 MOBILE EQUIPMEN
*Acquisition P PURCHASED *Disposal _____
Ledger? Y (Y/N)
*Asset Type MBE MOBILE EQUIPMEN Useful Life 5 Years
Salvage % 10 Salvage \$ 44 Cap Threshold 5000
GASB Eligible? N (Y/N) Depreciate? N (Y/N)
Accumulated Depreciation _____
Cap Value 442 35 Date 5/10/2000
Remarks _____

Enter=Accept *F4=Prompt F8=Transactions F10=Delete F12=Cancel/No Update

NO _____

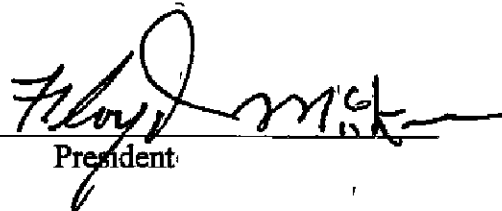
**IN THE MATTER OF DESTROYING OLD SURRENDERED CAR TAGS THAT HAVE
BEEN CERTIFIED TO THE BOARD BY THE TAX COLLECTOR**

There came on this day for consideration the matter of destroying old surrendered car tags that have been certified to the Board by the Tax Collector

It appears to this Board that Paige Lamkin, Clay County Tax Collector, has certified to the Board of Supervisors that the attached list marked Exhibit A is a list of the car tags surrendered for the time period stated there in

After motion by Lynn Horton and second by R B Davis this Board doth vote unanimously to authorize the destroying of the old surrendered car tags as certified by the Tax Assessor/Collector as attached hereto as Exhibit A

SO ORDERED this the 26th day of June, 2014



President

TAGS SURRENDERED FOR CREDIT OR NO LONGER BEING USED ON VEHICLE ISSUED FOR
 AFTER LIST IS PRESENTED TO THE BOARD OF SUPERVISORS, THESE TAGS MAY BE DESTROYED

4/17	985DD Cyc859	9/12	CYH 949 CUB 275	728MS LTH 987	R902V KTK 807		
4/21	DB/31196 CYK 710 CYI 975	5/13 9/14	CYD 811 CYJ 839 438 ML	008MG MSU CY 1306	6/9 6/10	CYI 526 Cye 144 CYF 795	
4/25	DBA 3511 ITS myn cyh 141		CYI 336 CYK 815 CY 2670	5/16	CY 6792 CYJ 749 CYB 874 CYK 978	MSU 7411 CY 295 CY 844 DB 600K	
4/29	CY 4874 KTF 032 CYK 111 MC/60698 CY 255 WSM 721 CY 4599 LTK 630 CYK 820 LTI 340 LFR 370 ATP 325 CY 6003 CYK 987 CYL 514 CY 2074 Cye 360 CYJ 489 CY 9258 Cye 364 ESobwy		CYK 892 CYH 054 CYD 607 CY 3277 Cye 933 B 735wy CYK 994 CYK 966 CYL 058 CYH 569 CYI 003 CYB 504 DAV 712 CYK 327 CYB 317 CY 4035 918CL CYB 072 CYJ 069 App-A049815 E442 n3 DBI 9049 CYI 319	5/22 9/23 9/27 9/28 9/29 5/30	W7834p PNJ 148 CYC 472 Cye 004 PIK 8874R CYH 829 4A6 804 2AU 901 3AB 2107 3AH 551 3AH 554 3AH 550 3AH 575 T73 M8 CY 5TA1 CyF 067 hp 2629 WLTW 379 CYI 914 CYK 550 CY 562 CYF 112	6/11 6/13 6/16 6/17 6/18 6/19	MSU M17A ITH 508 CY 126 CY 622 CY 988 CY 134 CY 340 CYH 973 VR/BUTTB CYH 282 CY 646 CY 1948 CY 107 CYA 401 CY 4970 PTR K9029 CYB 354 CYC 277 BIG 8011 N48 2503 CY 3435 CYI 516 CYH 257
7/4	CY 3983 CY 4864			6/2 29			

NO _____

**IN THE MATTER OF APPROVING TO HAVE A FALL NIGHT MEETING TO BE
HELD OCTOBER 23, 2014**

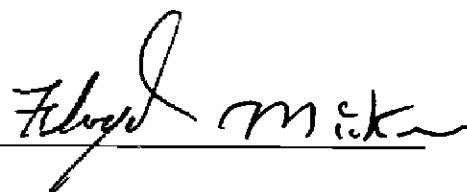
There came on this day for consideration the matter of approving to have a fall night meeting to be held October 23, 2014

It appears to this Board Supervisor Deanes is requesting for this Board to consider having a fall night meeting on October 23, 2014 that from the first of this year he was in favor of only having two night meetings a year once in the spring and once in the fall, and

It appears to this Board Supervisor Deanes is requesting this Board to have one night meeting in the fall on October 23, 2014

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to approve to have a fall night meeting to be held on October 23, 2014 at 6 00 p m

SO ORDERED this the 26th day of June, 2014



President

Clay County MS
Prepays for the Month of June 2014

Claim#	Vendor #	Vendor Name	Inv#	Account	Description	Amount	Check Date	Check#
5211	5198	LELA JACK	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62907
5212	999 002117	BETTY J ROBERTS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62922
5213	999-011025	WILLIAM W YOUNG	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62993
5214	999-010521	KATHY DYESS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62974
5215	999-008495	VIVIAN MARIE COOPERWOOD	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62950
5216	999 008534	DIANE T JACK	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62956
5217	999-011000	JOHN L TUCKER	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62986
5218	999-000331	SARAH A MOSLEY	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62909
5219	999-008001	SHIRLEY (LONG) COCHRAN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62943
5220	999 000866	PAMELA S CHAMPION	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62911
5221	999-010866	JOHN E SPANN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62983
5222	999-010272	GLENDA K NADEAU	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62968
5223	999-011028	VENDELLA EDWARDS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62995
5224	999-008479	DEVORA BUFORD	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62948
5225	999-004079	L T WALKER	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62931
5226	999-001616	BRENDA ROBERTSON	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62921
5227	999-003302	JOANNA ELLIS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62926
5228	999-007446	SYLVESTER R WALKER	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62937
5229	999-001529	CLARISSA DOSS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62916
5230	999-008522	CLIMMIE LEE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62954
5231	999-002238	JOSHUA TUCKER	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62923
5232	999-010274	LILLIE JEFERSON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62969
5233	999-003534	GWENDOLYN G OTT	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62929
5234	999-002535	MARTHA C WHITE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62924
5235	999-005450	BETTY JEAN ROBERSON STARKS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62932
5236	999 008525	CHARLES PEARSON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62955
5237	999 008096	TAMMY LANGLEY	06/2014	001180574	POLL WORKERS	120 00	6/5/2014	62945
5238	999 008053	OKIE SMITH	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62944
5239	999 010833	MATTIE JANE RAINES	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62980
5240	999 007754	DOROTHY GASTON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62940
5241	999 004041	MARGARET SHELTON	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62930
5242	999 011015	ELIZABETH BAILEY	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62989
5243	999 011019	MARVIN TURNIPSEED	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62990

0 31

5244	999 010256	ODESSA HALE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62966
5245	999 008499	CLARETHA SIMS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62951
5246	999 001569	VELMA GREEN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62918
5247	999-010388	JEANETTE HOLLINGSLED	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62971
5248	999 007910	SHIRLEY M HOGAN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62942
5249	999 001609	JIMMY DAVIDSON	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62920
5250	999 001013	EMMIE FULGHAM	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62913
5251	999-007185	MARY FRANCES CANNON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62934
5252	999-010863	GILBERT SANDERS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62982
5253	999 008952	ANGELA M WILLIAMS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62959
5254	999 008511	JEANNIE STATEN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62952
5255	999-010043	RACHEL WHITE PATE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62965
5256	999-007835	PAULA MASSEY	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62941
5257	999 010838	IRENE CLIETT	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62981
5258	999 010909	AMY SMITH	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62985
5259	999-011002	MARCIA G PHYFER	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62987
5260	999-003319	SYBLE MYERS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62927
5261	999 010571	CHRISTINA MARIE WALKER	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62976
5262	999 007570	JO ANN WHITE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62939
5263	999-010455	DOROTHY FEARS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62972
5264	999 009583	NETTIE GLADNEY	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62961
5265	999 007473	DENISE MARBLE	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62938
5266	999 010575	MARCUS DOSS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62977
5267	999 000766	PATSY PERKINS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62910
5268	999-001554	LORETTA GUIDO	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62917
5269	999 011029	WENDY MCMULLEN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62996
5270	999 011021	ELNORA JEFFERSON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62991
5271	999 008561	ELLA DAVIS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62957
5272	999 000900	MINNIE R SHELTON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62912
5273	999 020020	KEYESHIA RAINEY	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62997
5274	999 003419	HILDA I COCKRELL	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62928
5275	999-011022	WILLIE B ROBINSON	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62992
5276	999 008516	HELEN MAXWELL	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62953
5277	999 020021	ROMELL THOMAS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62998
5278	999 001084	RUTH H WILLIAMS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62914
5279	999-001448	FRANKIE COCKRELL	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62915
5280	999 000069	DARLENE GATES	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62908
5281	999 020022	MABLE D LUCIUS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62999

5282	999	010260	ALBERT COCKRELL	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62967
5283	999	007184	TRINA D CANNON	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62933
5284	999	020023	VERONICA BILLUPS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63000
5285	999	020024	JANICE QUINN	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63001
5286	999-010308		JOHN C HARRIS JR	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62970
5287	999-020025		GLENDA K KNIGHT	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	63002
5288	999	010585	JEFFERY LEE PEEPLES	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62978
5289	999	020026	RICKY D KNIGHT	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63003
5290	999	009837	KATHY JEAN SEAWRIGHT	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62964
5291	999	020027	DAVID M WOOD	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	63004
5292	999	010464	ORVAL LEE GORDON	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62973
5293	999	011004	RADNICK FORD	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62988
5294	999	020028	WALTER L MOORE	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	63005
5295	999	007272	BOBBIE ATKINSON	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62935
5296	999-003067		VIOLA FORD	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62925
5297	999	010529	ELIZABETH CALVERT	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62975
5298	999	020029	VIRGINIA T DISCON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63006
5299	999	020030	MARGARETTE DAVENPORT	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63007
5300	999	009628	ROBERT E DAVENPORT	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62962
5301	999	020031	FELECIA FINLEY	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	63008
5302	999	009327	CATHY STAFFORD	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62960
5303	999	020032	CLIFTON STAFFORD	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63009
5304	999-010668		FANNIE M HOPKINS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62979
5305	999	008468	BETTYE JEAN SWIFT	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62947
5306	999	009699	SHAQUERIA COLLINS	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	62963
5307	999	020033	JANICE HILL	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	63010
5308	999	008787	ELLA SEAY	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62958
5309	999	011027	LINDA K DUCKWORTH	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62994
5310	999	020034	SAQUDRA WALKER	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	63011
5311	999	020035	ALICIA CAMPBELL	06/2014	001180574	POLL WORKERS	100 00	6/5/2014	63012
5312	999-020036		JOHN COX JR	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	63013
5313	999	008346	ANTHONY R CASPELL	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62946
5314	999	020037	TEISHA P SPRAGGINS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63014
5315	999	007284	KAY R SIMMONS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62936
5316	999	020038	ELOISE W KISNER	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63015
5317	999	020039	EMILY W HOPKINS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63016
5318	999	020040	CAROLINE H HARMON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63017
5319	999	008482	IRA C GIBBS	06/2014	001180574	POLL WORKERS	149 00	6/5/2014	62949

5320	999 010889	ROSHANETTE JEFFERSON	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62984
5321	999 001597	JERI J GLADNEY	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	62919
5322	999 020041	MIKE SIMMONS	06/2014	001180574	POLL WORKERS	129 00	6/5/2014	63018
5323	1481	CLAY COUNTY TAX ASSESSOR/COLL	06/2014	012219695	CAR TITLES/TAGS	10 00	6/5/2014	63019
5325	4432	SHERMAN IVY	06/2014PERS	001262474	REFUND OF PERS CONTR	2,147 70	6/5/2014	63020
5326	5892	MS FAST TRACK TITLE PROGRAM	06/2014	001100582	MISCELLANEOUS EXPENS	39 00	6/6/2014	63023
5327	1253	CALVERT FUNERAL HOME, INC	06/2014	320000080	LAND	39,691 33	6/6/2014	63022
5817	5044	KRISTEN WOOD WILLIAMS,PLLC	06/2014C	001163550	LEGAL FEES	47 50	6/11/2014	63215
5818	5044	KRISTEN WOOD WILLIAMS PLLC	06/2014B	001163550	LEGAL FEES	95 00	6/11/2014	63215
5819	5044	KRISTEN WOOD WILLIAMS PLLC	06/2014A	001163550	LEGAL FEES	142 50	6/11/2014	63215
5820	5044	KRISTEN WOOD WILLIAMS,PLLC	06/2014	001163550	LEGAL FEES	142 50	6/11/2014	63215
5821	999 010909	AMY SMITH	06/2014A	001180574	POLL WORKERS	29 00	6/11/2014	63218
5822	999-009699	SHAQUERIA COLLINS	06/2014A	001180574	POLL WORKERS	29 00	6/11/2014	63217
5823	7188	PREMIUM SPRING WATER SERVICE	06/2014	001450582	BOTTLED WATER	45 82	6/11/2014	63216
5824	3193	GOLDEN TRIANGLE PL & DEV DIST	3012	400340558	GTPDD MONTHLY BILLIN	2,786 96	6/11/2014	63214
5825	0004	PAYROLL CLEARING ACCOUNT	201406150002	001000110	ASST PERSONNEL MNGR	104 17	6/15/2014	63219
5825	0004	PAYROLL CLEARING ACCOUNT	201406150002	001000110	PERSONNEL MAN/SYSTEM	873 36	6/15/2014	63219
5825	0004	PAYROLL CLEARING ACCOUNT	201406150002	001000110	SOC SEC MATCHING	73 76	6/15/2014	63219
5825	0004	PAYROLL CLEARING ACCOUNT	201406150002	001000110	STATE RET MATCHING	153 96	6/15/2014	63219
5826	0004	PAYROLL CLEARING ACCOUNT	201406150003	001000110	OFFICE CLERICAL	708 08	6/15/2014	63219
5826	0004	PAYROLL CLEARING ACCOUNT	201406150003	001000110	SOC SEC MATCHING	53 11	6/15/2014	63219
5826	0004	PAYROLL CLEARING ACCOUNT	201406150003	001000110	STATE RET MATCHING	111 52	6/15/2014	63219
5827	0004	PAYROLL CLEARING ACCOUNT	201406150004	001000110	DEPUTIES	1,906 67	6/15/2014	63219
5827	0004	PAYROLL CLEARING ACCOUNT	201406150004	001000110	OFFICE CLERICAL	418 50	6/15/2014	63219
5827	0004	PAYROLL CLEARING ACCOUNT	201406150004	001000110	SOC SEC MATCHING	177 88	6/15/2014	63219
5827	0004	PAYROLL CLEARING ACCOUNT	201406150004	001000110	STATE RET MATCHING	366 21	6/15/2014	63219
5828	0004	PAYROLL CLEARING ACCOUNT	201406150005	001000110	DEPUTIES	2,827 08	6/15/2014	63219
5828	0004	PAYROLL CLEARING ACCOUNT	201406150005	001000110	PART-TIME HELP	286 75	6/15/2014	63219
5828	0004	PAYROLL CLEARING ACCOUNT	201406150005	001000110	SOC SEC MATCHING	228 92	6/15/2014	63219
5828	0004	PAYROLL CLEARING ACCOUNT	201406150005	001000110	STATE RET MATCHING	445 26	6/15/2014	63219
5829	0004	PAYROLL CLEARING ACCOUNT	201406150006	001000110	ASST PURCHASE CLERK	208 34	6/15/2014	63219
5829	0004	PAYROLL CLEARING ACCOUNT	201406150006	001000110	PURCHASE CLERK SALAR	587 85	6/15/2014	63219
5829	0004	PAYROLL CLEARING ACCOUNT	201406150006	001000110	SOC SEC MATCHING	36 85	6/15/2014	63219
5829	0004	PAYROLL CLEARING ACCOUNT	201406150006	001000110	STATE RET MATCHING	125 40	6/15/2014	63219
5830	0004	PAYROLL CLEARING ACCOUNT	201406150007	001000110	RECEIVING CLERK	485 42	6/15/2014	63219
5830	0004	PAYROLL CLEARING ACCOUNT	201406150007	001000110	SOC SEC MATCHING	37 13	6/15/2014	63219
5830	0004	PAYROLL CLEARING ACCOUNT	201406150007	001000110	STATE RET MATCHING	76 45	6/15/2014	63219
5831	0004	PAYROLL CLEARING ACCOUNT	201406150008	001000110	MAINTENANCE OVERTIME	774 15	6/15/2014	63219

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5831 0004	PAYROLL CLEARING ACCOUNT	201406150008	001000110	MAINTENANCE SALARY	2,646 64	6/15/2014	63219
5831 0004	PAYROLL CLEARING ACCOUNT	201406150008	001000110	PART TIME HELP	670 70	6/15/2014	63219
5831 0004	PAYROLL CLEARING ACCOUNT	201406150008	001000110	SOC SEC MATCHING	310 29	6/15/2014	63219
5831 0004	PAYROLL CLEARING ACCOUNT	201406150008	001000110	STATE RET MATCHING	538 77	6/15/2014	63219
5832 0004	PAYROLL CLEARING ACCOUNT	201406150009	001000110	INFORMATION TECHNOLO	436 68	6/15/2014	63219
5832 0004	PAYROLL CLEARING ACCOUNT	201406150009	001000110	SOC SEC MATCHING	32 89	6/15/2014	63219
5832 0004	PAYROLL CLEARING ACCOUNT	201406150009	001000110	STATE RET MATCHING	68 78	6/15/2014	63219
5833 0004	PAYROLL CLEARING ACCOUNT	201406150010	001000110	BAILIFF	55 00	6/15/2014	63219
5833 0004	PAYROLL CLEARING ACCOUNT	201406150010	001000110	DEPUTIES	3 003 58	6/15/2014	63219
5833 0004	PAYROLL CLEARING ACCOUNT	201406150010	001000110	SOC SEC MATCHING	217 95	6/15/2014	63219
5833 0004	PAYROLL CLEARING ACCOUNT	201406150010	001000110	STATE RET MATCHING	473 06	6/15/2014	63219
5834 0004	PAYROLL CLEARING ACCOUNT	201406150011	001000110	OFFICE/CLERICAL	807 75	6/15/2014	63219
5834 0004	PAYROLL CLEARING ACCOUNT	201406150011	001000110	SOC SEC MATCHING	61 80	6/15/2014	63219
5834 0004	PAYROLL CLEARING ACCOUNT	201406150011	001000110	STATE RET MATCHING	54 58	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	DEPUTIES	12,470 59	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	DEPUTIES OVERTIME	1,337 12	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	MECHANIC SALARY	983 83	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	OFFICE CLERICAL OVER	22 36	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	OFFICE/CLERICAL	6 522 43	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	SOC SEC MATCHING	1,577 82	6/15/2014	63219
5835 0004	PAYROLL CLEARING ACCOUNT	201406150012	001000110	STATE RET MATCHING	3,221 07	6/15/2014	63219
5836 0004	PAYROLL CLEARING ACCOUNT	201406150013	001000110	MTC TRANSPORT OFFICE	572 46	6/15/2014	63219
5836 0004	PAYROLL CLEARING ACCOUNT	201406150013	001000110	SOC SEC MATCHING	36 95	6/15/2014	63219
5836 0004	PAYROLL CLEARING ACCOUNT	201406150013	001000110	STATE RET MATCHING	90 16	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	JAIL ADMINISTRATOR	1,625 00	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	JAIL RECORDS CLERK	1,220 83	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	JAILORS OVERTIME	733 74	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	JAILORS SALARIES	9 717 50	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	KITCHEN MANAGER	1,253 18	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	SOC SEC MATCHING	1,053 93	6/15/2014	63219
5837 0004	PAYROLL CLEARING ACCOUNT	201406150014	001000110	STATE RET MATCHING	2 291 66	6/15/2014	63219
5838 0004	PAYROLL CLEARING ACCOUNT	201406150015	097000110	DISPATCHER O/T	167 40	6/15/2014	63219
5838 0004	PAYROLL CLEARING ACCOUNT	201406150015	097000110	DISPATCHERS	6,794 80	6/15/2014	63219
5838 0004	PAYROLL CLEARING ACCOUNT	201406150015	097000110	SOC SEC MATCHING	581 81	6/15/2014	63219
5838 0004	PAYROLL CLEARING ACCOUNT	201406150015	097000110	STATE RET MATCHING	1,149 09	6/15/2014	63219
5838 0004	PAYROLL CLEARING ACCOUNT	201406150015	097000110	911 DIRECTOR SALARY	971 63	6/15/2014	63219
5839 0004	PAYROLL CLEARING ACCOUNT	201406150016	112000110	DRUG COORDINATOR SAL	985 84	6/15/2014	63219
5839 0004	PAYROLL CLEARING ACCOUNT	201406150016	112000110	SOC SEC MATCHING	75 41	6/15/2014	63219

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5839 0004	PAYROLL CLEARING ACCOUNT	201406150016	112000110	STATE RET MATCHING	155 27	6/15/2014	63219
5840 0004	PAYROLL CLEARING ACCOUNT	201406150017	151000110	ROAD LABORERS HOURL	4,482 30	6/15/2014	63219
5840 0004	PAYROLL CLEARING ACCOUNT	201406150017	151000110	SOC SEC MATCHING	316 49	6/15/2014	63219
5840 0004	PAYROLL CLEARING ACCOUNT	201406150017	151000110	STATE RET MATCHING	705 97	6/15/2014	63219
5841 0004	PAYROLL CLEARING ACCOUNT	201406150018	152000110	ROAD LABORERS HOURL	3 328 48	6/15/2014	63219
5841 0004	PAYROLL CLEARING ACCOUNT	201406150018	152000110	SOC SEC MATCHING	254 62	6/15/2014	63219
5841 0004	PAYROLL CLEARING ACCOUNT	201406150018	152000110	STATE RET MATCHING	524 24	6/15/2014	63219
5842 0004	PAYROLL CLEARING ACCOUNT	201406150019	153000110	ROAD LABORERS- HOURL	3 212 40	6/15/2014	63219
5842 0004	PAYROLL CLEARING ACCOUNT	201406150019	153000110	SOC SEC MATCHING	243 13	6/15/2014	63219
5842 0004	PAYROLL CLEARING ACCOUNT	201406150019	153000110	STATE RET MATCHING	435 46	6/15/2014	63219
5843 0004	PAYROLL CLEARING ACCOUNT	201406150020	154000110	ROAD LABORERS HOURL	2 215 20	6/15/2014	63219
5843 0004	PAYROLL CLEARING ACCOUNT	201406150020	154000110	SOC SEC MATCHING	154 88	6/15/2014	63219
5843 0004	PAYROLL CLEARING ACCOUNT	201406150020	154000110	STATE RET MATCHING	303 54	6/15/2014	63219
5844 0004	PAYROLL CLEARING ACCOUNT	201406150021	155000110	ROAD LABORERES HOU	4 130 66	6/15/2014	63219
5844 0004	PAYROLL CLEARING ACCOUNT	201406150021	155000110	SOC SEC MATCHING	299 53	6/15/2014	63219
5844 0004	PAYROLL CLEARING ACCOUNT	201406150021	155000110	STATE RET MATCHING	613 79	6/15/2014	63219
5845 0004	PAYROLL CLEARING ACCOUNT	201406150022	400000110	SANITATION SALARY	3 180 88	6/15/2014	63219
5845 0004	PAYROLL CLEARING ACCOUNT	201406150022	400000110	SOC SEC MATCHING	220 72	6/15/2014	63219
5845 0004	PAYROLL CLEARING ACCOUNT	201406150022	400000110	STATE RET MATCHING	500 99	6/15/2014	63219
5846 0004	PAYROLL CLEARING ACCOUNT	201406150023	001000110	DEPUTIES	117 45	6/16/2014	63220
5846 0004	PAYROLL CLEARING ACCOUNT	201406150023	001000110	SOC SEC MATCHING	8 98	6/16/2014	63220
5846 0004	PAYROLL CLEARING ACCOUNT	201406150023	001000110	STATE RET MATCHING	18 50	6/16/2014	63220
5847 0004	PAYROLL CLEARING ACCOUNT	201406150024	097000110	DISPATCHER O/T	11 01	6/16/2014	63220
5847 0004	PAYROLL CLEARING ACCOUNT	201406150024	097000110	SOC SEC MATCHING	0 84	6/16/2014	63220
5847 0004	PAYROLL CLEARING ACCOUNT	201406150024	097000110	STATE RET MATCHING	1 73	6/16/2014	63220
5848 0004	PAYROLL CLEARING ACCOUNT	201406150025	001000110	DEPUTIES OVERTIME	398 00	6/16/2014	63220
5848 0004	PAYROLL CLEARING ACCOUNT	201406150025	001000110	SOC SEC MATCHING	30 45	6/16/2014	63220
5848 0004	PAYROLL CLEARING ACCOUNT	201406150025	001000110	STATE RET MATCHING	62 68	6/16/2014	63220
5849 0004	PAYROLL CLEARING ACCOUNT	201406150026	155000110	ROAD LABORERES - HOU	252 00	6/16/2014	63220
5849 0004	PAYROLL CLEARING ACCOUNT	201406150026	155000110	SOC SEC MATCHING	19 29	6/16/2014	63220
5849 0004	PAYROLL CLEARING ACCOUNT	201406150026	155000110	STATE RET MATCHING	39 69	6/16/2014	63220
5850 999 008053	OKIE SMITH	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63221
5851 999 020034	SAQUDRA WALKER	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63226
5852 999 008534	DIANE T JACK	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63222
5853 999 009583	NETTIE GLADNEY	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63223
5854 999-020033	JANICE HILL	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63225
5855 999 010464	ORVAL LEE GORDON	06/2014A	001180574	POLL WORKERS	29 00	6/16/2014	63224
5857 0004	PAYROLL CLEARING ACCOUNT	201406150027	001000110	OFFICE/CLERICAL	132 56	6/17/2014	63228

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5857 0004	PAYROLL CLEARING ACCOUNT	201406150027	001000110	SOC SEC MATCHING	10 14	6/17/2014	63228
5858 0901	BEST WESTERN AIRPORT INN	06/2014	001220476	MEALS & LODGING	260 00	6/18/2014	63229
5869 7368	ORKIN TUPELO, MS	12127765	001151580	MOSQUITO AND PEST CO	995 00	6/25/2014	63231
5870 999 010043	RACHEL WHITE PATE	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63257
5871 999 008511	JEANNIE STATEN	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63252
5872 999 008952	ANGELA M WILLIAMS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63255
5873 999 008468	BETTYE JEAN SWIFT	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63249
5874 999 008499	CLARETHA SIMS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63251
5875 999 020033	JANICE HILL	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63276
5876 999 008787	ELLA SEAY	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63254
5877 999 011027	LINDA K DUCKWORTH	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63270
5878 999 004041	MARGARET SHELTON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63240
5879 999 007184	TRINA D CANNON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63243
5880 999 020034	SAQUDRA WALKER	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63277
5881 999 001609	JIMMY DAVIDSON	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63237
5882 999 001013	EMMIE FULGHAM	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63233
5883 999 007395	MARY F CANNON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63244
5884 999 001597	JERI J GLADNEY	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63236
5885 999 011002	MARCIA G PHYFER	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63267
5886 999 007570	JO ANN WHITE	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63246
5887 999 020040	CAROLINE H HARMON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63281
5888 999 003319	SYBLE MYERS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63239
5889 999 000766	PATSY PERKINS	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63232
5890 999 001554	LORETTA GUIDO	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63235
5891 999 011029	WENDY MCMULLEN	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63272
5892 999 005450	BETTY JEAN ROBERSON STARKS	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63242
5893 999 001475	MARGAREST E 'LIBBY TIPTON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63234
5894 999 010585	JEFFERY LEE PEEPLES	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63263
5895 999 009837	KATHY JEAN SEAWRIGHT	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63256
5896 999 020035	ALICIA CAMPBELL	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63278
5897 999 010464	ORVAL LEE GORDON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63260
5898 999 008482	IRA C GIBBS	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63250
5899 999 007910	SHIRLEY M HOGAN	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63247
5900 999 010889	ROSHANETTE JEFFERSON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63266
5901 999-020041	MIKE SIMMONS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63282
5902 999 010272	GLENDA K NADEAU	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63258
5903 999 008725	MERLINE M WHITE	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63253
5904 999 011004	RADNICK FORD	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63268

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5905	999	010529	ELIZABETH CALVERT	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63261
5906	999	020021	ROMELL THOMAS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63273
5907	999-020029		VIRGINIA T DISCON	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63275
5908	999-011019		MARVIN TURNIPSEED	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63269
5909	999	020036	JOHN COX, JR	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63279
5910	999	008346	ANTHONY R CASPELL	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63248
5911	999	020037	TEISHA P SPRAGGINS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63280
5912	999-010455		DOROTHY FEARS	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63259
5913	999	007473	DENISE MARBLE	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63245
5914	999	010575	MARCUS DOSS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63262
5915	999	020028	WALTER L MOORE	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63274
5916	999	010668	FANNIE M HOPKINS	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63264
5917	999-002535		MARTHA C WHITE	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63238
5918	999	011028	VENDELLA EDWARDS	06/2014B	001180574	POLL WORKERS	120 00	6/25/2014	63271
5919	999	010838	IRENE CLIETT	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63265
5920	999	004079	L T WALKER	06/2014B	001180574	POLL WORKERS	100 00	6/25/2014	63241
5921	5736		MS DEVELOPMENT AUTHORITY	06/2014GRAH	138800800	PRIN RETIREMENT-CAP	3,756 77	6/25/2014	63230
5921	5736		MS DEVELOPMENT AUTHORITY	06/2014GRAH	138800802	INTEREST EXPENSE	1 789 21	6/25/2014	63230
5922	0004		PAYROLL CLEARING ACCOUNT	06/2014	001262470	RET W/HELD & MATCHED	698 94	6/27/2014	63283
5923	5230		LEWIS STAFFORD	06/2014A	001262461	CONSTABLE FEES	2,723 91	6/27/2014	63285
5924	4432		SHERMAN IVY	06/2014A	001262461	CONSTABLE FEES	2,207 15	6/27/2014	63284
5925	8984		VERONA TRACTOR, INC	06/2014	164304541	REPAIR TO ROAD MACH/	1,255 00	6/27/2014	63286
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	ASST PERSONNEL MNGR	104 17	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	ATTORNEYS	3,366 67	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	GROUP INS MATCHING	3,534 00	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	PERSONNEL MAN/SYSTEM	873 36	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	SOC SEC MATCHING	1,580 55	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	STATE RET MATCHING	3,335 46	6/30/2014	63287
5926	0004		PAYROLL CLEARING ACCOUNT	201406300002	001000110	SUPERVISORS SALARIES	16,833 35	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	ATTENDING BRD MEETIN	120 00	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	CLERK OF BOARD	1,500 00	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	COMPTRROLLER	3,664 55	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	COUNTY AUDITOR	441 67	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	COUNTY TREASURER	208 33	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	GROUP INS MATCHING	2 347 56	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	HMSTD EXEMP SERV	327 00	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	OFFICE CLERICAL	877 34	6/30/2014	63287
5927	0004		PAYROLL CLEARING ACCOUNT	201406300003	001000110	PUBLIC SVC NOT PROV	416 67	6/30/2014	63287

5927 0004	PAYROLL CLEARING ACCOUNT	201406300003	001000110	SOC SEC MATCHING	562 64	6/30/2014	63287
5927 0004	PAYROLL CLEARING ACCOUNT	201406300003	001000110	STATE RET MATCHING	1,190 00	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	COUNTY REGISTRAR	1 341 67	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	DEPUTIES	1,906 67	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	ELECTION FEES	208 34	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	GROUP INS MATCHING	1,092 18	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	OFFICE CLERICAL	342 00	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	PUBLIC SVCS NOT PROV	416 66	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	SOC SEC MATCHING	319 28	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	STATE FAILURES	33 33	6/30/2014	63287
5928 0004	PAYROLL CLEARING ACCOUNT	201406300004	001000110	STATE RET MATCHING	669 17	6/30/2014	63287
5929 0004	PAYROLL CLEARING ACCOUNT	201406300005	001000110	DEPUTIES	2,827 08	6/30/2014	63287
5929 0004	PAYROLL CLEARING ACCOUNT	201406300005	001000110	GROUP INS MATCHING	2 347 56	6/30/2014	63287
5929 0004	PAYROLL CLEARING ACCOUNT	201406300005	001000110	SOC SEC MATCHING	573 20	6/30/2014	63287
5929 0004	PAYROLL CLEARING ACCOUNT	201406300005	001000110	STATE RET MATCHING	1,199 95	6/30/2014	63287
5929 0004	PAYROLL CLEARING ACCOUNT	201406300005	001000110	TAX ASSESSOR SALARY	4,791 67	6/30/2014	63287
5930 0004	PAYROLL CLEARING ACCOUNT	201406300006	001000110	ASST PURCHASE CLERK	208 34	6/30/2014	63287
5930 0004	PAYROLL CLEARING ACCOUNT	201406300006	001000110	PURCHASE CLERK SALAR	578 21	6/30/2014	63287
5930 0004	PAYROLL CLEARING ACCOUNT	201406300006	001000110	SOC SEC MATCHING	36 11	6/30/2014	63287
5930 0004	PAYROLL CLEARING ACCOUNT	201406300006	001000110	STATE RET MATCHING	123 88	6/30/2014	63287
5931 0004	PAYROLL CLEARING ACCOUNT	201406300007	001000110	INVENTORY CLERK	2,032 47	6/30/2014	63287
5931 0004	PAYROLL CLEARING ACCOUNT	201406300007	001000110	SOC SEC MATCHING	151 18	6/30/2014	63287
5931 0004	PAYROLL CLEARING ACCOUNT	201406300007	001000110	STATE RET MATCHING	320 11	6/30/2014	63287
5932 0004	PAYROLL CLEARING ACCOUNT	201406300008	001000110	GROUP INS MATCHING	7 71	6/30/2014	63287
5932 0004	PAYROLL CLEARING ACCOUNT	201406300008	001000110	RECEIVING CLERK	485 42	6/30/2014	63287
5932 0004	PAYROLL CLEARING ACCOUNT	201406300008	001000110	SOC SEC MATCHING	37 13	6/30/2014	63287
5932 0004	PAYROLL CLEARING ACCOUNT	201406300008	001000110	STATE RET MATCHING	76 45	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	GROUP INS MATCHING	595 60	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	MAINTENANCE OVERTIME	147 38	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	MAINTENANCE SALARY	1,945 94	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	PART TIME HELP	728 34	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	SOC SEC MATCHING	215 86	6/30/2014	63287
5933 0004	PAYROLL CLEARING ACCOUNT	201406300009	001000110	STATE RET MATCHING	329 70	6/30/2014	63287
5934 0004	PAYROLL CLEARING ACCOUNT	201406300010	001000110	INFORMATION TECHNOLO	436 68	6/30/2014	63287
5934 0004	PAYROLL CLEARING ACCOUNT	201406300010	001000110	SOC SEC MATCHING	32 86	6/30/2014	63287
5934 0004	PAYROLL CLEARING ACCOUNT	201406300010	001000110	STATE RET MATCHING	68 78	6/30/2014	63287
5935 0004	PAYROLL CLEARING ACCOUNT	201406300011	001000110	OFFICE/CLERICAL	647 77	6/30/2014	63287
5935 0004	PAYROLL CLEARING ACCOUNT	201406300011	001000110	SOC SEC MATCHING	49 55	6/30/2014	63287

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5936 0004	PAYROLL CLEARING ACCOUNT	201406300012	001000110	BAILIFF	330 00	6/30/2014	63287
5936 0004	PAYROLL CLEARING ACCOUNT	201406300012	001000110	SOC SEC MATCHING	25 24	6/30/2014	63287
5936 0004	PAYROLL CLEARING ACCOUNT	201406300012	001000110	STATE RET MATCHING	25 99	6/30/2014	63287
5937 0004	PAYROLL CLEARING ACCOUNT	201406300013	001000110	GROUP INS MATCHING	423 95	6/30/2014	63287
5937 0004	PAYROLL CLEARING ACCOUNT	201406300013	001000110	JUDGE/REFEREE	793 29	6/30/2014	63287
5937 0004	PAYROLL CLEARING ACCOUNT	201406300013	001000110	SOC SEC MATCHING	60 69	6/30/2014	63287
5937 0004	PAYROLL CLEARING ACCOUNT	201406300013	001000110	STATE RET MATCHING	124 94	6/30/2014	63287
5938 0004	PAYROLL CLEARING ACCOUNT	201406300014	001000110	COURT ADMINISTRATOR	4,041 66	6/30/2014	63287
5938 0004	PAYROLL CLEARING ACCOUNT	201406300014	001000110	FICA/MEDI MATCH	308 02	6/30/2014	63287
5938 0004	PAYROLL CLEARING ACCOUNT	201406300014	001000110	GROUP INS MATCHING	627 26	6/30/2014	63287
5938 0004	PAYROLL CLEARING ACCOUNT	201406300014	001000110	STATE RET MATCHING	636 56	6/30/2014	63287
5939 0004	PAYROLL CLEARING ACCOUNT	201406300015	001000110	FICA MATCH	36 33	6/30/2014	63287
5939 0004	PAYROLL CLEARING ACCOUNT	201406300015	001000110	INSURANCE MATCH	729 81	6/30/2014	63287
5939 0004	PAYROLL CLEARING ACCOUNT	201406300015	001000110	LUNACY JUDGE	286 15	6/30/2014	63287
5939 0004	PAYROLL CLEARING ACCOUNT	201406300015	001000110	PROSECUTING ATTORNEY	500 00	6/30/2014	63287
5939 0004	PAYROLL CLEARING ACCOUNT	201406300015	001000110	RETIREMENT MATCH	123 82	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	BAILIFF	495 00	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	COUNTY JUDGES	6,733 34	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	DEPUTIES	3,003 58	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	GROUP INS MATCHING	2,925 85	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	SOC SEC MATCHING	748 07	6/30/2014	63287
5940 0004	PAYROLL CLEARING ACCOUNT	201406300016	001000110	STATE RET MATCHING	1,585 53	6/30/2014	63287
5941 0004	PAYROLL CLEARING ACCOUNT	201406300017	001000110	CORONER'S FEE	900 00	6/30/2014	63287
5941 0004	PAYROLL CLEARING ACCOUNT	201406300017	001000110	GROUP INS MATCHING	11 96	6/30/2014	63287
5941 0004	PAYROLL CLEARING ACCOUNT	201406300017	001000110	MEDICAL EXAMINERS FE	1,000 00	6/30/2014	63287
5941 0004	PAYROLL CLEARING ACCOUNT	201406300017	001000110	SOC SEC MATCHING	145 35	6/30/2014	63287
5941 0004	PAYROLL CLEARING ACCOUNT	201406300017	001000110	STATE RET MATCHING	299 25	6/30/2014	63287
5942 0004	PAYROLL CLEARING ACCOUNT	201406300018	001000110	ATTORNEYS	3,366 67	6/30/2014	63287
5942 0004	PAYROLL CLEARING ACCOUNT	201406300018	001000110	GROUP INS MATCHING	586 24	6/30/2014	63287
5942 0004	PAYROLL CLEARING ACCOUNT	201406300018	001000110	SOC SEC MATCHING	257 55	6/30/2014	63287
5942 0004	PAYROLL CLEARING ACCOUNT	201406300018	001000110	STATE RET MATCHING	530 25	6/30/2014	63287
5943 0004	PAYROLL CLEARING ACCOUNT	201406300019	001000110	ATTORNEYS	6,180 00	6/30/2014	63287
5943 0004	PAYROLL CLEARING ACCOUNT	201406300019	001000110	GROUP INS MATCHING	1 172 48	6/30/2014	63287
5943 0004	PAYROLL CLEARING ACCOUNT	201406300019	001000110	SOCIAL SEC MATCHING	434 44	6/30/2014	63287
5943 0004	PAYROLL CLEARING ACCOUNT	201406300019	001000110	STATE RETIRE MATCHIN	973 36	6/30/2014	63287
5944 0004	PAYROLL CLEARING ACCOUNT	201406300020	001000110	ELECTION COMMISIONER	5,040 00	6/30/2014	63287
5944 0004	PAYROLL CLEARING ACCOUNT	201406300020	001000110	GROUP INS MATCHING	92 26	6/30/2014	63287
5944 0004	PAYROLL CLEARING ACCOUNT	201406300020	001000110	OFFICE/CLERICAL	843 00	6/30/2014	63287

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5944 0004	PAYROLL CLEARING ACCOUNT	201406300020	001000110	SOC SEC MATCHING	448 95	6/30/2014	63287
5944 0004	PAYROLL CLEARING ACCOUNT	201406300020	001000110	STATE RET MATCHING	171 52	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	DEPUTIES	11,768 65	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	DEPUTIES OVERTIME	1 105 76	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	GROUP INS MATCHING	9,968 68	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	MECHANIC SALARY	1 047 36	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	OFFICE CLERICAL OVER	135 17	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	OFFICE/CLERICAL	7,148 42	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	SHERIFF SALARY	5 833 34	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	SOC SEC MATCHING	1,991 75	6/30/2014	63287
5945 0004	PAYROLL CLEARING ACCOUNT	201406300021	001000110	STATE RET MATCHING	3,926 29	6/30/2014	63287
5946 0004	PAYROLL CLEARING ACCOUNT	201406300022	001000110	GROUP INS MATCHING	579 23	6/30/2014	63287
5946 0004	PAYROLL CLEARING ACCOUNT	201406300022	001000110	MTC TRANSPORT OFFICE	774 51	6/30/2014	63287
5946 0004	PAYROLL CLEARING ACCOUNT	201406300022	001000110	SOC SEC MATCHING	52 41	6/30/2014	63287
5946 0004	PAYROLL CLEARING ACCOUNT	201406300022	001000110	STATE RET MATCHING	121 99	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	GROUP INS MATCHING	8 793 60	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	JAIL ADMINISTRATOR	1,625 00	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	JAIL RECORDS CLERK	1,349 28	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	JAILORS OVERTIME	641 91	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	JAILORS SALARIES	12 683 23	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	SOC SEC MATCHING	1,184 38	6/30/2014	63287
5947 0004	PAYROLL CLEARING ACCOUNT	201406300023	001000110	STATE RET MATCHING	2,567 17	6/30/2014	63287
5948 0004	PAYROLL CLEARING ACCOUNT	201406300024	001000110	CO DIRECTOR/4H YOUTH	610 28	6/30/2014	63287
5948 0004	PAYROLL CLEARING ACCOUNT	201406300024	001000110	OFFICE/CLERICAL	298 70	6/30/2014	63287
5948 0004	PAYROLL CLEARING ACCOUNT	201406300024	001000110	SOC SEC MATCHING	69 54	6/30/2014	63287
5948 0004	PAYROLL CLEARING ACCOUNT	201406300024	001000110	STATE RET MATCHING	96 12	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	DISPATCHER O/T	264 43	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	DISPATCHERS	7,660 16	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	GROUP INS MATCHING	4,689 92	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	SOC SEC MATCHING	649 79	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	STATE RET MATCHING	1,308 22	6/30/2014	63287
5949 0004	PAYROLL CLEARING ACCOUNT	201406300025	097000110	911 DIRECTOR SALARY	971 63	6/30/2014	63287
5950 0004	PAYROLL CLEARING ACCOUNT	201406300026	104000110	LAW LIBRARY ADMINIS	133 55	6/30/2014	63287
5950 0004	PAYROLL CLEARING ACCOUNT	201406300026	104000110	SOC SEC MATCHING	10 21	6/30/2014	63287
5950 0004	PAYROLL CLEARING ACCOUNT	201406300026	104000110	STATE RET MATCHING	21 03	6/30/2014	63287
5951 0004	PAYROLL CLEARING ACCOUNT	201406300027	114000110	COORDINATOR/VOL FIRE	367 74	6/30/2014	63287
5951 0004	PAYROLL CLEARING ACCOUNT	201406300027	114000110	SOC SEC MATCHING	28 13	6/30/2014	63287
5951 0004	PAYROLL CLEARING ACCOUNT	201406300027	114000110	STATE RET MATCHING	57 92	6/30/2014	63287

5952 0004	PAYROLL CLEARING ACCOUNT	201406300028	161000110	GROUP INS MATCHING	1 758 72	6/30/2014	63287
5952 0004	PAYROLL CLEARING ACCOUNT	201406300028	161000110	ROAD LABORERS HOURLY	4 843 50	6/30/2014	63287
5952 0004	PAYROLL CLEARING ACCOUNT	201406300028	161000110	SOC SEC MATCHING	342 76	6/30/2014	63287
5952 0004	PAYROLL CLEARING ACCOUNT	201406300028	161000110	STATE RET MATCHING	762 86	6/30/2014	63287
5953 0004	PAYROLL CLEARING ACCOUNT	201406300029	162000110	GROUP INS MATCHING	1 172 48	6/30/2014	63287
5953 0004	PAYROLL CLEARING ACCOUNT	201406300029	162000110	ROAD LABORERS HOURL	3 589 68	6/30/2014	63287
5953 0004	PAYROLL CLEARING ACCOUNT	201406300029	162000110	SOC SEC MATCHING	274 61	6/30/2014	63287
5953 0004	PAYROLL CLEARING ACCOUNT	201406300029	162000110	STATE RET MATCHING	565 37	6/30/2014	63287
5954 0004	PAYROLL CLEARING ACCOUNT	201406300030	163000110	GROUP INS MATCHING	1,758 72	6/30/2014	63287
5954 0004	PAYROLL CLEARING ACCOUNT	201406300030	163000110	ROAD LABORERS- HOURL	4,128 88	6/30/2014	63287
5954 0004	PAYROLL CLEARING ACCOUNT	201406300030	163000110	SOC SEC MATCHING	312 89	6/30/2014	63287
5954 0004	PAYROLL CLEARING ACCOUNT	201406300030	163000110	STATE RET MATCHING	478 99	6/30/2014	63287
5955 0004	PAYROLL CLEARING ACCOUNT	201406300031	164000110	GROUP INS MATCHING	1 172 48	6/30/2014	63287
5955 0004	PAYROLL CLEARING ACCOUNT	201406300031	164000110	ROAD LABORERS- HOURL	2 479 92	6/30/2014	63287
5955 0004	PAYROLL CLEARING ACCOUNT	201406300031	164000110	SOC SEC MATCHING	174 53	6/30/2014	63287
5955 0004	PAYROLL CLEARING ACCOUNT	201406300031	164000110	STATE RET MATCHING	333 88	6/30/2014	63287
5956 0004	PAYROLL CLEARING ACCOUNT	201406300032	165000110	GROUP INS MATCHING	1 758 72	6/30/2014	63287
5956 0004	PAYROLL CLEARING ACCOUNT	201406300032	165000110	ROAD LABORERS- HOURL	4,100 80	6/30/2014	63287
5956 0004	PAYROLL CLEARING ACCOUNT	201406300032	165000110	SOC SEC MATCHING	294 32	6/30/2014	63287
5956 0004	PAYROLL CLEARING ACCOUNT	201406300032	165000110	STATE RET MATCHING	645 87	6/30/2014	63287
5957 0004	PAYROLL CLEARING ACCOUNT	201406300033	400000110	GROUP INS MATCHING	1,172 48	6/30/2014	63287
5957 0004	PAYROLL CLEARING ACCOUNT	201406300033	400000110	SANITATION SALARY	2,381 44	6/30/2014	63287
5957 0004	PAYROLL CLEARING ACCOUNT	201406300033	400000110	SOC SEC MATCHING	170 29	6/30/2014	63287
5957 0004	PAYROLL CLEARING ACCOUNT	201406300033	400000110	STATE RET MATCHING	375 07	6/30/2014	63287
5959 0004	PAYROLL CLEARING ACCOUNT	201406300034	001000110	PART TIME HELP	74 00	6/30/2014	63289
5959 0004	PAYROLL CLEARING ACCOUNT	201406300034	001000110	SOC SEC MATCHING	5 66	6/30/2014	63289
5960 0004	PAYROLL CLEARING ACCOUNT	201406300035	001000110	MAINTENANCE OVERTIME	462 80	6/30/2014	63289
5960 0004	PAYROLL CLEARING ACCOUNT	201406300035	001000110	MAINTENANCE SALARY	922 24	6/30/2014	63289
5960 0004	PAYROLL CLEARING ACCOUNT	201406300035	001000110	SOC SEC MATCHING	103 06	6/30/2014	63289
5960 0004	PAYROLL CLEARING ACCOUNT	201406300035	001000110	STATE RET MATCHING	218 14	6/30/2014	63289
5961 0004	PAYROLL CLEARING ACCOUNT	201406300036	001000110	DEPUTIES	1,444 08	6/30/2014	63289
5961 0004	PAYROLL CLEARING ACCOUNT	201406300036	001000110	DEPUTIES OVERTIME	126 55	6/30/2014	63289
5961 0004	PAYROLL CLEARING ACCOUNT	201406300036	001000110	SOC SEC MATCHING	118 93	6/30/2014	63289
5961 0004	PAYROLL CLEARING ACCOUNT	201406300036	001000110	STATE RET MATCHING	247 37	6/30/2014	63289
5962 0004	PAYROLL CLEARING ACCOUNT	201406300037	400000110	GROUP INS MATCHING	586 24	6/30/2014	63289
5962 0004	PAYROLL CLEARING ACCOUNT	201406300037	400000110	SANITATION SALARY	1 111 80	6/30/2014	63289
5962 0004	PAYROLL CLEARING ACCOUNT	201406300037	400000110	SOC SEC MATCHING	73 75	6/30/2014	63289
5962 0004	PAYROLL CLEARING ACCOUNT	201406300037	400000110	STATE RET MATCHING	175 11	6/30/2014	63289

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5963 0004	PAYROLL CLEARING ACCOUNT	201406300038 001000110 OFFICE/CLERICAL	90 00	6/30/2014	63289
5963 0004	PAYROLL CLEARING ACCOUNT	201406300038 001000110 SOC SEC MATCHING	6 89	6/30/2014	63289
5963 0004	PAYROLL CLEARING ACCOUNT	201406300038 001000110 STATE RET MATCHING	14 18	6/30/2014	63289

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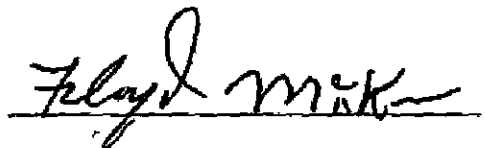
NO _____

IN THE MATTER OF GOING INTO CLOSED SESSION

There came on this day for consideration the matter of going into closed session.

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to go into closed session

SO ORDERED this the 26th day of June, 2014



President

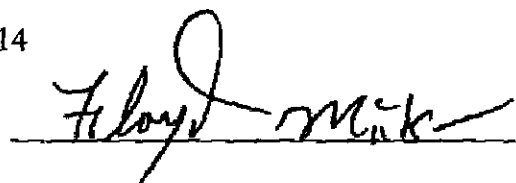
NO _____

**IN THE MATTER OF GOING FROM CLOSED SESSION INTO EXECUTIVE
SESSION FOR A PERSONNEL MATTER AS ALLOWED UNDER SECTION 25-41-7
OF THE MISSISSIPPI CODE**

There came on this day for consideration the matter of going from closed session into executive session for a personnel matter as allowed under section 25-41-7 of the Mississippi Code

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to go from closed session into executive session for a personnel matter as allowed under section 25-41-7 of the Mississippi Code

SO ORDERED this the 26th day of June, 2014



President

NO _____

**IN THE MATTER OF ACCEPTING THE RESIGNATION OF SANITATION DRIVER
WILLIAM QUINN**

There came on this day for consideration the matter of accepting the resignation of Sanitation Driver, William Quinn

After motion by Luke Lummus and second by Lynn Horton this Board doth vote unanimously to accept the letter of resignation the Sanitation Driver William Quinn.

SO ORDERED this the 26th day of June, 2014



Floyd McKee

President

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to adjourn until Monday, July 7, 2014, at 9 00 a.m



Floyd McKee

President