

**BE IT REMEMBERED** that the Board of Supervisors of Clay County, Mississippi, met at the Courthouse in West Point, MS, on the 23rd day of June, 2016, at 9 00 a m , and present were Lynn Horton, R. B Davis, President, Shelton Deanes, and Joe Chandler Also present were Amy G Berry, Chancery Clerk and Clerk to the Board, Bob Marshall, Board Attorney, and Eddie Scott, Sheriff of Clay County, 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 23, 2016**

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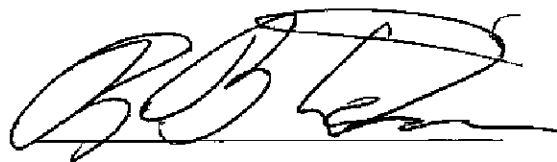
There came on this day for consideration the matter of adopting and amending the agenda for the Board of Supervisors meeting held on June 23, 2016

It appears to this Board that certain items should be added to the agenda for further discussion and consideration by this Board, to-wit

- Chris Morrow regarding the Houlika Creek
- Eddie Scott regarding an executive session matter regarding a personnel issue

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to adopt the agenda as attached hereto as Exhibit A as presented

SO ORDERED this the 23rd day of June, 2016



President



Clay County Board of Supervisors  
Agenda for Meeting Held  
Thursday, June 23, 2016 at 9 00 a m

- Call to Order
- Welcome and Prayer
- Adopt and Amend agenda
- Authorize and approve payment for the net monthly gross fee income for the Constables for June 2016
- Authority to spread on the minutes Certificate of Training on Judge Chris McBrayer
- Treva Hodge
  - Approve and Authorize the President to sign Emergency Management Performance Grant application
  - Request to go into executive session to discuss a personnel issue
- Shelton Deanes
  - Request authority to sell surplus property, asset no D4-127, Sprayer Mauldin, to ~~Green~~ Wayne County - 12,100
- Authorize Judge Hampton, Judge McBrayer, and Harriett Bragg to attend DUI Forum in Jackson July 6-7, 2016
- Approve and authorize to spread on the minutes the Continuing Disclosure filed by Butler Snow on behalf of the County FY 2016
- Authorize payment to Butler Snow for their services in preparing and filing the 2016 Continuing Disclosure report
- Request to go into closed session to discuss the pending litigation and the potential acquisition of property
- Recess until Tuesday, July 5, 2016 at 9 00 a m

Amendments

Asset Cohort - Volkswagen Blvd ) on Statistical  
Estimate System

Utility Permits

Shelton Deanes-

NO \_\_\_\_\_

**IN THE MATTER OF APPROVING TO REQUEST THE STATE AID ENGINEER TO  
INCLUDE ESHMAN AVENUE AND YOKOHAMA BLVD ON THE STATE AID ROAD  
SYSTEM**

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There came on this day for consideration the matter of approving to request the State Aid Engineer to include Eshman Avenue and Yokohama Blvd on the State Aid Road System

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize and approve of the said roads being added to the State Aid Road System as attached hereto as Exhibit A

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

**IN THE MATTER OF MAKING AN ADDITION TO THE  
STATE AID ROAD SYSTEM IN CLAY COUNTY, MISSISSIPPI**

There came on this day for consideration the matter of requesting that an addition be made to the State Aid Road System in Clay County, Mississippi, and this Board finds that the Yokohama Boulevard which is described as follows

YOKOHAMA BOULEVARD


Begin at an intersection of U S Highway 45 A and Yokohama Boulevard near NE corner of the SW ¼ of SW ¼ of Section 34, Township 16 South, Range 6 East, Clay County, MS, thence run easterly for approximately 4 1 miles to the intersection of Barton Ferry Road and Yokohama Boulevard near SE corner of the SW ¼ of SW ¼ of SW ¼ of Section 32, Township 16 South, Range 7 East, Clay County, MS

should be added to the State Aid Road System

The Board of Supervisors finds further that it would be in the best interest of Clay County, Mississippi that Yokohama Boulevard be made a part of the State Aid Road System because the road connects the U S Highway 45 A to Barton Ferry Road and the Prairie Belt Power Industrial Park This road serves as a school bus route and a mail route Yokohama Boulevard is a vital collector route of the area by relieving traffic congestion associated with heavy trucks traveling through the City of West Point

Upon motion duly made, seconded and passed unanimously, it was ordered that a request be made that the above described route be added to the State Aid Road Program

SO ORDERED, this, the 23<sup>rd</sup> day of June, 2016



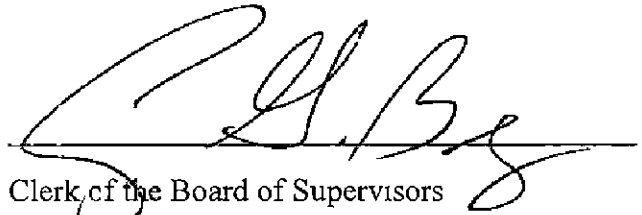
R B Davis, President

Addition to State Aid Road System

STATE OF MISSISSIPPI

COUNTY OF CLAY

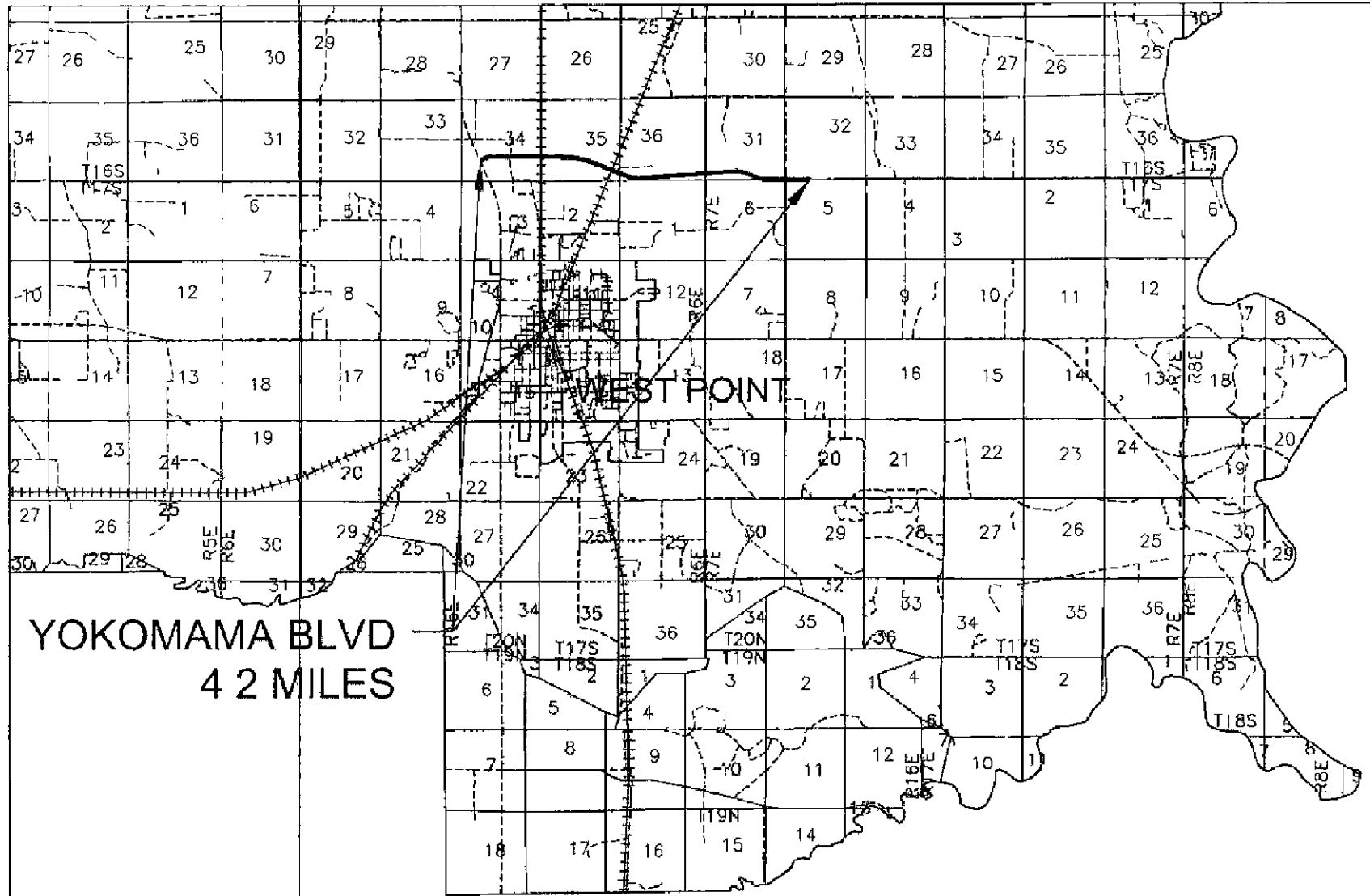
This is to certify that the foregoing is a true and correct copy of an order passed by the Board of Supervisors of Clay County, Mississippi, entered into the minutes of the said Board of Supervisors, Minute Book No FA, Page No \_\_\_\_\_, same having been adopted at a meeting of said Board of Supervisors on the 23<sup>rd</sup> day of June, 2016



Clerk of the Board of Supervisors  
Clay County, Mississippi

Addition to State Aid Road System

16,



YOKOMAMA BLVD  
4.2 MILES

SCALE 1" = 10 000'

CALVERT - SPRADLING ENGINEERS INC  
 Consulting Engineers  
 P O Drawer 1078 \* Phone (662) 494-7101  
 West Point, Mississippi 39773

YOKOHAMA BLVD  
 LOCATION MAP

CLAY COUNTY,  
 MISSISSIPPI

DESIGNED/SURVEYED BY _____	SHEET NO 1 OF 1
DRAWN BY <u>RLC Jr.</u>	
CHECKED BY <u>RLC</u>	
DATE <u>6 6 16</u>	

**IN THE MATTER OF MAKING AN ADDITION TO THE  
STATE AID ROAD SYSTEM IN CLAY COUNTY, MISSISSIPPI**

There came on this day for consideration the matter of requesting that an addition be made to the State Aid Road System in Clay County, Mississippi, and this Board finds that the Eshman Avenue which is described as follows

ESHMAN AVENUE

Begin at the intersection of Industrial Park Road and Eshman Avenue near SE corner of NE ¼ of NE ¼ of SE ¼ of Section 2, Township 17 South Range East, Clay County, MS and extend north for approximately 1.6 miles to the intersection of Eshman Avenue and Hazelwood Road near NW corner of Section 35, Township 16 South, Range 6 East, Clay County, MS

should be added to the State Aid Road System

The Board of Supervisors finds further that it would be in the best interest of Clay County, Mississippi that Eshman Avenue be made a part of the State Aid Road System because the road connects the White Station Community with the City of West Point. This road serves as a school bus route and a mail route. Eshman Avenue is a vital collector route of the area.

Upon motion duly made, seconded and passed unanimously, it was ordered that a request be made that the above described route be added to the State Aid Road Program.

SO ORDERED, this, the 23<sup>rd</sup> day of June 2016



R. B. Davis, President


Addition to State Aid Road System



STATE OF MISSISSIPPI

COUNTY OF CLAY

This is to certify that the foregoing is a true and correct copy of an order passed by the Board of Supervisors of Clay County, Mississippi, entered into the minutes of the said Board of Supervisors, Minute Book No 154, Page No       , same having been adopted at a meeting of said Board of Supervisors on the 23<sup>rd</sup> day of June, 2016

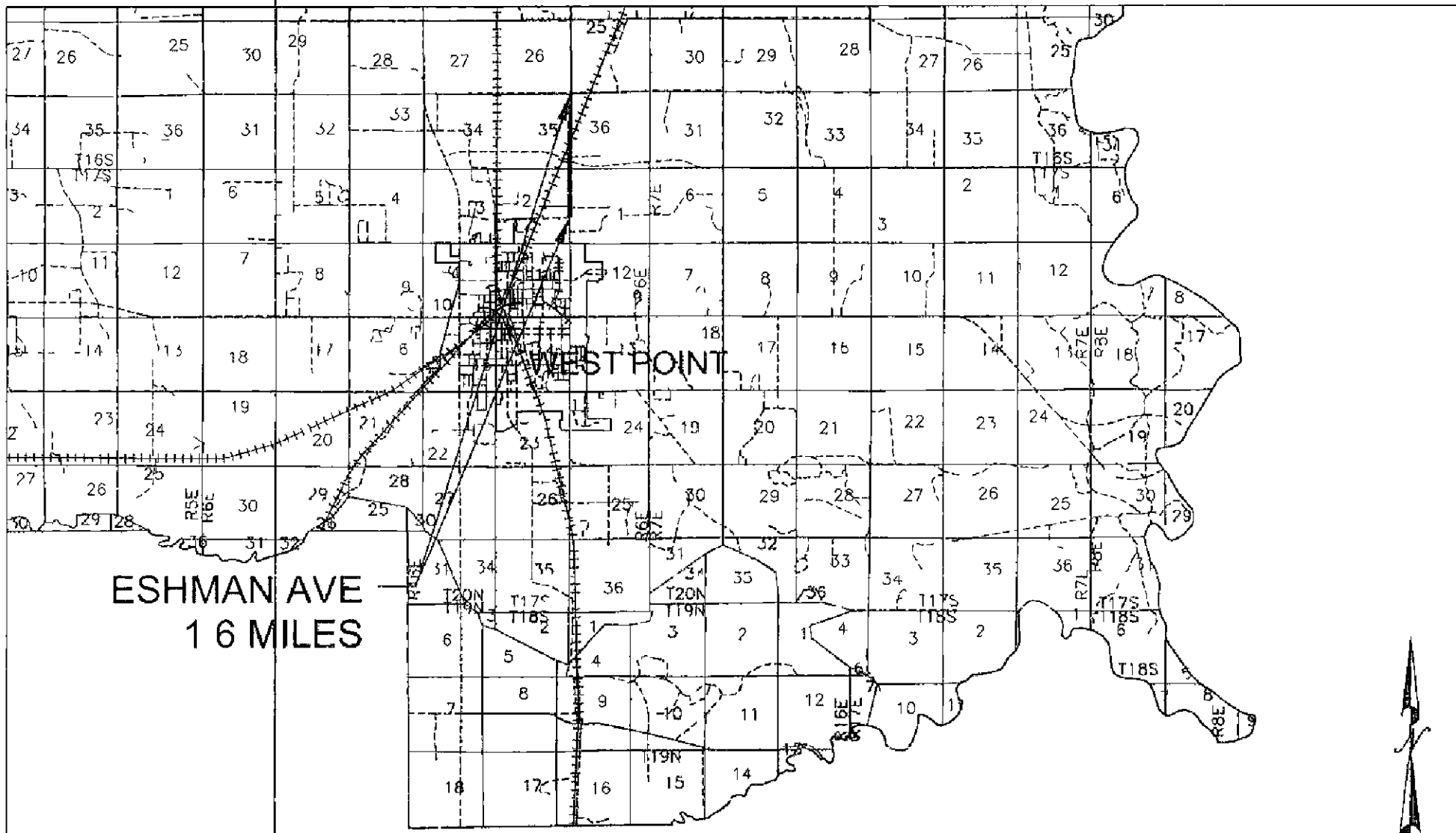


Clerk of the Board of Supervisors  
Clay County, Mississippi

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Addition to State Aid Road System

163



ESHMAN AVE  
16 MILES

SCALE 1 = 10 000

CALVERT - SPRADLING ENGINEERS INC Consulting Engineers P O Drawer 1078 • Phone (662) 494-7101 West Point Mississippi 39773		<b>ESHMAN AVE LOCATION MAP</b>	
<b>CLAY COUNTY, MISSISSIPPI</b>		DESIGNED/SURVEYED BY _____	SHEET NO <b>1 OF 1</b>
		DRAWN BY <u>RLC Jr.</u>	
		CHECKED BY <u>RLC</u>	
		DATE <u>6.6.16</u>	

2016\CLAY NEW ROADS\CLAY-ESHMAN DWG

NO \_\_\_\_\_

**IN THE MATTER OF APPROVING THE UTILITY PERMITS OF AT & T AND THE  
CITY OF WEST POINT ON OLD WAVERLY ROAD**

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There came on this day for consideration the matter of approving the utility permits if AT & T and the City of West Point on Old Waverly Road

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

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

PERMIT APPLICATION FOR USE AND OCCUPANCY AGREEMENT FOR THE CONSTRUCTION OR ADJUSTMENT OF UTILITY WITHIN ROAD OR HIGHWAY RIGHT-OF-WAY

FACILITY ALONG OR ACROSS Old Waverly Road COUNTY ROAD

PROJECT NO LPG 13(1) COUNTY OF CLAY

UTILITY NAME AT&T Mississippi BY Jeremy Phillips, CSP Designer  
(Company Title)

ADDRESS 1002 Main Street, Columbus, MS 39701 herein called APPLICANT

Proposes to construct BURIED TELECOMMUNICATIONS Utility Facility

Along or across Old Waverly Road County Road, said facility to be

Installed between Sta 4 826 and Sta 4 186

Of Project No LPG-13(1) and within road or highway right-of-way, and

Hereby makes application to the County for the construction permit Attached hereto are drawings or plans for the construction which will not be changed or altered without approval of the Board of Supervisors or its authorized representative

WHEREAS, the Legislature of Mississippi has heretofore granted to the Applicant the ~~Right to locate its facilities upon, across, under, over and along public highways and streets~~ within the state of Mississippi, Applicant agrees to comply with applicable provisions of S O P No SAD II2-8 Policy for the Accommodation of Utility Facilities within the Rights-of-Way of County Federal Aid and State Aid Highways (hereinafter referred to as the "Policy"), promulgated by the State Aid Engineer and dated January 1, 1983, and which is hereby made a part of this Application Agreement, and agrees to perform the construction according to the applicable industry code and according to the plans and specifications for the Project

The Applicant shall be responsible for future maintenance and repair of the facilities The Applicant shall make future adjustments in, or relocate the facilities located within road or highway right-of-way when required for highway widening or other highway construction Further, any maintenance, repair or construction shall be done in such a manner as to occasion no ~~unreasonable interference with the normal flow and safety of traffic~~

FORM SAD ROW-U2

A general description of the size, type nature and extent of the Utility work to be done is as follows **SEE ATTACHED CONSTRUCTION DRAWING(S)**

The Applicant understands and agrees that, except as herein granted no right, title, claim or easement to said road right-of-way is granted by the issuance of this permit and that if this Utility Facility is not placed within the allowable horizontal and vertical limits as listed in the general provisions of the Policy, it will be adjusted to comply with same without cost to the County, unless the variance from the policy has been approved by the granting of the Permit pursuant to this Application

The Applicant further understands that the Utility's engineering plant or other personnel will be responsible for the staking and construction supervision of the work set out above and as shown on the attached plans

CLAY County agrees to the following stipulations

- 1 To cooperate with the Utility Company in every way to avoid conflicts in the location construction and maintenance of the County Highway and Utility Facility
- 2 To pursue any and all legal means to see that Policy Standards except to the extent of any variance shown on the plans filed herewith and approved, are complied with in the facility installation
- 3 If the County Engineer or other authorized representative of the Board of Supervisors approves the drawings, sketches and plans submitted by the Applicant he shall so indicate by signing and dating the Permit Approval at the end of this Application, and the Applicant may proceed with the installation. If the drawings, sketches and plans are not approved, he shall promptly notify the Applicant, and advise him of the reason or reasons. He will also act as the duly appointed representative of the Board of Supervisors and will give his approval to the completed work as being in compliance with the location and standards shown in the Policy and in this Agreement for the installation
- 4 That all joint highway construction and utility adjustment or relocation operations will comply with the requirements of Section S-105 06 and Section S-107 18, Mississippi Standard Specifications for State Aid Road and Bridge Construction, 1989 edition (or current edition)
- 5 Should any term or provision of this Application Agreement conflict with the law of the State of Mississippi, the Mississippi Constitution or the United States Constitution or impair or deny to the Applicant or the County any right protected thereby it shall be deemed amended to conform to said law or Constitution

WITNESS the signature of the Applicant this the 10<sup>th</sup> day of June, 2016

BY \_\_\_\_\_

TITLE Telecommunications Specialist

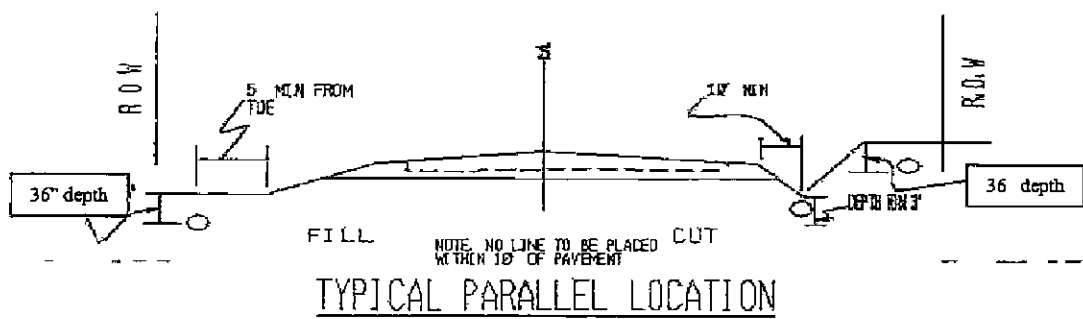
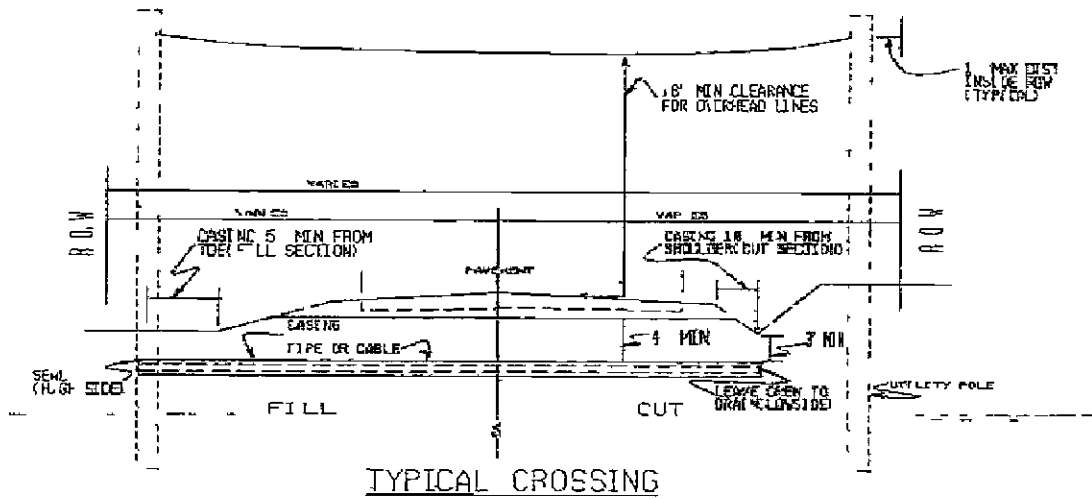
**AGREED TO AND APPROVED BY**

**COVINGTON COUNTY**

**BOARD OF SUPERVISORS**

BY Robert L. Calvert 6 23 2016  
Month Day Year

**BY ORDER OF THE BOARD OF SUPERVISORS,** Dated the 23<sup>rd</sup> day of June  
2016 of Clay County, Mississippi The permit for the installation or  
adjustment of the utility applied for above is granted

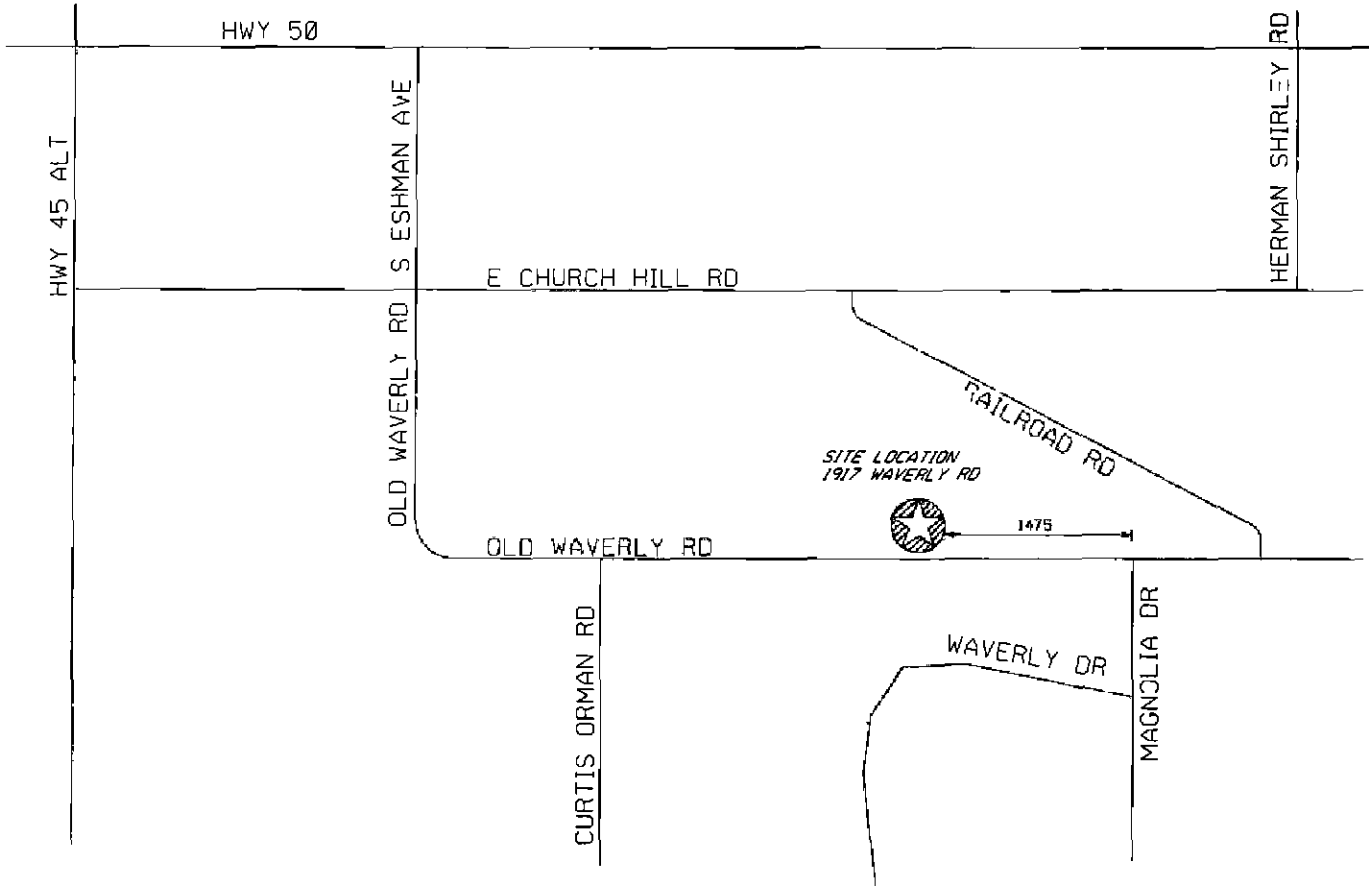


**UTILITY COMPANY WILL BE RESPONSIBLE FOR THE FOLLOWING**

- 1 Maintaining traffic during installation
- 2 Properly signaling traffic during installation.
- 3 Damage inflicted on motorist and vehicles during installation
- 4 Returning area back to its normal condition or better and doing so as soon as possible
- 5 Notify supervisor of district of actual installation time
- 6 Jacking will be accomplished as follows All pipe will be pushed or jacked under roads
- 7 All casing will be accomplished by dry boring

-- 4 --  
(Rev 6-14-90)

VICINITY MAP/CLAY COUNTY

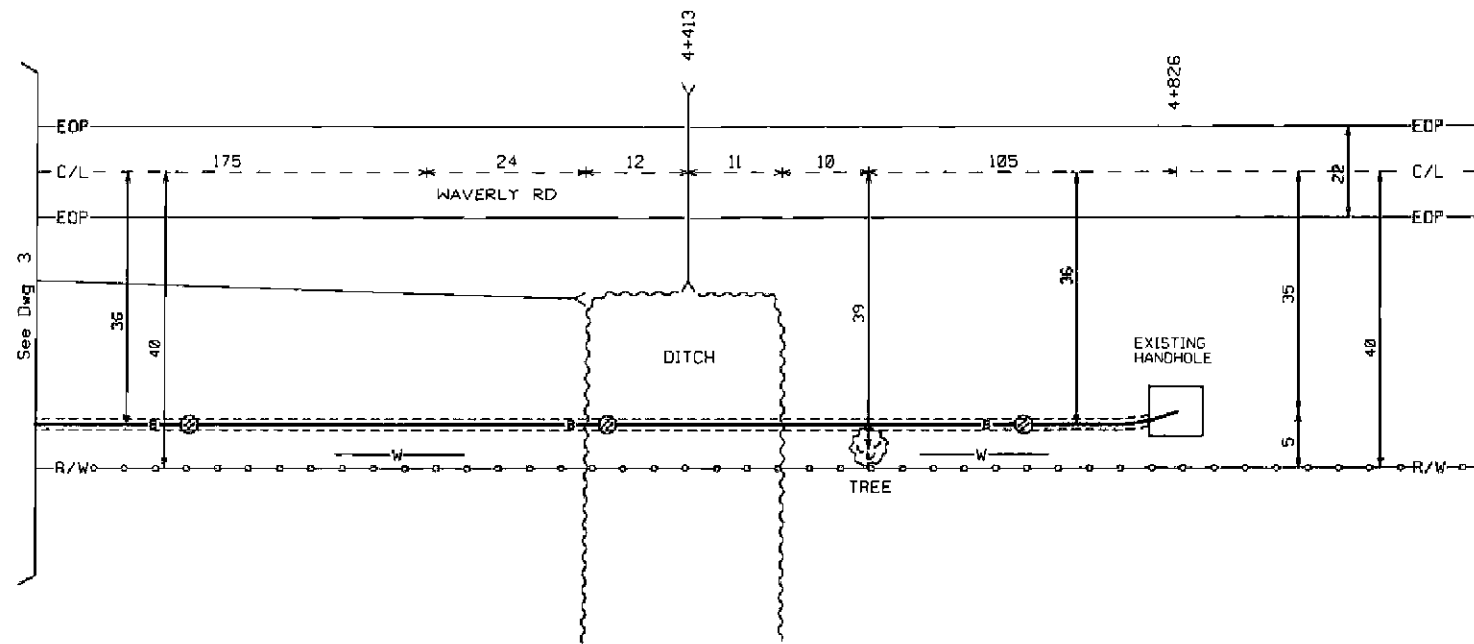


SYMBOL LEGEND		
Proposed	Existing	Description
		AERIAL CABLE
		BURIED CABLE
		BURIED FIBER
		BST POLE
		POWER POLE
		ANCHOR & GUY
		ENCLOSURE
		HANDHOLE
		PIPE/CONDUIT
		CABLE MARKER
	N/A	BORE

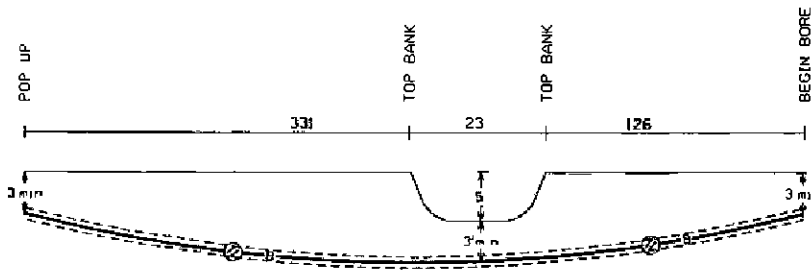
<b>ATTSE</b>	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF CLAY COUNTY	
WAVERLY RD	
Exchange	WEST POINT(662494)
Design	Phillips Jeremy
Phone	662 329 0169
Auth location	67U00200N
Dwg	1 of 4

174

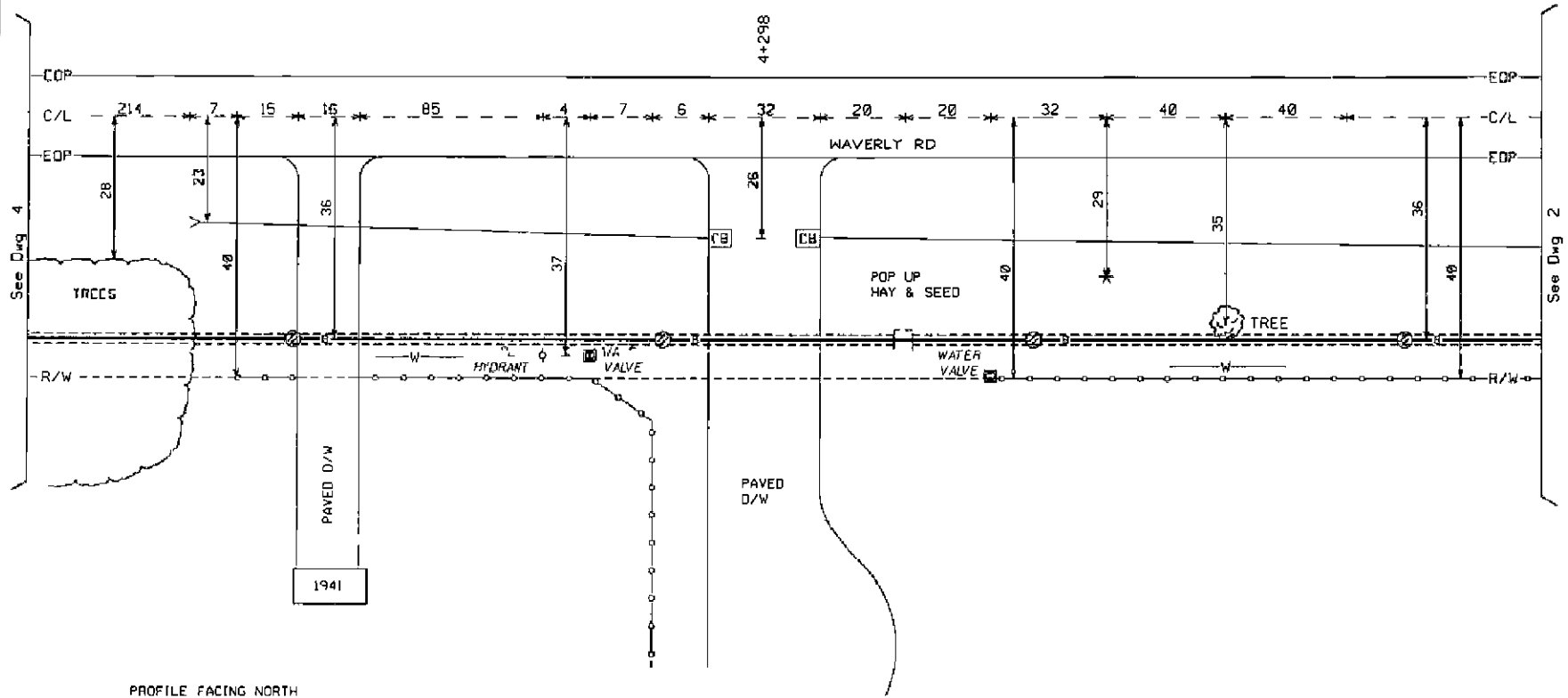




PROFILE FACING SOUTH



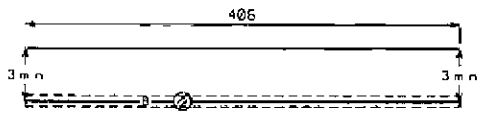
<b>ATTSE</b>	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF CLAY COUNTY	
WAVERLY RD	
Exchange	WEST POINT(662494)
Design	Phillips Jeremy
Phone	662 329 0169
Sheet No	67U00200N
Dwg	2 of 4



See Dwg 4

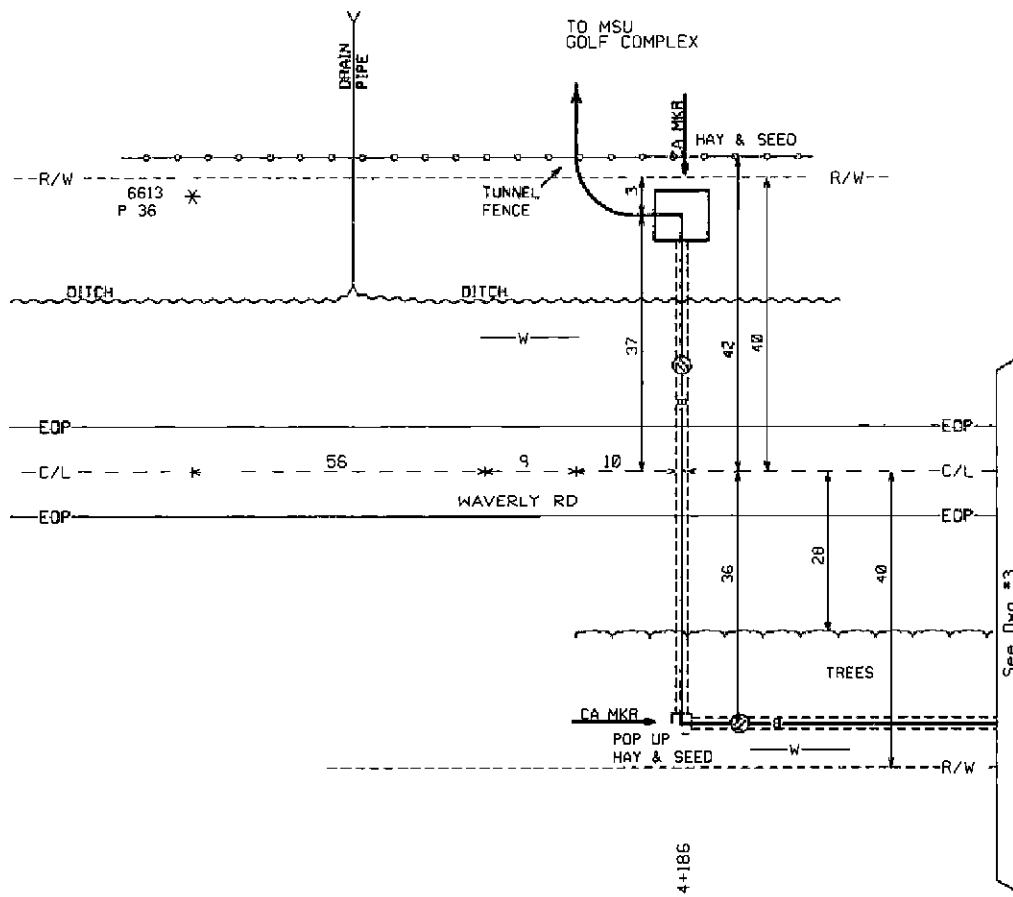
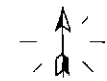
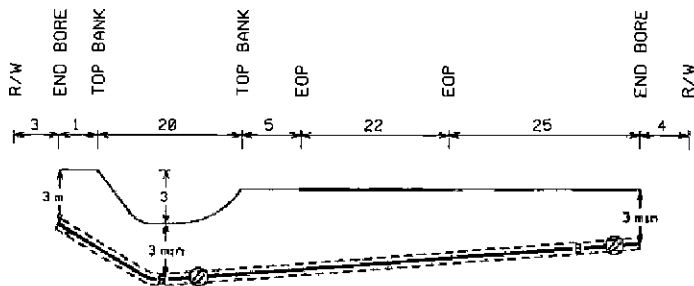
See Dwg 2

PROFILE FACING NORTH



<b>ATTSE</b>	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF CLAY COUNTY	
WAVERLY RD	
Project	WEST POINT(662494)
Designer	Phillips Jeremy
Phone	662 329 0169
Author	67U00200N
Page	3 of 4

PROFILE FACING EAST



<b>ATTSE</b>	
PROPOSED TELEPHONE FACILITIES ON RIGHT OF WAY OF CLAY COUNTY	
WAVERLY RD	
Exchange	WEST POINT(662494)
Designer	Phillips Jeremy
Phone	662 329 0169
Accession No	67U00200N
Scale	1" = 40'

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PERMIT APPLICATION FOR USE AND OCCUPANCY AGREEMENT  
FOR THE CONSTRUCTION OR ADJUSTMENT OF A UTILITY  
WITHIN COUNTY ROAD RIGHT-OF-WAY

PROJECT NO \_\_\_\_\_ COUNTY Clay

UTILITY NAME Old Waverly

BY George Bryan  
(Name & Company Title)

ADDRESS One Magnolia Drive West Point, MS 39773, herein called APPLICANT,

proposes to construct water  
(Type of Facility)

along or across Waverly Road, said facility to be  
(Name of Road)

installed between Station No \_\_\_\_\_ and Station No \_\_\_\_\_ and within the road

right-of-way, and hereby makes application to the County for the construction permit Attached hereto are drawings or plans for the construction, which will not be changed or altered without approval of the Board of Supervisors, or its authorized representative

WHEREAS, the Legislature of Mississippi has heretofore granted to the Applicant the right to locate its facilities upon, across, under, over and along public roads and streets within the State of Mississippi, Applicant agrees to comply with applicable provisions of S O P No SA II-2-8, Policy for the Accommodation of Utility Facilities within the Rights-of-Way of County Federal Aid and State Aid Roads (hereinafter referred to as the 'Policy'), promulgated by the State Aid Engineer and dated July 1 2005, and which is hereby made a part of this Application Agreement, and agrees to perform the construction according to the applicable industry code and according to the plans and specifications for the project

The Applicant shall be responsible for future maintenance and repair of the facilities The Applicant shall make future adjustments in, or relocate, the facilities located within the road right-of-way when required for road widening, construction or maintenance, and its right to reimbursement of its costs shall be in accordance with State Laws affecting County roads in effect at the time such adjustment or relocation is made Further, any maintenance, repair, or construction shall be done in such a manner as to occasion no unreasonable interference with the normal flow and safety of traffic

A general description of the size, type, nature, and extent of the Utility work to be done is as follows

See Attached Drawings

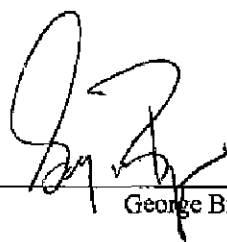
The Applicant understands and agrees that, except as herein granted, no right, title, claim, or easement to said road right-of-way is granted by the issuance of this permit and that if this Utility Facility is not placed within the allowable horizontal and vertical limits as listed in the general provisions of the Policy, it will be adjusted to comply with same without cost to the County, unless the variance from the Policy has been approved by the granting of the Permit pursuant to this Application

Clay County agrees to the following stipulations

- (1) To cooperate with the Utility Company in every way to avoid conflicts in the location, construction, and maintenance of the County road and Utility Facility
- (2) To pursue any and all legal means to see that Policy Standards except to the extent of any variance shown on the plans filed herewith and approved, are complied with in the facility installation
- (3) If the County/LSBP Engineer or other authorized representative of the Board of Supervisors approved the drawings, sketches, and plans submitted by the Applicant, he shall so indicate by signing and dating the Permit Approval at the end of this Application, and the Applicant may proceed with the installation, if the drawings, sketches, and plans are not approved, he shall promptly notify the Applicant, and advise him of the reason or reasons. He will also act as the duly appointed representative of the Board of Supervisors and will give his approval to the completed work as being in compliance with the location and standards shown in the Policy and in this Agreement for the installation
- (4) That all joint road construction and utility adjustment or relocation operations will comply with the requirements of Section S-105 06 and Section S-107 18, Mississippi Standard Specifications for State Aid Road and Bridge Construction, 2004 edition (or current edition)
- (5) Should any terms or provision of this Agreement conflict with the Laws of the State of Mississippi, or the United States, or impair or deny to the Applicant or the County any right protected thereby, it shall be deemed amended to conform to said Laws

WITNESS THE SIGNATURE OF THE APPLICANT this the 2nd day of

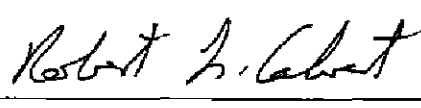
June, 2016

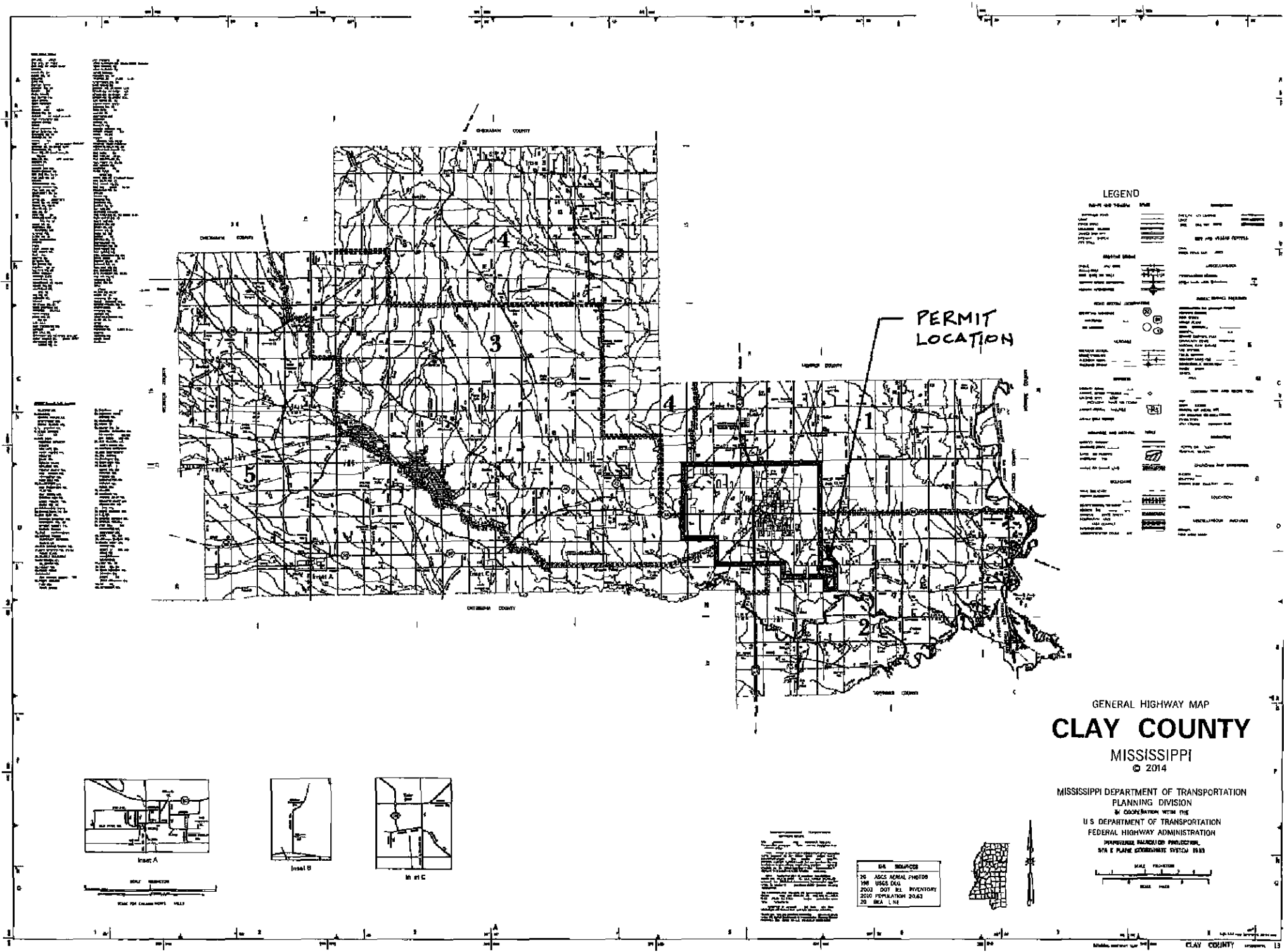
By  \_\_\_\_\_  
George Bryan

Title \_\_\_\_\_

AGREED TO AND APPROVED BY ORDER OF THE Clay \_\_\_\_\_

COUNTY BOARD OF SUPERVISORS this the 23<sup>rd</sup> day of June \_\_\_\_\_  
2016

By  \_\_\_\_\_  
County/LSBP Engineer

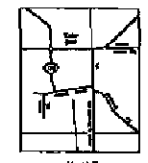
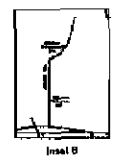
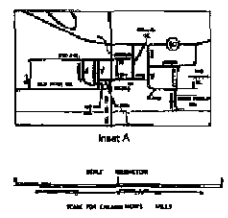


**LEGEND**

Symbol	Description
[Symbol]	Interstate
[Symbol]	State Route
[Symbol]	County Road
[Symbol]	Waterway
[Symbol]	Water
[Symbol]	Public School
[Symbol]	Public Building
[Symbol]	Religious
[Symbol]	Public Utility
[Symbol]	Other

GENERAL HIGHWAY MAP  
**CLAY COUNTY**  
 MISSISSIPPI  
 © 2014

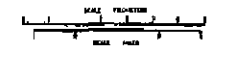
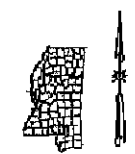
MISSISSIPPI DEPARTMENT OF TRANSPORTATION  
 PLANNING DIVISION  
 IN COOPERATION WITH THE  
 U.S. DEPARTMENT OF TRANSPORTATION  
 FEDERAL HIGHWAY ADMINISTRATION  
 PARALLEL PARALLEL PROJECTION  
 NAD 83 PLANE COORDINATE SYSTEM 1983



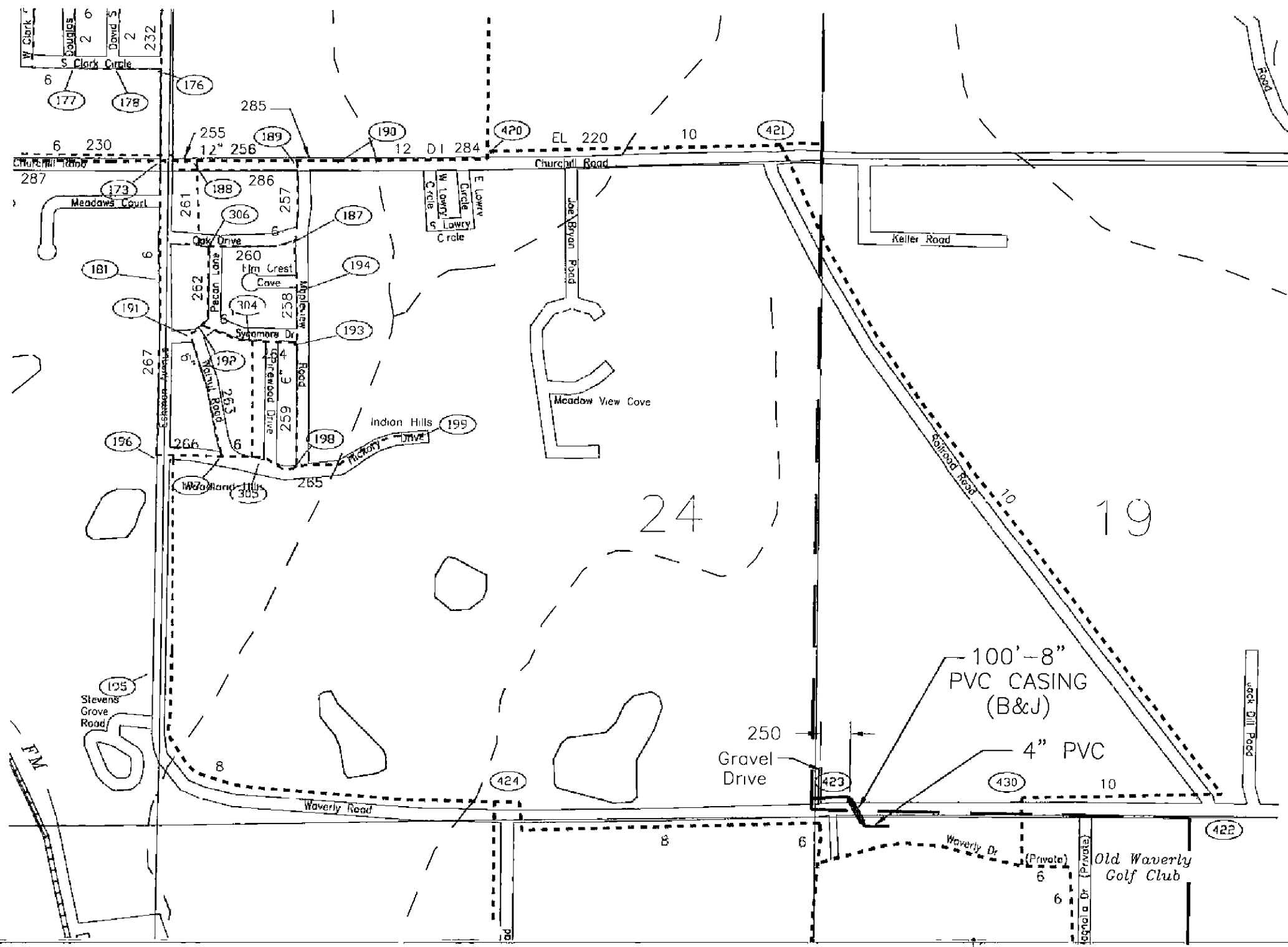
20 ASCS AERIAL PHOTO  
 198 USGS DTM  
 2000 DOT REL INVENTORY  
 2000 POPULATION 2043  
 20 SEA L.N.E

**DATA SOURCES**

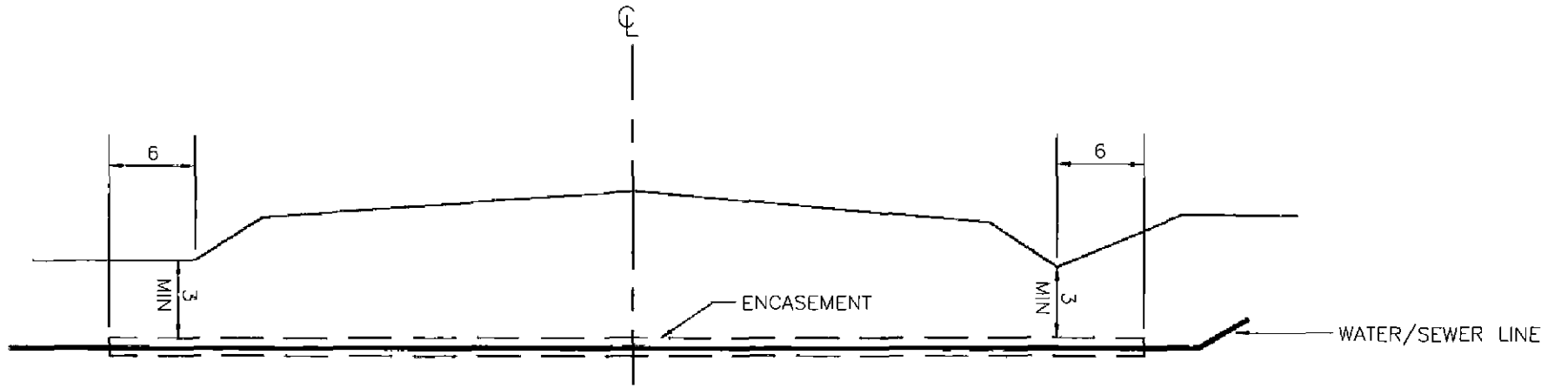
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2000 POPULATION 2043
20 SEA L.N.E



182



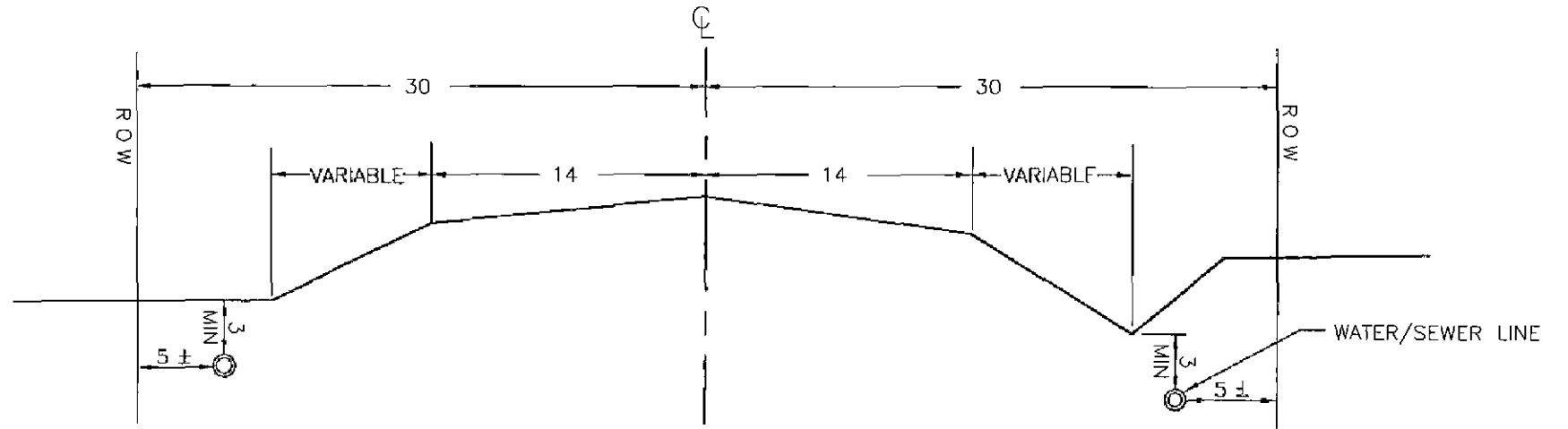




NOTE  
CASING LENGTHS SHOWN  
ON PLAN SHEETS

TYPICAL SECTION - COUNTY ROADS  
BORE DETAIL

NO SCALE



PARALLEL LOCATION - COUNTY ROADS  
WATER/SEWER LINES

NO SCALE

H \ DETAIL \ STADTYP - COUNTY DWG

NO \_\_\_\_\_

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

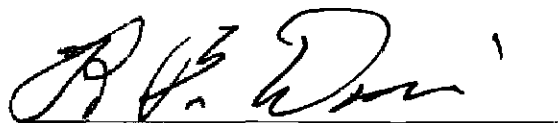
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There came on this day for consideration the matter of paying the Clay County, Mississippi constables according to S B 2860 based upon their gross fee income

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, 2016 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 Lynn Horton this Board doth vote unanimously to have the Chancery Clerk transfer \$ 536 93 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 \$ 2,342 91 and Lewis Stafford \$ 1,445 16 as net fee income after the Public Employees' Retirement System deduction withheld for the month of June 2016

SO ORDERED, on this the 23rd day of June, 2016



President

**Calculation of Estimated Contributions/Wages For Constables  
June 2016**

**Calculation**

	<b>Lewis Stafford</b>	<b>Sherman Ivy</b>	
Gross Fee Income *	\$1,650 00	\$2,675 00	<b>(Input)</b>
Minimum Withholding Rate	11%	11%	
Estimated Contributions	<u>\$181 50</u>	<u>\$294 25</u>	
Estimated Contributions	\$181 50	\$294 25	
Divided by PERS EE/ER	21 93%	21 93%	
Estimated Wages To Be Reported To PERS	<u>\$827 63</u>	<u>\$1,341 77</u>	
Estimated Wages	\$827 63	\$1,341 77	
Multiplied by PERS EE Rate	9 00%	9 00%	
Estimated PERS EE Contributions	<u>\$74 49</u>	<u>\$120 76</u>	
Estimated Wages	\$827 63	\$1,341 77	
Multiplied by PERS ER Rate	15 75%	15 75%	
Estimated PERS ER Contributions	<u>\$130 35</u>	<u>\$211 33</u>	

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

Estimated Wages	\$827 63	\$1,341 77	
Estimated PERS EE Contributions	\$74 49	\$120 76	195 25
Estimated PERS ER Contributions	\$130 35	\$211 33	341 68
Total Estimated Contributions	<u>\$204 84</u>	<u>\$332 09</u>	

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

Gross Fee Income	\$1,650 00	\$2,675 00
Less Total Estimated PERS EE/ER Contribu	<u>\$204 84</u>	<u>\$332 09</u>
Net Gross	\$1,445 16	\$2,342 91

Need an order to transfer to Payroll Clearing fund \$ 536 93 to remit with Retirement Contributions

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

NO \_\_\_\_\_

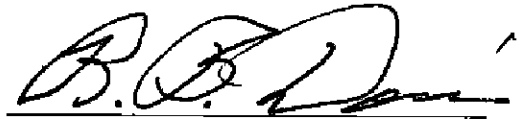
**IN THE MATTER OF AUTHORIZING TO SPREAD ON THE MINUTES THE  
CERTIFICATES OF TRAINING FOR CHRIS MCBRAYER, JUSTICE COURT JUDGE**

---

There came on this day for consideration the matter of authorizing to spread on the minutes the Certificate of Training for Chris McBrayer, Justice Court Judge

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize and approve to spread on the minutes the Certificate of Training as attached hereto as Exhibit A for Chris McBrayer, Justice Court Judge

SO ORDERED this the 23rd day of June, 2016



President



# Certificate of Attendance

The University of Mississippi Law Center

Awards this Certificate to

**Chris McBrayer**

for having attended the

**2016 JUSTICE COURT JUDGES SPRING CONFERENCE**

Silver Star Convention Center - Choctaw, Mississippi

April 6-8, 2016

conducted by the

**Mississippi Judicial College**

**12.0 Hours**

Program Manager

Director

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING TO SALE THE SPRAYER MAULDIN TO  
WAYNE COUNTY FOR \$12,000**

---

There came on this day for consideration the matter of authorizing to sale the Sprayer Mauldin to Wayne County for \$12,000

It appears to this Board a Supervisor from Wayne County has contacted the Supervisor Deanes with regard to purchasing a used Sprayer Mauldin, asset no D4127, as it appears on the fixed asset ledger of the County's and as attached hereto as Exhibit A, and

It appears to this Board, comes now, Supervisor Deanes who is requesting this Board to consider authorizing him to sale the said sprayer to Wayne County for \$12,000 to be reported on Wayne County's fixed asset ledger

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to authorize the said sale as referenced to above

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

10/13/2016  
FAMBEM  
Delete

FIXED ASSETS  
Mobile Equipment File Maintenance

14 49 23  
AMY  
Key # 445

Description SPRAYER- MAULDIN  
Location DIST 4 SHED  
Vendor JWH EQUIPMENT Serial # 848-M-T6-GP-4-02848  
Property # D4127 Project # Current Value 12907 10  
\*Department # 304 DISTRICT 4 Objective # 86 MOBILE EQUIPMEN  
\*Acquisition P PURCHASED \*Disposal  
Ledger? Y (Y/N)  
\*Asset Type MVHE MOTOR VEHICLE H Useful Life 10 Years  
Salvage % 10 Salvage \$ 1768 Cap Threshold 5000  
GASB Eligible? Y (Y/N) Depreciate? Y (Y/N)  
Accumulated Depreciation 4773 90  
Cap Value 17681 00 Date 8/09/2013  
Remarks MAULDIN SPRAYER TANK

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

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING TRAVEL FOR CERTAIN OFFICIALS AND  
EMPLOYEES**

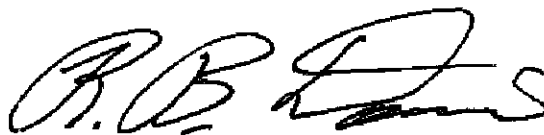
---

There came on this day for consideration the matter of authorizing travel for certain officials and employees

It appears to this Board Justice Court Judge McBrayer, Justice Court Judge Thomas Hampton, and Justice Court Clerk Harriett Bragg has requested authority to travel to Jackson, MS on July 6-7, 2016 for the MS DUI Forum

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize the said employees as referenced to above to travel on behalf of the County to the said DUI Forum

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



Chancery Clerk



Clay County, MS  
Travel Request Form

Date of Request 6-13-16

To the Board of Supervisors of Clay County, MS

Destination of Travel Jackson

Dates of Travel July 6 + 7th

Cost of Travel meals hotel mileage

Nature of Official Business MS DUI Forum

Thomas Hampton

Printed Name of Official/  
Requesting Authority to Travel

Official or Employee Requesting  
Authority to Travel

The above form must be completed and signed prior to travel. Additionally, it must be filed with the Clerk of the Board of Supervisors to be presented to the Board for authority to travel as per Section 25-3-41 of the *Mississippi Code 1972*. This form must be received prior to a Board meeting to be presented to the Board of Supervisors. **The Board meets as follows:** First Monday of the month, First Thursday following the First Monday, and The Fourth Thursday of the month.

It is your responsibility to make sure I received this form. If you leave the form and I am not here, please be sure to follow up with a phone call to confirm I received your request to present to the Board.

If you should have any questions, please do not hesitate to call me. Thanks!

~~Robbie Robinson~~  
Chancery Clerk

# JOIN US AT THE MISSISSIPPI DUI FORUM SPONSORED BY THE SOCIAL SCIENCE RESEARCH CENTER AT MISSISSIPPI STATE UNIVERSITY.

**WHEN: JULY 6-7**

**WHERE: JACKSON MARRIOTT, 200 EAST AMITE ST. JACKSON, MS**

The Mississippi DUI Forum will bring together the various agencies which play a role in the Mississippi DUI process to:

1. Examine the DUI process to identify opportunities for improvement.
2. Enhance better communication between those involved in the DUI process.
3. Generate a comprehensive report to be shared with interested parties and the Mississippi Legislature.

Those invited to participate in the Forum include:

-Law Enforcement      -Advocacy/Education

-Prosecutors            -Intervention/Treatment

Judges                    -Probation Companies

-Court Clerks            -Researchers

-Traffic Records        -Information Technology

RSVP: [BILL.HENDERSON@SSRC.MSSTATE.EDU](mailto:BILL.HENDERSON@SSRC.MSSTATE.EDU)

PHONE: 662-392-2181

NO REGISTRATION FEE.



**"WE ARE ALL PART OF THE PROBLEM, WE ARE ALL PART OF THE SOLUTION."**

Clay County, MS  
Travel Request Form

Date of Request

6-13-16

To the Board of Supervisors of Clay County, MS

Destination of Travel

Jackson

Dates of Travel

July 6 + July 7th

Cost of Travel

meals hotel mileage

Nature of Official Business

MS DUI Forums

Chris McBrayer

Printed Name of Official/  
Requesting Authority to Travel

Official or Employee Requesting  
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PHONE: 662-392-2181

NO REGISTRATION FEE



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Clay County, MS  
Travel Request Form

Date of Request 6-13-16

To the Board of Supervisors of Clay County, MS

Destination of Travel Jackson  
Dates of Travel July 6 + July 7th  
Cost of Travel meals hotel Mileage  
Nature of Official Business MS DUI Forum

Harrist Bragg  
Printed Name of Official/  
Requesting Authority to Travel

Harrist Bragg  
Official or Employee Requesting  
Authority to Travel

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~~Robbie Robinson~~  
Chancery Clerk

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- Traffic Records
- Information Technology

RSVP: [BILL.HENDERSON@SSRC.MSSTATE.EDU](mailto:BILL.HENDERSON@SSRC.MSSTATE.EDU)

PHONE: 662-392-2181

NO REGISTRATION FEE

STATE

**"WE ARE ALL PART OF THE PROBLEM, WE ARE ALL PART OF THE SOLUTION."**

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING THE PRESIDENT TO SIGN THE  
EMERGENCY MANAGEMENT PERFORMANCE GRANT**

---

There came on this day for consideration the matter of authorizing the President to sign the Emergency Management Performance Grant

It appears to this Board Treva Hodge, the County's Asst Emergency Management Director, is requesting this Board's approval to renew the Emergency Management Performance Grant Application for year 2017 and that the grant was for \$25,000 and if awarded would be paid to the City of West Point, since the City of West Point Manages the Emergency Management Program of the County

After motion by Joe Chandler and second by Shelton Deanes this Board doth vote unanimously to authorize the said application for the grant be completed and remitted to MS

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

# Emergency Management Performance Grant



FISCAL YEAR 2016 (October 1, 2015 - September 30, 2016)

**MISSISSIPPI EMERGENCY MANAGEMENT AGENCY (MEMA)**

**AND**

West Point Clay County  
**(COUNTY/JURISDICTION)**



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## SECTION I

### EMERGENCY MANAGEMENT PERFORMANCE GRANT AGREEMENT

This Agreement entered into between the Mississippi Emergency Management Agency and

**West Point Clay County**

---

(COUNTY/JURISDICTION)

#### Article I Purpose

The purposes of this agreement are (1) To strengthen the State and Local Emergency Management Partnership System and capabilities in the protection of life and property throughout the State of Mississippi in the preparation for inevitable disasters, (2) To facilitate the delivery and use of State and Federal financial assistance and technical support to local governments under the authorities of the appropriations to the Federal Emergency Management Agency (FEMA) and the Mississippi Emergency Management Agency (MEMA), (3) To enable local emergency management jurisdictions to exercise management discretion in achieving specified objectives, and, (4) To facilitate the development of Comprehensive Emergency Management through the Integrated Emergency Management System for all hazards To these ends, this Agreement provides a single funding, operation planning and reporting instrument for the agreed upon activities conducted and products developed within the program, and secondarily, to make use of program resources hereby provided in the accomplishment of goals, objectives and performance measures under the Agreement, within the scope, intent and limitations of federal and State law and accountability requirements The reference of county/counties in this document also includes the Mississippi Band of Choctaw Indians

#### Article II Objectives

The EMPG Program supports a comprehensive, all-hazard emergency preparedness system by building and sustaining the core capabilities contained in the Goal  
Examples of EMPG funded activities include

- Initiating or achieving an all-of-Nation/whole community approach to security and emergency management,
- Strengthening a state or community's emergency management program,
- Updating emergency plans,
- Designing and conducting exercises that engage an all-of-Nation/whole community of stakeholders and validate core capabilities, and
- Conducting training

#### Priorities

The National Preparedness System is the instrument the Nation employs to build, sustain, and implement core capabilities to achieve the Goal of a secure and resilient Nation Complex and far-reaching threats and hazards require a collaborative and all-of-Nation/whole community approach to national preparedness that engages individuals, families, communities, private and nonprofit sectors, faith-based organizations, and all levels of government The guidance, programs, processes, and systems that support each component of the National Preparedness

System allow for the integration of preparedness efforts that build, sustain, and deliver core capabilities and achieve the desired outcomes identified in the Goal

### **Eligibility Information**

#### **National Incident Management System (NIMS) Implementation**

Prior to allocation of any Federal preparedness awards in FY 2016, recipients must ensure and maintain adoption and implementation of NIMS A copy of the county's NIMS SOG must be on file in the MEMA Office of Preparedness, Training Bureau and a copy in the County EMPG Binder

#### **Cost Match Criteria**

A cost match is required under this program. The Federal share that is used towards the EMPG Program budget shall not exceed 50 percent of the total budget. The county must equally match the federal share. Unless otherwise authorized by law, Federal funds cannot be matched with other Federal funds.

### **Application Dates and Submission Information**

**Start Date Monday, June 1, 2016**

**Submission Deadline Wednesday, July 15 2016**

**ALL APPLICATIONS must be submitted through the Area Coordinator for review prior to submission to MEMA on or before the submission deadline**

- Those counties that **will not** participate must provide a written notice of intent not to participate on their county letterhead **within 45 days from the start date of the application**, by mail, email, or fax through their Area Coordinator

### **Article III New Grant Federal Requirement**

#### **Federal Funding Accountability and Transparency Act (FFATA) Sub award Reporting System**

FFATA was enacted on September 26, 2006 and amended in 2008 requiring that information on federal awards be made available to the general public. To meet this federal reporting requirement, MEMA is now required to disclose any sub-recipient that receives \$25,000 or more from a federal grant disbursed through the Agency. FFATA reporting requires the Office of Management and Budget (OMB) to provide full disclosure to the public through a transparency website entitled USA spending.gov. The purpose of this website is to empower every American the ability to hold the government accountable for each spending decision, which will hopefully reduce wasteful spending of federal government funds.

In accordance with the FFATA guidance **these counties are required** to complete this requirement for FY 2015 **Adams, Alcorn, Bolivar, Clay, Coahoma, Copiah, Desoto, Forrest, George, Grenada, Hancock, Harrison, Hinds, Itawamba, Jackson, Jones, Lamar, Lafayette, Lauderdale, Leake, Lee, Leflore, Lincoln, Lowndes, Madison, Marion, Marshall, Monroe, Neshoba, Oktibbeha, Panola, Pearl River, Pike, Pontotoc, Prentiss, Rankin, Scott, Simpson, Sunflower, Tate, Tippah, Union, Warren, Washington, Yazoo**

You must complete the FFATA form (Attachment 7) in this application. This form contains essential data that will be needed from your county, and it is recommended that you obtain this information from your county financial agency/division. This document must be returned no later than 15 days (June 16, 2016) from the initial start date of the application. Once the document is completed please scan and RETURN BY EMAIL ONLY TO msffata@mema.ms.gov. DO NOT MAIL this form and we CANNOT provide reimbursements if this form is not returned.

If a county does not apply for the grant they are not required to submit this form

#### **Restrictions on Use of Award Funds**

Funds made available through this award may only be used for the purpose set forth in this award and must be consistent with the statutory authority for the award. Award funds may not be used for matching funds for any other Federal award, lobbying, or intervention in Federal regulatory or adjudicatory proceedings. In addition, Federal funds may not be used to sue the Federal government or any other government entity.

EMPG Program recipients may only fund activities and projects that were included in the FY 2016 EMPG Budget and Program Work Plan that was submitted to and approved by MEMA. Projects may include the sustainment of capabilities supported by previous EMPG Program funds provided the sustainment activity is cited in the FY 2016 EMPG Budget and Program Work Plan.

#### **Article IV Direct Costs, Work Plans and Funding Requirements**

These are costs that are associated with this grant and funds can be used in these core requirements. The EMPG Program Work Plan must summarize program activities in the following areas:

**Planning** Planning spans all five National Preparedness Goal (the Goal) mission areas and provides a baseline for determining potential threats and hazards, required capabilities, required resources, and establishes a framework for roles and responsibilities. Planning provides a methodical way to engage the whole community in the development of a strategic, operational, and/or community-based approach to preparedness. EMPG Program funds may be used to develop or enhance emergency management planning activities. Some examples include:

##### *County Hazard Mitigation Plans*

- Development of all-hazards mitigation plan based on identified risks and hazards. Counties are required to have a current Hazard Mitigation Plan which will identify all of the hazards that encompass the county. Twice a year, the Office of Field Services will obtain from MEMA Office of Mitigation, Plans Bureau a status of each county plan.

##### *County Emergency Management Plans (CEMP)*

- Maintaining a current CEMP (*includes Basic Plan, Emergency Support Functions (ESF) and Annexes*) that is aligned with guidelines set out in CPG 101v 2 <https://www.fema.gov/media-library/assets/documents/25975>
- Modifying existing incident management and emergency operations plans
- Developing/enhancing large-scale and catastrophic event incident plans

#### *Continuity/Administrative Plans*

- Developing/enhancing Continuity of Operation (COOP)/Continuity of Government (COG) plans
- Developing/enhancing financial and administrative procedures for use before, during, and after disaster events in support of a comprehensive emergency management program

#### *All-of-Nation/Whole Community Engagement/Planning*

- Developing/enhancing emergency operations plans to integrate citizen/volunteer and other non-governmental organization resources and participation
- Engaging the whole community in public education and awareness activities
- Planning to foster public-private sector partnerships, including innovation for disaster initiatives that support the mission areas identified in the Goal
- Executing an America's PrepareAthon<sup>1</sup> an activity to engage the whole community in a hazard-specific activity on the National Day of Action
- Establishing a Citizen Corps Council that brings together representatives of the whole community to provide input on emergency operations plans, risk assessments, mitigation plans, alert and warning systems, and other plans, assist in outreach and education of community members in preparedness activities, and build volunteer capability to support disaster response and recovery
- Delivering the CERT Basic Training Course and supplemental training for CERT members who have completed the basic training, the CERT Train-the-Trainer Course, and the CERT Program Manager course (strongly encouraged)
- Developing or enhancing mutual aid agreements/compacts

#### *Resource Management Planning*

- Developing/enhancing logistics and resource management plans
- Developing/enhancing volunteer and/or donations management plans

#### *Evacuation planning*

- Developing/enhancing evacuation plans, including plans for alerts/warning, crisis communications, pre-positioning of equipment for areas potentially impacted by mass evacuations, sheltering, and re-entry **If you need assistance or have any questions, please contact your District Planner or the MEMA Office of Preparedness/Planning Bureau Director, with the exception of the Hazard Mitigation requirement**

**Equipment.** Allowable equipment categories for the EMPG Program are listed on the web-based version of the Authorized Equipment List (AEL) at <http://www.fema.gov/preparedness-non-disaster-grants> or <http://www.fema.gov/grants> Unless otherwise stated, equipment must meet all mandatory regulatory and/or FEMA-adopted standards to be eligible for purchase using these funds. In addition, agencies will be responsible for obtaining and maintaining all necessary certifications and licenses for the requested equipment.

Allowable equipment includes equipment from the following AEL categories

- Information Technology (Category 4)
- Cyber security Enhancement Equipment (Category 5)
- Interoperable Communications Equipment (Category 6)
- Detection Equipment (Category 7)
- Power Equipment (Category 10)
- Chemical, Biological, Radiological, Nuclear, and Explosive (CBRNE) Reference Materials (Category 11)

- CBRNE Incident Response Vehicles (Category 12)
- Physical Security Enhancement Equipment (Category 14)
- CBRNE Logistical Support Equipment (Category 19)
- Other Authorized Equipment (Category 21)

In addition to the above, general purpose vehicles are allowed to be procured in order to carry out the responsibilities of the EMPG Program. If county governments have questions concerning the eligibility of equipment not specifically addressed in the AEL, they should contact their Area Coordinator who will obtain clarification from Office of Field Services and FEMA Regional Program Manager. Applicants should analyze the cost benefits of purchasing versus leasing equipment, especially high cost items and those subject to rapid technical advances. Large equipment purchases must be identified and explained. For more information regarding property management standards for equipment, please reference 2 C F R Part 200, including 2 C F R §§ 200.310, 200.311, and 200.316. **Any purchases of \$5,000.00 or above must have prior written approval by the Director of the Office of Field Services. This document must be submitted with your reimbursement.** Assistance and questions please contact your Area Coordinator or the Office of Field Services Director.

**Training:** EMPG Program funds may be used for a range of emergency management-related training activities to enhance the capabilities of state and local emergency management personnel through the establishment, support, conduct, and attendance of training. Training activities should align to a current State Multi-Year Training Program. Training should foster the development of a community oriented approach to emergency management that emphasizes engagement at the community level, strengthens best practices, and provides a path toward building sustainable resilience.

EMPG Program funds used for training should support the nationwide implementation of NIMS. The NIMS Training Program establishes a national curriculum for NIMS and provides information on NIMS courses, recipients are encouraged to place emphasis on the core competencies as defined in the NIMS Training Program. **Required Training for ALL EMPG county paid personnel (NIMS Training) IS 100, IS 200, IS 700, IS 800, FEMA Professional Development Series IS 120 a, IS 230, IS 235, IS 240, IS 241, IS 242, IS 244, IS 701, IS 702, IS 703. Required for ALL Directors and Deputy Directors IS 300 and IS 400.**

The County EMA must

- Submit a Training Needs Assessment for your county to the Training Bureau that addresses the above requirements
- Verification of EMPG Program funded personnel (certificates must be included in the EMPG Binder and verified by the Training Coordinator)

**If you need assistance or have any questions, please contact your District Training Coordinator or the MEMA Training Bureau Director**

**Exercise** Funds Used to Design, Develop, Conduct and Evaluate an Exercise include costs related to planning, meeting space and other meeting costs, facilitation costs, materials and supplies, travel, and documentation. Recipients are encouraged to use free public

space/locations/facilities whenever available, prior to the rental of space/locations/facilities Exercises should provide the opportunity to demonstrate and validate skills learned, as well as to identify any gaps in these skills Any exercise or exercise gaps, including those for children and individuals with disabilities or access and functional needs, should be identified in the AAR/IP and addressed in the exercise cycle **Required Exercise qualifications for ALL EMPG County paid personnel. Will participate in no less than three exercises (Drills, Tabletop, Functional, and Full-Scale) in a 12-month period. Please note that response to any real-world events within a 12-month period may fulfill a county exercise requirement and one of the funded personnel requirements also** Documentation of the participation will be 1) sign in sheets and email verification if not performed by the county EMA, 2) actual event or exercise used will included sign in sheets, and the Emergency Management Exercise Reporting System (EMERS) This MUST BE completed and submitted to the Exercise Officer or Exercise Bureau within the designated time frame

County EMAs will

Develop and maintain a progressive exercise program consistent with the State and National Exercise Program to include no less than one county wide exercise of any type (Tabletop, Functional or Full-Scale) within a 12-month period An After Action Report/Improvement Plan (AAR/IP) shall be completed for each exercise and submitted to MEMA, Office of Preparedness-Exercise Bureau A summary of all collected corrective action items and a tracking of their implementation shall be reported each Quarter

- The county must have a full scale exercise within the county every four years

**If you need assistance or have any questions, please contact your District Exercise Officer or the MEMA Exercise Bureau Director**

**Travel.** Travel costs are allowable as expenses for employees who are on travel status for official business related to exercise, planning or training activities

**Organization.** EMPG Program funds may be used for all-hazards emergency management operations, staffing, and other day-to-day activities in support of emergency management Proposed staffing activities should be linked to accomplishing the activities outlined in the EMPG Program Work Plan Personnel costs, including salary, overtime, compensatory time off, and associated fringe benefits, are allowable costs with EMPG Program funds These costs must comply with 2 C F R Part 200, Subpart E -- Cost Principles

**Construction and Renovation** Written approval must be provided by FEMA prior to the use of any EMPG Program funds for construction or renovation If used, additional funding guidance is contained in the EMPG Notice of Funding Opportunity

**Maintenance and Sustainment** Funding may be used for the sustainment of programs that help achieve core capabilities that, while they may not be physically deployable, support national response capabilities such as Geographic/Geospatial Information Systems (GIS), interoperable

communications systems, capabilities as defined under the Response Mission Area of the Goal, and fusion centers

For additional details on the use of funds, please refer to Appendix B-FY 2016 EMPG Funding Guidelines

#### **Other EMPG Requirements**

- **All EMA Directors and/or EMPG Funded Deputy Directors must attend at least one Annual Conference per/year and attend at least 50% of the district meetings**

#### **Management and Administration (M&A)**

Management and Administration (M&A) activities are those directly related to managing and administering the award, such as financial management and monitoring. It should be noted that salaries of state and local emergency managers are not typically categorized as M&A, unless the state or local EMA chooses to assign personnel to specific M&A activities.

M&A costs are allowable for both state and local-level EMAs. The state EMA may use up to five percent (5%) of the EMPG award for M&A purposes. In addition, local EMAs may retain and use up to five percent (5%) of the amount received from the state for local M&A purposes.

#### **Article V Non-Performance**

Failure of the local jurisdiction to accomplish the mandatory standards, Work Plan, and have an EMPG Binder with all requirement documents will subject the jurisdiction to the suspension or withholding of funds already obligated, as determined by the Director of Field Services and recommended to the MEMA Executive Director.

#### **Article VI General Administrative Provisions**

The local government jurisdictions agree to execute the administrative and financial requirements of this Agreement in compliance with the policies and procedures established in the Mississippi Comprehensive Emergency Management Plan, (State Administrative Plan), 44 CFR 302, and Standard Assurances 424B (Non-Construction Programs), Certifications Regarding Lobbying.

#### **Article VII Amendments**

An approved Work Plan and or Binder requirements may be revised within the general parameters of program emphasis by the local government official covered by this Agreement by the local government official submitting an amended version, along with written justification to the MEMA Executive Director. In addition, proposed changes to the budget may be submitted if the revisions/changes to the Work Plan are justified.

#### **Article VIII Reports**

- A The Quarterly Request for Reimbursement financial reports **are due 30 days after each reporting quarter** 1<sup>st</sup> Quarter, October – December, 2<sup>nd</sup> Quarter, January-March, 3<sup>rd</sup> Quarter, April-June, 4<sup>th</sup> Quarter, July-September



- B** All scheduled activities, standards and products in the Emergency Management Program Standards (Section IV) progress will be tracked and outcomes evaluated in accordance with the specific Offices and Bureaus within MEMA and the Area Coordinators Quarterly Report

**Article IX Agreement Officials**

**Local**

- 1 The President of the Board of Supervisors or Council/District President is responsible for approving the Work Plan and committing adequate local jurisdiction resources sufficient to accomplish the performance obligations agreed to in this agreement
- 2 The Local EMA/CD Director shall be the principal local government official for planning, reporting and coordinating the accomplishment of tasks, activities and products agreed to in this contract

**State**

- 1 The State Signatory Official shall be the Executive Director, Mississippi Emergency Management Agency, who as the principal State Official, is responsible for committing the State to the terms of this Agreement
- 2 MEMA Area Coordinators assist local government officials in developing the work plan within specific program areas and program activities, and are obligated to provide technical assistance when requested by the local government jurisdictions, monitor program-related performance activities and products, and evaluate the local programs within their respective program areas. Area Coordinators will provide advice and make recommendations for improving local emergency management capability and program performance

**Article X EMPG Awards, Costs Incurred, and Payments**

- A** Neither the State nor FEMA shall be liable under this Agreement for any amount greater than the amount awarded pending final receipt of federal program allocations
- B** No costs shall be incurred under this Agreement unless, and until, the MEMA Executive Director informs the local government jurisdiction in writing that funds have been approved for allocation and the award amount. Individual local awards are determined by the total amount allocated to the State from the federal government, population, certified or non-certified emergency managers, as well as continuity of program performance of each applicant jurisdiction in meeting the requirements from the previous year
- C** Payments (reimbursements) will be made by the State to local governments based on the financial reports submitted completed

## **Conflict of Interest**

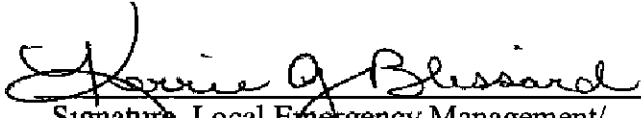
To eliminate and reduce the impact of conflicts of interest in the subaward process, recipients and pass-through entities must follow their own policies and procedures regarding the elimination or reduction of conflicts of interest when making subawards. Recipients and pass-through entities also are required to follow any applicable state, local, or tribal statutes or regulations governing conflicts of interest in the making of subawards.

The recipient or pass-through entity must disclose to FEMA, in writing, any real or potential conflict of interest as defined by the Federal, state, local, or tribal statutes or regulations or their own existing policies that may arise during the administration of the federal award. Recipients and pass-through entities must disclose any real or potential conflicts to their Regional Program Manager within five days of learning of the conflict of interest. Similarly, subrecipients must disclose any real or potential conflict of interest to the pass-through entity as required by the Recipient's conflict of interest policies, or any applicable state, local, or tribal statutes or regulations.

Conflicts of interest may arise during the process of FEMA making a Federal award in situations where an employee, officer, or agent, any members of his or her immediate family, his or her partner has a close personal relationship, a business relationship, or a professional relationship, with an applicant, sub applicant, recipient, sub recipient, or FEMA employee.


**THIS AGREEMENT IS HEREBY ENTERED INTO AS EXECUTED BY THE FOLLOWING OFFICIALS**

**SUBMITTED BY** West Point Clay County Emergency Management  
Name of Emergency Management/Civil Defense Agency

  
Signature, Local Emergency Management/  
Civil Defense Agency Director

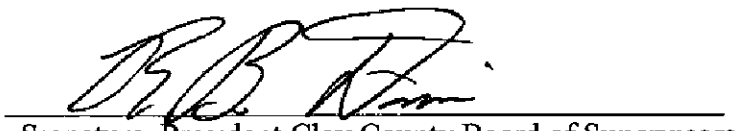
Date June 13, 2016

**APPROVED (City)** West Point

  
Signature, Mayor City of West Point

Date 6/14/16

**APPROVED (County)** Clay

  
Signature, President Clay County Board of Supervisors

Date 6/23/2016

**APPROVED** State of Mississippi

\_\_\_\_\_  
Lee W. Smithson Executive Director  
Mississippi Emergency Management Agency

Date \_\_\_\_\_

**SECTION II**

## WORK PLAN

### Activities and Deliverable Work products

#### County/Jurisdiction

West Point Clay County

With the need to continue to better prepare, many of the traditional mechanisms need to be improved. Emergency Management must take the lead in preparing our communities. This Work Plan will be based on the EMPG guidance that will serve as a basis in the future for local program evaluation. MEMA will provide Area Coordinators to assist local programs in the development of day to day operations. Each county must ensure that NIMS compliance requirements are met.

Jurisdictions are encouraged to complete standards to measure local program growth and improvement. Space has been provided to list additional activities local programs have selected. All jurisdictions should include community based recovery efforts as additional activities for their local programs. With establishment of the State THIRA in December 2012 and enhanced in 2014, counties with the threat of earthquakes in the New Madrid Seismic Zone (Alcorn, Benton, Bolivar, Calhoun, Chickasaw, Coahoma, DeSoto, Grenada, Itawamba, Lafayette, Lee, Leflore, Marshall, Monroe, Panola, Pontotoc, Prentiss, Quitman, Sunflower, Tallahatchie, Tate, Tishomingo, Tippah, Tunica, Union, Washington and Yalobusha) should include strong preparedness efforts in planning, training, and communications to ensure that the citizens are knowledgeable of the hazards that can occur.

Standards addressed in this section, whether Accreditation, EMPG or MEMA, apply to the entire county, including incorporated municipalities. The designated Emergency Management Agency serves as the multi-agency coordination center for the county and must take the lead in meeting these standards. MEMA recognizes, however, that the CD/EMA cannot meet all standards on its own and must have the cooperation of other officials (both elected and appointed) to be fully compliant in all areas.

Insert required information of standards completed or proposed dates for completion in this application. Verification of these standards will be reviewed in the County EMPG Binder, and documentation from MEMA Office of Preparedness (Exercise, Planning, and Training Bureaus) and the Office of Field Services. **Reimbursement will not be made until the Quarterly Standards Report has been completed and submitted by the Area Coordinator.**

Reimbursements require each expense to be itemize on the Reimbursement Request Forms (Attachments 5 and 6) included in this application. **All requests for reimbursement must be submitted to your MEMA Area Coordinator for review and submission no later than thirty days following the end of each quarter.** Any reimbursement submitted directly to MEMA will be returned to your Area Coordinator and will cause a delay in processing your reimbursement.

## SECTION III

**EMERGENCY MANAGEMENT/CIVIL DEFENSE ANNUAL BUDGET**

These figures comprise the total emergency management operating expenses invested by the county to operate the EMA/CD program

County EMA/CD West Point Clay County

FY-15 Actual Operating Budget \$77,282 00

FY-16 Proposed Operating Budget \$ 87,007 00

**\*INSERT DOLLAR AMOUNTS**  
*DO NOT USE PERCENTAGES\**

<b>Category</b>	<b>1<sup>st</sup> Quarter</b>	<b>2<sup>nd</sup> Quarter</b>	<b>3<sup>rd</sup> Quarter</b>	<b>4<sup>th</sup> Quarter</b>	<b>Annual Total</b>
<b>Planning</b>	\$4,132 84	\$4,132 84	\$4,132 84	\$4,132 84	\$16,531 33
<b>Organization</b>	\$4,132 84	\$4,132 84	\$4,132 84	\$4,132 84	\$16,531 33
<b>Equipment</b>	\$4,132 84	\$4,132 84	\$4,132 84	\$4,132 84	\$16,531 33
<b>Training</b>	\$4,132 84	\$4,132 84	\$4,132 84	\$4,132 84	\$16,531 33
<b>Exercises</b>	\$4,132 84	\$4,132 84	\$4,132 84	\$4,132 84	\$16,531 33
<b>M &amp; A (Not to Exceed 5% of total Budget)</b>	\$1,087 59	\$1,087 59	\$1,087 59	\$1,087 59	\$4,350.35
<b>Construction &amp; Renovation (EMPG funds are not recommended)</b>					

**SECTION IV**

**EMERGENCY MANAGEMENT PROGRAM STANDARDS**

*(If additional sheets are needed please insert)*

**EMPG REQUIRED STANDARDS**

**Exercise Requirements for EMPG Paid Personnel**

**Must participate in at least three (3) Exercises within the twelve (12) month exercise period (June 17<sup>th</sup> - June 16<sup>th</sup>) Please list exercises participation from October 1, 2015 through the date of the submission of this application for all county EMPG paid personnel with the following information** Verification of participation will be completed by the MEMA Exercise Bureau

	<u>Personnel</u>	<u>Exercise</u>	<u>Location</u>	<u>Date</u>
1	Kerrie Gentry-Blissard	PAF Tabletop	Civic Center	07-08-15
2	Kerrie Gentry-Blissard	Chickasaw Co Active Shooter	Chickasaw County	08-20-15
3	Kerrie Gentry-Blissard	Chempack/MUW Exercise	Clay to Lowndes	09-03-15
4	Kerrie Gentry-Blissard	Webster Co Active Shooter	Webster County	09-15-15
5	Kerrie Gentry-Blissard	MS Mortuary Tabletop	Lowndes County	03-22-16
6	Kerrie Gentry-Blissard	Hospital Exercise	NMMC-West Point	04-27-16

**Required Training for EMPG Paid Personnel**

Must complete the courses listed and have a certificate in the county EMPG Binder  
NIMS Training IS 100, IS 200, IS 700, IS 800  
FEMA Professional Development Series IS 120 a , IS 230, IS 235, IS 240, IS 241, IS 242, IS 244, IS 701, IS 702, IS 703  
Required for ALL Directors and Deputy Directors IS 300 and IS 400  
Verification of participation will be completed by the MEMA Training Bureau

**County Emergency Management Plan (CEMP)**

All counties are required to complete a CEMP (Basic Plan, Emergency Support Functions/ESF, and Annexes) This document will be reviewed and revised every two years with all stakeholders and documentation provided A full re-write will be done every five years  
**Date of Last Review/Revision February 2014 Date of Basic Plan February 2014**

ESF Completed yes  no  Annexes completed yes  no

**WEBEOC Workshop for EMA personnel**

The Emergency Management Program shall have an implemented resource management process that addresses acceptance, management of donated goods, materials, services, personnel, financial resources and facilities whether solicited and/or unsolicited

**Date of last WEBEOC Workshop 03-09-16 Location Lowndes County**

**Personnel that attended Kerrie Gentry-Blissard**

**Damage Assessments**

Damage assessment classes are required Recertification is required as updates are added to the assessment procedure

**Date of the last Damage Assessment Class 06/22/16**

## RECOMMENDED STANDARDS

### **County Public Information Officer**

The Emergency Management program has designated and trained spokespersons qualified to deliver the Emergency Management Program's message - appropriate to hazard and audience. Spokespersons and EMPG funded personnel are required to take the Basic Public Information Course conducted by MEMA.

### **Local Emergency Planning Committees**

Establish and/or maintain an LEPC. The LEPC will maintain a report repository in compliance with Federal law.

### **Incident Command System Overview for Executives and Senior Officials**

Offer ICS 402 Classes to all Elected Officials (Board of Supervisors, Mayors, Alderpersons, County Administrator and other essential personnel) yearly if needed. If these officials have received the training in the past they will not be required to take it but can take a refresher. Executive and senior officials should at least complete IS-700 & 800. We recommend this be offered at least once every four years.

### **A Safe Place To Go**

The county should identify facilities that would be utilized as a safe place to go (including, but not limited to, the FEMA 361 shelters and safe rooms). The County EMA should establish a procedure, maintain a list, and review it annually. In the event of severe weather or evacuations, the "safe place to go" list should be made available to citizens living in manufactured housing, as well as those that are seeking the option of a more secure facility. Any activation of these "safe places to go" should be noted and included in your quarterly report. Those facilities in your county and the location.

**I verify that the standards and the information provided is correct and/or will be completed as documented and that additional EMPG requirements are included in the West Point Clay County EMPG Binder**

  
Emergency Management / Civil Defense Director

06/13/16  
Date

**ASSURANCES NON-CONSTRUCTION PROGRAMS**

Public reporting burden for this collection of information is estimated to average 15 minutes per response including time for reviewing instructions searching existing data sources gathering and maintaining the data needed and completing and reviewing the collection of information Send comments regarding the burden estimate or any other aspect of this collection of information including suggestions for reducing this burden to the Office of Management and Budget, Paperwork Reduction Project (0348-0040) Washington DC 20503

**PLEASE DO NOT RETURN YOUR COMPLETED FORM TO THE OFFICE OF MANAGEMENT AND BUDGET SEND IT TO THE ADDRESS PROVIDED BY THE SPONSORING AGENCY**

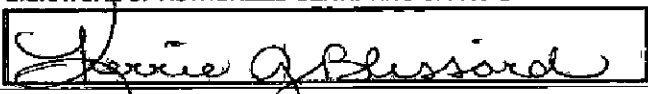
**NOTE** Certain of these assurances may not be applicable to your project or program If you have questions please contact the awarding agency Further certain Federal awarding agencies may require applicants to certify to additional assurances If such is the case you will be notified

As the duly authorized representative of the applicant, I certify that the applicant

- 1 Has the legal authority to apply for Federal assistance and the institutional managerial and financial capability (including funds sufficient to pay the non-Federal share of project cost) to ensure proper planning management and completion of the project described in this application
- 2 Will give the awarding agency the Comptroller General of the United States and if appropriate the State through any authorized representative access to and the right to examine all records books papers or documents related to the award and will establish a proper accounting system in accordance with generally accepted accounting standards or agency directives
- 3 Will establish safeguards to prohibit employees from using their positions for a purpose that constitutes or presents the appearance of personal or organizational conflict of interest, or personal gain
- 4 Will initiate and complete the work within the applicable time frame after receipt of approval of the awarding agency
- 5 Will comply with the Intergovernmental Personnel Act of 1970 (42 U S C §§4728-4763) relating to prescribed standards for merit systems for programs funded under one of the 19 statutes or regulations specified in Appendix A of OPM's Standards for a Merit System of Personnel Administration (5 C F R 900 Subpart F)
- 6 Will comply with all Federal statutes relating to nondiscrimination These include but are not limited to (a) Title VI of the Civil Rights Act of 1964 (P L 88-352) which prohibits discrimination on the basis of race color or national origin (b) Title IX of the Education Amendments of 1972 as amended (20 U S C §§1681 1683 and 1685-1686) which prohibits discrimination on the basis of sex (c) Section 504 of the Rehabilitation Act of 1973 as amended (29 U S C §794) which prohibits discrimination on the basis of handicaps (d) the Age Discrimination Act of 1975, as amended (42 U S C §§6101-6107) which prohibits discrimination on the basis of age (e) the Drug Abuse Office and Treatment Act of 1972 (P L 92-255), as amended relating to nondiscrimination on the basis of drug abuse (f) the Comprehensive Alcohol Abuse and Alcoholism Prevention Treatment and Rehabilitation Act of 1970 (P L 91-616) as amended relating to nondiscrimination on the basis of alcohol abuse or alcoholism (g) §§523 and 527 of the Public Health Service Act of 1912 (42 U S C §§290 dd-3 and 290 ee-3) as amended relating to confidentiality of alcohol and drug abuse patient records (h) Title VIII of the Civil Rights Act of 1968 (42 U S C §§3601 et seq ) as amended relating to nondiscrimination in the sale rental or financing of housing (i) any other nondiscrimination provisions in the specific statute(s) under which application for Federal assistance is being made, and (j) the requirements of any other nondiscrimination statute(s) which may apply to the application.
- 7 Will comply or has already complied with the requirements of Titles II and III of the Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970 (P L 91-646) which provide for fair and equitable treatment of persons displaced or whose property is acquired as a result of Federal or federally-assisted programs These requirements apply to all interests in real property acquired for project purposes regardless of Federal participation in purchases
- 8 Will comply as applicable with provisions of the Hatch Act (5 U S C §§1501 1508 and 7324-7328) which limit the political activities of employees whose principal employment activities are funded in whole or in part with Federal funds



- 9 Will comply as applicable with the provisions of the Davis-Bacon Act (40 U.S.C. §§276a to 276a-7) the Copeland Act (40 U.S.C. §276c and 18 U.S.C. §874) and the Contract Work Hours and Safety Standards Act (40 U.S.C. §§327-333) regarding labor standards for federally-assisted construction subagreements.
- 10 Will comply if applicable with flood insurance purchase requirements of Section 102(a) of the Flood Disaster Protection Act of 1973 (P.L. 93-234) which requires recipients in a special flood hazard area to participate in the program and to purchase flood insurance if the total cost of insurable construction and acquisition is \$10,000 or more.
- 11 Will comply with environmental standards which may be prescribed pursuant to the following: (a) institution of environmental quality control measures under the National Environmental Policy Act of 1969 (P.L. 91-190) and Executive Order (EO) 11514; (b) notification of violating facilities pursuant to EO 11738; (c) protection of wetlands pursuant to EO 11990; (d) evaluation of flood hazards in floodplains in accordance with EO 11988; (e) assurance of project consistency with the approved State management program developed under the Coastal Zone Management Act of 1972 (16 U.S.C. §§1451 et seq.); (f) conformity of Federal actions to State (Clean Air) Implementation Plans under Section 176(c) of the Clean Air Act of 1955 as amended (42 U.S.C. §7401 et seq.); (g) protection of underground sources of drinking water under the Safe Drinking Water Act of 1974 as amended (P.L. 93-523); and (h) protection of endangered species under the Endangered Species Act of 1973 as amended (P.L. 93-205).
- 12 Will comply with the Wild and Scenic Rivers Act of 1968 (16 U.S.C. §§1271 et seq.) related to protecting components or potential components of the national wild and scenic rivers system.
- 13 Will assist the awarding agency in assuring compliance with Section 106 of the National Historic Preservation Act of 1966 as amended (16 U.S.C. §470) EO 11593 (identification and protection of historic properties) and the Archaeological and Historic Preservation Act of 1974 (16 U.S.C. §§469a-1 et seq.)
- 14 Will comply with P.L. 93-348 regarding the protection of human subjects involved in research, development, and related activities supported by this award of assistance.
- 15 Will comply with the Laboratory Animal Welfare Act of 1966 (P.L. 89-544 as amended 7 U.S.C. §§2131 et seq.) pertaining to the care, handling, and treatment of warm-blooded animals held for research, teaching, or other activities supported by this award of assistance.
- 16 Will comply with the Lead-Based Paint Poisoning Prevention Act (42 U.S.C. §§4801 et seq.) which prohibits the use of lead-based paint in construction or rehabilitation of residence structures.
- 17 Will cause to be performed the required financial and compliance audits in accordance with the Single Audit Act Amendments of 1996 and OMB Circular No. A-133 Audits of States, Local Governments, and Non-Profit Organizations.
- 18 Will comply with all applicable requirements of all other Federal laws, executive orders, regulations, and policies governing this program.
- 19 Will comply with the requirements of Section 106(g) of the Trafficking Victims Protection Act (TVPA) of 2000 as amended (22 U.S.C. 7104) which prohibits grant award recipients or a sub-recipient from: (1) Engaging in severe forms of trafficking in persons during the period of time that the award is in effect; (2) Procuring a commercial sex act during the period of time that the award is in effect; or (3) Using forced labor in the performance of the award or subawards under the award.

SIGNATURE OF AUTHORIZED CERTIFYING OFFICIAL	TITLE
	MCEM Director
APPLICANT ORGANIZATION	DATE SUBMITTED
West Point Clay County EMA	06/13/16

Standard Form 424B (Rev. 7-97) Back

Attachment 2

**CERTIFICATION REGARDING LOBBYING**

Certification for Contracts, Grants, Loans, and Cooperative Agreements

The applicant certifies, to the best of his or her knowledge and belief, that

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions

(3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, sub-grants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U S Code Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure

Statement for Loan Guarantees and Loan Insurance

The applicants' states to the best of his or her knowledge and belief, that

If any funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this commitment providing for the United States to insure or guarantee a loan, the undersigned shall complete and submit Standard Form-LLL, "Disclosure of Lobbying Activities," in accordance with its instructions Submission of this statement is a prerequisite for making or entering into this transaction imposed by section 1352 title 31, U S Code Any person who fails to file the required statement shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure



**West Point – Clay County  
Emergency Management Agency**

Post Office Box 1117  
417 E Brame Avenue  
West Point, Mississippi 39773



***Kerrie Gentry-Blissard, MCEM Director***  
(662) 494-2088 (Office) \* (662) 524-0350 (Cell) \* (662) 494-2105 (Fax)  
[kgentry@wpnet.org](mailto:kgentry@wpnet.org)

June 13, 2016

Lee W Smithson, Executive Director  
Mississippi Emergency Management Agency  
Post Office Box 5644  
Pearl, Mississippi 39288-5644

Subject FY 2016 Emergency Management Performance Grant Application

Dear Mr Smithson

The West Point Clay County Emergency Management Agency is applying for participation in the Emergency Management Performance Grant Program and funding support provided through the program. The required matching funds will be provided from local sources as reported in the enclosed application.

To my knowledge, all the information provided in this application is correct and has been reviewed by the proper governing body. Please contact this office if you have any questions or require additional information regarding this application.

Sincerely,

A handwritten signature in cursive script that reads "Kerrie Gentry-Blissard".

Kerrie Gentry-Blissard, MCEM Director  
West Point Clay County EMA



**West Point – Clay County  
Emergency Management Agency**

Post Office Box 1117  
417 E Brame Avenue  
West Point, Mississippi 39773



***Kerrie Gentry-Blissard, MCEM Director***  
(662) 494-2088 (Office) \* (662) 524-0350 (Cell) \* (662) 494-2105 (Fax)  
[kgentry@wpnet.org](mailto:kgentry@wpnet.org)

June 13, 2016

Lee W Smithson, Executive Director  
Mississippi Emergency Management Agency  
Post Office Box 5644  
Pearl, Mississippi 39288-5644

Subject: Verification of FY 2016 Salaries and Positions paid with EMPG Funds

Dear Mr Smithson

The letter is to verify the annual salaries for the positions listed below at West Point Clay County  
Emergency Management Agency

<u>Employee</u>	<u>Title</u>	<u>Salary</u>
1 Kerrie Gentry-Blissard	MCEM Director	\$50,000
2		
3		
4		
5		
6		

If there are any questions, I may be reached at the following number 662-494-2088

Sincerely,

Kerrie Gentry-Blissard, MCEM Director  
West Point Clay County EMA



Attachment 7

# FFATA Reporting Form

Federal Funding Accountability and Transparency Act of 2006

- 1 Applicant City of West Point 2 DUNS # 078971835
- 3 Registered in SAM (System of Award Management) Yes \_\_\_ No \_\_\_
- 4 Physical Address Associated with DUNS#
- Street 204 Commerce Street
- City West Point State MS
- 9-Digit Zip Code 39773 Country United States
- 5 Is your annual gross revenue made up of 80% or more in federal contracts, sub-contracts, loans, grants, sub-grants and/or cooperative agreements? Yes \_\_\_ No X
- 6 Do you receive \$25 Million or more in annual gross revenue from federal contracts Sub-contracts, loans, grants, sub-grants and/or cooperative agreements? Yes \_\_\_ No X
- 7 Is salary information for all top management positions available to the public on SEC gov? Yes \_\_\_ No X
- 8 Do you sub-award any grant funds received from MEMA? Yes \_\_\_ No X

I, Kerrie Gentry-Blissard, hereby certify to the best of my knowledge and belief that the report is true, complete, and accurate

### Applicant Point of Contact

Name	<u>Kerrie Gentry-Blissard</u>
Agency/Organization	<u>West Point Clay County EMA</u>
Title	<u>MCEM Director</u>
Phone	<u>662-494-2088</u>
Email	<u>kgentry@wpnet.org</u>

For MEMA Office Use Only

Grant Award Name \_\_\_\_\_ Grant Award ID# \_\_\_\_\_

Grant Award Amount \_\_\_\_\_ Date Obligated \_\_\_\_\_

MEMA Official Initials \_\_\_\_\_ Entered into FSRS gov by \_\_\_\_\_ Date Entered \_\_\_\_\_

NO \_\_\_\_\_

**IN THE MATTER OF APPROVING AND AUTHORIZING TO SPREAD ON THE  
MINUTES THE FINAL CONTINUING DISCLOSURE REPORT FOR YEAR 2016 AS  
FILED BY BUTLER SNOW**

---

There came on this day for consideration the matter of approving and authorizing to spread on the minutes the final Continuing Disclosure Report for year 2016 as filed by Butler Snow

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize to spread on the minutes the final Continuing Disclosure Report for year 2016 as filed by Butler Snow

SO ORDERED this the 23<sup>rd</sup> day of June, 2016

A handwritten signature in black ink, appearing to be 'S. Deanes', written over a horizontal line.

President

# BUTLER | SNOW

June 14 2016

**VIA E-MAIL AT ABERRY@CLAYCOUNTY MS GOV**

Amy Berry, Chancery Clerk  
Clay County, Mississippi  
P O Box 815  
West Point Mississippi 39773-0815

Re Clay County Mississippi 2016 Continuing Disclosure Submission

Dear Amy

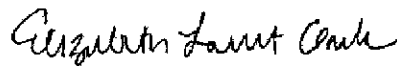
A full copy of the County's 2016 Disclosure Submission was e-mailed to the above referenced e-mail address. In order to be in compliance with your Continuing Disclosure Agreement, please send me a copy of the 2015 Audit for submission. If the 2015 Audit is not complete, please send unaudited financials for 2015, and send a copy of the audited financials when final.

I have enclosed our Statement of Services. Please place the Statement in line for payment at your earliest convenience and return a copy of the Statement for Services with your payment.

If you have any questions, please do not hesitate to contact us. I appreciate the opportunity to work with you again this year and look forward to working with you in the future.

Very truly yours,

BUTLER SNOW LLP



Elizabeth Lambert Clark

Enclosure

cc Robert B. Marshall, Esq. Board Attorney (via email [rbm@esmh.net](mailto:rbm@esmh.net))

**Pamela Wilder**

---

**From** Pamela Wilder  
**Sent** Saturday, March 26, 2016 10:54 AM  
**To** Pamela Wilder  
**Subject** FY 2015 Appendix A filed Clay County, MS Emailing Submission Preview Print



[Print](#) [Close](#)

Submission ID ER747375  
03/26/2016 11:33:31

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**CONTINUING DISCLOSURE (Submission Status Published)**

**FINANCIAL/OPERATING FILING (CUSIP-9 Based)**

**Rule 15c2-12 Disclosure**

Annual Financial Information and Operating Data FY 2015 Appendix A Information - Clay County, MS for the year ended 09/30/2015

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**Documents**

[Financial Operating Filing](#) options ↓ ↑  
FY 2015 - Appendix A (Economic Demographic Financial Data) Clay County, MS pdf posted 03/26/2016 Options ↓ ↑  
□  
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**The following Issuers are associated with this Continuing Disclosure submission**

CUSIP 6	State	Issuer Name
183450	MS	CLAY CNTY MISS
183467	MS	CLAY CNTY MISS SUPERVISORS DIST NO 5
18346P	MS	CLAY CNTY MISS SUPERVISORS DIST NO 4
60534T	MS	MISSISSIPPI DEV BK SPL OBLIG



**Pamela Wilder**

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**From** Pamela Wilder  
**Sent** Thursday February 11 2016 3 08 PM  
**To** Elizabeth Clark  
**Cc** Pamela Wilder  
**Subject** FY 2016 Budget - Clay County MS Filed Emailing Submission Preview Print



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Submission ID ER745536  
02/11/2016 16 07 25

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**CONTINUING DISCLOSURE (Submission Status Published)**

**FINANCIAL/OPERATING FILING (CUSIP-9 Based)**

**Voluntary Disclosure**

Budget FY 2015 16 Budget - Clay County MS for the year ended  
09/30/2015

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**Documents**

- Financial Operating Filing [Options](#) ↓ ↑  
FY 2015- 16 Budget Clay County MS PDF posted 02/11/2016 [Options](#) ↓ ↑

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The following Issuers are associated with this Continuing Disclosure submission

CUSIP 6	State	Issuer Name
183450	MS	CLAY CNTY MISS
183467	MS	CLAY CNTY MISS SUPERVISORS DIST NO 5
18346P	MS	CLAY CNTY MISS SUPERVISORS DIST NO 4

**Pamela Wilder**

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**From** Pamela Wilder  
**Sent** Friday, January 15, 2016 10:07 AM  
**To** Elizabeth Clark  
**Cc** Pamela Wilder  
**Subject** 2014 Audit filed for Clay County, MS - Emailing Submission Preview Print



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Submission ID EP715620  
01/15/2016 11:05:37

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**CONTINUING DISCLOSURE (Submission Status Published)**

**FINANCIAL/OPERATING FILING (CUSIP-9 Based)**

**Rule 15c2-12 Disclosure**

Audited Financial Statements or CAFR: FY 2014 Audited Financial Statements of Clay County, MS for the year ended 09/30/2014

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**Documents**

**Financial Operating Filing** [Options](#) ↓ ↑  
FY 2014 Audit - Clay County, MS pdf posted 01/15/2016 [Options](#) ↓ ↑

□  
□ □

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**The following Issuers are associated with this Continuing Disclosure submission**

CUSIP 6	State	Issuer Name
183450	MS	CLAY CNTY MISS
183467	MS	CLAY CNTY MISS SUPERVISORS DIST NO 5
18346P	MS	CLAY CNTY MISS SUPERVISORS DIST NO 4

**Pamela Wilder**

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**From** Pamela Wilder  
**Sent** Saturday March 26 2016 10:37 AM  
**To** Pamela Wilder  
**Subject** Notice of Failure to File FY 2015 Audited/Unaudited F S Clay County MS Emailing Submission Preview Print



Submission ID ER747376  
03/26/2016 11:35:47

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**CONTINUING DISCLOSURE (Submission Status Published)**

**FINANCIAL/OPERATING FILING (CUSIP-9 Based)**

**Rule 15c2-12 Disclosure**

Failure to Provide Annual Financial Information Notice of Failure to File FY 2015 Audited/Unaudited Financial Statements Clay County MS for the year ended 09/30/2015

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**Documents**

**Financial Operating Filing** [Options](#) ↓ ↑

Notice of Failure to File FY 2015 Audited or Unaudited Financial Statements Clay County pdf posted 03/26/2016 [Options](#) ↓ ↑



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**The following Issuers are associated with this Continuing Disclosure submission**

CUSIP 6	State	Issuer Name
183450	MS	CLAY CNTY MISS
183467	MS	CLAY CNTY MISS SUPERVISORS DIST NO 5
18346P	MS	CLAY CNTY MISS SUPERVISORS DIST NO 4

The following 63 securities have been published with this Continuing Disclosure submission

CUSIP 9	Maturity Date
183450AR6	09/01/2000
183450AS4	09/01/2001
183450AT2	09/01/2002
183450AU9	09/01/2003
183450AV7	09/01/2004
183450AW5	09/01/2005
183450AX3	09/01/2006
183450AY1	09/01/2007
183450AZ8	09/01/2008
183450BA2	09/01/2009
183450BB0	09/01/2010
183450BC8	09/01/2011
183450BD6	09/01/2012
183450BE4	09/01/2013
183450BF1	09/01/2014
183450BG9	06/01/2002
183450BH7	06/01/2003
183450BJ3	06/01/2004
183450BK0	06/01/2005
183450BL8	06/01/2006
183450BM6	06/01/2007
183450BN4	06/01/2008
183450BP9	06/01/2009
183450BQ7	06/01/2010
183450BR5	06/01/2011
183467AB5	10/01/2001
183467AC3	10/01/2002
183467AD1	10/01/2003
183467AE9	10/01/2004
183467AF6	10/01/2005
183467AG4	10/01/2006
183467AH2	10/01/2007
183467AJ8	10/01/2008
183467AK5	10/01/2009
183467AL3	10/01/2010
183467AM1	10/01/2011
183467AN9	10/01/2012
183467AP4	10/01/2013

183467AQ2	10/01/2014
183467AR0	10/01/2015
18346PAA7	12/01/2001
18346PAB5	12/01/2002
18346PAC3	12/01/2003
18346PAD1	12/01/2004
18346PAE9	12/01/2005
18346PAF6	12/01/2006
18346PAG4	12/01/2007
18346PAH2	12/01/2008
18346PAJ8	12/01/2009
18346PAK5	12/01/2010
18346PAL3	12/01/2011
18346PAM1	12/01/2012
18346PAN9	12/01/2013
18346PAP4	12/01/2014
18346PAQ2	12/01/2015
60534TRN7	03/01/2017
60534TRP2	03/01/2018
60534TRQ0	03/01/2019
60534TRR8	03/01/2020
60534TRS6	03/01/2021
60534TRT4	03/01/2023
60534TRU1	03/01/2028
60534TRV9	03/01/2031

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**Submitter s Contact Information**

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## ECONOMIC AND DEMOGRAPHIC INFORMATION

### General Description

Clay County Mississippi (the County) is located in the black prairie hills of northeast Mississippi and had its early beginnings as an agricultural and railroad town. It is also located at the top of the Golden Triangle which is comprised of the cities of West Point, Columbus, and Starkville. It is the northern-most point of the Golden Triangle area, with Columbus and Starkville being the southern point of the triangle. The County is located 136 miles west of Birmingham Alabama 142 miles northeast of Jackson Mississippi the capital city of the State of Mississippi and 140 miles southeast of Memphis, Tennessee.

### Population

The population of the County has been recorded as follows

1980	1990	2000	2010
21,082	21,151	21,972	20,558

SOURCE: Census Data at website [www.census.gov](http://www.census.gov), January 2016

### Government

The Governing Body of the County is the Board of Supervisors consisting of five supervisors, each of whom is elected from a separate district or "beat". The members of the Board of Supervisors are elected for concurrent four year terms. The current members of the Board of Supervisors are

Name	Occupation	Position Held Since
Lynn Don' Horton	Supervisor	2005
Luke Lummus	Supervisor/Cattle Farmer/Professional Rodeo	1996
R B Davis	Supervisor/Business Owner	2004
Shelton L Deanes	Supervisor	1992
Joe D Chandler	Supervisor	2015

**Transportation**

US Highway 45 and State Highways 46, 47, 25 provide access to most communities within the County. A number of County highways provide access to many outlying areas in the County. Other major forms of transportation are available in the County. The Columbus and Greenville Railway and the Kansas City Southern provide rail service to the County. Commercial air transportation is available at Golden Triangle Regional Airport in Columbus, Mississippi. The Port of Clay County is located on the Tennessee-Tombigbee Waterway and provides port service.

**Per Capita Income**

Year	County	Mississippi	United States	County as % of U.S.
2014	\$34,930	\$34,431	\$46,049	76%
2013	34,464	33,629	44,438	78
2012	32,911	33,127	44,266	74
2011	31,061	31,976	42,453	73
2010	29,346	30,783	40,277	73

SOURCE: Bureau of Economic Analysis, Regional Economic Accounts at website [www.bea.gov](http://www.bea.gov). Estimates for 2010-2014 reflect county population estimates available as of November 2015. January 2016.

### **Major Employers**

The following is a partial listing of major employers in the County, their products or services and their approximate number of employees

North MS Medical Center	320	Healthcare
Babcock & Wilcox Generation Group	211	Boiler & Plate Fabrication
Royal Trucking	185	Transportation
Prestage Farms	130	Agricultural & Food Processing
Navistar Defense, LLC	105	Defense
Ellis Steel Company	100	Structural Metal Manufacturing
Mossy Oak / Haas Outdoors, Inc	65	Sporting Outdoors & Athletic Good Manufacturing
Clay County School District	49	Education
Southern Ionics, Inc	35	Inorganic Chemical Manufacturing
Orman Welding & Fabrication, Inc	22	Metals Fabrication
Long Branch Co , Inc	13	Structural Steel Fabrication
SIMS Metal Management MS	12	Metals Processing

SOURCE Golden Triangle Development, March 2016



**Unemployment Statistics of the County**

	2015 <sup>1</sup>	2014	2013 <sup>1</sup>	2012	2011
January	13.5%	16.3%	16.7%	14.6%	15.1%
February	11.6	15.4	15.9	13.7	15.0
March	10.5	15.3	15.3	12.9	14.1
April	9.4	12.8	14.0	11.7	14.1
May	11.2	14.1	15.1	13.5	15.1
June	11.3	15.4	17.1	15.0	16.1
July	11.6	16.1	17.3	15.5	16.5
August	9.2	13.7	15.7	14.3	15.0
September	9.4	12.9	15.3	14.0	14.7
October	9.2	12.7	16.1	14.5	15.1
November	9.2	11.7	14.4	13.9	13.9
December	--	12.5	14.3	15.0	14.4
Annual Average	--	14.0%	15.6%	14.1%	14.9%

SOURCE Mississippi Department of Employment Security Labor Market Data at website [www.mdes.ms.gov](http://www.mdes.ms.gov), January 2016

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<sup>1</sup> 2015 Averages are preliminary in nature and based on data collected through November 30, 2015

**Employment Statistics**

	2014	2013	2012	2011	2010
<b>RESIDENCE BASED EMPLOYMENT</b>					
I Civilian Labor Force	930	8 400	8 600	8 710	7 400
II Unemployed	1 20	1 310	210	1 500	1 440
Rate	14.0%	15.6%	14.1%	14.9%	19.5%
III Employed	6 860	7 090	7 390	7 210	5 960
<b>ESTABLISHMENT BASED EMPLOYMENT</b>					
I Manufacturing	520	580	610	600	580
II Non manufacturing	4 670	4 600	4 620	4 550	4 660
Agriculture Forestry Fishing & Hunting	110	100	90	80	90
Minin	10	10	10	10	10
Utilities	20	20	20	20	20
Construction	230	230	220	200	280
Wholesale Trade	210	200	190	180	170
Retail Trade	800	790	790	810	790
Transportation & Warehousing	530	310	510	520	300
Information	30	50	50	30	20
Finance & Insurance	140	140	140	150	150
Real Estate Rental & Leasing	30	50	30	20	30
Prof. Scientific & Technical Service	120	120	120	120	120
Management of Companies & Enterprises	1 0	150	120	120	130
Administrative Support & Waste Management	80	100	110	100	90
Educational Services	60	60	70	70	90
Health Care & Social Assistance	660	650	680	670	680
Arts Entertainment & Recreation	1 0	120	120	110	120
Accommodation & Food Service	490	460	470	450	450
Other Service (ex cept Public Admin.)	120	130	120	120	120
Government	970	970	980	970	1 000
Education	510	520	550	540	570
<b>TOTAL EMPLOYMENT</b>	<b>5 190</b>	<b>5 180</b>	<b>5 250</b>	<b>5 150</b>	<b>5 240</b>

SOURCE Mississippi Department of Employment Security Annual Averages Labor Force and Establishment Based Employment 2001-2010 and 2011 Forward Labor Market Information Department at website [www.indes.ms.gov](http://www.indes.ms.gov) information revised as of 5/27/2015 January 2016

**Retail Sales**

State Fiscal Year Ended June 30	Amount
2015	\$273,678,649
2014	246,672,774
2013	194,647,620
2012	204,509,391
2011	196,863,402

SOURCE Annual Reports for years shown Mississippi Department of Revenue's website [www.dor.ms.gov](http://www.dor.ms.gov), January 2016

**Educational Facilities**

The Clay County School District (the "District") located in the County portion outside of the City of West Point consists of one (1) elementary school and employs 49 teachers and staff

Enrollment for the District for the current year and the four prior years are as follows

Scholastic Year	District
2015-16	Not available
2014-15	149
2013-14	165
2012-13	164
2011-12	161

SOURCE Clay County School District and Office of Research and Statistics Mississippi Department of Education website <http://reports.mde.k12.ms.us/maars/> March 2016

## TAX INFORMATION

### Assessed Valuation<sup>2</sup>

Assessment Year	Real Property	Personal Property	Public Utility Property	Total
2015	\$97,339,168	\$35,066,243	\$8,247,602	\$140,653,013
2014	96,113,301	34,158,859	8,003,242	138,275,402
2013	94,828,347	34,135,160	7,860,615	136,824,122
2012	94,667,849	33,448,776	7,285,035	135,401,660
2011	97,499,059	32,750,647	7,625,359	137,875,065

SOURCE Office of the County Tax Assessor, March 2016

### Procedure for Property Assessment

Assessed valuations are based upon the following assessment ratios

- (a) Real and personal property (excluding single-family owner-occupied residential real property and motor vehicles respectively), fifteen percent (15%) of true value,
- (b) Single-family owner-occupied residential real property, ten percent (10%) of true value,
- (c) Motor vehicles and public utility property thirty percent (30%) of true value

The 1986 Session of the Mississippi Legislature adopted House Concurrent Resolution No. 41 (the 'Resolution') pursuant to which there was proposed an amendment to the Mississippi Constitution of 1890 (the "Amendment"). The Amendment provided, *inter alia* that the assessment ratio of any one class of property shall not be more than three times the assessment ratio on any other class of property.

The Amendment set forth five classes of property and the assessment ratios which would be applicable thereto upon the adoption of the Amendment. The assessment ratios set forth in the Amendment are identical to those established by Section 27-35-4 Mississippi Code of 1972 as it existed prior to the Amendment except that the assessment ratio for a single-family owner-occupied residential real property under the Amendment is set at ten percent (10%) of true value as opposed to fifteen percent (15%) of true value under previously existing law.

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<sup>2</sup> The total assessed valuation is approved in September preceding the fiscal year of the County represents the value of real property, personal property and public utility property for the year indicated on which taxes are assessed for the following fiscal year's budget. For example, the taxes for the assessed valuation figures for 2015 are collected starting in January, 2016 for the 2015-16 fiscal year budget of the County.

### **Procedure for Property Assessments**

Real and personal property valuations other than motor vehicles and property owned by public utilities are determined by the County Tax Assessor. All taxable real property situated in the County is assessed each year and taxes thereon paid for the ensuing year. Assessment rolls of such property subject to taxation are prepared by the County Tax Assessor and are delivered to the Board of Supervisors of the County on the first Monday in July. Thereafter, the assessments are equalized by the Board of Supervisors and notice is given to the taxpayers that the Board of Supervisors will meet to hear objections to the assessments. After objections are heard the Board of Supervisors adjusts the rolls and submits them to the State Tax Commission, which examines them on receipt. The State Tax Commission may then accept the rolls or, if it finds a roll incorrect in any particular, return the rolls to the Board of Supervisors to be corrected in accordance with the recommendations of the State Tax Commission. If the Board of Supervisors has any objections to the order of the State Tax Commission, it may arrange a hearing before the Commission. Otherwise, the assessment roll is finalized and submitted to the County Tax Collector for collection. The assessed value of motor vehicles is determined by an assessment schedule prepared each year by the State Tax Commission. With minor exceptions the property of public utilities is assessed each year by the State Tax Commission.

**Tax Levy per \$1,000 Valuation<sup>3</sup>**

	2015-16	2014-15	2013-14	2012-13	2011-12
GENERAL COUNTY					
Countywide – General Fund	34 00	33 80	34 00	33 50	29 75
Bridges & Culverts	7 00	7 00	7 00	7 0	7 00
Clay County School District	55 00	55 00	55 00	55 00	55 00
Tombigbee River Valley Water Management District	74	74	75	75	75
County Utilization Fund	1 00	1 00	1 00	1 00	1 00
Tombigbee River Watershed Area	20	20	20	25	25
East MS Community College Maintenance	1 50	1 58	1 60	1 60	1 60
Vocational Training School Maintenance	80	89	90	90	90
Vocational Training School Capital Outlay	70	74	75	75	75
East MS Community College Capital Outlay	95	99	1 00	0 00	0 00
Tombigbee Regional Library System	60	63	64	64	64
Reappraisal 2008 Notes	0 00	0 00	0 00	31	33
DHS Building Bonds 1999	0 00	0 00	29	31	38
Daily Times Leader Building Renovation Notes 2011	30	38	43	43	0 00
Ellis Clinic Building & Courthouse Air & Heat	0 00	0 00	0 00	0 00	0 00
Daily Times Leader Building Renovation Notes 2012	13	0 00	0 00	0 00	0 00
GO Acquisition & Construction Notes 2014	43	36	0 00	0 00	0 00
Jail Renovation & Ellis Clinic Roof	0 00	0 00	0 00	0 00	0 00
Courthouse Roof 2010 Notes	0 00	0 00	0 00	0 00	0 00
Fire Protection	1 08	1 08	35	85	25
Supervisor District One Road Bonds 2013	75	25	1 03	1 74	1 82
Supervisor District Two Road Bonds 2001	94	25	56	91	1 23
Supervisor District Three Road Bonds 2000	1 16	31	78	1 08	1 41
Supervisor District Four Road Bonds 2008	1 50	1 00	1 25	1 75	2 59
Supervisor District Four Road Bonds 2000	36	0 00	0 00	0 00	0 00
Supervisor District Five Road Bonds 2000	0 00	51	62	80	0 00
Supervisor District Five Road Bonds 2013	1 54	1 08	1 00		
TOTAL	110 68	107 79	109 15	109 57	105 65

SOURCE Office of the Chancery Clerk March 2016

<sup>3</sup> Tax levy figures are given in mills. There is a 9 cents per acre of all uncultivated lands for the prevention of forest fires.

**Ad Valorem Tax Collections**

Fiscal Year Ended September 30	Amount Budgeted	Amount Collected	Difference Over/(Under)
2015	\$5,112,558	\$5,211,237	\$98,679
2014	5,074,996	5,162,795	87,799
2013	5,041,479	5,163,032	121,553
2012	4,612,871	4,743,122	130,251
2011	4,522,970	4,546,053	23,086

SOURCE Office of the County Tax Assessor/Collector, March 2016

**Procedure for Tax Collections**

The Board of Supervisors is required under the Act and the Bond Resolution to levy annually a special tax upon all taxable property within the County sufficient to provide for the payment of the principal of and the interest on the Bonds. If any taxpayer neglects or refuses to pay his taxes on the due date thereof the unpaid taxes will bear interest at the rate of 1% per month or fractional part thereof from the delinquent date to the date of payment of such taxes. When enforcement officers take action to collect delinquent taxes other fees, penalties and costs may accrue. Both real property and personal property are subject to public tax sale.

Ad valorem taxes on personal property are payable at the same time and in the same manner as on real property. Section 27-41-15, Mississippi Code of 1972, provides that upon failure of the taxpayer to make timely payment, the tax collector of each county is authorized to sell any personal property liable for unpaid taxes at the courthouse door of the county unless the property is too cumbersome to be removed. Five days' notice of the sale in an advertisement posted in three public places in the county, one of which must be the courthouse, is required. Municipal tax collectors are required to follow any special ordinance adopted by a municipality on personal property sales. Interest, fees, costs and expenses of sale are recoverable in addition to the taxes delinquent. If sufficient personal property cannot be found, the tax collector may make a list of debts due the taxpayer by other persons and sell such debts and is further directed to distrain and sell sufficient other properties of the taxpayer to pay the delinquent taxes. Debts sold may be redeemed within six months from the sale in the same manner as redemption of land from tax sales.

Section 27-41-55, Mississippi Code of 1972, as amended, provides that after the fifth day of August in each year the tax collector for each county shall advertise and sell all land in the county on which all taxes due and in arrears have not been paid, as well as all land liable for other matured taxes. The sale is held at the door of the courthouse of the county or any place within the courthouse that the tax collector deems suitable to hold such sale, provided that the place of such sale shall be designated by the tax collector in the advertisement of the notice of tax sale on the last Monday of August following. The owner or any person with an interest in

the land sold for taxes may redeem the land at any time within two years after the day of sale by paying all taxes, costs, interest and damages due to the Chancery Clerk. A valid tax sale will mature two years after the date of sale unless the land is redeemed and title will vest in the purchaser on such date.

At the option of the tax collector, advertisement for the sale of such county lands may be made after the fifteenth day of February in each year with the sale of such lands to be held on the first Monday of April following. All provisions which relate to the tax sale held in August of each year shall apply to the tax sale if held in April.

County and municipal taxes, assessed upon lands or personal property are entitled to preference over all judgments, executions, encumbrances or liens however created.

### **Reappraisal of Property and Limitation on Ad Valorem Levies**

Senate Bill No. 2672, General Laws of Mississippi, Regular Session 1980, codified in part as Sections 27-35-49 and 27-35-50 Mississippi Code of 1972 (the "Reappraisal Act"), provides that all real and personal property in the State shall be appraised at true value and assessed in proportion to true value. To insure that property taxes do not increase dramatically as the counties complete reappraisals, the Reappraisal Act provides for the limit on increase in tax revenues discussed below.

The statute limits ad valorem tax levies by the County subsequent to October 1, 1980, to a rate which will result in an increase in total receipts of not greater than ten percent (10%) over the previous year's receipts, excluding revenue from ad valorem taxes on any newly constructed properties, any existing properties added to the tax rolls or any properties previously exempt which were not assessed in the next preceding year. This limitation does not apply to levies for the payment of the principal of and the interest on general obligation bonds issued by the County or to certain other specified levies. The limitation may be increased only if the proposed increase is approved by a majority of those voting in an election held on such question.

On August 20, 1980, the Mississippi Supreme Court rendered its decision in State Tax Commission v. Fondren, 387 So.2d 712, affirming the decree of the Chancery Court of the First Judicial District of Hinds County, Mississippi, wherein the State Tax Commission was enjoined from accepting and approving assessment rolls from any county in the State for the tax year 1983 unless the State Tax Commission equalized the assessment rolls of all of the counties. Due to the intervening passage of the Reappraisal Act, the Supreme Court reversed that part of the lower court's decree ordering the assessment of property at true value (although it must still be appraised at true value), holding instead that assessed value may be expressed as a percentage of true value. Pursuant to the Supreme Court modification of the Chancellor's decree on November 15, 1980, the State Tax Commission filed a master plan to assist counties in determining true value. On February 7, 1983, the Chancery Court granted an extension until July 1, 1984, of its previous deadline past which the State Tax Commission could not accept and approve tax rolls from counties which had not yet reappraised. The County has completed reappraisal.



### **Homestead Exemption**

The Mississippi Homestead Exemption Law of 1946 reduces the local tax burden on homes qualifying by law and substitutes revenues from other sources of taxation on the State level as a reimbursement to the local taxing units for such tax loss. Provisions of the homestead exemption law determine qualification, define ownership and limit the amount of property that may come within the exemption. The exemption is not applicable to taxes levied for the payment of the Bonds, except as hereinafter noted.

Those homeowners who qualify for the homestead exemption and who have reached the age of sixty-five (65) years on or before January 1 of the year for which the exemption is claimed, service-connected, totally disabled American veterans who were honorably discharged from military service and those qualified as disabled under the federal Social Security Act are exempt from any and all ad valorem taxes on qualifying homesteads not in excess of \$7,500 of assessed value thereof.

The tax loss resulting to local taxing units from properly qualified homestead exemptions is reimbursed by the State Tax Commission. Beginning with the 1984 supplemental ad valorem tax roll and for each roll thereafter, no taxing unit shall be reimbursed an amount in excess of one hundred six percent (106%) of the total net reimbursement made to such taxing unit in the next proceeding year.

**Ten Largest Taxpayers**

The ten largest taxpayers in the County for fiscal year 2015 are as follows

Taxpayer	Assessed Valuation	Taxes Collected
Wal Mart Real Estate Business Trust	\$1,715,631	\$85,592.83
Art Mortgage Borrower Propco 2006-1A LP	1,298,687	64,791.49
Babcock & Wilcox Power Generation Group	1,288,013	63,241.44
Waverly Partners LP	768,929	37,900.51
Prestage Farms of Mississippi	624,415	31,589.33
Prestage Farms of Mississippi	597,578	30,458.55
Leggett & Platt Inc	403,480	19,810.87
The Ritz	384,836	2,189.72
CSE West Point LLC	332,541	16,327.76
Outdoor Outlets	324,564	16,192.50
<b>TOTAL</b>	<b>\$7,738,674.00</b>	<b>\$368,095.00</b>

SOURCE Office of the County Tax Assessor March 2016

## DEBT INFORMATION

### Legal Debt Limit Statement<sup>4</sup>

(As of March 31, 2016)

	15% Limit	20% Limit
Authorized Debt Limit (Last Completed Assessment for Taxation - \$140,653,013)	\$21,097,951	\$28,130,602
Present Debt Subject to Debt Limits	-0-	-0-
Margin for Further Debt Under Debt Limits	\$21,097,951	\$28,130,602

### Statutory Debt Limits

The County is subject to a general statutory debt limitation under which no county in the State may incur general obligation bonded indebtedness in an amount which will exceed fifteen percent (15%) of the assessed value of all taxable property within such county according to the last completed assessment for taxation.

In computing general obligation bonded indebtedness for purposes of this fifteen percent (15%) limitation, there may be deducted all bonds or other evidences of indebtedness issued for the construction of hospitals, ports or other capital improvements payable primarily from the net revenues to be generated from such hospital, port or other capital improvements in cases where such revenue is pledged to the retirement of the indebtedness together with the full faith and credit of such county.

However, in no case shall any county contract any indebtedness payable in whole or in part from proceeds of ad valorem taxes when added to all of the outstanding general obligation indebtedness, both bonded and floating which shall exceed twenty percent (20%) of the assessed value of all taxable property within such county but bonds issued for school purposes and bonds issued under Sections 57-1-1 through 57-1-51 are specifically excluded from both the fifteen percent (15%) limitation and the twenty percent (20%) limitation (but are subject to statutory limits applicable to bonds of each type respectively). Bonds issued for washed-out or collapsed bridges apply only against the twenty percent (20%) limitation. Industrial development revenue bonds are excluded from all limitations on indebtedness as are contract obligations subject to annual appropriations.

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<sup>4</sup> The Series 2013 Bonds are not included when computing the general obligation bonded indebtedness for purposes of the fifteen or twenty percent limitation pursuant to Section 57-75-37 Mississippi Code of 1972, as amended from time to time.

**Outstanding General Obligation Bonded Debt**

(As of March 31, 2016)

Issue	Date of Issue	Outstanding Principal
Taxable General Obligation Industrial Development Bond <sup>3</sup>	09/12/13	11,000,000
Total		\$11,000,000

**Outstanding General Obligation Bonded Debt of Supervisor Districts**

(As of March 31, 2016)

Issue	Date of Issue	Outstanding Principal
General Obligation Road & Bridge Bonds District 3	08/01/00	\$185,000
General Obligation Road & Bridge Bonds, District 2	02/22/01	185,000
General Obligation Road & Bridge Bonds District 4	10/01/08	310,000
General Obligation Road & Bridge Bonds District 5	05/01/13	427,000
General Obligation Road & Bridge Bonds, District 1	09/03/13	427,000
Total		\$1,534,000

<sup>3</sup> This bond secured by the pledge of the County was purchased by the Mississippi Development Bank from the proceeds of its \$11,000,000 Mississippi Development Bank Taxable Special Obligation Bonds Series 2013 (Clay County Mississippi Taxable General Obligation Industrial Development Bond Project) dated September 12, 2013. This obligation is not subject to the County's statutory debt limitations.

**Other Debt**

(As of March 31, 2016)

Issue	Date of Issue	Outstanding Principal
CAP Loan	6/01/2007	\$634 786 19
CAP Loan	9/01/2011	492 587 21
Equipment Notes	6/30/2010	59,000 00
Capital Leases	Various	902 899 50
Cadence Bank - Construction/Acquisition Bank Note	3/15/2014	138,000 00
Cadence Bank - Land Acquisition Bank Note	3/15/2016	45,000 00
Total		\$2,272,272 90

**Annual Debt Service Requirements**

FY Ending September 30	Existing Debt <sup>6</sup>		
	Principal	Interest	Total
2016	59 000 00	546 013 45	605 013 45
2017	564 000 00	538 712 17	1 102 712 17
2018	560 000 00	523 821 10	1 083 821 10
2019	575 000 00	506 892 00	1 081 892 00
2020	595 000 00	486 763 25	1 081,763 25
2021	615 000 00	463,805 58	1 078 805 58
2022	640 000 00	438,708 76	1 078 708 76
2023	670 000 00	412 030 61	1 082 030 61
2024	695,000 00	379 019 88	1,074 0 9 88
2025	735,000 00	339 172 93	1 074 172 93
2026	775 000 00	297 093 78	1 072 096 78
2027	815 000 00	252 791 43	1 067 791 43
2028	865 000 00	205 978 23	1 070,978 23
2029	910 000 00	153 437 50	1 063 437 50
2030	970,000 00	94 687 50	1 064 687 50
2031	1 030 000 00	32 187 50	1,062, 187 50
Total	\$11 073 000 00	\$5 671 115 67	\$15,683 180 67

<sup>6</sup> The Annual Debt Service includes the \$11 000 000 Mississippi Development Bank Taxable Special Obligation Bonds Series 2013 (Clay County Mississippi Taxable General Obligation Industrial Development Bond Project) dated September 12, 2013. This obligation is not subject to the County's statutory debt limitations.

**General Obligation Bonded Debt**

Issue	Fiscal Year Ended September 30				
	2015	2014	2013	2012	2011
General Obligation Public Improvement Bonds (09/01/99)	-0	0-	\$33 000	\$99 000	\$132 000
General Obligation Note (Courthouse Roof) (5/6/10)	0	16 000	32 000	48 000	64 000
General Obligation Note (DTL Building) (9/30/11)	0	90 000	135 000	180 000	225 000
General Obligation Note (DTL Building) (1/5/12)	0	28 000	56 000	70 000	-0-
Total	0	\$134 000	\$256 000	\$397 000	\$421 000

**Debt Ratios**

FY Ended September 30	General Obligation Debt	General Obligation Debt to Assessed Value
2015	-0-	N/A
2014	134 000	096
2013	256 000	187
2012	397 000	293
2011	421,000	305
2010	245,000	175

**Overlapping/Underlying General Obligation Indebtedness**

(As of March 1, 2016)

Municipality	2010 Population	General Obligation Bonded Debt	General Obligation Bonded Debt Per Capita
West Point	11 277	\$6 760 000	\$599 45

School District	Total General Obligation Bonded Debt
Clay County School District	\$0 <sup>7</sup>

25011575 v4

<sup>7</sup> Source FY 2014 audit of the school district

CLAY COUNTY, MS

FY 2015-16 BUDGET



	<b>General County</b>	<b>Utilization</b>	<b>TVA Federal</b>
<b>Revenues</b>			
Amount necessary to be raised by tax levy	\$4,006,706	\$117,844	\$0
Taxes and ad valorem other than tax levy	\$63,000	\$0	\$0
Road and Bridge privilege tax	\$0	\$0	\$0
License, Commissions, and Other Revenue	\$237,300	\$0	\$0
Fines and Forfeitures	\$237,000	\$0	\$0
Special Assessments	\$0	\$0	\$0
Intergovernmental Revenues			
Federal Sources	\$5,400	\$0	\$3,900
State Sources	\$781,380	\$0	\$0
Local Sources	\$19,992	\$0	\$0
Charges for Services	\$208,875	\$0	\$0
Interest Income	\$5,000	\$100	\$0
Miscellaneous Revenues	\$27,600	\$0	\$0
Contributions to Permanent Funds	\$0	\$0	\$0
Other Financing Sources	\$25,000	\$0	\$0
Special Items	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$5,617,253</b>	<b>\$117,944</b>	<b>\$3,900</b>
<b>Beginning Cash Balance</b>	<b>\$545,112</b>	<b>\$42,000</b>	<b>\$15,228</b>
<b>Total Revenues and Beginning Cash Balance</b>	<b>\$6,162,365</b>	<b>\$159,944</b>	<b>\$19,128</b>

#### Expenditures

General Government	\$2,814,244	\$95,000	\$0
Public Safety	\$2,255,734	\$0	\$0
Public Works	\$0	\$0	\$0
Health & Welfare	\$164,700	\$0	\$0
Culture & Recreation	\$0	\$0	\$0
Education	\$0	\$0	\$0
Conservation of Natural Resources	\$38,382	\$0	\$0
Economic Development & Assistance	\$27,304	\$0	\$500
Debt Service	\$45,217	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$200,000	\$35,750	\$6,250
Special Items	\$0	\$0	\$0

Extra Ordinary Items	\$0	\$0	\$0
<b>Total Expenditures</b>	\$5,455,581	\$130,750	\$6,750
<b>Ending Cash Balance</b>	\$616,784	\$29,194	\$12,378
<b>Total Expenditures and Ending Cash Balance</b>	<u>\$6,162,365</u>	<u>\$159,944</u>	<u>\$19,128</u>

TVA Special	House Bill #1330	Seized Drug	Total
\$0	\$0	\$0	\$4,124,550
\$0	\$0	\$0	\$63,000
\$0	\$0	\$0	\$0
\$0	\$7,500	\$0	\$244,800
\$0	\$0	\$0	\$237,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$9,300
\$110,000	\$0	\$0	\$891,380
\$118,750	\$0	\$0	\$138,742
\$0	\$0	\$0	\$208,875
\$200	\$50	\$0	\$5,350
\$15,000	\$0	\$55,000	\$97,600
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$25,000
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$243,950	\$7,550	\$55,000	\$6,045,597
\$155,000	\$22,000	\$11,500	\$790,840
\$398,950	\$29,550	\$66,500	\$6,836,437

\$0	\$6,200	\$0	\$2,915,444
\$0	\$0	\$11,400	\$2,267,134
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$164,700
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$38,382
\$237,500	\$0	\$0	\$265,304
\$0	\$0	\$0	\$45,217
\$0	\$0	\$0	\$0
\$0	\$3,800	\$0	\$245,800
\$0	\$0	\$0	\$0

\$0	\$0	\$0	\$0
\$237,500	\$10,000	\$11,400	\$5,941,981
\$161,450	\$19,550	\$55,100	\$894,456
<u>\$398,950</u>	<u>\$29,550</u>	<u>\$66,500</u>	<u>\$6,836,437</u>

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	Triad Grant	Inmate Canteen	Cart House Facility	#135 ER Med Svc	#078 YTM State Aid	#058 Multi Modal	Emer Employment	TVA Br Bond	Special Libr	Law Libr	#112 JC Drug Ct	#030 E911 Grant	Graham Roofing E crew	#120 Building Code	#116 Ins Rebate	#117 VT Rebate
<b>Revenues</b>																
Amount necessary to be raised by tax levys	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Taxes and ad valorem other than tax levys	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Road and Bridge privilege tax	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
License, Commissions and Other Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$6,400	\$0	\$0	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Federal Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
State Sources	\$4,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$49,000	\$0
Local Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$87,500	\$0	\$0	\$0	\$17,500	\$0	\$0	\$0	\$0
Charges for Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$32,000	\$0	\$0	\$0	\$0	\$10,000	\$161,110	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Contributions to Permanent Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financial Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$4,000</b>	<b>\$37,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$248,610</b>	<b>\$70,707</b>	<b>\$6,400</b>	<b>\$0</b>	<b>\$17,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$49,000</b>	<b>\$0</b>
Beginning Cash Balance	\$0	\$19,500	\$24,340	\$11,821	\$7,134	\$0	\$55,000	\$68,079	\$0	\$500	\$850	\$50,100	\$3,000	\$9,249	\$20,000	\$145
<b>Total Revenues and Beginning Cash Balance</b>	<b>\$4,000</b>	<b>\$51,500</b>	<b>\$24,340</b>	<b>\$11,821</b>	<b>\$7,134</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$316,689</b>	<b>\$70,707</b>	<b>\$6,900</b>	<b>\$850</b>	<b>\$62,600</b>	<b>\$3,000</b>	<b>\$9,249</b>	<b>\$69,000</b>	<b>\$145</b>
<b>Expenditures</b>																
General Government	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$0	\$0	\$6,310	\$0	\$0	\$0	\$0	\$0	\$0
Public Safety	\$4,000	\$3,800	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$67,500	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Health & Welfare	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Culture & Recreation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,707	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Conservation of Natural Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development & Assistance	\$0	\$0	\$0	\$0	\$7,134	\$0	\$0	\$175,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$106,167	\$0	\$0	\$0	\$0	\$0	\$0	\$60,951	\$0
Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financial Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$4,000</b>	<b>\$33,800</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,134</b>	<b>\$0</b>	<b>\$10,000</b>	<b>\$281,167</b>	<b>\$70,707</b>	<b>\$6,310</b>	<b>\$0</b>	<b>\$62,500</b>	<b>\$0</b>	<b>\$0</b>	<b>\$60,951</b>	<b>\$0</b>
Ending Cash Balance	\$0	\$18,170	\$24,340	\$11,821	\$0	\$0	\$55,000	\$35,527	\$0	\$590	\$850	\$100	\$3,000	\$9,249	\$8,049	\$145
<b>Total Expenditures and Ending Cash Balance</b>	<b>\$4,000</b>	<b>\$51,500</b>	<b>\$24,340</b>	<b>\$11,821</b>	<b>\$7,134</b>	<b>\$0</b>	<b>\$65,000</b>	<b>\$316,689</b>	<b>\$70,707</b>	<b>\$6,900</b>	<b>\$850</b>	<b>\$62,600</b>	<b>\$3,000</b>	<b>\$9,249</b>	<b>\$69,000</b>	<b>\$145</b>

#082 Home Project	Tom Crain	Sava Volunteer Fire	E 911 Fund	#080 Bond	#11M	#108 Ltection Support	#109 16th Circuit Ct	#142 Henson											Totals		
									D 1 Rd	D 2 Rd	D 3 Rd	D 4 Rd	D 5 Rd	D-1 Br	D 2 Br	D 3 Br	D 4 Br	D 5 Br			
\$0	\$0	\$51,574	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$164,982	\$164,982	\$164,982	\$164,982	\$164,982	\$164,982	\$94,141	
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$36,000	\$0	\$0	\$0	\$0	\$0	\$0	\$180,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500	\$400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$500
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$16,000	\$0	\$0	\$5,000	\$0	\$0	\$3,600	\$3,400	\$88,200	\$79,000	\$110,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$358,900
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$47,800	\$67,700	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$215,500
\$0	\$0	\$0	\$194,000	\$0	\$0	\$0	\$9,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$703,500
\$0	\$0	\$0	\$70	\$0	\$0	\$0	\$0	\$0	\$0	\$200	\$200	\$200	\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$770
\$0	\$7,000	\$0	\$150	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$76,760
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$200,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$71,000	\$51,574	\$410,170	\$0	\$0	\$5,000	\$9,000	\$0	\$87,400	\$107,300	\$124,900	\$115,600	\$146,800	\$164,982	\$164,982	\$164,982	\$164,982	\$164,982	\$164,982	\$7,339,321	
\$100	\$33,100	\$10,000	\$34,900	\$1,484,788	\$54,056	\$33,518	\$6,800	\$70,000	\$80,000	\$145,000	\$180,000	\$135,000	\$210,000	\$28,000	\$170,000	\$170,000	\$190,000	\$190,000	\$3,314,980		
\$100	\$56,100	\$61,574	\$445,070	\$1,484,788	\$59,056	\$43,018	\$6,800	\$157,400	\$187,300	\$269,900	\$295,600	\$281,800	\$374,982	\$192,982	\$134,982	\$284,982	\$354,982	\$354,982	\$5,654,301		
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,310
\$0	\$0	\$46,655	\$375,249	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$521,784
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$117,990	\$132,097	\$145,529	\$106,413	\$158,128	\$157,117	\$180,006	\$153,804	\$174,037	\$214,193	\$1,534,309	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$70,707
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$25,000	\$0	\$0	\$1,484,788	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,771,977
\$0	\$0	\$0	\$78,714	\$0	\$0	\$0	\$0	\$0	\$651	\$9,657	\$4,777	\$0	\$0	\$3,652	\$0	\$4,777	\$0	\$0	\$0	\$0	\$371,451
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$0	\$0	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$0	\$10,000	\$74,031	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$59,131
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
\$100	\$7,000	\$46,655	\$404,163	\$1,484,788	\$0	\$75,000	\$0	\$121,641	\$141,749	\$159,701	\$1,044,444	\$158,128	\$155,769	\$180,006	\$158,036	\$174,037	\$214,193	\$4,145,614	\$0	\$0	\$0
\$0	\$1,100	\$14,869	\$40,907	\$0	\$59,056	\$18,018	\$6,800	\$35,759	\$45,551	\$110,109	\$165,156	\$173,672	\$219,713	\$17,976	\$176,946	\$110,94	\$140,789	\$1,508,687	\$0	\$0	\$0
\$100	\$56,100	\$61,574	\$445,070	\$1,484,788	\$59,056	\$43,018	\$6,800	\$157,400	\$187,300	\$269,900	\$295,600	\$281,800	\$374,982	\$192,982	\$134,982	\$284,982	\$354,982	\$354,982	\$5,654,301	\$0	\$0

252

Total Special

\$947 141  
\$0  
\$180 000  
\$ 300  
\$0  
\$0  
\$0  
\$358 900  
\$715 500  
\$701 500  
\$720  
\$226 260  
\$0  
\$235 750  
\$0  
\$0  
\$7 175 071  
\$3 314 980  
\$5 690 051

\$16 310  
\$571 764  
\$1 534 00  
\$0  
\$70 07  
\$0  
\$0  
\$1 21 927  
\$7 1451  
\$0  
\$94 881  
\$0  
\$0  
\$4 181 764  
\$1 508 687  
\$5,690,051





Conservation of Natural Resources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Economic Development & Assistance	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service	\$0	\$46,034	\$14,927	\$50,041	\$0	\$0	\$49,957	\$50,282	\$20,753
Other Expenditures	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	\$0	\$46,034	\$14,927	\$50,041	\$0	\$0	\$49,957	\$50,282	\$20,753
<b>Ending Cash Balance</b>	\$0	\$960	\$393	\$632	\$0	\$0	\$235	\$0	\$3,863
	\$0	\$46,994	\$15,320	\$50,673	\$0	\$0	\$50,192	\$50,282	\$24,616



\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$46,454	\$41,050	\$20,753	\$48,558	\$388,809
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$0	\$0	\$0	\$0	\$0
\$46,454	\$41,050	\$20,753	\$48,558	\$388,809
\$50	\$2,262	\$0	\$3,864	\$12,259
<u>\$46,504</u>	<u>\$43,312</u>	<u>\$20,753</u>	<u>\$52,422</u>	<u>\$401,068</u>

	Sanitation		Total
<b>Revenues</b>	\$0	\$0	
Amount necessary to be raised by tax levy	\$0	\$0	\$0
Taxes and ad valorem other than tax levy	\$0	\$0	\$0
Road and Bridge privilege tax	\$0	\$0	\$0
License Commissions and Other Revenue	\$0	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	
Federal Sources	\$0	\$0	\$0
State Sources	\$13 664	\$0	\$13 664
Local Sources	\$0	\$0	\$0
Charges For Service	\$300 000	\$0	\$300 000
Interest Income	\$500	\$0	\$500
Miscellaneous Revenues	\$0	\$0	\$0
Contributions to Permanent Funds	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0
Special Items	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$314 164</b>	<b>\$0</b>	<b>\$314 164</b>
<b>Beginning Cash Balance</b>	<b>\$85 000</b>	<b>\$0</b>	<b>\$85 000</b>
<b>Total Revenues and Beginning Cash Balance</b>	<b>\$399,164</b>	<b>\$0</b>	<b>\$399 164</b>

<b>Expenditures</b>			
General Government	\$0	\$0	\$0
Public Safety	\$0	\$0	\$0
Public Works	\$277 502	\$0	\$277 502
Health & Welfare	\$0	\$0	\$0
Culture & Recreation	\$0	\$0	\$0
Education	\$0	\$0	\$0
Conservation of Natural Resources	\$0	\$0	\$0
Economic Development & Assistance	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0
Other Financing Uses	\$6 000	\$0	\$6 000
Special Items	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$283 502</b>	<b>\$0</b>	<b>\$283 502</b>
<b>Ending Cash Balance</b>	<b>\$115 662</b>	<b>\$0</b>	<b>\$115 662</b>
<b>Total Expenditures and Ending Cash Balance</b>	<b>\$399 164</b>	<b>\$0</b>	<b>\$399 164</b>

	EMJC Maint	10 Year Pledge	Vo Tech Maint	Vo-Tech Cap
<b>Revenues</b>				
Amount necessary to be raised by tax levy	\$0	\$0	\$0	\$0
Taxes and ad valorem other than tax levy	\$0	\$0	\$0	\$0
Road and Bridge privilege tax	\$0	\$0	\$0	\$0
License Commissions and Other Revenue	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0
<b>Intergovernmental Revenues</b>				
Federal Sources	\$0	\$0	\$0	\$0
State Sources	\$0	\$0	\$0	\$0
Local Sources	\$0	\$0	\$0	\$0
Charges For Service	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Contributions to Permanent Funds	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Beginning Cash Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Revenues and Beginning Cash Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

<b>Expenditures</b>				
General Government	\$0	\$0	\$0	\$0
Public Safety	\$0	\$0	\$0	\$0
Public Works	\$0	\$0	\$0	\$0
Health & Welfare	\$0	\$0	\$0	\$0
Culture & Recreation	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0
Conservation of Natural Resources	\$0	\$0	\$0	\$0
Economic Development & Assistance	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Ending Cash Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Expenditures and Ending Cash Balance</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Tuition Free Guarantee	Totals
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$35,750	\$35,750
\$0	\$0
\$0	\$0
\$35,750	\$35,750
\$0	\$0
<u>\$35,750</u>	<u>\$35,750</u>

\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$0	\$0
\$35,750	\$35,750
\$0	\$0
\$0	\$0
\$35,750	\$35,750
\$0	\$0
<u>\$35,750</u>	<u>\$35,750</u>

	#320 \$230,000 Notes	#335 D1 RD Constr	#360, D5 Rd Constr	D 3 Construction 2000
<b>Revenues</b>				
Amount necessary to be raised by tax levy	\$0	\$0	\$0	\$0
Taxes and ad valorem other than tax levy	\$0	\$0	\$0	\$0
Road and Bridge privilege tax	\$0	\$0	\$0	\$0
License Commissions and Other Revenue	\$0	\$0	\$0	\$0
Fines and Forfeitures	\$0	\$0	\$0	\$0
Special Assessments	\$0	\$0	\$0	\$0
Intergovernmental Revenues	\$0	\$0	\$0	\$0
Federal Sources	\$0	\$0	\$0	\$0
State Sources	\$0	\$0	\$0	\$0
Local Sources	\$0	\$0	\$0	\$0
Charges For Service	\$0	\$0	\$0	\$0
Interest Income	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$0	\$0	\$0	\$0
Contributions to Permanent Funds	\$0	\$0	\$0	\$0
Other Financing Sources	\$0	\$0	\$0	\$0
Special Items	\$0	\$0	\$0	\$0
Extraordinary Items	\$0	\$0	\$0	\$0
<b>Total Revenues</b>	\$0	\$0	\$0	\$0
<b>Beginning Cash Balance</b>	\$58,535	\$41,086	\$57,834	\$0
<b>Total Revenues and Beginning Cash Balance</b>	\$58,535	\$41,086	\$57,834	\$0
<b>Expenditures</b>				
General Government	\$58,535	\$0	\$0	\$0
Public Safety	\$0	\$0	\$0	\$0
Public Works	\$0	\$31,086	\$50,324	\$0
Health & Welfare	\$0	\$0	\$0	\$0
Culture & Recreation	\$0	\$0	\$0	\$0
Education	\$0	\$0	\$0	\$0
Conservation of Natural Resources	\$0	\$0	\$0	\$0
Economic Development & Assistance	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Other Expenditures	\$0	\$0	\$0	\$0
Other Financing Uses	\$0	\$10,000	\$7,510	\$0
Special Items	\$0	\$0	\$0	\$0
Extra Ordinary Items	\$0	\$0	\$0	\$0
<b>Total Expenditures</b>	\$58,535	\$41,086	\$57,834	\$0
<b>Ending Cash Balance</b>	\$0	\$0	\$0	\$0
<b>Total Expenditures and Ending Cash Balance</b>	\$58,535	\$41,086	\$57,834	\$0







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**CLAY COUNTY MISSISSIPPI  
AUDITED FINANCIAL STATEMENTS  
AND SPECIAL REPORTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

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SEPTEMBER 30, 2014**

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**FINANCIAL SECTION**

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

CERTIFIED PUBLIC ACCOUNTANTS

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TUPELO, MISSISSIPPI 38802

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E-MAIL [jv@jevance.com](mailto:jv@jevance.com)

## INDEPENDENT AUDITOR'S REPORT

Members of the Board of Supervisors  
Clay County, Mississippi

### Report on the Financial Statements

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, (the County) as of and for the year ended September 30, 2014, and the related notes to the financial statements which collectively comprise the basic financial statements as listed in the table of contents

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion.

An audit also includes evaluating the appropriateness of accounting principles used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statement. We believe that our audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

**Opinions**

In our opinion, the financial statements referred to above 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 2014 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

**Other Matters**

*Required Supplementary Information*

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

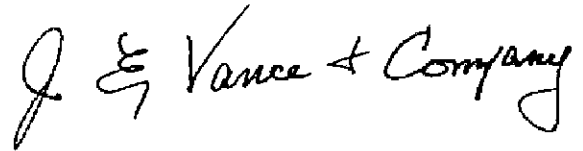
*Supplementary and Other Information*

The Schedule of Surety Bonds for County Officials has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated August 31 2015, 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 internal control over financial reporting or on compliance That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Clay County, Mississippi's internal control over financial reporting and compliance

J E Vance & Company P A  
August 31, 2015





## Clay County Board of Supervisors

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West Point, Mississippi 39773

Phone (662) 494 3313

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E mail [supervisors@claycountymiss.gov](mailto:supervisors@claycountymiss.gov)

District 1

Lynn D Horton President

District 2

Luke Lummus

District 3

R B Davis

District 4

Shelton Deanes

District 5

Floyd McKee

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### 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, 2014. 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 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 2010 census, is 20,634. 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 September 30, 2014 was 54.57. This millage rate reflects a decrease of 1% from the prior year. The millage needed for the debt service category decreased by 3% in comparison to the prior year. Overall from 1999 - 2004, the County's millage rate was maintained at 50.00. In 2005 thru 2012, 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 position increased \$18,260,106, including prior period adjustments of (\$586,793), which represents a 77% increase from the prior fiscal year. The County's ending cash balance decreased by \$2,184,382, which represents a 26% decrease from the previous year.



The County had \$30,712,460 in total revenues. Property tax revenues account for \$5,237,058 or 17% of total revenues. Intergovernmental Revenues in the form of reimbursements, shared revenue or grants, account for \$22,756,825, or 74% of total revenues. Charges for services account for \$1,660,811 or 5% of total revenue. Ad valorem tax in lieu fees account for \$552,817 or 2% of total revenue. Other revenues such as road and bridge privilege taxes, fines, fees, interest income etc. account for the remaining 2% of total revenues.

The County had \$11,865,561 in total expenses, which represents a decrease of \$1,326,812 or 10% from the prior fiscal year. Functional revenues consisting of charges for services, grants or outside contributions totaling \$24,115,155 were adequate to cover these expenses. The County also reported general revenues of \$6,597,305 for the year ended September 30, 2014.

Among major funds, the General Fund had \$6,075,107 in revenues and \$6,080,843 in expenditures. The General Fund also had net other financing uses of \$32,267. The General Fund's fund balance increased \$99,710, including prior period adjustments of \$137,713, from the prior year.

Among major funds, the Yokohama Blvd State Aid Road Fund had \$21,002,591 in revenues and \$21,002,591 in expenditures. The Yokohama Blvd State Aid Road Fund's fund balance remained constant in relation to the prior year.

Among major funds, the \$11 Million Industrial Development Bond Fund had \$1,002 in revenues and \$2,429,005 in expenditures. The \$11 Million Industrial Development Bond Fund's fund balance decreased \$2,428,003 from the prior year.

Among major funds, the TVA Bridge Bond Fund had \$47,680 in revenues and \$121,964 in expenditures. The TVA Bridge Bond Fund's fund balance increased \$28,788 from the prior year.

Capital Assets, net of accumulated depreciation, increased by \$20,954,216. This represents a 127% increase from the prior year.

Long-term debt decreased by \$45,861. This represents a 0% decrease from the prior year. Yokohama Industrial Development Bonds outstanding in the amount of \$11,000,000 account for 74% of all long-term debt. This bond issue will be repaid from the in-lieu of ad valorem tax fee.

## 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

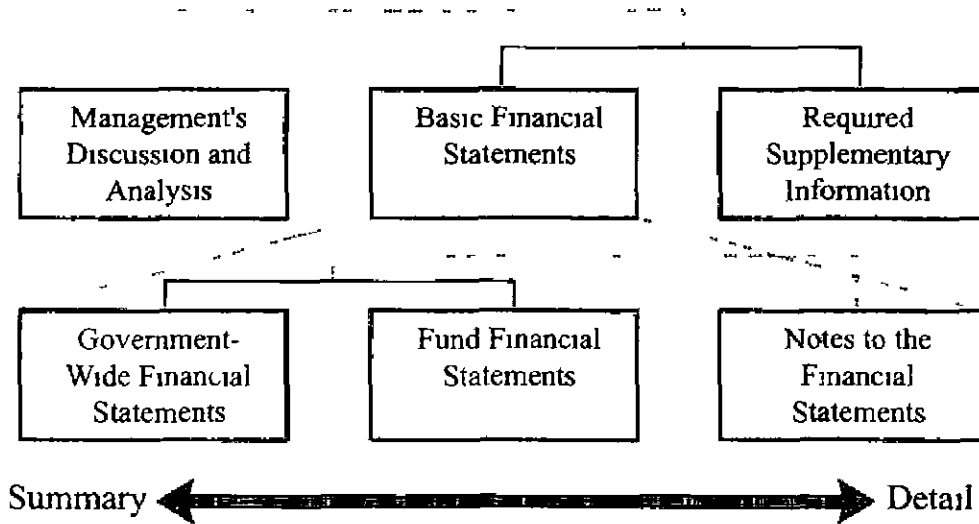


Figure 1 shows how required parts of this annual report are arranged and relate to one another.

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**

	<b>Government -Wide Financial Statements</b>	<b>Fund Financial Statements</b>		
		<b>Governmental Funds</b>	<b>Proprietary Funds</b>	<b>Fiduciary Funds</b>
<b>Scope</b>	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
<b>Required financial statements</b>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance sheet</li> <li>• Statement of revenues, expenditures and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net position</li> <li>• Statement of revenues, expenses and changes in net position</li> <li>• Statement of cash flows</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of fiduciary assets and liabilities</li> </ul>
<b>Accounting basis and measurement focus</b>	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
<b>Type of asset/liability information</b>	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
<b>Type of inflow/outflow information</b>	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	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 position** presents information on all County assets, deferred outflows, liabilities, and deferred inflows, with the remaining balance reported as net position. Over time increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 interest on long-term debt. The business-type activities of the County include the County's Solid Waste Fund.

The Government-wide Financial Statements can be found on pages 19 and 20 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 22 and 24, 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 21 and 23 of this report.

**Proprietary funds** are maintained two ways. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statement. The County uses an enterprise fund to account for the Solid Waste Fund.

Fund financial statements for the proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Solid Waste Fund is considered to be a major fund of the County. The proprietary funds financial statements can be found on pages 25-27 of this report.

**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 28 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 29-51 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 schedule has been provided for the General Fund and each additional major special revenue fund. This required supplementary information can be found on pages 53-58 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

**Net Position** – Net position may serve over time as a useful indicator of government's financial position. In the case of Clay County, assets exceeded liabilities and deferred inflows of resources by \$42,040,236 as of September 30, 2014.

By far, the largest portion of the County's net position (83%) reflects its investment in capital assets (e.g. roads, bridges, land, buildings, mobile equipment, furniture & equipment, leased property under capital lease and construction in progress) less related outstanding debt used to acquire such assets. The County uses these capital assets to provide services to its citizens.

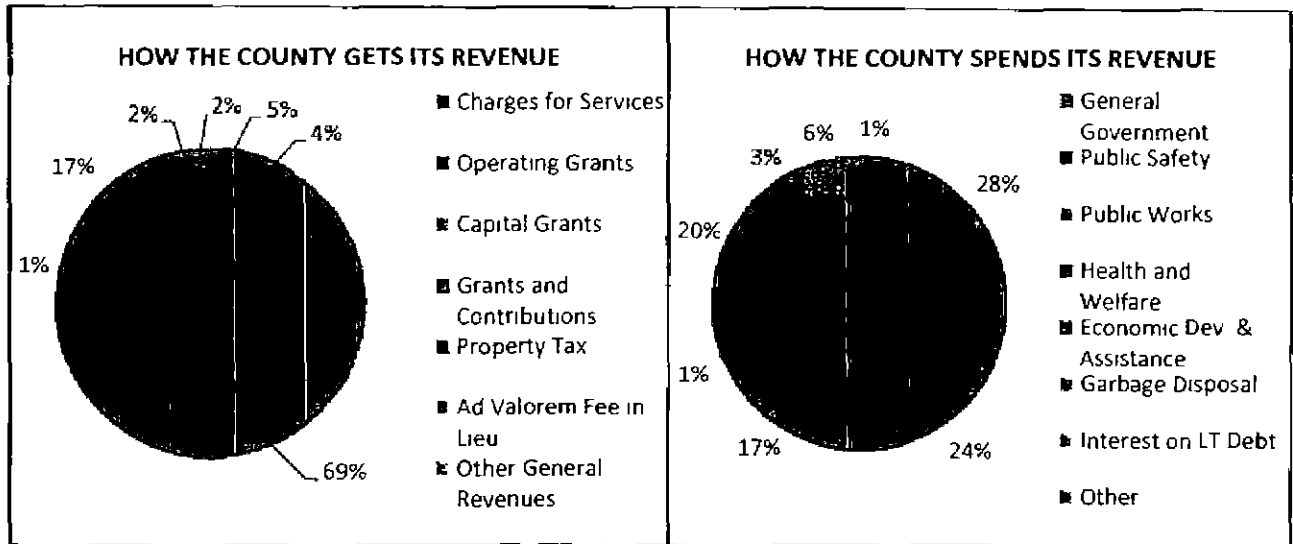
The County's financial position is a product of several financial transactions including the net results of activities, the acquisition and payment of debt, the acquisition and disposal of capital assets and the depreciation of capital assets

The following table presents a summary of the County's net position at September 30, 2014 and 2013

	Governmental Activities		Change
	2014	2013	
Current assets	15,468,896	18,737,550	17%
Ad valorem tax fee in-lieu receivable	8,771,455	8,218,639	7%
Capital assets, net	37,420,394	16,477,002	127%
Total assets	\$ 61,660,745	\$ 43,433,191	42%
Current liabilities	640,991	847,623	-24%
Long-term debt outstanding	14,836,702	14,883,85	0%
Total liabilities	15,477,693	15,730,808	2%
Deferred inflows of resources	4,691,529	4,685,052	0%
Net position			
Investment in capital assets	34,925,546	13,445,814	160%
Restricted	6,916,665	7,965,503	-13%
Unrestricted	(350,688)	1,606,014	-122%
Total net position	\$ 41,491,523	\$ 23,017,331	80%
	Business-type Activities		
	2014	2013	Change
Current assets	531,873	743,947	-29%
Capital assets	54,031	43,207	25%
Total assets	\$ 585,904	\$ 787,154	-26%
Current liabilities	35,685	23,471	52%
Long-term debt outstanding	1,506	884	70%
Total liabilities	37,191	24,355	53%
Net position			
Investment in capital assets	54,031	43,207	25%
Restricted	494,682	719,592	-31%
Total net position	\$ 548,713	\$ 762,799	-28%

**Changes in Net Position** – Clay County’s total revenues for the fiscal year ended September 30, 2014 were \$30,712,460. The total cost for all services provided was \$11,865,561. The increase in net position was \$18,260,106, including prior period adjustments of (\$586,793). The following table presents a summary of the changes in net position for the fiscal years ended September 30, 2014 and 2013.

	<u>2014</u>	<u>2013</u>	<u>Change</u>
<b>Revenues</b>			
Program revenues			
Charges for services	\$ 1,660,811	\$ 1,543,030	8%
Operating grants	1,218,341	964,758	26%
Capital grants	21,236,003	1,145,797	1753%
General revenues			
Property taxes	5,237,058	5,252,775	0%
Road and bridge privilege taxes	232,046	229,996	1%
Grants and contributions not restricted	302,481	5,643	5260%
Advalorem Tax in-lieu fee	552,816	8,218,639	-93%
Interest income	34,261	33,460	2%
Other General Revenue	238,643	583,298	-59%
Total Revenues	<u>30,712,460</u>	<u>17,977,396</u>	71%
<b>Expenses</b>			
General government	3,273,767	3,072,255	7%
Public safety	2,897,912	2,913,784	-1%
Public works	2,067,363	2,283,871	-9%
Health and welfare	152,014	166,197	-9%
Culture and recreation	80,256	76,418	5%
Education	35,750	-	100%
Conservation of natural resources	30,530	696,359	-96%
Economic development	2,320,697	3,517,635	-34%
Interest on long-term debt	683,484	150,774	353%
Garbage disposal (Business type)	323,788	315,080	3%
Total Expense	<u>11,865,561</u>	<u>13,192,373</u>	-10%
Prior Period Adjustments	<u>(586,793)</u>	<u>149,518</u>	-492%
Increase in Net Position	<u>\$ 18,260,106</u>	<u>\$ 4,934,541</u>	270%



**Governmental Activities** – The following table presents the cost of eight major functional activities of the County General Government, Public Safety, Public Works, Health & Welfare, Economic Development, Culture & Recreation, Conservation of Natural Resources and Interest on Debt

The table 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

	Total Costs	Net Costs
General Government	\$3,273,767	\$2,643,401
Public Safety	2,897,912	1,732,449
Public Works	2,067,363	1,450,124
Health & Welfare	152,014	95,633
Culture & Recreation	80,256	80,256
Education	35,750	35,750
Conservation of Natural Resources	30,530	30,530
Economic Development	2,320,697	(18,937,287)
Interest on Debt	683,484	683,484

**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 \$7,967,391, a decrease of \$2,454,206 including prior period adjustments of \$137,713, or 24% from the previous year

**Business-type fund** – Operating Revenue from the County's Garbage Collection Fund increased by 14% to \$371,143 and expenses increased approximately 3% to \$323,788 Nonoperating Revenues in the form of interest income intergovernmental grants, and other income totaled \$26,576 Nonoperating expenses totaled \$589



## **BUDGETARY HIGHLIGHTS OF MAJOR FUNDS**

A schedule showing the original and final budget amounts compared 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

The Original Budget was amended to actual at year end The only significant variances from the original Budget in regard to total Revenues and Expenditures occurred in the Yokohama Blvd State Aid Road Fund These variances resulted from the timing of State Aid Road projects

## **CAPITAL ASSETS AND DEBT ADMINISTRATION**

**Capital Assets** – As of September 30, 2014, Clay County's total capital assets were \$65,569,422 This includes roads, bridges, other infrastructure land, buildings, mobile equipment, furniture and equipment, leased property under capital lease and construction in progress This amount represents an increase from the previous year of \$21,359,791 or 48%

Total accumulated depreciation as of September 30, 2014 was \$28,094,997, including \$622,256 of depreciation expense for the year The balance in total net capital assets was \$37,474,425 at year-end

Additional information on Clay County's capital assets can be found in note 8 on page 44 of this report

**Debt Administration** – At September 30, 2014 Clay County had \$14,838,208 in long-term debt outstanding This includes general obligation bonds, capital leases, other loans, and compensated absences Of this debt, \$553,552 is due within one year

Additional information on Clay County's long-term debt can be found in note 12 on page 49 of this report

## **CURRENT AND FUTURE ITEMS OF IMPACT**

In July 2014, the County and the City of West Point renewed the three year contract with the Golden Triangle LINK organization to be responsible for the economic development needs of Clay County. The LINK has been very successful in landing the industrial development contract of Yokohama Tire for Clay County.

Things are moving along as scheduled with Yokohama Tire Company. On October 5, 2015, the Yokohama Tire Manufacturing Mississippi Corporation (YTMM) held its Grand Opening Ceremony at the Yokohama Tire Plant. This was a monumental occasion and important day for Clay County. This day symbolized the beginning of production for YTMM and the completion of Phase I. With production beginning, Yokohama Tire will be hiring 250 employees to meet the production demand and to fulfill the company's obligation of Phase I as agreed in the Memorandum of Understanding. Additionally, the MS Department of State Aid has almost completed the construction of the \$27 million dollar infrastructure project of building Yokohama Boulevard and an up-ramp from Eshman Avenue onto Yokohama Boulevard. Yokohama Boulevard will provide not only road frontage access from Highway 45 Alt directly to Yokohama Tire Plant, but also, will provide access from within the West Point City limits to the plant.

The County has continued to cultivate and maintain existing relationships with local 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 a total employment of 195 employees and is planning on ramping up employment to 315 by February 2016. Navistar has defense contracts in place which will last until August 2016, if not longer. Babcox and Wilcox is a company that makes boilers for power plants and continues to consistently employ approximately 200 persons. Ellis Steel is a local steel fabricator that has, also, maintained steady employment of 150 employees.

## **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**

Clay County  
Statement of Net Position  
September 30 2014

Exhibit 1

	Primary Government		Total
	Governmental Activities	Business type Activities	
<b>ASSETS</b>			
Cash	\$ 6 014 028	303 301	6 317 329
Cash with fiscal agent	2 189 636		2 189 636
Property tax receivable	4 358,202		4 358 202
Ad Valorem Tax Fee In Lieu Receivable	8 771 455		8 771 455
Accounts receivable (net of allowance or uncollectibles of \$753 798)		206 747	206 747
Fines receivable (net of allowance for uncollectibles of \$4 456 262)	662 077		662 077
Capital leases receivable	1 912 852		1 912 852
Intergovernmental receivables	293 688	348	294 036
Other receivables	34 955	24 935	59 890
Internal balances	3 458	(3 458)	
Capital assets			
Land and construction in progress	22 015 820		22 015 820
Other capital assets net	15 404 574	54 031	15 458 605
<b>Total Assets</b>	<b>61 660 745</b>	<b>585 904</b>	<b>62,246 649</b>
<b>LIABILITIES</b>			
Claims payable	285 648	23,268	308 916
Intergovernmental payables	164 482		164 482
Accrued interest payable	72,617		72 617
Unearned revenue	102 700	12 417	115 117
Amounts held in custody for others	15 544		15,544
Long term liabilities			
Due within one year			
Capital debt	476 500		476 500
Non capital debt	77 052		77 052
Due in more than one year			
Capital debt	2 018 348		2 018 348
Non capital debt	12 264 802	1 506	12,266,308
<b>Total Liabilities</b>	<b>15 477 693</b>	<b>37 191</b>	<b>15 514 884</b>
<b>DEFERRED INFLOWS OF RESOURCES</b>			
Property tax for future reporting period	4 358 202		4 358 202
Unavailable revenue interest on capital leases	333 327		333 327
<b>Total Deferred Inflows of Resources</b>	<b>4 691,529</b>	<b>0-</b>	<b>4 691 529</b>
<b>NET POSITION</b>			
Net investment in capital assets	34 925 546	54 031	34 979 577
Restricted			
Expendable			
General government	101 846		101 846
Public safety	102 920		102 920
Public works	1 200 510	494 682	1 695 192
Debt service	122 067		122 067
Culture and recreation	976		976
Economic development	5 010 903		5 010 903
Unemployment compensation	56 610		56 610
Capital projects	318 199		318 199
Nonexpendable	2 634		2 634
Unrestricted	(350 688)		(350 688)
<b>Total Net Position</b>	<b>\$ 41 491 523</b>	<b>548 713</b>	<b>42 040,236</b>

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

Clay County  
Statement of Activities  
For the Year Ended September 30, 2014

Exhibit 2

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Governmental Activities	Business type Activities	Total
Primary government							
Governmental activities							
General government	\$ 3,271,767	505,265	125,101		(2,643,401)		(2,643,401)
Public safety	2,897,912	784,403	200,249	180,811	(1,732,449)		(1,732,449)
Public works	2,067,363		567,239	50,000	(1,450,124)		(1,450,124)
Health and welfare	152,014		56,381		(95,633)		(95,633)
Culture and recreation	80,256				(80,256)		(80,256)
Education	35,750				(35,750)		(35,750)
Conservation of natural resources	30,530				(30,530)		(30,530)
Economic development and assistance	2,320,697		252,792	21,005,192	18,937,287		18,937,287
Interest on long term debt	683,484				(683,484)		(683,484)
Total Governmental Activities	<u>11,541,773</u>	<u>1,289,668</u>	<u>1,201,762</u>	<u>21,236,003</u>	<u>12,185,660</u>		<u>12,185,660</u>
Business type activities							
Solid Waste	323,788	371,143	16,579			63,934	63,934
Total Business type Activities	<u>323,788</u>	<u>371,143</u>	<u>16,579</u>	<u>0</u>		<u>63,934</u>	<u>63,934</u>
Total Primary Government	<u>\$ 11,865,561</u>	<u>1,660,811</u>	<u>1,218,341</u>	<u>21,236,003</u>	<u>12,185,660</u>	<u>63,934</u>	<u>12,249,594</u>
General revenues							
Property taxes					\$ 5,237,058		5,237,058
Road & bridge privilege taxes					232,046		232,046
Grants and contributions not restricted to specific programs					302,481		302,481
Ad valorem fee in lieu					552,816		552,816
Unrestricted interest income					34,159	102	34,261
Miscellaneous					228,748	9,895	238,643
Transfers					1,784	(1,784)	0
Total General Revenues and Transfers					<u>6,589,092</u>	<u>8,213</u>	<u>6,597,305</u>
Changes in Net Position					<u>18,774,752</u>	<u>72,147</u>	<u>18,846,899</u>
Net Position Beginning as previously reported					23,017,331	762,799	23,780,130
Prior period adjustments					(300,560)	(286,233)	(586,793)
Net Position Beginning as restated					<u>22,716,771</u>	<u>476,566</u>	<u>23,193,337</u>
Net Position Ending					<u>\$ 41,491,523</u>	<u>548,713</u>	<u>42,040,236</u>

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

Clay County  
Balance Sheet - Governmental Funds  
September 30, 2014

Exhibit 3

	Major Funds					Total Governmental Funds
	General Fund	Yokohama Blvd State Aid Road Fund	\$11 Million Industrial Dev Bond Fund	IVA Bridge Bond Fund	Other Governmental Funds	
<b>ASSETS</b>						
Cash	\$ 1 089 349	52 700	2 706 709	34 502	2 130 768	6 014 028
Cash with fiscal agent			2 189 636			2 189 636
Property tax receivable	3 426 602				931 600	4 358 202
Fines receivable (net of allowance for uncollectibles of \$4 456 262)	662 077					662 077
Capital lease receivable				1 912 852		1 912 852
Intergovernmental receivables	215 923				77 765	293 688
Other receivables	7 330				27 513	34 843
Due from other funds	53 970				34 533	88 503
Advances to other funds	200				2 434	2 634
Total Assets	\$ 5 455 451	52 700	4 896 345	1 947 354	3 204 613	15 556 463
<b>LIABILITIES</b>						
<b>Liabilities</b>						
Claims payable	\$ 173 903				111 745	285 648
Intergovernmental payables	156 558					156 558
Due to other funds	42 457				50 400	92 857
Advances from other funds					2 634	2 634
Unearned revenue		52 700			50 000	102 700
Amounts held in custody for others	15 544					15 544
Total Liabilities	\$ 388 462	52 700	0	0	214 779	655 941
<b>DEFERRED INFLOWS OF RESOURCES</b>						
Unavailable revenue - property taxes	3 426 602				931 600	4 358 202
Unavailable revenue - fines	662 077					662 077
Unavailable revenue - principal and interest on capital leases				1 912 852		1 912 852
Total Deferred Inflows of Resources	\$ 4 088 679	0	0	1 912 852	931 600	6 933 131
<b>Fund balances</b>						
<b>Nonspendable</b>						
Advances	200					200
<b>Restricted to</b>						
General government					189 219	189 219
Public safety					102 083	102 083
Public works					1 434 607	1 434 607
Culture and recreation					976	976
Economic development and assistance			4 896 345	34 502	80 055	5 010 902
Debt service					194 684	194 684
Unemployment compensation					56 610	56 610
Unassigned	978 110					978 110
Total Fund Balances	\$ 978 310	0	4 896 345	34 502	2 058 234	7 967 391
Total Liabilities and Fund Balances	\$ 5 455 451	52 700	4 896 345	1 947 354	3 204 613	15 556 463

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

**Clay County**  
**Reconciliation of Governmental Funds**  
**Balance Sheet to the Statement of Net Position**  
**September 30, 2014**

**Exhibit 3-1**

	<u>Amount</u>
Total Fund Balance - Governmental Funds	\$ 7,967,391
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets are used in governmental activities and are not financial resources and therefore are not reported in the funds, net of accumulated depreciation of \$27,794,028	37,420,394
Other long-term assets are not available to pay for current period expenditures and therefore are deferred in the funds:	
Ad valorem tax fee in lieu	8,771,455
Fines receivable	662,077
Long-term liabilities are not due and payable in the current period and therefore, are not reported in the funds	(14,836,702)
Accrued interest payable is not due and payable in the current period and therefore, is not reported in the funds	(72,617)
Capital leases are not available to pay for current period expenditures and therefore are deferred in the funds	1,579,525
Total Net Position - Governmental Activities	<u>\$ 41,491,523</u>

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

Clay County  
Statement of Revenues Expenditures and Changes in Fund Balances - Governmental Funds  
For the Year Ended September 30, 2014

Exhibit 4

	Major Funds				Other Governmental Funds	Total Governmental Funds
	General Fund	Yokohama Blvd State Aid Road Fund	\$11 Million Industrial Dev Bond Fund	TVA Bridge Bond Fund		
<b>REVENUES</b>						
Property taxes	\$ 4 063 447				1 173 611	5 237 058
Road and bridge privilege taxes					232 046	232 046
Licenses, commissions and other revenue	276 731				24 442	301 173
Fines and forfeitures	245 022					245 022
Intergovernmental revenues	837 571	21 002 591			900 084	22 740 246
Charges for services	526 983				262 302	789 285
Interest income	32 637		1 001	8	513	34 159
Miscellaneous revenues	92 716		1	47 672	78 358	218 747
<b>Total Revenues</b>	<b>6 075 107</b>	<b>21 002 591</b>	<b>1 002</b>	<b>47 680</b>	<b>2 671 356</b>	<b>29 797 736</b>
<b>EXPENDITURES</b>						
<b>Current</b>						
General government	3 260 617				204 158	3 464 775
Public safety	2 442 843				452 660	2 895 503
Public works					1 864 964	1 864 964
Health and welfare	152 014					152 014
Culture and recreation					80 256	80 256
Education	35 750					35 750
Conservation of natural resources	30 530					30 530
Economic development and assistance	132 778	21 002 591	1 900 678	12 530	253 977	23 302 524
<b>Debt service</b>						
Principal	24 915			64 932	325 505	415 322
Interest	1 396		528 327	44 552	82 063	656 348
<b>Total Expenditures</b>	<b>6 080 843</b>	<b>21 002 591</b>	<b>2 429 005</b>	<b>121 964</b>	<b>3 263 583</b>	<b>32 897 986</b>
Excess of Revenues over (under) Expenditures	(5 736)	0	(2 428 003)	(74 284)	(592 227)	(3 100 250)
<b>OTHER FINANCING SOURCES (USES)</b>						
Long term capital debt issued	136 408				230 000	366 408
Proceeds from sale of capital assets	1 325				37 526	38 851
Transfers in	30 000				386 512	416 512
Transfers out	(200 000)				(216 512)	(416 512)
Lease principal payments				103 072		103 072
<b>Total Other Financing Sources and Uses</b>	<b>(32 267)</b>	<b>0</b>	<b>0</b>	<b>103 072</b>	<b>437 526</b>	<b>508 311</b>
<b>Net Changes in Fund Balances</b>	<b>(38 003)</b>	<b>0</b>	<b>(2 428 003)</b>	<b>28 788</b>	<b>(154 701)</b>	<b>(2 591 919)</b>
Fund Balances Beginning as previously reported	878 600	0	7 324 348	5 714	2 212 935	10 421 597
Prior period adjustment	137 713					137 713
Fund Balances Beginning, as restated	1 016 313	0	7 324 348	5 714	2 212 935	10 559 310
Fund Balances Ending	\$ 978 310	0	4 896 345	34 502	2 058 234	7 967 391

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



Clay County

Exhibit 4-1

Reconciliation of the Statement of Revenues Expenditures and Changes in  
Fund Balances of Governmental Funds to the Statement of Activities  
For the Year Ended September 30 2014

	<u>Amount</u>
Net Changes in Fund Balances Governmental Funds	\$ (2 591 919)
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 position differs from the change in fund balances by the amount that capital outlays of \$21 655 179 including donations of \$10 000 exceeded depreciation of \$617 623 and adjustments of (\$23 969) in the current period.	21 013 587
In the Statement of Activities, only gains and losses from the sale of capital assets are reported, whereas in the Governmental Funds, proceeds from the sale of capital assets increase financial resources. Thus, the change in net position differs from the change in fund balances by the amount of the net loss of \$25 656, proceeds from sale of \$38 851, and trade-in value of \$57 000 in the current period.	(70 195)
Fine 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.	(45 812)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenue in the funds:	
Ad valorem tax fee in lieu change in net present value	552 816
Debt proceeds provide current financial resources to Governmental Funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the Governmental Funds, but the repayment reduces long-term liabilities in the Statement of Net Position. Thus, the change in net position differs from the change in fund balances by the amount that debt repayments of \$415 322 exceeded debt proceeds of \$366 408.	48 914
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 position differs from the change in fund balances by a combination of the following items:	
Increase in accrued interest payable	(27 136)
Increase in compensated absences	(2 431)
In 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 position differs from the change in fund balances by principal collections on capital leases.	(103 072)
Change in Net Position of Governmental Activities	<u>\$ 18 774 752</u>

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

Clay County  
Statement of Net Position - Proprietary Fund  
For the Year Ended September 30, 2014

Exhibit 5

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Solid Waste Fund</u>
<b>ASSETS</b>	
Current assets	
Cash	\$ 303,301
Accounts receivable (net of allowance for uncollectibles of \$753,793)	206,747
Intergovernmental receivables	348
Other receivables	24,935
Total Current Assets	<u>535,331</u>
Noncurrent assets	
Capital assets	
Other capital assets net	54,031
Total Noncurrent Assets	<u>54,031</u>
Total Assets	<u>589,362</u>
<b>LIABILITIES</b>	
Current liabilities	
Claims payable	23,268
Due to other funds	3,458
Unearned revenue	12,417
Non-capital debt	
Compensated absences payable	1,506
Total Current Liabilities	<u>40,649</u>
<b>NET POSITION</b>	
Net investment in capital assets	54,031
Restricted for	
Public works	494,682
Total Net Position	<u>\$ 548,713</u>

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

Clay County  
Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund  
For the Year Ended September 30, 2014

Exhibit 6

	<u>Business type Activities</u>	<u>Enterprise Fund</u>
		Solid Waste Fund
Operating Revenues		
Charges for services	\$	371 143
Total Operating Revenues		<u>371 143</u>
Operating Expenses		
Personal services		123 819
Contractual services		126 152
Materials and supplies		65 137
Depreciation expense		4 633
Indirect administrative cost		3 458
Total Operating Expenses		<u>323 199</u>
Operating Income (Loss)		<u>47 944</u>
Nonoperating Revenues (Expenses)		
Operating grants		16 579
Interest income		102
Other income		9 895
Other expense		(589)
Net Nonoperating Revenue (Expenses)		<u>25 987</u>
Net Income (Loss) Before Transfers		73 931
Transfers out		(1 784)
Changes in Net Position		<u>72 147</u>
Net Position Beginning as previously reported		762 799
Prior period adjustments		(286 233)
Net Position Beginning as restated		<u>476 566</u>
Net Position Ending	\$	<u>548 713</u>

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

Clay County  
Statement of Cash Flows - Proprietary Fund  
For the Year Ended September 30, 2014

Exhibit 7

	<u>Business-type Activities - Enterprise Fund</u>
	<u>Solid Waste Fund</u>
Cash Flows From Operating Activities	
Receipts from customers	\$ 366 494
Payments to suppliers	(178 762)
Payments to employees	(123 197)
Payments to General Fund for indirect costs	(3 483)
Net Cash Provided by Operating Activities	<u>61 052</u>
Cash Flows From Capital and Related Financing Activities	
Acquisition and construction of capital assets	(25 741)
Net Cash Used by Capital and Related Financing Activities	<u>(25 741)</u>
Cash Flows From Noncapital Financing Activities	
Intergovernmental grants received	16 823
Other receipts	9 895
Other payments	(589)
Net Cash Provided by Noncapital Financing Activities	<u>26 129</u>
Cash Flows From Investing Activities	
Interest on deposits	102
Net Cash Provided by Investing Activities	<u>102</u>
Net Increase in Cash and Cash Equivalents	61 542
Cash and Cash Equivalents at Beginning of Year	241 759
Cash and Cash Equivalents at End of Year	<u>\$ 303 301</u>
Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
Operating income	\$ 47 944
Adjustments to reconcile operating loss to net cash used by operating activities	
Depreciation expense	4 633
Provision for uncollectible accounts	72 341
Changes in assets and liabilities	
Increase in accounts receivable	(75 160)
Increase in other receivables	(1 517)
Increase in claims payable	12 527
Decrease in unearned revenue	(313)
Increase in compensated absences liability	622
Decrease in interfund payables	(25)
Total Adjustments	<u>13 108</u>
Net Cash Provided by Operating Activities	<u>\$ 61 052</u>

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

Clay County  
Statement of Fiduciary Assets and Liabilities  
September 30, 2014

Exhibit 8

	<u>Agency Funds</u>
<b>ASSETS</b>	
Cash and investments	\$ 104,691
Due from other funds	7,924
Total Assets	<u>\$ 112,615</u>
<b>LIABILITIES</b>	
Amounts held in custody for others	\$ 112,503
Due to other funds	112
Total Liabilities	<u>\$ 112,615</u>

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

**CLAY COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(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 Position 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 Position 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, 2014**

**B Basis of Presentation (Continued)**

The Statement of Net Position presents the financial condition of the governmental 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 activity 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 as Other Governmental Funds.

**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 assets 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.

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.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**C Measurement Focus and Basis of Accounting (Continued)**

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.

**Yokohama Blvd State Aid Road Fund** - This fund is used to account for monies acquired from the Mississippi Office of State Aid Road Construction for the use of constructing Yokohama Boulevard, which provides road frontage access from Highway 45 Alt directly to the Yokohama Tire Manufacturing plant site.

**\$11 Million Industrial Development Bond Fund** - This fund is used to account for monies from the issuance of the industrial development bond that was issued for economic development.

**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 Enterprise 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, 2014

**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 the proceeds of specific revenue sources that are restricted or committed to expenditures 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 2012 by the Government Finance Officers Association

**CLAY COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**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 the General Fund, if applicable, to indicate that they are not available for appropriation and are not expendable available financial resources. However, this is not applicable to advances reported in other governmental funds, which are reported, by definition, as restricted, committed, or assigned. Interfund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position. 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, other than infrastructure costs have been estimated and the methods of estimation are not readily available.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**H Capital Assets (Continued)**

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 elected to report general infrastructure assets acquired after September 30, 1980, on the government-wide financial statements. General infrastructure assets include all roads and bridges and other infrastructure assets.

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, 2014**

**I Deferred Inflows of Resources**

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time.

Property tax for future reporting period/unavailable revenue – property taxes – Deferred inflows of resources should be reported when resources associated with imposed nonexchange revenue transactions are received or reported as a receivable before the period for which property taxes are levied.

Unavailable revenue – When an asset is recorded in the governmental fund financial statements but the revenue is not available, the government should report a deferred inflow of resources until such time as the revenue becomes available.

Fines  
Principal and interest on capital leases

**J 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 Position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight line method. Bonds payable are reported net of the applicable bond premium or discount.

**K Equity Classifications**

Government-wide Financial Statements

Equity is classified as Net Position and displayed in three components:

Net Investment / Investment in capital assets – 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 improvements of those assets.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**K Equity Classifications (Continued)**

Restricted net position – Consists of net position 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 position – All other net position not meeting the definition of “restricted” or net investment / investment in capital assets

**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

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

*Nonspendable fund balance* includes amounts that cannot be spent. This includes amounts that are either not in a spendable form (inventories, prepaid amounts, long-term portion of loans/notes receivable, or property held for resale unless the proceeds from the collection of those receivables or from the sale of those properties are restricted or assigned) or amounts that are legally or contractually required to be maintained intact, such as a principal balance of a permanent fund

*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

*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 funds, 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.

When an expenditure is incurred for purposes for which both restricted and unrestricted (unassigned) resources are available, it is the County’s general policy to use restricted resources first. When expenditures are incurred for purposes for which unrestricted resources are available, and amounts in any of these unrestricted classifications could be used, it is the County’s general policy to spend committed resources first, followed by assigned amounts and then unassigned amounts.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**L 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.

**M 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.

**N 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 the Proprietary Fund 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.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**○ Changes in Accounting Standards**

The County implemented the following standards issued by the Governmental Accounting Standards Board (GASB) in the current fiscal year as required GASB Statement 65, *Items Previously Reported as Assets and Liabilities* GASB Statement 66, *Technical Corrections-2012-an amendment of GASB Statements No 10 and No 62* The provisions of these standards have been incorporated into the financial statements and notes

**(2) Prior Period Adjustments**

A summary of significant net position/fund balance adjustments is as follows

Exhibit 2 – Statement of Activities

<u>Explanation</u>	<u>Amount</u>
<b>Governmental Activities</b>	
To restate net position due to implementation of new GASB 65 guidance	\$ (317,368)
To correct prior period fines receivable net	(120 905)
To correct prior period claims payable	<u>137,713</u>
<b>Total governmental activities</b>	<b>(300,560)</b>
<b>Business-type Activities</b>	
To correct prior period accounts receivable net	(277 733)
To correct prior period capital assets net of accumulated depreciation	<u>(8 500)</u>
<b>Total business-type activities</b>	<b>(286 233)</b>
<b>Total prior period adjustments</b>	<b>\$ <u>(586,793)</u></b>

Exhibit 4 – Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Funds – General Fund

<u>Explanation</u>	<u>Amount</u>
To correct prior period claims payable	\$ <u>137 713</u>
Total prior period adjustments	<b>\$ <u>137 713</u></b>

Exhibit 6 – Statement of Revenues Expenditures, and Changes in Fund Balance – Business-type Activities – Solid Waste Fund

<u>Explanation</u>	<u>Amount</u>
To correct prior period accounts receivable, net	\$ (277 733)
To correct prior period capital assets, net of accumulated depreciation	<u>(8,500)</u>
Total prior period adjustments	<b>\$ <u>(286,233)</u></b>

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(3) Deposits**

The carrying amount of the County's total deposits with financial institutions at September 30, 2014, was \$8,611,656, including cash with fiscal agents of \$2,189,636, and the bank balance was \$8,921,883. 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 a 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 Deposit Insurance Corporation (FDIC).

**Custodial Credit Risk** – 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 the 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.

**(4) Ad Valorem Tax Fee-In-Lieu Receivable**

Clay County and the City of West Point, collectively acting through an interlocal agreement, entered into an Ad Valorem Tax Fee-In-Lieu Agreement with the Mississippi Development Authority, the Mississippi Major Economic Impact Authority and Yokohama Tire Corporation. The agreement provides that, beginning February 1, 2017, and continuing for thirty years, Yokohama will make an annual fee-in-lieu payment of at least \$1,700,000 to Clay County, which will then be distributed first to the schools based on the pro rata millage and then split equally between the county and the city. The city has agreed to leave their share with the county for the first ten years for debt payments. Fee payments shall be made on or before February 1 each year.



**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(4) Ad Valorem Tax Fee-In-Lieu Receivable (Continued)**

Ad Valorem Tax Fee-In-Lieu Receivable at September 30, 2014 is as follows

<u>Year Ended September 30</u>	<u>Amount</u>
2015	\$ -0
2016	-0
2017	1 038,077
2018	1 038 077
2019	1,038,077
2020-2024	5,190,387
2025-2029	3 633,271
2030-2034	519,039
Total	\$ 12,456 928
Less Discount to Present Value	<u>3,685,473</u>
Net Receivable	<u>\$ 8 771 455</u>

Receivable payments due in more than one year are discounted to net present value using the County's average interest rate of 4.717% on the bonds issued for the project, which management has determined is an appropriate discount commensurate with the risks involved

**(5) Interfund Transactions and Balances**

The following is a summary of interfund balances at September 30, 2014

A Due From/To Other Funds

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Solid Waste Fund	\$ 3,458
General Fund	Other Governmental Funds	50,400
General Fund	Agency Funds	112
Other Governmental Funds	General Fund	34,533
Agency Funds	General Fund	7,924
Total		<u>\$ 96,427</u>

The payables from the General Fund represent the tax revenue collected but not settled until October 2014. The payable from the Solid Waste Fund represents the indirect cost for the September 30, 2014 fiscal year which is expected to be repaid within one year. All interfund balances are expected to be repaid within one year from the date of the financial statements.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(5) Interfund Transactions and Balances (Continued)**

**B Advances From/To Other Funds**

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 200
Other Governmental Funds	Other Governmental Funds	<u>2,434</u>
<b>Total</b>		<b>\$ <u>2,634</u></b>

The payables to the General Fund represent loans to establish opening balances in other funds. The payables from/to Other Governmental Funds represents a loan for a debt service payment.

**C Transfers In/Out**

<u>Transfers In</u>	<u>Transfers Out</u>	<u>Amount</u>
General Fund	Other Governmental Funds	\$ 30,000
Other Governmental Funds	General Fund	200,000
Other Governmental Funds	Other Governmental Funds	<u>186,512</u>
<b>Total</b>		<b>\$ <u>416,512</u></b>

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.

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(6) Intergovernmental Receivables**

Intergovernmental receivables at September 30, 2014 consisted of the following

**Governmental Activities**

<u>Description</u>	<u>Amount</u>
Legislative Tag Credit	\$ 93,673
Reimbursement for Housing Prisoners	79,949
Home Investment Partnership Program	50,400
MDHS Welfare/Food Stamp Reimbursement	19,919
Motor Vehicle Fuel Tax	17,474
Motor Vehicle Licenses	10,976
Reimbursement for 16th Circuit Drug Court	7,875
Help MS Vote Proceeds	7,589
Other	5,833
Total Governmental Activities	<u>\$ 293,688</u>

**Business-type Activities**

<u>Description</u>	<u>Amount</u>
MS Department of Environmental Quality funds	\$ 348
Total Business-type Activities	<u>\$ 348</u>

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(7) Capital Assets**

The following is a summary of capital assets activity for the year ended September 30, 2014

**Primary Government**

**Governmental activities**

<b>Primary Government</b>	<u>Balance 10/1/2013</u>	<u>Increases</u>	<u>Decreases</u>	<u>Adjustments</u>	<u>Balance 9/30/2014</u>
<b>Governmental Activities</b>					
<u>Non-depreciable capital assets</u>					
Land	\$ 901 327	69 691			\$ 971 018
Construction in progress	0-	21 044 802			21 044 802
Total non-depreciable capital assets	<u>901 327</u>	<u>21 114 493</u>	<u>0-</u>	<u>-0</u>	<u>22 015 820</u>
<u>Depreciable capital assets</u>					
Infrastructure	30 151 763				30 151 763
Buildings	5 541 806	71 473			5 613 279
Mobile equipment	6 016 567	174 663	209 459	(40,576)	5 941 195
Furniture and equipment	909 215	158 142	12 000		1 055 357
Leased property under capital leases	41 849	136 408		(41 250)	437 007
Total depreciable capital assets	<u>42 961 200</u>	<u>540 686</u>	<u>221 459</u>	<u>(81 826)</u>	<u>43 198 601</u>
<u>Less accumulated depreciation for</u>					
Infrastructure	19 115 196	185 292			19 300 488
Buildings	2 648 601	74 933		5 484	2 729 018
Mobile equipment	4 964 586	166 265	148 178	(42 156)	4 940 517
Furniture and equipment	454 092	118 411	3 086	1 090	570 507
Leased property under capital leases	203 050	72 722		(22 275)	253 497
Total accumulated depreciation	<u>27 385 525</u>	<u>617 623</u>	<u>151 264</u>	<u>(57 857)</u>	<u>27 794 027</u>
Total depreciable capital assets net	<u>15 575 675</u>	<u>(76 937)</u>	<u>70 195</u>	<u>(23 969)</u>	<u>15 404 574</u>
Governmental activities capital assets net	<u>\$ 16 477 002</u>	<u>21 037 556</u>	<u>70 195</u>	<u>(23 969)</u>	<u>\$ 37 420 594</u>

Adjustments are due to the reclassification of assets from leased property to mobile equipment, the transfer of assets from business type activities, and to correct the reported carrying values of previously leased property

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(7) Capital Assets (Continued)**

Business-type activities	Balance 10/1/2013	Increases	Decreases	Adjustments	Balance 9/30/2014
<b>Business-type Activities</b>					
<u>Depreciable capital assets</u>					
Mobile equipment	334 564	25 741		(17 844)	342 461
Furniture and equipment	12 540				12 540
Total depreciable capital assets	<u>347 104</u>	<u>25 741</u>	<u>0</u>	<u>(17 844)</u>	<u>355 001</u>
<u>Less accumulated depreciation for</u>					
Mobile equipment	292 611	4 633		(7 560)	289 684
Furniture and equipment	11 286				11 286
Total accumulated depreciation	<u>303 897</u>	<u>4 633</u>	<u>-0</u>	<u>(7 560)</u>	<u>300 970</u>
Total depreciable capital assets net	<u>43 207</u>	<u>21 108</u>	<u>0</u>	<u>(10 284)</u>	<u>54 031</u>
Business type activities capital assets net	<u>\$ 43 207</u>	<u>21 108</u>	<u>0</u>	<u>(10 284)</u>	<u>\$ 54 031</u>

Adjustments were made to correct the reported values of accumulated depreciation and to record the transfer of an asset to governmental activities

Depreciation expense was charged to the following functions

	Amount
Governmental Activities	
General government	\$ 117 447
Public safety	139 361
Public works	297,840
Economic Development	62 975
Total governmental activities depreciation expense	<u>\$ 617 623</u>
Business-type activities	
Solid Waste	\$ 4,633
Total business-type activities depreciation expense	<u>\$ 4,633</u>

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(7) Capital Assets (Continued)**

Commitments with respect to unfinished capital projects at September 30, 2014 consisted of the following

Governmental Activities	Remaining Financial	Expected Date of
<u>Description of Commitment</u>	<u>Commitment</u>	<u>Completion</u>
Yokohama Boulevard	\$ 5,715,665	October 2015
Industrial Access Ramp	745,425	October 2015
Total Governmental Activities	<u>\$ 6,461,090</u>	

**(8) 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, 2014, to January 1, 2015. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures.

**(9) Capital Leases**

**As Lessor**

The County leases the following property with varying terms and options as of September 30, 2014:

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

**CLAY COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(9) Capital Leases (Continued)**

The future minimum lease receivables and the present value of the net minimum lease receivables as of September 30, 2014, are as follows

<u>Year Ending September 30,</u>	<u>Principal</u>	<u>Interest</u>
2015	\$ 123,447	48,485
2016	118,293	42,825
2017	122,009	39,110
2018	125,842	35,277
2019	129,796	31,322
2020-2024	534,861	101,193
2025-2029	348,479	32,593
2030-2034	76,798	2,522
Total	<u>\$ 1,579,525</u>	<u>333,327</u>

**As Lessee**

The county is obligated for the following capital assets acquired through capital leases as of September 30, 2014

<u>Classes of Property</u>	<u>Governmental Activities</u>
Mobile equipment	\$ 202,435
Furniture and equipment	234,572
Total	437,007
Less Accumulated Depreciation	253,497
Leased Property Under Capital Lease	<u>\$ 183,510</u>

The following is a schedule by years of the total payments due as of September 30, 2014

<u>Year Ending September 30</u>	<u>Governmental Activities</u>	
	<u>Principal</u>	<u>Interest</u>
2015	\$ 69,376	3 095
2016	49,421	1 887
2017	45 214	838
2018	17 665	106
Total	<u>\$ 181 676</u>	<u>5 926</u>

**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(10) Long-term Debt**

Debt outstanding as of September 30, 2014 consisted of the following

Descriptor and Purpose	Amount Outstanding	Interest Rates	Final Maturity Date
<b>Governmental Activities</b>			
<b>A General Obligation Bonds</b>			
District 5 road 2000 issue	\$ 20 000	5/6 0	10/01/2015
District 4 road 2000 issue	40 000	5 2/7 0	12/01/2015
District 3 road 2000 issue	215 000	5 5/7 5	08/01/2020
District 2 road 2001 issue	245 000	5 25/5 65	12/01/2020
County building	135 000	1 55/2 26	09/30/2016
\$11 million industrial dev bond issue	11 000 000	2 448/6 25	03/01/2031
District 5 road 2013 issue	464 000	2 4/2 5	05/01/2025
District 4 road 2013 issue	500 000	2 9	11/01/2025
District 4 road 2008 issue	340 000	4 0	09/01/2023
District 5 road 2014 issue	230,000	2 19	03/15/2019
Total General Obligation Bonds	<u>\$ 13,189,000</u>		
<b>B Capital Leases</b>			
E 911 Telephone Equipment	\$ 20 997	3 17	02/25/2015
Kubota Tractor	18 861	3 20	05/10/2017
2009 New Holland Tractor	21 859	3 15	05/10/2014
5 Dodge Vehicles	119 959	2 04	03/28/2018
Total Capital Leases	<u>\$ 181 676</u>		
<b>C Other Loans</b>			
Two Volunteer fire trucks	45 172	2 00	04/01/2017
Volunteer fire building	42 000	3 89	01/05/2017
Court House roof	16 000	2 99	05/06/2015
2010 Freightliner fire truck	21 000	3 52	05/06/2015
Fisher Marine building renovation	529,066	3 00	09/01/2031
Commercial building	709 177	3 00	06/01/2027
Total Other Loans	<u>\$ 1,362,415</u>		



**CLAY COUNTY  
NOTES TO FINANCIAL STATEMENTS  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(10) Long-term Debt (Continued)**

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

**Governmental Activities**

Year Ending September 30	General Obligation Bonds		Other Loans	
	Principal	Interest	Principal	Interest
2015	339 000	622 487	145 176	32 352
2016	281 000	608 889	103 673	35 168
2017	778 000	592 405	99 207	32 481
2018	790 000	569 446	76 782	29 381
2019	817 000	543 931	79 117	27 046
2020-2024	3 941 000	2 256 941	433 182	97 632
2025-2029	4 243 000	1 252 253	386 304	34 379
2030-2034	2 000 000	126 875	38 974	636
<b>Total</b>	<b>\$ 13 189 000</b>	<b>6 573 227</b>	<b>1 362 415</b>	<b>289 075</b>

**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, 2014, the amount of outstanding debt was equal to 9.43% of the latest property assessments.

The following is a summary of changes in long-term liabilities and obligations for the year ended September 30, 2014

	Balance Oct 1 2013	Additions	Reductions	Balance Sept 30 2014	Amount due within one year
<b>Governmental Activities</b>					
Compensated absences	\$ 101 180	2 431		103 611	
General obligation bonds	13 153 000	230 000	194 000	13 189 000	339 000
Capital leases	134 087	136 408	88 819	181 676	69 376
Other loans	1 494 918		132 503	1 362 415	145 176
<b>Totals</b>	<b>\$ 14 883 185</b>	<b>368 839</b>	<b>415 322</b>	<b>14 836 702</b>	<b>553 552</b>
<b>Business type Activities</b>					
Compensated absences	\$ 884	622		1 506	
<b>Totals</b>	<b>\$ 884</b>	<b>622</b>	<b>0</b>	<b>1 506</b>	<b>0-</b>

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

**CLAY COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(11) 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.

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.

**(12) Joint Ventures**

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 2014. 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.

**(13) 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 levied \$528,156 for the maintenance and support of the college in fiscal year 2014.

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 2014.

**CLAY COUNTY**  
**NOTES TO FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

(13) **Jointly Governed Organizations (Continued)**

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 \$78,989 for the library during fiscal year 2014.

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 2014.

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.

(14) **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, 2013, 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, 2014 was 15.75% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The County's contributions (employer share only) to PERS for the years ending September 30, 2014, 2013 and 2012 were \$476,306, \$418,841, and \$352,040 respectively, equal to the required contributions for each year.

**CLAY COUNTY  
 NOTES TO FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**(15) Subsequent Events**

Events that occur after the Statement of Net Position 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 Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes. Management of Clay County evaluated the activity of the County through August 31, 2015, (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, 2014, Clay County issued the following debt obligations:

Issue Date	Interest Rate	Issue Amount	Type of Financing	Source of Financing
05/18/15	3.00%	310,000	Bond Issuance	Ad valorem taxes

**REQUIRED SUPPLEMENTARY INFORMATION**

Clay County  
 Budgetary Comparison Schedule  
 Budget and Actual (Non-GAAP Basis)  
 General Fund  
 For the Year Ended September 30, 2014

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget Positive (Negative)
<b>REVENUES</b>				
Property taxes	\$ 4,064,658	4,060,094	4,060,094	0
Licenses, commissions and other revenue	232,600	270,034	270,034	0
Fines and forfeitures	220,000	242,740	242,740	0
Intergovernmental revenues	837,472	805,857	805,857	0
Charges for services	208,875	522,200	522,200	0
Interest income	5,300	30,567	30,567	0
Miscellaneous revenues	46,600	93,079	93,079	0
<b>Total Revenues</b>	<b>5,615,505</b>	<b>6,024,571</b>	<b>6,024,571</b>	<b>0</b>
<b>EXPENDITURES</b>				
<b>Current</b>				
General government	2,778,193	3,389,242	3,389,242	-0
Public safety	2,266,293	2,297,379	2,297,379	0
Health and welfare	156,650	152,653	152,653	0
Education	35,750	35,750	35,750	0
Conservation of natural resources	40,583	30,241	30,241	0
Economic Development	127,804	170,278	170,278	0
Debt service				
Principal	16,326	24,915	24,915	0
Interest	970	1,396	1,396	0
<b>Total Expenditures</b>	<b>5,422,569</b>	<b>6,101,854</b>	<b>6,101,854</b>	<b>0</b>
Excess of Revenues over (under) Expenditures	192,936	(77,283)	(77,283)	0
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from issuance of long term debt	41,164	0	0	0
Proceeds from the sale of cap assets	0	1,325	1,325	0
Transfers in	0	30,000	30,000	0
Transfers out	(280,050)	(200,000)	(200,000)	0
<b>Total Other Financing Sources and Uses</b>	<b>(238,886)</b>	<b>(168,675)</b>	<b>(168,675)</b>	<b>0</b>
<b>Net Change in Fund Balance</b>	<b>(45,950)</b>	<b>(245,958)</b>	<b>(245,958)</b>	<b>0</b>
Fund Balances - Beginning	1,063,562	1,063,562	1,053,562	0
Prior Period Adjustment	0	137,713	137,713	0
Fund Balances - Beginning, restated	1,063,562	1,201,275	1,231,275	0
<b>Fund Balances - Ending</b>	<b>1,017,612</b>	<b>955,317</b>	<b>955,317</b>	<b>0</b>

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

Clay County  
 Budgetary Comparison Schedule -  
 Budget and Actual (Non-GAAP Basis)  
 Yokohama Blvd State Aid Road Fund  
 For the Year Ended September 30 2014

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
<b>REVENUES</b>				
Intergovernmental revenues	\$ 0	21 002 591	21 002 591	0
Total Revenues	<u>0</u>	<u>21 002 591</u>	<u>21 002 591</u>	<u>-0</u>
<b>EXPENDITURES</b>				
Current				
Economic development	0	21 002 591	21 002 591	-0-
Total Expenditures	<u>0-</u>	<u>21 002 591</u>	<u>21 002 591</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	<u>-0</u>	<u>-0</u>	<u>0</u>	<u>-0</u>
Net Change in Fund Balance	0	-0	-0-	0
Fund Balances Beginning	<u>0</u>	<u>0</u>	<u>0-</u>	<u>-0</u>
Fund Balances Ending	<u>\$ 0</u>	<u>-0-</u>	<u>-0</u>	<u>0</u>

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

Clay County  
 Budgetary Comparison Schedule  
 Budget and Actual (Non-GAAP Basis)  
 \$11 Million Industrial Dev Bond Fund  
 For the Year Ended September 30 2014

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
<b>REVENUES</b>				
Interest income	\$ 0	1 001	1 001	0
Miscellaneous revenues	0-	1	1	0
Total Revenues	0	1 002	1 002	0
<b>EXPENDITURES</b>				
Current				
Economic development	3 500 000	1 900 678	1 900 678	0
Debt service				
Interest	-0	528 327	528 327	-0
Total Expenditures	3 500 000	2 429 005	2 429 005	0
Excess of Revenues over (under) Expenditures	(3 500 000)	(2 428 003)	(2 428 003)	-0
Net Change in Fund Balance	(3 500 000)	(2 428 003)	(2 428 003)	0
Fund Balances Beginning	4 607 484	4 607 484	4 607 484	0
Fund Balances Ending	\$ 1 107 484	2 179 481	2 179 481	-0-

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



Clay County  
 Budgetary Comparison Schedule -  
 Budget and Actual (Non-GAAP Basis)  
 TVA Bridge Bond Fund  
 For the Year Ended September 30, 2014

	Original Budget	Final Budget	Actual (Budgetary Basis)	Variance with Final Budget
<b>REVENUES</b>				
Interest income	\$ 100	8	8	0
Miscellaneous revenues	55,468	47,672	47,672	0
Total Revenues	<u>55,568</u>	<u>47,680</u>	<u>47,680</u>	<u>-0</u>
<b>EXPENDITURES</b>				
Current				
Economic development	50,000	12,500	12,500	0
Debt service				
Principal	44,690	64,902	64,902	-0
Interest	16,375	44,562	44,562	-0
Total Expenditures	<u>111,065</u>	<u>121,964</u>	<u>121,964</u>	<u>0</u>
Excess of Revenues over (under) Expenditures	<u>(55,497)</u>	<u>(74,284)</u>	<u>(74,284)</u>	<u>-0</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Lease principal payments	120,350	103,072	103,072	-0
Total Other Financing Sources and Uses	<u>120,350</u>	<u>103,072</u>	<u>103,072</u>	<u>0</u>
Net Change in Fund Balance	64,853	28,788	28,788	-0
Fund Balances Beginning	<u>5,710</u>	<u>5,710</u>	<u>5,710</u>	<u>-0</u>
Fund Balances Ending	<u>\$ 70,563</u>	<u>34,498</u>	<u>34,498</u>	<u>-0</u>

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

**CLAY COUNTY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**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 supplementary 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)

**CLAY COUNTY**  
**NOTES TO THE REQUIRED SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**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	Yokohama Blvd State Aid Road Fund	\$11 Million Industrial Dev Bond Fund	TVA Bridge Bond Fund
Budget (Cash Basis)	\$ (245,958)	\$ -0-	\$ (2,428,003)	\$ 28,788
Increase (Decrease)				
Net adjustments for revenue accruals	50,536	-0-	-0-	-0-
Net adjustments for expenditure accruals	<u>157,419</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
GAAP Basis	<u>\$ (38,003)</u>	<u>\$ -0-</u>	<u>\$ (2,428,003)</u>	<u>\$ 28,788</u>

**OTHER INFORMATION**

Clay County  
Schedule of Surety Bonds for County Officials  
September 30, 2014

Surety bonds in force at September 30, 2014 were as follows

<u>Name</u>	<u>Position</u>	<u>Insurance Company</u>	<u>Bond</u>
Lynn Horton	Supervisors	Brierfield	100,000
Luke Lummus	Supervisors	Western Surety	100 000
R B Davis	Supervisors	Western Surety	100 000
Shelton Deanes	Supervisors	Brierfield	100 000
Mr Floyd Mckee	Supervisors	Western Surety	100 000
Amy Berry	Chancery Clerk	Western Surety	100 000
Teresa Ware	Purchase Clerk	Western Surety	75 000
Nikkie Cude	Asst Purchase Clerk	Western Surety	75 000
LaFrance Boyd	Receiving Clerk	Western Surety	75 000
Andy White	Asst Receiving Clerk	Western Surety	50 000
Robert Starks	Asst Receiving Clerk	Western Surety	50 000
James Eddie Decker	Asst Receiving Clerk	Western Surety	50 000
John Fields	Asst Receiving Clerk	Western Surety	50 000
Michael Weaver	Asst Receiving Clerk	Western Surety	50 000
John Stovall	Asst Receiving Clerk	Western Surety	50 000
William Quinn Jr	Asst Receiving Clerk	Western Surety	50 000
Grady W Jones	Asst Receiving Clerk	Western Surety	50,000
Amy Berry	Inv Control Clerk	Brierfield	75 000
Sherman Ivy	Constables	Western Surety	50 000
Lewis Stafford	Constables	RLI Insurance	50 000
Robert Harrell Jr	Circuit Clerk	Brierfield	100 000
Barbara Spraggins	Deputy Circuit Clerk	Brierfield	50 000
Gloria Minor	Deputy Circuit Clerk	FCCI	50 000
Hope Johnson	Deputy Circuit Clerk	Brierfield	50 000
Eddie Scott	Sheriff	Western Surety	100 000
Thomas Hampton	Justice Court Judge	Western Surety	50 000
Joe Taggert	Justice Court Judge	Western Surety	50 000
Harriet Bragg	Justice Court Clerk	Western Surety	50 000
Christy Holcomb	Deputy Justice Clerk	Western Surety	50 000
Lisa Perry	Deputy Justice Clerk	Western Surety	50 000
Paige Lamkin	Tax Assessor/Collector	Western Surety	100 000
James D Lang	Deputy Tax Clerk	Western Surety	50 000
Porsha Johnson	Deputy Tax Clerk	Western Surety	50 000
Kay Lynn Frost	Deputy Tax Clerk	Western Surety	50 000
Alice S Pitts	Deputy Tax Clerk	Western Surety	50 000
April Edwards	Drug Court Administrator	Western Surety	50 000
Annete Savors	Court Reporter	Western Surety	2 000

**SPECIAL REPORTS**

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**J.E. VANCE & COMPANY, P A.**  
CERTIFIED PUBLIC ACCOUNTANTS

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POST OFFICE BOX 1280  
TUPELO MISSISSIPPI 38802

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FACSIMILE (662) 841 6809  
E MAIL jcv@jevance.com

**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, 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 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, 2014, and the related notes to the financial statements, which collectively comprise the county's basic financial statements and have issued our report thereon dated August 31, 2015

Internal Control Over Financial Reporting

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

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 A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness yet important enough to merit attention by those charged with governance

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal that might be material weaknesses or significant Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses However material weaknesses may exist that have not been identified

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

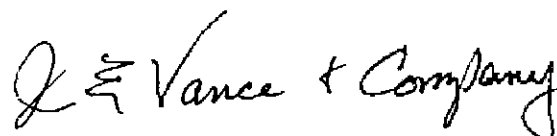
Compliance and Other Matters

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of the Report**

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

Tupelo, Mississippi  
August 31, 2015





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

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT ACCOUNTANT'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, 2014. 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.

In our opinion, Clay County, Mississippi, complied, in all material respects, with state laws governing central purchasing, inventory and bid requirements for the year ended September 30, 2014.

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.

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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  
August 31, 2015

*J. E. Vance & Company*

**Clay County**  
**Schedule of Purchases Not Made From the Lowest Bidder**  
**For the Year Ended September 30, 2014**

**Schedule 1**

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

**Clay County  
Schedule of Emergency Purchases  
For the Year Ended September 30, 2014**

**Schedule 2**

Our test results did not identify any emergency purchases

**Clay County**  
**Schedule of Purchases Made Noncompetitively from a Sole Source**  
**For the Year Ended September 30, 2014**

**Schedule 3**

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











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## Limited Internal Control and Compliance Review Management Report

Members of the Board of Supervisors  
Clay County, Mississippi

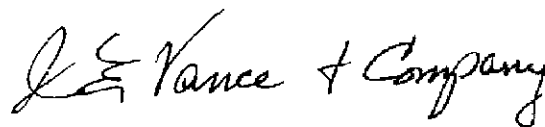
In planning and performing our audit of the financial statements of Clay County, Mississippi for the year ended September 30 2014, we considered Clay County, Mississippi's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and 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 August 31, 2015, 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  
August 31 2015



MEMBER OF PCPS THE AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS A MEMBER OF CPA FIRMS

**SCHEDULE OF FINDINGS AND RESPONSES**

**CLAY COUNTY  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

**Section 1 Summary of Auditor's Results**

**Financial Statements**

- |   |   |               |
|---|---|---------------|
| 1 | Type of auditor's report issued on the financial statements | Unmodified    |
| 2 | Internal control over financial reporting                   |               |
|   | a Material weakness(es) identified?                         | No            |
|   | b Significant deficiency(ies) identified?                   | None Reported |
| 3 | Noncompliance material to the financial statements?         | No            |

**Section 2 Financial Statement Findings**

The results of our tests did not disclose any findings related to the financial statements that are required to be reported by *Government Auditing Standards*



NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING PAYMENT TO BUTLER SNOW FOR  
PREPARING AND FILING THE COUNTY'S CONTINUING DISCLOSURE FOR  
YEAR 2016**

---

There came on this day for consideration the matter of authorizing payment to Butler Snow for preparing and filing the County's Continuing Disclosure for year 2016

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to authorize to pay Butler Snow \$3,000 as attached hereto as Exhibit A for preparing the Continuing Disclosure for year 2016

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

# BUTLER | SNOW

## STATEMENT FOR SERVICES

June 14, 2016

Amy Berry, Chancery Clerk  
Clay County, Mississippi  
P O Box 815  
West Point, Mississippi 39773-0815

Client Matter # 030539 138621

---

Re Clay County, Mississippi 2016 Continuing Disclosure

---

Fees and expenses for legal services rendered  
for preparation and submission of Continuing  
Disclosure Statement

\$3,000 00

31526143 v1

NO \_\_\_\_\_

**IN THE MATTER OF REQUESTING THE TOMBIGBEE RIVER VALLEY WATER  
MANAGEMENT DISTRICT TO CLEAN OUT THE HOULKA CREEK**

---

There came on this day for consideration the matter of approving and authorizing the Tombigbee River Valley Water Management District to clean out the Houlika Creek

It appears to this Board the portion of Houlika Creek located near Baker Road and as situated in Section 28, Township 15, Range 3 is in need of being cleaned out, and,

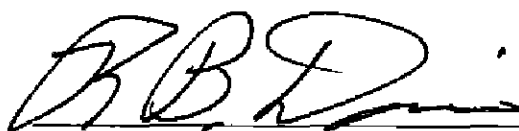
It appears to this Board that if immediate attention is not given to this project the bridge will be closed and the general public will be inconvenienced, and,

It appears to this Board Clay County, Mississippi is without sufficient resources to perform such tasks

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of Clay County, Mississippi, that the Tombigbee River Valley Water Management District has been authorized and designated to perform the above stated task in Clay County as within their means to do so

After motion by Shelton Deanes and second by Lynn Horton with all members of the Board present voting "Aye" the President declared the motion carried and the resolution adopted

SO ORDERED this the 23rd day of June, 2016



President



12/26/2016  
16 12 38

CLAY COUNTY  
CASH DISBURSEMENTS REPORT  
FOR THE PERIOD MAY 01 2016 TO MAY 09 2016

PAGE 1  
APCDRFR

BANK CB CADENCE BANK GENERAL COUNTY									
-- CHECK --				--- INVOICE		----- ACCOUNT -----		CHECK	
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT	
63405	5/02/2016	IP RESORT AND CASINO	05/2016	01	001-167-476	SUBSISTENCE MEALS &	296 97		296 97
63406	5/02/2016	MS CORONER ASSOCIATION	05/2016	02	001 167-571	DUES & SUBSCRIPTIONS	100 00		
			05/2016	01	001-167 585	SEMINARS/REGISTRATIO	350 00		450 00
63407	5/02/2016	IP RESORT AND CASINO	05/2016ES	01	001 200-476	MEALS & LODGING	412 12		412 12
63408	5/04/2016	UNITED POSTAL SERVICE	05/2016	01	001-163 501	POSTAGE & BOX RENT	64 00		
			05/2016	01	001 163 501	POSTAGE & BOX RENT	64 00		
						VOID DATE 5/04/2016			00 V
63409	5/04/2016	U S POSTMASTER	05/2016	01	001 163-501	POSTAGE & BOX RENT	64 00		64 00
63410	5/05/2016	GRAYCO INC	05/2016	01	001-000-380	PROCEEDS -L/T CAP DE	45000 00		45000 00
63411	5/05/2016	IP RESORT AND CASINO	05/2016JF	01	001-167 476	SUBSISTENCE MEALS &	366 07		366 07
63412	5/05/2016	MS CORONER ASSOCIATION	05/2016JF	02	001 167 571	DUES & SUBSCRIPTIONS	100 00		
			05/2016JF	01	001 167-585	SEMINARS/REGISTRATIO	350 00		450 00
** CHECK TOTAL FOR BANK CADENCE BANK GENERAL COUNTY								47039 16	
** TOTAL DISBURSEMENTS **								47039 16	

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12/26/2016  
16 12 48

CLAY COUNTY  
CASH DISBURSEMENTS REPORT  
FOR THE PERIOD MAY 11 2016 TO MAY 31 2016

PAGE 1  
APCDRFR

BANK	CB	CHECK	CADENCE BANK- GENERAL COUNTY	INVOICE	---	---	ACCOUNT	---	CHECK
NUMBER	DATE	NUMBER	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT
63598	5/11/2016		MS DEPARTMENT OF REVENUE	05/2016	01	001 200 695	CAR TITLES/TAGS	59 00	
				05/2016	01	001 200 695	CAR TITLES/TAGS	59 00-	
							VOID DATE	5/11/2016	00 V
63599	5/12/2016		PAYROLL CLEARING ACCOUNT	201605150002	01	001 000-110	PERSONNEL MAN/SYSTEM	873 36	
				201605150002	02	001 000 110	ASST PERSONNEL MNGR	104 17	
				201605150002	03	001 000 110	STATE RET MATCHING	153 97	
				201605150002	04	001 000 110	SOC SEC MATCHING	72 83	
				201605150002	05	001 000 110	GROUP INS MATCHING	587 89	
				201605150003	01	001 000 110	OFFICE CLERICAL	897 79	
				201605150003	02	001-000 110	STATE RET MATCHING	141 40	
				201605150003	03	001-000 110	SOC SEC MATCHING	67 32	
				201605150003	04	001-000-110	GROUP INS MATCHING	1172 48	
				201605150004	01	001-000-110	DEPUTIES	1981 20	
				201605150004	02	001 000 110	OFFICE CLERICAL	315 00	
				201605150004	03	001 000 110	STATE RET MATCHING	361 65	
				201605150004	04	001-000 110	SOC SEC MATCHING	164 11	
				201605150004	05	001 000 110	GROUP INS MATCHING	1172 48	
				201605150005	01	001-000 110	DEPUTIES	3160 42	
				201605150005	02	001-000-110	STATE RET MATCHING	497 76	
				201605150005	03	001-000-110	SOC SEC MATCHING	226 69	
				201605150005	04	001-000-110	GROUP INS MATCHING	1758 72	
				201605150006	01	001 000-110	ASST PURCHASE CLERK	625 01	
				201605150006	02	001 000 110	STATE RET MATCHING	98 44	
				201605150006	03	001 000 110	SOC SEC MATCHING	47 81	
				201605150006	04	001 000 110	GROUP INS MATCHING	586 24	
				201605150007	01	001 000 110	RECEIVING CLERK	485 42	
				201605150007	02	001-000 110	STATE RET MATCHING	76 45	
				201605150007	03	001-000-110	SOC SEC MATCHING	37 13	
				201605150007	04	001-000-110	GROUP INS MATCHING	7 71	
				201605150008	01	001 000-110	MAINTENANCE SALARY	2670 10	
				201605150008	02	001 000-110	PART-TIME HELP	283 90	
				201605150008	03	001 000 110	MAINTENANCE OVERTIME	91 82	
				201605150008	04	001 000 110	STATE RET MATCHING	479 71	
				201605150008	05	001 000-110	SOC SEC MATCHING	224 06	
				201605150008	06	001-000 110	GROUP INS MATCHING	595 60	
				201605150009	01	001-000-110	INFORMATION TECHNOLO	436 68	
				201605150009	02	001-000-110	STATE RET MATCHING	68 78	
				201605150009	03	001-000-110	SOC SEC MATCHING	32 44	
				201605150010	01	001 000-110	CASE MANAGER - GRANT	499 70	
				201605150010	02	001 000 110	OFFICE/CLERICAL	83 34	
				201605150010	03	001-000 110	STATE RET MATCHING	91 83	
				201605150010	04	001 000 110	SOC SEC MATCHING	21 18	
				201605150011	01	001 000 110	CLERICAL	1129 17	
				201605150011	02	001 000 110	STATE RET MATCHING	177 84	
				201605150011	03	001-000-110	FICA/MEDI MATCH	84 66	
				201605150011	04	001-000-110	GROUP INS MATCHING	586 24	
				201605150012	01	001-000-110	DEPUTIES	3275 19	
				201605150012	02	001 000 110	STATE RET MATCHING	515 84	

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12/26/2016  
16 12 48

CLAY COUNTY  
CASH DISBURSEMENTS REPORT  
FOR THE PERIOD MAY 11 2016 TO MAY 31 2016

PAGE 2  
APCDRPR

BANK	CB	CADENCE BANK	GENERAL COUNTY	INVOICE	ACCOUNT	CHECK		
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	CHECK AMOUNT
201605150012			03	001	000 110	SOC SEC MATCHING	233 02	
201605150012			04	001	000 110	GROUP INS MATCHING	1758 72	
201605150013			01	001	000 110	OFFICE/CLERICAL	259 00	
201605150013			02	001	000 110	SOC SEC MATCHING	19 82	
201605150014			01	001	000 110	DEPUTIES	14874 54	
201605150014			02	001	000 110	OFFICE/CLERICAL	6096 86	
201605150014			03	001	000 110	DEPUTIES OVERTIME	1984 18	
201605150014			04	001	000 110	OFFICE CLERICAL OVER	203 99	
201605150014			05	001	000 110	STATE RET MATCHING	3477 98	
201605150014			06	001	000 110	SOC SEC MATCHING	1674 16	
201605150014			07	001	000-110	GROUP INS MATCHING	9962 81	
201605150015			01	001	000 110	MTC TRANSPORT OFFICE	695 39	
201605150015			02	001	000 110	STATE RET MATCHING	109 52	
201605150015			03	001	000 110	SOC SEC MATCHING	51 85	
201605150015			04	001	000 110	GROUP INS MATCHING	586 24	
201605150016			01	001	000 110	JAIL ADMINISTRATOR	1666 67	
201605150016			02	001	000-110	JAIL RECORDS CLERK	1218 93	
201605150016			03	001	000 110	JAILORS SALARIES	10391 79	
201605150016			04	001	000 110	KITCHEN MANAGER	1218 15	
201605150016			05	001	000 110	JAILORS OVERTIME	688 34	
201605150016			06	001	000-110	STATE RET MATCHING	2391 47	
201605150016			07	001	000-110	SOC SEC MATCHING	1097 85	
201605150016			08	001	000-110	GROUP INS MATCHING	9379 84	
201605150017			01	001	000-110	DEP EMA DIRECTOR SAL	208 33	
201605150017			02	001	000-110	STATE RET MATCHING	32 81	
201605150017			03	001	000-110	SOC SEC MATCHING	15 47	
201605150018			01	097	000-110	911 DIRECTOR SALARY	971 63	
201605150018			02	097	000 110	DISPATCHERS	6628 66	
201605150018			03	097	000-110	DISPATCHER O/T	188 87	
201605150018			04	097	000-110	STATE RET MATCHING	1186 11	
201605150018			05	097	000-110	SOC SEC MATCHING	556 81	
201605150018			06	097	000-110	GROUP INS MATCHING	4103 68	
201605150019			01	151	000-110	ROAD LABORERS- HOURL	4534 88	
201605150019			02	151	000-110	STATE RET MATCHING	714 25	
201605150019			03	151	000-110	SOC SEC MATCHING	314 12	
201605150019			04	151	000-110	GROUP INS MATCHING	1758 72	
201605150020			01	152	000-110	ROAD LABORERS- HOURL	1484 00	
201605150020			02	152	000 110	STATE RET MATCHING	233 73	
201605150020			03	152	000 110	SOC SEC MATCHING	113 53	
201605150020			04	152	000-110	GROUP INS MATCHING	586 24	
201605150021			01	153	000-110	ROAD LABORERS- HOURL	3055 20	
201605150021			02	153	000-110	STATE RET MATCHING	467 02	
201605150021			03	153	000-110	SOC SEC MATCHING	229 91	
201605150022			01	154	000-110	ROAD LABORERS- HOURL	1927 20	
201605150022			02	154	000-110	STATE RET MATCHING	303 54	
201605150022			03	154	000-110	SOC SEC MATCHING	132 98	
201605150022			04	154	000 110	GROUP INS MATCHING	1172 48	
201605150023			01	155	000 110	ROAD LABORERS - HOU	4352 10	
201605150023			02	155	000 110	STATE RET MATCHING	685 46	
201605150023			03	155	000-110	SOC SEC MATCHING	322 65	
201605150023			04	155	000-110	GROUP INS MATCHING	1172 48	

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16 12 48

CLAY COUNTY  
CASH DISBURSEMENTS REPORT  
FOR THE PERIOD MAY 11 2016 TO MAY 31 2016

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APCDRPR

BANK	CB	CADENCE BANK	GENERAL COUNTY	INVOICE	---	---	ACCOUNT	---	CHECK
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT	
			201605150024	01	400-000 110	SANITATION SALARY	3213 35		
			201605150024	02	400-000 110	STATE RET MATCHING	357 27		
			201605150024	03	400 000-110	SOC SEC MATCHING	381 70		
			201605150024	04	400 000 110	GROUP INS MATCHING	1758 72		
								140226 55	
63600	5/12/2016	PAYROLL CLEARING ACCOUNT	201604300036	01	001-000-110	PART-TIME HELP	925 73		
			201604300036	02	001-000-110	SOC SEC MATCHING	69 57		
			201604300037	01	001 000 110	OFFICE CLERICAL	387 00		
			201604300037	02	001 000 110	STATE RET MATCHING	60 95		
			201604300037	03	001 000 110	SOC SEC MATCHING	29 60		
								1472 85	
63601	5/13/2016	RANDOLPH W JONES	05/2016	01	001-270 476	MEALS & LODGING	13 65		
			05/2016	03	001-270 476	MEALS & LODGING	257 90		
			05/2016	02	001 270 477	PRIVATE VEHICLE TRAV	256 32		
								527 87	
63602	5/18/2016	BEAU RIVAGE CASINO RESORT	05/2016	01	001 100-476	MEALS AND LODGING	2282 00		
								2282 00	
63603	5/18/2016	BRIAN PRAY	05/2016	01	078 676-560	APPRAISAL FEES	3000 00		
								3000 00	
63604	5/18/2016	GOLDEN NUGGET	05/2016	01	001 166 476	MEALS & LODGING	432 00		
								432 00	
63605	5/18/2016	MS DEPARTMENT OF REVENUE	05/2016CORR	01	001-200-695	CAR TITLES/TAGS	44 25		
								44 25	
63606	5/19/2016	GOLDEN TRIANGLE DEVELOPMENT	05/2016	01	138 676 750	ECONOMIC DEVELOPMENT	3516 25		
								3516 25	
63607	5/19/2016	LEWIS STAFFORD	05/2016PERS	01	001-262-474	REFUND OF PERS CONTR	3654 22		
								3654 22	
63608	5/20/2016	GOLDEN MOON RESORT	05/2016	01	097-230-476	MEALS & LODGING	198 00		
								198 00	
63609	5/20/2016	JEREMY DUBOIS	05/2016	01	001-200-476	MEALS & LODGING	275 06		
								275 06	
63610	5/20/2016	MS DEVELOPMENT AUTHORITY	05/2016HEN	01	138 800 800	PRIN RETIREMENT-CAP	2079 82		
			05/2016HEN	02	138-800-802	INTEREST EXPENSE	1221 11		
								3300 93	
63611	5/20/2016	TAMMY ADKINS	05/2016	01	097-230-585	REGISTRATION FEE	350 00		
								350 00	
63612	5/26/2016	PAYROLL CLEARING ACCOUNT	05/2016	01	001-262 470	RET W/HELD & MATCHED	360 64		
								360 64	

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BANK	CB	CADENCE BANK	GENERAL COUNTY	-- INVOICE		ACCOUNT		AMOUNT	CHECK
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION			AMOUNT
63613	5/26/2016	SHERMAN IVY	05/2016A	01	001-262 461	CONSTABLE FEES	1059 79		1059 79
63614	5/26/2016	LEWIS STAFFORD	05/2016A	01	001-262 461	CONSTABLE FEES	1484 57		1484 57
63615	5/26/2016	MS DEVELOPMENT AUTHORITY	05/2016GRAH	01	138-800-800	PRIN RETIREMENT CAP	3978 83		
			05/2016GRAH	02	138-800 802	INTEREST EXPENSE	1567 15		5545 98
63616	5/26/2016	CITY WATER & LIGHT DEPT	06/2016ELLIS	01	001 151 512	ELLIS CLINIC UTILITI	404 10		
			06/2016FOR	01	001 151 513	OFFICE COMPLEX BUILD	179 34		
			06/2016EXT	01	001 151-513	OFFICE COMPLEX BUILD	198 81		
			06/2016SHER	01	001 151-514	SHERIFF S DEPT UTILI	608 78		1391 03
63617	5/26/2016	CERITA EDMONDS	05/2016	01	097 230-476	MEALS & LODGING	84 87		
			05/2016	02	097-230-477	PRIVATE VEHICLE TRAV	102 72		187 59
63618	5/31/2016	PAYROLL CLEARING ACCOUNT	201605150025	01	001-000 110	PART-TIME HELP	586 83		
			201605150025	02	001-000 110	SOC SEC MATCHING	43 63		
			201605310002	01	001-000 110	SUPERVISORS SALARIES	16833 35		
			201605310002	02	001-000 110	PERSONNEL MAN/SYSTEM	873 36		
			201605310002	03	001-000 110	ATTORNEYS	3366 67		
			201605310002	04	001-000-110	ASST PERSONNEL MNGR	104 17		
			201605310002	05	001 000-110	STATE RET MATCHING	3335 47		
			201605310002	06	001 000 110	SOC SEC MATCHING	1564 84		
			201605310002	07	001 000 110	GROUP INS MATCHING	3534 00		
			201605310003	01	001 000 110	OFFICE CLERICAL	1022 76		
			201605310003	02	001-000 110	COMPROLLER	3664 55		
			201605310003	03	001-000 110	ATTENDING BRD MEETIN	120 00		
			201605310003	04	001-000 110	COUNTY AUDITOR	441 67		
			201605310003	05	001-000 110	COUNTY TREASURER	208 33		
			201605310003	06	001 000-110	PUBLIC SVC NOT PROV	416 67		
			201605310003	07	001 000-110	STATE RET MATCHING	925 15		
			201605310003	08	001 000-110	SOC SEC MATCHING	440 59		
			201605310003	09	001-000-110	GROUP INS MATCHING	2347 56		
			201605310004	01	001-000-110	DEPUTIES	1981 20		
			201605310004	02	001-000-110	OFFICE CLERICAL	346 50		
			201605310004	03	001-000-110	PUBLIC SVCS NOT PROV	416 66		
			201605310004	04	001-000-110	COUNTY REGISTRAR	1341 67		
			201605310004	05	001-000 110	STATE FAILURES	33 33		
			201605310004	06	001-000-110	ELECTION FEES	208 34		
			201605310004	07	001-000 110	STATE RET MATCHING	681 61		
			201605310004	08	001-000 110	SOC SEC MATCHING	308 07		
			201605310004	09	001-000 110	GROUP INS MATCHING	1184 44		
			201605310005	01	001 000-110	TAX ASSESSOR SALARY	4791 67		
			201605310005	02	001 000-110	DEPUTIES	3160 42		
			201605310005	03	001 000 110	STATE RET MATCHING	1252 45		
			201605310005	04	001-000-110	SOC SEC MATCHING	585 60		

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CHECK		INVOICE		ACCOUNT		CHECK		
NUMBER	DATE	VENDOR NAME	NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT
			201605310005	05	001 000-110	GROUP INS MATCHING	2347 56	
			201605310006	01	001-000 110	PURCHASE CLERK SALAR	416 67	
			201605310006	02	001-000-110	ASST PURCHASE CLERK	208 34	
			201605310006	03	001 000 110	STATE RET MATCHING	98 44	
			201605310006	04	001 000 110	SOC SEC MATCHING	47 81	
			201605310006	05	001-000-110	GROUP INS MATCHING	586 24	
			201605310007	01	001-000-110	INVENTORY CLERK	2032 47	
			201605310007	02	001-000-110	STATE RET MATCHING	320 11	
			201605310007	03	001-000-110	SOC SEC MATCHING	152 38	
			201605310008	01	001 000 110	RECEIVING CLERK	485 42	
			201605310008	02	001 000-110	STATE RET MATCHING	76 45	
			201605310008	03	001-000-110	SOC SEC MATCHING	37 13	
			201605310008	04	001 000 110	GROUP INS MATCHING	7 71	
			201605310009	01	001 000 110	MAINTENANCE SALARY	2924 62	
			201605310009	02	001-000-110	MAINTENANCE OVERTIME	254 11	
			201605310009	03	001-000-110	STATE RET MATCHING	502 23	
			201605310009	04	001-000-110	SOC SEC MATCHING	234 99	
			201605310009	05	001 000 110	GROUP INS MATCHING	595 60	
			201605310010	01	001 000 110	INFORMATION TECHNOLG	436 68	
			201605310010	02	001-000-110	STATE RET MATCHING	68 78	
			201605310010	03	001 000 110	SOC SEC MATCHING	32 44	
			201605310011	01	001 000-110	OFFICE/CLERICAL	647 77	
			201605310011	02	001-000-110	SOC SEC MATCHING	49 55	
			201605310012	01	001-000-110	BAILIFF	605 00	
			201605310012	02	001-000-110	ATTENDING COURT	2250 00	
			201605310012	03	001 000-110	URRSA FILING FEES	300 00	
			201605310012	04	001 000 110	STATE RET MATCHING	453 60	
			201605310012	05	001 000 110	SOC SEC MATCHING	237 47	
			201605310013	01	001 000-110	CASE MANAGER GRANT	499 70	
			201605310013	02	001 000 110	OFFICE/CLERICAL	83 34	
			201605310013	03	001 000 110	BAILIFF/DEPUTY	165 00	
			201605310013	04	001-000-110	JUDGE/REFEREE	793 29	
			201605310013	05	001-000-110	FILING FEES	2700 00	
			201605310013	06	001 000-110	STATE RET MATCHING	642 02	
			201605310013	07	001-000-110	SOC SEC MATCHING	296 90	
			201605310013	08	001-000 110	GROUP INS MATCHING	423 95	
			201605310014	01	001-000-110	COURT ADMINISTRATOR	4041 66	
			201605310014	02	001-000 110	CLERICAL	1129 17	
			201605310014	03	001 000-110	STATE RET MATCHING	814 40	
			201605310014	04	001-000-110	FICA/MEDI MATCH	386 42	
			201605310014	05	001-000-110	GROUP INS MATCHING	1217 50	
			201605310015	01	001-000-110	PROSECUTING ATTORNEY	600 00	
			201605310015	02	001-000-110	LUNACY JUDGE	286 15	
			201605310015	03	001 000 110	RETIREMENT MATCH	139 57	
			201605310015	04	001-000-110	FICA MATCH	42 97	
			201605310015	05	001-000 110	INSURANCE MATCH	729 81	
			201605310016	01	001 000 110	DEPUTIES	3275 19	
			201605310016	02	001-000 110	BAILIFF	550 00	
			201605310016	03	001-000-110	COUNTY JUDGES	6733 34	
			201605310016	04	001-000-110	STATE RET MATCHING	1645 64	
			201605310016	05	001-000-110	SOC SEC MATCHING	771 18	

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BANK	CB	CADENCE BANK	GENERAL COUNTY	- INVOICE -		- ACCOUNT -		CHECK	
- CHECK -				NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT	AMOUNT
NUMBER	DATE	VENDOR NAME							
				201605310016	06	001-000 110	GROUP INS MATCHING	2932 22	
				201605310017	01	001-000 110	CORONER S FEE	900 00	
				201605310017	02	001-000 110	MEDICAL EXAMINERS FE	1625 00	
				201605310017	03	001-000 110	STATE RET MATCHING	397 69	
				201605310017	04	001-000 110	SOC SEC MATCHING	193 16	
				201605310017	05	001 000 110	GROUP INS MATCHING	11 96	
				201605310018	01	001-000 110	ATTORNEYS	3366 67	
				201605310018	02	001-000-110	STATE RET MATCHING	530 25	
				201605310018	03	001-000 110	SOC SEC MATCHING	257 55	
				201605310018	04	001-000 110	GROUP INS MATCHING	586 24	
				201605310019	01	001-000 110	ATTORNEYS	6180 00	
				201605310019	02	001-000-110	STATE RETIRE MATCHIN	973 36	
				201605310019	03	001-000 110	SOCIAL SEC MATCHING	455 38	
				201605310019	04	001-000-110	GROUP INS MATCHING	586 24	
				201605310020	01	001-000 110	OFFICE/CLERICAL	574 42	
				201605310020	02	001-000-110	ELECTION COMMISSIONER	4284 00	
				201605310020	03	001-000-110	STATE RET MATCHING	119 07	
				201605310020	04	001-000 110	SOC SEC MATCHING	367 36	
				201605310021	01	001-000-110	SHERIFF SALARY	7500 00	
				201605310021	02	001-000-110	DEPUTIES	18030 49	
				201605310021	03	001-000-110	OFFICE/CLERICAL	7826 24	
				201605310021	04	001-000-110	DEPUTIES OVERTIME	1819 11	
				201605310021	05	001-000-110	OFFICE CLERICAL OVER	106 02	
				201605310021	06	001-000-110	STATE RET MATCHING	5142 03	
				201605310021	07	001-000-110	SOC SEC MATCHING	2576 92	
				201605310021	08	001-000-110	GROUP INS MATCHING	10551 65	
				201605310022	01	001-000-110	MTC TRANSPORT OFFICE	860 99	
				201605310022	02	001 000-110	STATE RET MATCHING	135 61	
				201605310022	03	001-000-110	SOC SEC MATCHING	64 51	
				201605310022	04	001-000-110	GROUP INS MATCHING	586 24	
				201605310023	01	001-000 110	JAIL ADMINISTRATOR	1666 67	
				201605310023	02	001-000-110	JAIL RECORDS CLERK	1466 17	
				201605310023	03	001-000-110	JAILORS SALARIES	12981 82	
				201605310023	04	001-000-110	KITCHEN MANAGER	1578 68	
				201605310023	05	001-000 110	JAILORS OVERTIME	524 09	
				201605310023	06	001-000-110	STATE RET MATCHING	2869 23	
				201605310023	07	001-000-110	SOC SEC MATCHING	1329 89	
				201605310023	08	001-000-110	GROUP INS MATCHING	9379 84	
				201605310024	01	001-000-110	DEP EMA DIRECTOR SAL	208 33	
				201605310024	02	001-000-110	STATE RET MATCHING	32 81	
				201605310024	03	001-000-110	SOC SEC MATCHING	15 47	
				201605310025	01	001 000-110	CO DIRECTOR/4H YOUTH	610 28	
				201605310025	02	001 000-110	OFFICE/CLERICAL	732 33	
				201605310025	03	001 000-110	STATE RET MATCHING	96 12	
				201605310025	04	001 000-110	SOC SEC MATCHING	102 72	
				201605310026	01	097-000-110	911 DIRECTOR SALARY	971 63	
				201605310026	02	097 000 110	DISPATCHERS	8788 68	
				201605310026	03	097 000-110	DISPATCHER O/T	588 15	
				201605310026	04	097 000-110	STATE RET MATCHING	1603 39	
				201605310026	05	097 000-110	SOC SEC MATCHING	752 60	
				201605310026	06	097 000-110	GROUP INS MATCHING	4103 68	

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NUMBER	DATE	VENDOR NAME	INVOICE NUMBER	LINE #	ACCOUNT NUMBER	ACCOUNT DESCRIPTION	AMOUNT	CHECK AMOUNT
			201605310027	01	104-000-110	LAW LIBRARY- ADMINIS	133 55	
			201605310027	02	104 000-110	STATE RET MATCHING	21 03	
			201605310027	03	104 000 110	SOC SEC MATCHING	9 46	
			201605310028	01	114 000 110	COORDINATOR/VOL FIRE	367 74	
			201605310028	02	114 000-110	STATE RET MATCHING	57 92	
			201605310028	03	114 000 110	SOC SEC MATCHING	28 13	
			201605310029	01	161 000 110	ROAD LABORERS-HOURLY	4870 00	
			201605310029	02	161-000-110	STATE RET MATCHING	767 03	
			201605310029	03	161-000-110	SOC SEC MATCHING	339 76	
			201605310029	04	161-000-110	GROUP INS MATCHING	1758 72	
			201605310030	01	162-000-110	ROAD LABORERS- HOURL	2002 88	
			201605310030	02	162-000-110	STATE RET MATCHING	315 45	
			201605310030	03	162 000 110	SOC SEC MATCHING	153 24	
			201605310030	04	162 000 110	GROUP INS MATCHING	586 24	
			201605310031	01	163 000 110	ROAD LABORERS- HOURL	3605 76	
			201605310031	02	163 000-110	STATE RET MATCHING	567 90	
			201605310031	03	163 000 110	SOC SEC MATCHING	272 01	
			201605310032	01	164 000 110	ROAD LABORERS- HOURL	2312 64	
			201605310032	02	164-000-110	STATE RET MATCHING	364 24	
			201605310032	03	164-000-110	SOC SEC MATCHING	162 48	
			201605310032	04	164-000-110	GROUP INS MATCHING	1172 48	
			201605310033	01	165-000-110	ROAD LABORERS- HOURL	4883 45	
			201605310033	02	165-000-110	STATE RET MATCHING	769 15	
			201605310033	03	165 000 110	SOC SEC MATCHING	363 29	
			201605310033	04	165 000 110	GROUP INS MATCHING	1172 48	
			201605310034	01	400 000 110	SANITATION SALARY	3886 42	
			201605310034	02	400 000-110	STATE RET MATCHING	428 70	
			201605310034	03	400 000 110	SOC SEC MATCHING	467 75	
			201605310034	04	400 000 110	GROUP INS MATCHING	1758 72	
								264049 91
						CHECK TOTAL FOR BANK CADENCE BANK GENERAL COUNTY		433359 49

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BANK RN2 RENASANT BANK- INSURANCE ACCT			INVOICE		ACCOUNT		CHECK
- CHECK -			NUMBER	LINE #	NUMBER	DESCRIPTION	AMOUNT
NUMBER	DATE	VENDOR NAME					AMOUNT
1295	5/20/2016	GUARDIAN LIFE INSURANCE CO	05/2016	01	687-000-128	DUE TO GUARDIAN LIFE	825 31
			05/2016	02	687-000-129	DUE TO GUARDIAN VISI	758 14
			05/2016	03	687-000-130	DUE TO GUARDIAN DENT	3368 72
							4952 17
1296	5/20/2016	NEW YORK LIFE	05/2016	01	687 000 123	DUE TO NEW YORK LIFE	136 24
							136 24
1297	5/23/2016	ASSURITY LIFE INSURANCE CO	05/2016	01	687-000 121	DUE TO ASSURITY	91 80
							91 80
1298	5/23/2016	AMERICAN FAMILY LIFE INS CO	05/2016	01	687-000-124	DUE TO AFLAC	183 45
							183 45
1299	5/23/2016	LIBERTY NATIONAL INS	05/2016	01	687 000-125	DUE TO LIBERTY NATIO	2615 88
							2615 88
1300	5/23/2016	LIFE INSURANCE CO OF ALABAM	05/2016	01	687 000-127	DUE TO LICOA	1425 87
							1425 87
1301	5/23/2016	COLONIAL LIFE	05/2016	01	687-000-126	DUE TO COLONIAL LIFE	52 62
							52 62
1302	5/23/2016	PENNSYLVANIA LIFE INS CO	05/2016	01	687-000-122	DUE TO PENNSLVANIA L	156 62
							156 62
						** CHECK TOTAL FOR BANK RENASANT BANK INSURANCE ACCT	9614 65
						** TOTAL DISBURSEMENTS **	442974 14

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P E DATE 5/14/2016  
CHK DATE 5/15/2016 POST PD 2016/05  
DEPT CHECK # EMPLOYEE NAME  
0007 50282 HAMPTON SIDNEY  
0007 50283 WALKER WILLIE

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DEPT CHECKS

F

DEPARTMENT TOTALS 0007 2

TOTAL CHECKS 2

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P E DATE 5/31/2016  
CHK DATE 5/31/2016 POST PD 2016/05

DEPT	CHECK #	EMPLOYEE NAME	DEPT	CHECKS
0001	50300	DECKER JAMES	E	
0001	50301	EVANS WILLIE	E	
0001	50302	GARDNER STEPHEN		
0001	50303	HORTON LYNN	D	
0001	50304	IVY WILLIAM	C	
0001	50305	WESTBROOK ROBERT	C	
		DEPARTMENT TOTALS	0001	6
0002	50306	BOYD HOWARD		
0002	50307	JOHNSON LARRY		
0002	50308	JONES GRADY	W	
0002	50309	LUMMUS OSCAR	W	
		DEPARTMENT TOTALS	0002	4
0003	50310	DAVIS R	B	
0003	50311	INMAN ANTHONY	B	
0003	50312	KEENUM WILEY	L	
0003	50313	WHITE GEORGE	R	
		DEPARTMENT TOTALS	0003	4
0004	50314	DEANES SHELTON	L	
0004	50315	FIELDS JOHN		
0004	50316	WALKER EARNEST	L	
		DEPARTMENT TOTALS	0004	3
0005	50317	CHANDLER JOE	D	
0005	50318	MCKEE ROGER	C	
0005	50319	ROBERSON SAM	L	
0005	50320	STARKS ROBERT	L	
0005	50321	THOMPSON WILLIAM	B	
0005	50322	VALENTINE TOMMIE	W	
		DEPARTMENT TOTALS	0005	6
0007	50323	ALLEN GINGER	G	
0007	50324	BERRY AMY	G	
0007	50325	BOYD LAFRANCE		
0007	50326	CARTER ALVIN		
0007	9999999	COX REBECCA	W	
0007	50327	CUDE LESLIE	R	
0007	50328	EASTERLING MICHELLE	D	
0007	50329	GREEN JOHN	F	
0007	50330	HARRIS AVA	A	
0007	50331	HAWKINS FRANK		
0007	50332	HODGE TREVA	R	
0007	50333	JEFFERSON DENNIS	L	
0007	50334	MARSHALL ROBERT	B	
0007	50335	MCNAMEE DANNY		
0007	50336	MYERS DEBORAH		
0007	50337	ROSS HARRY	S	
0007	50338	STEWART MARLIN	M	

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P E DATE		5/31/2016		CLAY COUNTY		PAGE		2	
CHK DATE		5/31/2016		PAYROLL CHECKS BY DEPT				14 02 43	
DEPT	CHECK #	EMPLOYEE NAME		DEPT	CHECKS				
0007	50339	STOREY	THOMAS	B					
0007	50340	WILLIAMS	KRISTEN	W					
0007	50341	YORK	WESLEY	A					
DEPARTMENT TOTALS					0007	20			
0008	50342	CHILDRESS	MADISON	M					
0008	50343	HARRELL	ROBERT	D					
0008	50344	JOHNSON	HOPE						
0008	50345	MINOR	GLORIA	J					
0008	50346	SPRAGGINS	BARBARA	J					
0008	50347	WASHINGTON	MORGAN						
DEPARTMENT TOTALS					0008	6			
0009	50348	FROST	KAY	L					
0009	50349	LANKIN	PAMELA	P					
0009	50350	LANG	JAMES	D					
0009	50351	LEE	PORSHA	J					
DEPARTMENT TOTALS					0009	4			
0011	50352	BREWER	MAE	W					
0011	50353	CASTON	GEORGE	H					
0011	50354	IVY	LINDA						
0011	50355	WALKER	SAWANA						
DEPARTMENT TOTALS					0011	4			
0012	50356	BRAGG	HARRIETT	C					
0012	50357	HAMPTON	THOMAS	E					
0012	50358	HOLCOMBE	CHRISTY	L					
0012	50359	IVY	SHERMAN						
0012	50360	MCBRAYER	CHRIS	R					
0012	50361	PERRY	LISA	C					
0012	50362	STAFFORD	CHARLES	L					
0012	50363	TOLLIVER	CHARLES	H					
DEPARTMENT TOTALS					0012	8			
0015	50364	GARBUTT	DEBORAH	M					
0015	50365	MCCLINTON	BRANDON	J					
0015	50366	RAY	NATALIE	L					
DEPARTMENT TOTALS					0015	3			
0016	50367	BOWENS	WILLIAM	H					
0016	50368	DEANS	JOHNNY	P					
0016	50369	DOBBS	DILLY	R					
0016	50370	STOVALL	JOHN	M					
DEPARTMENT TOTALS					0016	4			
0021	50371	ALSOBROOKS	JOSEPH	J					
0021	50372	BARRON	LISA						

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PAYROLL CHECKS BY DEPT

P E DATE 5/31/2016  
CHK DATE 5/31/2016 POST PD 2016/05

DEPT	CHECK #	EMPLOYEE NAME	DEPT	CHECKS
0021	50373	BENNETT KATHERINE	A	
0021	50374	BROOKS DANA		
0021	50375	EDMONDS CERITA		
0021	50376	JENNINGS DUSTON	R	
0021	50377	LEE BETH	J	
0021	50378	MITCHELL DAMIEN		
0021	50379	NEELY LYRIAN	S	
0021	50380	PARKER TERESA	L	
0021	50381	WALKER COURTNEY	L	
DEPARTMENT TOTALS				0021 11
0022	50382	ANDERSON JESSE		
0022	50383	COOK AVERY		
0022	50384	DUBOIS JEREMY		
0022	50385	HAGGARD RICHARD	A	
0022	50386	LASTER BILLY	J	
0022	50387	LEE SHAWN	C	
0022	50388	LEE STANLEY	E	
0022	50389	PETTIT BRADLEY		
0022	50390	PONDS CHRISTOPHER	R	
0022	50391	QUINN EVERETT		
0022	50392	SCOTT HARVEY	E	
0022	50393	SCOTT TERRY	W	
0022	50394	SMITH CASSONDRA	D	
0022	50395	STRONG DEVIN	M	
0022	50396	WILLIAMS RAMIREZ	L	
DEPARTMENT TOTALS				0022 15
0023	50397	AVANT ANNIE	M	
0023	50398	COOPERWOOD LARRY		
0023	50399	CUMMINGS JOHN	A	
0023	50400	DONALD GREGORY		
0023	50401	GOFF PATTY	L	
0023	50402	KING GENE	E	
0023	50403	LARRY REERICA	G	
0023	50404	MYLES CYNTHIA		
0023	50405	MYLES GAIL		
0023	50406	RANDLE FRANK	J	
0023	50407	ROBINSON GARRETT		
0023	50408	SYKES-COBB DEMETRIA	R	
0023	50409	TOWNSEND TIMOTHY		
0023	50410	WALKER QUEENIE		
0023	50411	WEAVER MICHAEL	A	
DEPARTMENT TOTALS				0023 15
0027	50412	EDWARDS APRIL	M	
0027	50413	FREE BARBARA		
0027	50414	FREE MADEANA	A	
0027	50415	GARDNER DOMINIQUE		
0027	50416	HENDRIX MITZI		
0027	50417	INGRAM DEBORAH		
0027	50418	IRIONS DANIEL	L	

257

P E DATE 5/31/2016

CHK DATE 5/31/2016 POST PD 2016/05

CLAY COUNTY  
PAYROLL CHECKS BY DEPT

PAGE 4

14 02 43

DEPT	CHECK #	EMPLOYEE NAME	DEPT	CHECKS
0027	50419	MOORE JESSE		
0027	50420	MORRIS CHRISTIE	A	
0027	50421	SANDERS ELOISE		
0027	50422	WASHINGTON TONY	R	
0027	9999999	WEAVER CHELSEI		
0027	50423	WILLIAMSON FRANK	E	
0027	50424	WILLIAMSON JOSEPH		
		DEPARTMENT TOTALS	0027	14
0028	50425	HEADD HAL	C	
		DEPARTMENT TOTALS	0028	1
		TOTAL CHECKS		128

356

P E DATE 5/31/2016  
 CHK DATE 5/31/2016 POST PD 2016/05  
 DEPT CHECK # EMPLOYEE NAME  
 0001 50429 GARDNER STEPHEN  
 0001 50430 IVY WILLIAM

CLAY COUNTY  
PAYROLL CHECKS BY DEPT

DEPT	CHECK #	EMPLOYEE NAME	DEPT	CHECKS
0001	50429	GARDNER STEPHEN	C	
0001	50430	IVY WILLIAM	C	
DEPARTMENT TOTALS				0001 2
0007	50431	BANKS DANNY	W	
0007	50432	CARTER ALVIN	W	
0007	50433	HAMPTON SIDNEY	W	
DEPARTMENT TOTALS				0007 3
0027	50434	WEAVER CHELSEI		
DEPARTMENT TOTALS				0027 1
TOTAL CHECKS				6

357

P B DATE 5/31/2016  
CHK DATE 5/31/2016 POST PD 2016/05  
DEPT CHECK # EMPLOYEE NAME  
0007 50435 WALKER WILLIE

CLAY COUNTY  
PAYROLL CHECKS BY DEPT

PAGE 1

8 49 50

DEPT CHECKS  
F

DEPARTMENT TOTALS 0007 1

TOTAL CHECKS 1

836



NO \_\_\_\_\_

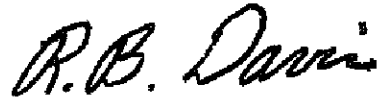
**IN THE MATTER OF GOING INTO CLOSED SESSION**

---

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 authorize and approve to go into closed session

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



\_\_\_\_\_  
President

**IN THE MATTER OF GOING FROM CLOSED SESSION TO EXECUTIVE SESSION  
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 to executive session as allowed under Section 25-41-7 of *the Mississippi Code*

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to authorize and approve to go from closed session to executive session as allowed under Section 25-41-7 of *the Mississippi Code of 1972* to discuss a potential acquisition of property, a potential litigation matter, and a personnel matter

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



\_\_\_\_\_  
President

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING TOMMY VALENTINE COMPENSATION FOR  
UNUSED PERSONAL LEAVE TIME**

---

There came on this day for consideration the matter of authorizing Tommy Valentine compensation for unused personal leave time

It appears to this Board Tommy Valentine's status changed in February 2016 from full time to part time, and,

It appears to this Board Mr Valentine has requested this Board's consideration to pay him his unused personal leave time of 72 hours which was accrued and earned by him while he was a full time employee of the County

After motion by Joe Chandler and second by Shelton Deanes this Board doth vote unanimously to authorize to pay Tommy Valentine the unused personal leave time consisting of 72 hours earned by him while he was a full time employee of the County

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

NO \_\_\_\_\_

**IN THE MATTER OF AUTHORIZING THE BOARD ATTORNEY TO TENDER AN  
OFFER TO THE ACQUIRE RIGHT OF WAY TO REPAIR THE TVA BRIDGE**

---

There came on this day for consideration the matter of authorizing the Board Attorney to tender an offer to acquire right of way to repair the TVA Bridge

It appears to this Board, the MS Department of State Aid has ordered for certain repairs be made to the TVA Bridge as located on TVA Road in order for the said bridge to be deemed to be safe for travel, and,

It appears to this Board in order for the said repairs to be made to the Bridge the County must purchase a permanent easement on the land surrounding the said bridge in order for the necessary repairs to be made, and,

It appears to this Board the Board Attorney is recommending to pay \$ 11,725 50 per acre and \$3 05 per linear foot on fencing and for all the landowners to be paid the same amount depending upon the number of acreage

After motion by Lynn Horton and second by Luke Lummus this Board doth vote unanimously to authorize to pay the said landowners located around the TVA Bridge in exchange for an easement for the said property located around the bridge

SO ORDERED this the 23<sup>rd</sup> June, 2016



\_\_\_\_\_  
President

NO \_\_\_\_\_

**IN THE MATTER OF ACCEPTING THE OFFER OF CAROLYN LOTT PENDING  
SATISFACTORY SURVEY**

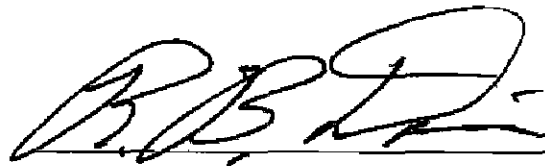
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There came on this day for consideration the matter of accepting the offer of Carolyn Lott pending satisfactory survey

It appears to this Board Carolyn Lott has agreed to sale property located directly behind the jail as being further described as lot 15, Block 70, Ward 3, per the A L Goodman Map and Survey of West Point, Mississippi, parcel no 082D115D0390000 for \$6,000 00

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to authorize to accept the offer of Carolyn Lott for \$6,000 for the purchase of the said lot as described above pending a satisfactory survey is able to be completed on the said lot

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

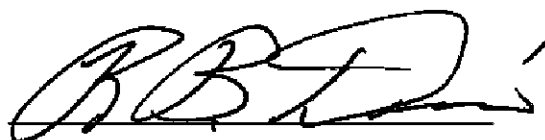
NO \_\_\_\_\_

**IN THE MATTER OF COMING OUT OF EXECUTIVE SESSION**

---

There came on this day for consideration the matter of coming out of executive session  
After motion by Lynn Horton and second Shelton Deanes this Board doth vote  
unanimously to come out of Executive Session

SO ORDERED this the 23<sup>rd</sup> day of June, 2016

A handwritten signature in black ink, appearing to be 'B. B. Deanes', written over a horizontal line.

President

NO \_\_\_\_\_

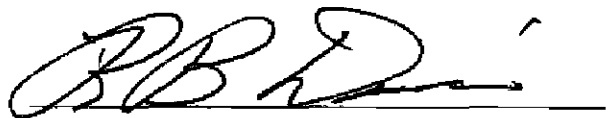
**IN THE MATTER OF AUTHORIZNG STEWARD STAFFORD OR STEVE  
HOLCOMBE TO COMPLETE AN APPRAISAL ON THE LAKE GROVE ROAD  
BRIDGE PROJECT (AKA SILOAM/UNA ROAD BRIDGE PROJECT)**

---

There came on this day for consideration the matter of authorizing Stewart Stafford or Steve Holcombe to complete an appraisal on the Lake Grove Road Bridge Project (AKA Siloam/Una Road Bridge Project)

After motion by Shelton Deanes and second by Lynn Horton this Board doth vote unanimously to authorize to Stewart Stafford or Steve Holcombe to complete and appraisal on the Lake Grove Road Bridge Project (aka Siloam/Una Road Bridge Project)

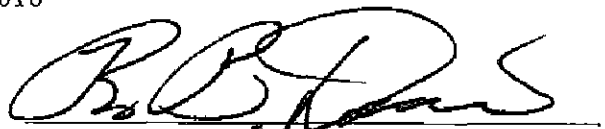
SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

After motion by Lynn Horton and second by Shelton Deanes this Board doth vote unanimously to adjourn until Tuesday, July 5, 2016, at 9 00 a m at the Clay County Courthouse

SO ORDERED this the 23<sup>rd</sup> day of June, 2016



President

**BE IT REMEMBERED** that the Board of Supervisors of Clay County, Mississippi, met at the Courthouse in West Point, MS, on the 5th day of July, 2016, at 9.00 a m., and present were Lynn Horton, Luke Lummus, Shelton Deanes, Vice-President, and Joe Chandler. Also present were Amy G Berry, Chancery Clerk and Clerk to the Board, Bob Marshall, Board Attorney, and Eddie Scott, Sheriff of Clay County, 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 JULY 5, 2016**

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There came on this day for consideration the matter of adopting the agenda for the Board of Supervisors meeting held on July 5, 2016

After motion by Lynn Horton and second by Joe Chandler this Board doth vote unanimously to adopt the agenda as presented by this Board and attached hereto as Exhibit A

SO ORDERED this the 5th day of July, 2016



President

