

CITY OF CLINTON
REGULAR MEETING OF THE MAYOR AND BOARD OF ALDERMEN
TUESDAY, SEPTEMBER 19, 2000 – 7:00 P.M.
MUNICIPAL COURTROOM - 305 MONROE STREET

WELCOME AND CALL TO ORDER - Mayor Rosemary Aultman

INVOCATION AND PLEDGE OF ALLEGIANCE TO THE FLAG

The invocation was led by Aldermen Brabham followed by the Pledge of Allegiance to the Flag led by Alderman Hisaw.

ROLL CALL - Deputy Clerk Wayne Derrick

Present: Jehu Brabham - Alderman-At-Large
 Tony Hisaw - Alderman Ward 1
 Rodney DePriest - Alderman Ward 2
 Clint Brantley - Alderman Ward 3
 Phil Fisher - Alderman Ward 4
 Herb Touchton - Alderman Ward 5
 Sharbert Lott - Alderman Ward 6
 Ken Dreher - City Attorney
 Wayne Derrick – Deputy Clerk

Absent: None

PP
1073-2051

RECOGNITIONS- None

APPROVAL OF CONSENT AGENDA ITEMS A-Y

MOTION made by Alderman Brantley and **SECONDED** by Alderman Lott to approve Consent Agenda Items A-Y listed on Page 1075 of this Minute Book AA. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF THE PROPOSED LEASE FOR WATER TOWER SPACE – BELLSOUTH MOBILITY – FIRE STATION NO. 2 WATER TANK

Upon recommendation of City Engineer Richard Broome **MOTION** made by Alderman Brabham and **SECONDED** by Alderman Hisaw to approve proposed Lease for water tower space – BellSouth Mobility – Fire Station No.2 water tank. **MOTION CARRIED 5-1 ALDERMAN LOTT EXCUSED**

APPROVAL TO ENTER ONE (1) YEAR CONTRACT WITH ST ENVIRONMENTAL FOR CONTRACT OPERATION OF CITY'S WASTEWATER FACILITIES

Upon recommendation of City Engineer Richard Broome **MOTION** made by Alderman Brabham and **SECONDED** by Alderman Touchton to authorize the Mayor to enter a one (1) year contract for \$450,000 with ST Environmental for Contract Operation of City's Wastewater Facilities. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF PAY CLASSIFICATION AMENDMENT FOR WATER DEPARTMENT

Upon recommendation of Public Works Director Tim Rogers **MOTION** made by Alderman Touchton and **SECONDED** by Alderman Brantley to approve pay grade changes for Water Department employees as follows: **MOTION CARRIED UNANIMOUSLY**

Change Meter Reader pay grade from LTC 08-01 to LTC 10-01; and
Change Meter Reader Supervisor pay grade from LTC 10-01 to LTC 13-01

APPROVAL OF PLANNING & ZONING ITEM FOR PRELIMINARY SITE PLAN – ARROW PRINTERS – 449 HIGHWAY 80

Upon recommendation of the Planning & Zoning Board and Zoning Administrator Gary Ward **MOTION** made by Alderman Touchton and **SECONDED** by Alderman Brabham to approve Preliminary Site Plan for Arrow Printers – 449 Highway 80. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF TANN, BROWN & RUSS CO., LTD., FOR AUDIT AND FINANCIAL STATEMENTS FOR 1999-2000

Upon recommendation of City Clerk Wayne Derrick **MOTION** made by Alderman Brantley and **SECONDED** by Alderman Brabham to approve Tann, Brown and Russ co., Ltd., for the audit of the City's financial statements for 1999-2000. **MOTION CARRIED UNANIMOUSLY**

REVIEW OF AND APPROVAL OF FINANCING FOR NEW LADDER TRUCK FOR FIRE DEPT.

Upon recommendation of City Clerk Wayne Derrick **MOTION** made by Alderman Lott and **SECONDED** by Alderman Touchton for approval of Union Planters Bank for financing for the new ladder truck for fire department. **MOTION CARRIED UNANIMOUSLY**

APPROVAL OF TAX EXEMPTIONS (2nd 5-YEAR) FOR RIVERWOOD INTERNATIONAL CORP.

City Clerk Wayne Derrick presented Resolution to approve tax exemptions (2nd 5-year) for Riverwood International Corp. **MOTION** made by Alderman Hisaw and **SECONDED** by Alderman Brabham to approve Resolution. **MOTION CARRIED UNANIMOUSLY** (See Attached Resolution Page 2011 of Minute Book AA)

APPROVAL OF TAX EXEMPTIONS (1st 5-YEAR) FOR MCI WORLDCOM MANAGEMENT COMPANY, INC.

City Clerk Wayne Derrick presented Resolution to approve tax exemptions (1st 5-year) for MCI WorldCom Management Company, Inc. **MOTION** made by Alderman Brabham and **SECONDED** by Alderman Fisher. **MOTION CARRIED UNANIMOUSLY** (See Attached Resolution Page 2024 of Minute Book AA)

REVIEW AND APPROVAL OF AMENDMENTS TO 1999 – 2000 CITY OF CLINTON BUDGETS

Upon recommendation of City Clerk Wayne Derrick **MOTION** made by Alderman Touchton and **SECONDED** by Alderman Lott to review and approve amendments to 1999-2000 City of Clinton Budgets. **MOTION CARRIED UNANIMOUSLY** (See Attached Budgets Page 2038 of Minute Book AA)

OTHER BUSINESS - None

ADJOURN 8:00 P.M.

MOTION made by Alderman Brabham and **SECONDED** by Alderman Lott to adjourn. **MOTION CARRIED UNANIMOUSLY**

Copy of Agenda can be found on Page 1075 of this Minute Book AA.

APPROVED: Rosemary G. Aultman September 29, 2000
Rosemary G. Aultman, Mayor Date

ATTEST: W. Derrick 09/29/2000
Wayne Derrick, City Clerk Date

SEAL:

CITY OF CLINTON AGENDA ITEM FACT SHEET

BOARD APPROVED

BOARD MEETING DATE: 9/19/00

AGENDA ITEM NO. 7.

CONSENT AGENDA : \$	TO:
FOR:	
Circle : Low Quote, Sole Source, Emergency, etc. if applicable. ACCT. NO.	

DISCUSSION/ACTION:	Proposed lease from BellSouth Mobility to locate a cell antenna on the water tank at Fire Station No. 2 (1 million gallon tank).		
INTRODUCED BY:	R. L. Broome	TELEPHONE:	924-2239

EXHIBITS FOR REVIEW:

Minutes	_____	Invoice	_____	Other	Lease
Ordinance	_____	Plans, Maps	_____		
Resolution	_____	Contract	_____		

RECOMMENDATION:

BOARD ACTION: _____ MOTION MADE BY: _____

SECONDED BY: _____

VOTE CAST: "AYE" "NAY" ACTION TAKEN: _____

Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

AGENDA ITEMS MUST BE TURNED IN TO THE CITY CLERK WITH ALL ATTACHMENTS NO LATER THAN 5 P.M. ON THE WEDNESDAY PRECEDING THE TUESDAY BOARD MEETING TO BE INCLUDED ON THE AGENDA. THIS DEADLINE WILL BE STRICTLY ENFORCED.

BOARD APPROVED

LUKE & KAYE
ARCHITECTS

FACSIMILE TRANSMISSION SHEET

TO: Jim RogerFROM: Bob LukeDOCUMENT
TRANSMITTED: lease DATE: 8/9/00FACSIMILE#: 601-924-8532 RE: Clinton Water TowerTOTAL NUMBER OF PAGES INCLUDING COVER SHEET: 12

ADDITIONAL COMMENTS:

THANK

YOU.

Juniper
FACSIMILE OPERATOR:

LUKE & KAYE, ARCHITECTS

PHONE #601-693-9990
FAX #601-693-8640**RECEIVED**
AUG 15 2000
CITY OF CLINTON
ENGINEERING DEPARTMENT

STATE OF MISSISSIPPI

BOARD APPROVED

COUNTY OF HINDS

LEASE FOR WATER TOWER SPACE

BE IT KNOWN AND REMEMBERED that effective this _____ day of _____, 2000 the following contract of lease is hereby entered by and between the following parties:

LESSOR:

CITY OF CLINTON, A Mississippi Municipal Corporation, herein represented by Rosemary Aultman, its duly authorized Mayor, whose mailing address is P.O. Box 156, Clinton, Mississippi 39060, (hereinafter referred to as "lessor")

And

LESSEE:

BELLSOUTH MOBILITY INC., A Georgia corporation, herein represented by Stephen Brake, its duly authorized Vice-President, whose mailing address is 1100 Peachtree, 8th Floor, Real estate Department, Atlanta, GA 30309-4559

WITNESSETH:

1.

LEASED PROPERTY: Lessor does hereby lease and permit Lessee to enter upon, use and occupy for the sole purpose and on the conditions herein set forth, a certain portion of a water tower located in Clinton, Hinds county, Mississippi as described on Exhibit "A" together with as easement for ingress, egress and utilities, as more fully described on Exhibit "B". The water tower, land and/or facilities to be used by the Lessee and referred to as the Leased Premises" and is shown on a survey/site drawings attached hereto in globe as Exhibit "C". The attachment of Lessee's antenna to Lessor's water tower is shown on the drawings attached hereto as Exhibit "D".

2.

TERM. The primary term of this agreement shall be for five (5) years commencing on the effective date hereof and remaining in effect until cancelled or terminated as provided herein.

RD APPROVED

OPTIONS TO RENEW. Lessee shall have the option to renew and extend the primary term of this Lease for five (5) consecutive periods of five (5) years each. Each such option period shall be deemed exercised by the Lessee unless the Lessee notifies the Lessor in writing not less than ninety (90) days prior to the expiration of the term then in effect, or the expiration of a renewal or extension period thereof then in effect, that Lessee does not wish to exercise this option.

3.

RENT. Lessee shall pay rental under this Lease annually in advance commencing on the inception date of this Lease, as follows:

Primary	\$12,000.00
1 st 5-year Option	\$13,800.00
2 nd 5-year Option	\$15,900.00
3 rd 5-year Option	\$18,300.00
4 th 5-year Option	\$21,000.00
5 th 5-year Option	\$24,200.00

4.

LAWS AND REGULATIONS. Lessee agrees to comply with any and all ordinances, regulations, and laws pertaining to the operation of its business on the Leased Premises. Lessee further covenants and agrees to keep all improvements situated on the Leased Premises and facilities in compliance with all rules and regulations of the city, county, state, the Federal Communications Commission ("FCC") and the Federal Aviation Administration ("FAA") as well as their successor organizations.

Should the FCC or the FAA terminate Lessee's right to operate its facilities then Lessee shall have the option to cancel this Lease after giving 30 days notice to Lessor with no further obligation to make any further annual lease payments to Lessor.

Lessee further agrees that it will not use the Leased Premises for storage or placement of any dangerous or hazardous substances or any substances or property which would create a hazard or nuisance to the surrounding area.

Lessee agrees that it will maintain its cellular telephone facilities at its expense and in compliance with all federal and local rules and regulations including, but not limited to, those of the FCC and FAA, and their successors, and in the event that Lessor fails to do so and fails to correct any deficiencies, then Lessor shall have the Option to terminate this Lease (with 30 days notice).

5.

BOARD APPROVED

USE OF THE PREMISES. Lessee, its employees or agents, shall have the non-exclusive right to use the Leased Premises only for the purpose expressed herein and shall not have the right to permit others, either directly or indirectly to use the Leased Premises for any other purpose without having obtained the prior written consent of Lessor. Lessor reserves the right to continue to use the Leased Premises. The primary purpose of the Leased Premises is as an integral part of the portable water system of Clinton, Mississippi. Lessee will not interfere with the operations of Lessor.

Lessee shall use the Leased Premises only for a site for Lessee's cellular telephone facilities, a building used in connection therewith, together with all other necessary related equipment and such other uses related to the cellular radio antenna which the Lessee intends to locate on the water tower at the Leased Premises. Lessee's improvements are shown on Exhibit "C". Only the improvements shown on Exhibit "C" will be located at the Leased Premises, without the prior written consent of the Lessor.

Lessee, at all times during this Lease, shall have access and be entitled to twenty four (24) hours seven days per week to its building and on ground improvements. Such access shall be subject to such reasonable rules and regulations of Lessor regarding access, as Lessor may from time to time deem necessary to provide for the security of Lessor's facilities. Neither Lessee nor its contractors shall be permitted to climb Lessor's water tower for purposes of attaching antenna or any maintenance work without Lessor's prior specific approval. Lessee shall contact the City's Public Works Department to obtain permission to climb Lessor's water tower. All of Lessee's improvements and the method and manner of attachment so its antenna to the water tower must be approved by Lessor's Engineer prior to such work beginning. Lessee will allow no personnel on the tower without properly approved OSHA Safety harnesses and climbing devices.

Lessee understands that the Premises are rented without any utilities including, but not limited to, water, gas, electricity, sewage, drainage and telephone services, however, Lessee may install such utilities, as it desires at its sole expense.

Lessee shall be responsible for removing and/or protecting all of its facilities, whether they may be internal or external in nature, when the Lessor conducts any water tower painting, maintenance, repair or construction.

6.

LIGHTING. Lessee shall provide and use lighting on its facilities which is approved by the Federal Aviation Administration and as may be changed and approved by the Federal Aviation Administration from time to time during the Lease. Lessee further agrees to insure that the cellular telephone facilities aviation obstruction marking and lighting equipment, if required, complies with the obstruction lighting and marking requirements designated by the FCC on Lessee's radio license and the compliance the such requirement shall be in the manner prescribed by the FCC rules and policies.

BOARD APPROVED

7.

INTERFERENCE. Lessee's cellular antenna installation shall be designed, installed and operated so as not to disrupt any emergency services transmission. If, in the opinion of Lessor, the operation of Lessee's antenna, transmitter or related equipment causes objectionable electrical or radiation interference to the operation or performance of any emergency services transmissions, Lessor shall give Lessee written notice thereof specifying the nature and extent of any such interference. Lessee shall immediately take the necessary steps to correct such interference, including the purchase and installation at Lessee's expense of additional equipment such as filters, isolation traps, etc. Lessee must be given at least sixty (60) days notice and opportunity to correct the interference. After receiving notification Lessee agrees not to cause any interference with facilities, which are in place at the time of the commencement of the Lease. If Lessee is unable to cure all interference problems, then Lessee's obligation to pay future annual rental payments shall cease and this Lease shall be terminated. In the event that Lessor shall determine it necessary to place equipment and facilities for municipal emergency telecommunications services on the Tower, and such cannot be accomplished without relocation or removal of Lessee's equipment, Lessor shall give Lessee six (6) months advance notice to attempt to relocate or cure such interference before requiring Lessee to remove its equipment. Removal of Lessee's equipment as a result of such conflicting use shall constitute a termination of the Lease and Lessee shall be entitled to repayment of any unearned rentals.

8.

SPECIAL PROVISIONS.

Lessee shall provide to Lessor:

- (1) Completed copy of FAA form 7460 or study number, if applicable.
- (2) Copies of current cellular FCC licenses on the site.
- (3) Any other documents necessary as needed by Lessor for verification of Lessee's authority to operate at the Leased Premises.
- (4) Prior to construction, Lessee has submitted plans for intended improvements, attachments, modifications and wall penetrations to Lessor for review and assurance that the security and integrity of the tank will not be harmed.
- (5) Lessee shall indemnify and hold Lessor harmless and assumes all responsibility for repair and clean up for any contaminants, hazardous wastes or substances which it brings to the site.

BOARD APPROVED

(6) Termination. Except as otherwise provided herein, this Lease may be terminated, without any penalty or further liability upon written notice as follows:

- (a) By either party upon a default of any covenant or term hereof by the other party which default is not cured within 60 day of receipt of written notice of default (without, however, limiting any other rights available to the parties pursuant to other provisions hereof): provided, that is the defaulting party commences efforts to cure the default within such period the non-defaulting party shall no longer be entitled to declare a default;
- (b) Upon 30 days written notice by Lessee if Lessee is unable to obtain or maintain through no fault of Lessee any license, permit or other Governmental Approval necessary to the construction and operations of the Lessee's Equipment or business; or
- (c) By Lessee upon six (6) months advance written notice from Lessee to Lessor, if the subject tower and property shall become unacceptable to lessee as part of its network design or for other technical reasons.
- (d) By Lessee upon six (6) months advance written notice to Lessee of Lessor's intent to remove the Tower or cease to use the Tower for municipal purposes as a water storage facility.

9.

TAXES. Lessee agrees to pay all taxes due and payable on the installation and/or placement on the Leased Premises. Lessor shall continue to pay all taxes on its water tower and land, if required by law.

10.

LIENS. Lessee shall keep all of the Leased Premises and every part thereof and all improvements at any time located thereon free and clear of any and all mechanics and material men's liens for or arising out of or in connection with work or labor done on the Leased Premises. Lessee shall at all times promptly and fully to pay and discharge any and all claims for labor or materials on which any such lien may or could be based, and to indemnify Lessor and all of the Leased Premises and all improvements thereon against all such liens and claims of liens, suits or other proceedings. If Lessee desires to contest any such lien it shall notify Lessor of its intention to do so within thirty (30) days after the filing of such lien. In such case, and provided that Lessee shall on demand protect Lessor by a good and sufficient surety bond (or other evidence of financial responsibility acceptable to Lessor) against any such lien and any cost, liability, or damage arising out of such contest, Lessee shall not be in default hereunder until twenty (20) days after the

BOARD APPROVED

final determination of the validity thereof, within which time Lessee shall satisfy and discharge such lien to the extent held valid; but the satisfaction and discharge of any such lien shall not, in any case, be delayed until execution is had on any judgment rendered thereon, and such delay shall be a default of Lessee hereunder. In the event of any such contest, Lessee shall protect and indemnify Lessor against all loss, expense, and damage resulting there from.

11.

DEFAULT. In the event that Lessee (a) default in payment of any rental due hereunder; or (b) fails to keep or perform any other covenants herein contained; Lessee shall have a period of thirty (30) days following receipt of written notice from Lessor of the nature of such default within which to correct such default. If Lessee fails to take steps to correct such default within said thirty (30) day period, Lessor shall have the right at its option to (a) cancel this Lease in accordance with law, or (b) proceed one or more times for past due installment or rental without prejudicing its rights to proceed later for remaining installments or (c) have recourse to any other remedy to which Lessor may be entitled by law.

12.

PARTIES. This lease and all its provisions hereof shall be applicable to and binding upon the parties, their respective successors and assigns.

13.

INDEMINIFICATION AND HOLD HARMLESS. Lessee shall indemnify and hold Lessor harmless from all claims (including attorney's fees, costs and expenses of defending against such claims) arising or alleged to arise from the acts or omissions or willful misconduct of Lessee or Lessee's agents, employees, Licensees, invitees or contractors occurring in or about the Site. Lessor shall indemnify and hold Lessee harmless from all claims (including attorney's fees, costs and expenses of defending against such claims) arising and alleged to arise from the negligent acts or omissions or willful misconduct of Lessor or Lessor's agents, employees, Lessee's, invitees or contractors occurring in or about the Premises. In no event shall the liability of Lessee or Lessor under this agreement include damages for lost profits, consequential or punitive damages. This paragraph shall survive expiration or termination of this Agreement.

14.

DAMAGE OR DESTRUCTION CAUSED BY THIRD PARTIES. Lessor shall not be liable to Lessee for damages arising from interference, discontinuance or interruption of Lessee's operations on the Leased Premises under this Lease, which are

BOARD APPROVED

due to acts of God or circumstances beyond Lessor's control or, the acts of other Lessees who have entered into a written lease with Lessor prior to this Lease. "Circumstances beyond its control" shall include but shall not be limited to interference whether electrical, radiation or physical.

DESTRUCTION OF PREMISES. If the Property or the tower is destroyed or damaged so as to hinder the effective use of the Tower in Lessee's judgment, or if Lessor advises lessee upon at least six (6) months advance written notice of Lessor's intent to abandon the property as no longer necessary for municipal purposes or to transfer same, Lessee may elect to terminate this following the date of notice or abandonment or transfer by Lessor, by so notifying the Lessor, in such event, all rights and obligations of lessee to lessor shall cease as of the date of such termination and Lessee shall be entitled to the reimbursement of any Rent prepaid by Lessee.

15.

REMOVAL OF IMPROVEMENTS. Upon termination of this Lease, whether by expiration, cancellation, forfeiture or otherwise, Lessee shall remove from the Leased Premises all improvements installed, placed or erected on the Leased Premises by Lessee, restoring the Leased Premises to its original condition. Lessee shall have thirty (30) days after termination of this Lease within which to dismantle and remove the improvements. If Lessee is prevented from removing the improvements during that time because of the weather, public disorder or natural disaster, Lessor shall grant such additional times as shall be reasonable under the circumstances. After the aforementioned period all improvements not removed by Lessee shall become the property of Lessor. Cost of removal of improvements shall be borne by lessee.

16.

WAIVER. No waiver by Lessor or failure by it to require strict and punctual performance by Lessee of any of the terms, conditions, provisions or obligations of the Lease, or any other forbearance, sufferance or indulgence, however long continued or under whatsoever conditions, shall constitute a waiver by Lessor of the right at any subsequent time to strict, full and punctual performance of Lessee's obligations hereunder.

17.

INSURANCE. The Lessee shall, at its cost and expense, take out and maintain during the term of this Lease, not less than the following insurance coverage: Comprehensive General Liability Insurance against claims for bodily injury, including personal injury and accidental death; as well as from claims for injury or destruction of property. The policy shall be written to include the lessor as an additional named insured. Not less than the following limit shall be provided; bodily injury liability, including death at \$1,000,000.00 each occurrence; property damage liability

E-MAIL APPROVED

\$1,000,000.00 each occurrence, \$1,000,000.00 each accident. The policy shall be written by a reputable company approved by Lessor and shall provide a thirty (30) day written notice of cancellation or change in coverage to Lessor. All policies shall include a waiver of subrogation against Lessor and include coverage for contractual liability to specifically include the hold harmless and indemnification provisions under paragraph 13 of this Lease. Lessee shall furnish certificates of insurance or other evidence satisfactory to Lessor of compliance by Lessee with the provisions hereof at the execution of this Lease.

The insurance coverage limits set out above shall be subject to increase prior to the beginning of each five year period of this lease provided that lessor has requested such increase by notice to lessee at least thirty (30) days prior to such date. Upon such request the parties shall attempt to agree for such five-year period on reasonable and adequate limits for the nature of the risk. Lessor will show proof of insurance on the tower with Bellsouth Mobility Inc. listed as a third party beneficiary.

18.

SEVERABILITY. Each Paragraph of this Lease Agreement is severable from all other Paragraphs. In the event any court of competent jurisdiction determines that any Paragraph or subparagraph is invalid or unenforceable for any reason, all remaining Paragraphs will remain in full force and effect.

19.

INTERPRETATION. This Lease shall be interpreted according to and enforced under the laws of the State of Mississippi.

20.

ENTIRE AGREEMENT. This Lease Agreement contains the entire Agreement of both parties hereto, and no other oral or prior written agreement shall be binding on the parties hereto. This Lease supersedes all prior agreements, contracts and misunderstandings of any kind between the parties relating to the subject matter hereof.

21.

ATTORNEY'S FEES. In the event that it becomes necessary for one party to enforce any provisions of this Lease by legal action, the unsuccessful party agrees to pay all costs and expenses incurred by the successful party, including reasonable attorney fees and other expenses.

BOARD APPROVED

22.

INTEREST ON ARREARS. Lessee shall pay to Lessor on demand interest at the rate of 10% per annum on the amount of any payment not made when due hereunder from the date due here of until payment is received by Lessor.

23.

NOTICES. All demands, notices and other communications hereunder shall be in writing and shall be deemed to have been duly given when personally delivered or when deposited in the United States mail, certified mail, postage prepaid or reliable overnight carrier addressed as follows:

LESSOR: City of Clinton
P. O. Box 156
Clinton, Mississippi 39060
Attention:

LESSEE: Bellsouth Mobility Inc.
Real Estate Department
1100 Peachtree
8th Floor
Atlanta, GA 30309-4559

In Testimony Whereof, Lessor has executed this act in Clinton, Hinds County, Mississippi in the presence of the undersigned Notary Public and attesting witnesses on the _____ day of _____ 2000.

WITNESSES:

LESSOR:

CITY OF CLINTON

By: _____

ACKNOWLEDGMENT

STATE OF MISSISSIPPI

COUNTY OF HINDS

RD APPROVED

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of _____, 2000, within my jurisdiction, the within named _____, who acknowledged that he/she is _____ of CITY OF CLINTON, a Mississippi Municipal Corporation, and that for and on behalf of CITY OF CLINTON, and as its act and deed he/she executed the above and foregoing instrument, after first having been duly authorized by CITY OF CLINTON so to do.

NOTARY PUBLIC In and for
Said County and State

In Testimony Whereof, Lessee has executed this act in Atlanta, Georgia, in the presence of the undersigned Notary Public and attesting witnesses on this ____ day of _____, 2000.

WITNESSES:

LESSEE:

Bellsouth Cellular Corp

Stephen Brake
Asst. Vice President

ACKNOWLEDGMENT

STATE OF GEORGIA

Personally appeared before me, the undersigned authority in and for the said county and state, on this ____ day of _____, 2000. Within my jurisdiction, the within names Stephen Brake who acknowledged that he is Assistant Vice President of Bellsouth Cellular Corp. and that for and on behalf of the said corporation, and as its set and deed

BOARD APPROVED

he executed the above and foregoing instrument, and first having been duly authorized by said corporation so to do.

NOTARY PUBLIC in and for said state

F:\projects\bellisouthmobilitystarkville\lease80100

CITY OF CLINTON AGENDA ITEM FACT SHEETBOARD MEETING DATE: 9/19/00AGENDA ITEM NO. 8

CONSENT AGENDA : \$	TO:
FOR:	
Circle : Low Quote, Sole Source, Emergency, etc. if applicable. ACCT. NO.	

DISCUSSION/ACTION:	
Authority for the Mayor to enter into a one year contract for	
\$450,000 with ST Environmental for Contract Operation of the City's Wastewater	
Facilities.	
INTRODUCED BY:	R. L. Broome
TELEPHONE:	924-5462

EXHIBITS FOR REVIEW:

Minutes _____	Invoice _____	Other _____
Ordinance _____	Plans, Maps _____	_____
Resolution _____	Contract _____	_____

RECOMMENDATION:

BOARD ACTION:MOTION MADE BY: _____SECONDED BY: _____

<u>VOTE CAST:</u>	<u>"AYE"</u>	<u>"NAY"</u>	<u>ACTION TAKEN:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

AGENDA ITEMS MUST BE TURNED IN TO THE CITY CLERK WITH ALL ATTACHMENTS NO LATER THAN 5 P.M. ON THE WEDNESDAY PRECEDING THE TUESDAY BOARD MEETING TO BE INCLUDED ON THE AGENDA. THIS DEADLINE WILL BE STRICTLY ENFORCED.

CITY OF CLINTON AGENDA ITEM FACT SHEET

BOARD APPROVED

Board Meeting Date: September 19, 2000

Agenda Item No. 9.

Consent Agenda:	To:
For:	Acct. No.

Discussion/Action: Pay Classification for Water Dept. 3 classifications: Meter Reader; Meater Reader Suprv.; Senior Utilities Clerk	
Introduced by: Tim Rogers, Director of Public Works	Telephone: 924-2239

Exhibits for Review:		
Minutes _____	Invoice _____	Other: Bids, Specs _____
Ordinance _____	Plans, Maps _____	_____
Resolution _____	Contract _____	_____

Recommendation:

<u>Board Action:</u>		Motion made by: _____	
		Seconded by: _____	
<u>Vote Cast:</u>	<u>"AYE"</u>	<u>"NAY"</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

**CITY OF CLINTON
MISSISSIPPI**

DEPARTMENT OF PUBLIC WORKS

*Tim Rogers, Director of Public Works***MEMORANDUM**

**TO: Mayor Rosemary Alultman
Board of Alderman
Alice Burchfield, Personnel Director**

FROM: Tim Rogers

DATE: August 25, 2000

SUBJ: Pay Classification Amendment

I am requesting to be placed on the Agenda for the September 19, 2000 Board Meeting to propose a pay classification amendment for three (3) classifications. When the last amendment to the classification system was made, I gave little or no thought to the meter reading positions since we were under contract with Severn Trent Services. I also strongly feel the Senior Utilities Clerk position should be adjusted to the next higher pay grade due to the nature of the work involved.

The proposed changes are as follows:

<u>Position Title</u>	<u>Current Pay Grade (Rate)</u>	<u>Proposed Pay Grade (Rate)</u>
Meter Reader	LTC 08-01(\$6.80/hr)	LTC 10-01 (\$7.61/hr)
Meter Reader Suprv	LTC 10-01 (7.61/hr)	LTC 13-01 (\$9.02/hr)
Senior Utilities Clerk	GS 06-01 (8.27/hr)	GS07-01 (\$8.75/hr)

Thank you for your consideration.

BOARD APPROVED

CITY OF CLINTON

INTRODUCTION

The Labor, Trades, and Crafts (LTC) pay schedule enables employees to see how their wages can progress over several years with satisfactory performance. This pay schedule provides a plan for compensation of entry level positions which perform duties ranging from unskilled labor, which requires little or no training, through skilled labor which may require some special training or education.

It is emphasized that horizontal progression from step to step is not automatic, but is dependent upon satisfactory performance evaluation.

SCHEDULE II
LABOR, TRADES, AND CRAFTS

<u>PAY GRADE</u>	<u>POSITION TITLE</u>
LTC04	VACANT
LTC05	LABORER I
LTC06	VACANT
LTC07	VACANT
LTC08	LABORER II METER READER
LTC09	VACANT
LTC10	METER READER SUPERVISOR
LTC11	LABORER III
LTC12	LIGHT EQUIPMENT OPERATOR SMALL ENGINE MECHANIC
LTC13	LG TRUCK DRIVER CLASS A/B LICENSE REQUIRED
LTC14	MECHANIC HEAVY EQUIP OPER
LTC15	FOREMAN

CITY OF CLINTON
SCHEDULE II
LABOR, TRADES, AND CRAFTS, CONTINUED

LTC 16	WATER OPER/WASTEWATER OPER/FOREMAN
LTC17	VACANT
LTC18	SUPERINTENDENT, STREETS SUPERINTENDENT, UTILITIES SUPERINTENDENT, GROUNDS & MAINTENANCE
LTC19	VACANT
LTC20	SUPERINTENDENT, CONSTRUCTION

10-1-99

LTC

CI
PERFORM
LABOR, TR

Grade	#1	#2	#3	#4	#5	#6	#7	#8	#9	#10
#04	11,322.53	11,662.20	12,012.07	12,372.43	12,743.61	13,125.91	13,519.69	13,925.28	14,343.04	14,773.33
	471.77	485.93	500.50	515.52	530.98	546.91	563.32	580.22	597.63	615.56
	5.44	5.61	5.78	5.95	6.13	6.31	6.50	6.69	6.90	7.10
<i>Lab. #1</i> #05	11,966.67	12,325.67	12,695.44	13,076.30	13,468.59	13,872.65	14,288.83	14,717.50	15,159.02	15,613.79
	498.61	513.57	528.98	544.85	561.19	578.03	595.37	613.23	631.63	650.57
	5.75	5.93	6.10	6.29	6.48	6.67	6.87	7.08	7.29	7.51
#06	12,650.04	13,029.55	13,420.43	13,823.04	14,237.74	14,664.87	15,104.81	15,557.96	16,024.70	16,505.44
	527.09	542.90	559.18	575.96	593.24	611.04	629.37	648.25	667.70	687.73
	6.08	6.26	6.45	6.65	6.85	7.05	7.26	7.48	7.70	7.94
#07	13,375.04	13,776.29	14,189.58	14,615.27	15,053.73	15,505.34	15,970.50	16,449.62	16,943.10	17,451.40
	557.29	574.01	591.23	608.97	627.24	646.06	665.44	685.40	705.96	727.14
	6.43	6.62	6.82	7.03	7.24	7.45	7.68	7.91	8.15	8.39
<i>Lab. #2</i> #08	14,144.19	14,568.52	15,005.57	15,455.74	15,919.41	16,396.99	16,888.90	17,395.57	17,917.44	18,454.96
<i>meter reader</i>	589.34	607.02	625.23	643.99	663.31	683.21	703.70	724.82	746.56	768.96
	6.80	7.00	7.21	7.43	7.65	7.88	8.12	8.36	8.61	8.87
#09	14,960.17	15,408.98	15,871.25	16,347.39	16,837.81	17,342.94	17,863.23	18,399.13	18,951.10	19,519.63
	623.34	642.04	661.30	681.14	701.58	722.62	744.30	766.63	789.63	813.32
	7.19	7.41	7.63	7.86	8.10	8.34	8.59	8.85	9.11	9.38
<i>meter reader Supervisor</i> #10	15,825.86	16,300.64	16,789.66	17,293.35	17,812.15	18,346.51	18,896.91	19,463.82	20,047.73	20,649.16
	659.41	679.19	699.57	720.56	742.17	764.44	787.37	810.99	835.32	860.38
	7.61	7.84	8.07	8.31	8.56	8.82	9.09	9.36	9.64	9.93
<i>Lab. #3</i> #11	16,744.28	17,246.60	17,764.00	18,296.92	18,845.83	19,411.20	19,993.54	20,593.35	21,211.15	21,847.48
	697.68	718.61	740.17	762.37	785.24	808.80	833.06	858.06	883.80	910.31
	8.05	8.29	8.54	8.80	9.06	9.33	9.61	9.90	10.20	10.50
<i>Light Equip. Op.</i> #12	17,718.59	18,250.15	18,797.65	19,361.58	19,942.43	20,540.70	21,156.93	21,791.63	22,445.38	23,118.74
	738.27	760.42	783.24	806.73	830.93	855.86	881.54	907.98	935.22	963.28
	8.52	8.77	9.04	9.31	9.59	9.88	10.17	10.48	10.79	11.11
<i>Truck Driver</i> #13	18,752.27	19,314.84	19,894.29	20,491.12	21,105.85	21,739.02	22,391.20	23,062.93	23,754.82	24,467.46
	781.34	804.79	828.93	853.80	879.41	905.79	932.97	960.96	989.78	1,019.48
	9.02	9.29	9.56	9.85	10.15	10.45	10.76	11.09	11.42	11.76
<i>Heavy Equip. Op.</i> #14	19,848.88	20,444.35	21,057.68	21,689.41	22,340.09	23,010.30	23,700.61	24,411.62	25,143.97	25,898.29
	827.04	851.85	877.40	903.73	930.84	958.76	987.53	1,017.15	1,047.67	1,079.10
	9.54	9.83	10.12	10.43	10.74	11.06	11.39	11.74	12.09	12.45
<i>Foreman</i> #15	21,012.29	21,642.66	22,291.94	22,960.69	23,649.51	24,359.00	25,089.77	25,842.46	26,617.74	27,416.27
	875.51	901.78	928.83	956.70	985.40	1,014.96	1,045.41	1,076.77	1,109.07	1,142.34
	10.10	10.41	10.72	11.04	11.37	11.71	12.06	12.42	12.80	13.18

TY OF CLINTON
ANCE PAY SCHEDULE II
ADES, AND CRAFTS (LTC)

--Pay Step----->									
#11	#12	#13	#14	#15	#16	#17	#18	#19	#20
15,216.53	15,673.03	16,143.22	16,627.51	17,126.34	17,640.13	18,169.33	18,714.41	19,275.85	19,854.12
634.02	653.04	672.63	692.81	713.60	735.01	757.06	779.77	803.16	827.26
7.32	7.54	7.76	7.99	8.23	8.48	8.74	9.00	9.27	9.55
16,082.20	16,564.67	17,061.61	17,573.46	18,100.66	18,643.68	19,202.99	19,779.08	20,372.46	20,983.63
670.09	690.19	710.90	732.23	754.19	776.82	800.12	824.13	848.85	874.32
7.73	7.96	8.20	8.45	8.70	8.96	9.23	9.51	9.79	10.09
17,000.60	17,510.62	18,035.94	18,577.02	19,134.33	19,708.36	20,299.61	20,908.59	21,535.85	22,181.93
708.36	729.61	751.50	774.04	797.26	821.18	845.82	871.19	897.33	924.25
8.17	8.42	8.67	8.93	9.20	9.48	9.76	10.05	10.35	10.66
17,974.94	18,514.19	19,069.61	19,641.70	20,230.95	20,837.88	21,463.02	22,106.91	22,770.11	23,453.22
748.96	771.42	794.57	818.40	842.96	868.25	894.29	921.12	948.75	977.22
8.64	8.90	9.17	9.44	9.73	10.02	10.32	10.63	10.95	11.28
19,008.61	19,578.87	20,166.23	20,771.22	21,394.36	22,036.19	22,697.27	23,378.19	24,079.54	24,801.92
792.03	815.79	840.26	865.47	891.43	918.17	945.72	974.09	1,003.31	1,033.41
9.14	9.41	9.70	9.99	10.29	10.59	10.91	11.24	11.58	11.92
20,105.22	20,708.38	21,329.63	21,969.52	22,628.60	23,307.46	24,006.69	24,726.89	25,468.69	26,232.75
837.72	862.85	888.73	915.40	942.86	971.14	1,000.28	1,030.29	1,061.20	1,093.03
9.67	9.96	10.25	10.56	10.88	11.21	11.54	11.89	12.24	12.61
21,268.64	21,906.70	22,563.90	23,240.81	23,938.04	24,656.18	25,395.87	26,157.74	26,942.47	27,750.75
886.19	912.78	940.16	968.37	997.42	1,027.34	1,058.16	1,089.91	1,122.60	1,156.28
10.23	10.53	10.85	11.17	11.51	11.85	12.21	12.58	12.95	13.34
22,502.91	23,177.99	23,873.33	24,589.53	25,327.22	26,087.04	26,869.65	27,675.74	28,506.01	29,361.19
937.62	965.75	994.72	1,024.56	1,055.30	1,086.96	1,119.57	1,153.16	1,187.75	1,223.38
10.82	11.14	11.48	11.82	12.18	12.54	12.92	13.31	13.70	14.12
23,812.31	24,526.68	25,262.48	26,020.35	26,800.96	27,604.99	28,433.14	29,286.13	30,164.72	31,069.66
992.18	1,021.94	1,052.60	1,084.18	1,116.71	1,150.21	1,184.71	1,220.26	1,256.86	1,294.57
11.45	11.79	12.15	12.51	12.89	13.27	13.67	14.08	14.50	14.94
25,201.49	25,957.53	26,736.26	27,538.35	28,364.50	29,215.43	30,091.89	30,994.65	31,924.49	32,882.22
1,050.06	1,081.56	1,114.01	1,147.43	1,181.85	1,217.31	1,253.83	1,291.44	1,330.19	1,370.09
12.12	12.48	12.85	13.24	13.64	14.05	14.47	14.90	15.35	15.81
26,675.24	27,475.50	28,299.76	29,148.75	30,023.22	30,923.91	31,851.63	32,807.18	33,791.40	34,805.14
1,111.47	1,144.81	1,179.16	1,214.53	1,250.97	1,288.50	1,327.15	1,366.97	1,407.97	1,450.21
12.82	13.21	13.61	14.01	14.43	14.87	15.31	15.77	16.25	16.73
28,238.76	29,085.92	29,958.50	30,857.25	31,782.97	32,736.46	33,718.55	34,730.11	35,772.01	36,845.17
1,176.61	1,211.91	1,248.27	1,285.72	1,324.29	1,364.02	1,404.94	1,447.09	1,490.50	1,535.22
13.58	13.98	14.40	14.84	15.28	15.74	16.21	16.70	17.20	17.71

BOARD APPROVED

CITY OF CLINTON AGENDA ITEM FACT SHEET

Board Meeting Date: September ^{19,} 2000

Agenda Item No. 10.

Consent Agenda:	To:
For:	Acct. No.

Discussion/Action:	Preliminary Site Plan Arrow Printers - 449 Highway 80
Introduced by:	Gary Ward
Telephone:	924-2239

Exhibits for Review:		
Minutes	Invoice	Other:
Ordinance	Plans, Maps	
Resolution	Contract	

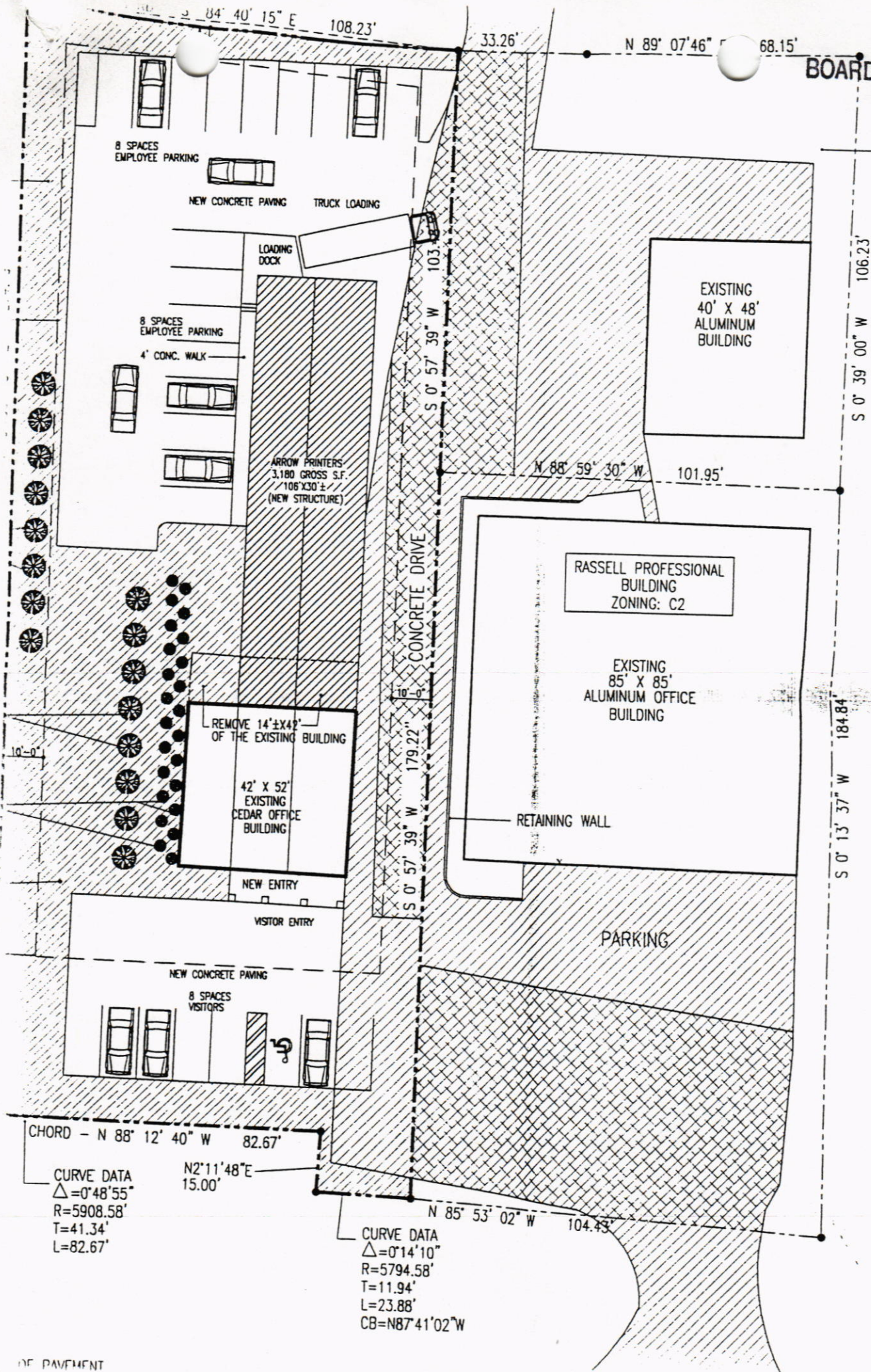
Recommendation: Planning and Zoning recommends approval.

<u>Board Action:</u>	Motion made by: _____		
	Seconded by: _____		
<u>Vote Cast:</u>	<u>"Aye"</u>	<u>"Nay"</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

BOARD APPROVED

PARCEL
10636.4
0.244 AC



CITY OF CLINTON AGENDA ITEM FACT SHEET

Board Meeting Date: 09/19/2000

Agenda Item No. 11.

Consent Agenda: For:	To:
Account No.	

Discussion/Action: <i>Approval of Tamm, Brown & Run Co. for audit of financial statements for 1999-2000</i>	
Introduced by: <i>Wayne Derrick</i>	Telephone No. <i>2..</i>

Exhibits for Review:

Minutes: _____	Invoice: _____	Other: _____
Ordinance: _____	Plans, Maps: _____	_____
Resolution: _____	Contract: _____	_____

Recommendation:

<u>Board Action:</u>	Motion made by: _____
	Seconded by: _____

<u>Vote Cast:</u>	<u>"Aye":</u>	<u>"Nay":</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

TANN, BROWN & RUSS CO., LTD.
CERTIFIED PUBLIC ACCOUNTANTS
415 E. CAPITOL
JACKSON, MISSISSIPPI 39201
TELEPHONE (601) 354-4926
FACSIMILE (601) 354-4947

BOARD APPROVED

MEMBERS
AMERICAN INSTITUTE
CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS
MISSISSIPPI SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

September 1, 2000

Mayor Rosemary Aultman
City of Clinton
P. O. Box 156
Clinton, MS 39056

RECEIVED
SEP 12 2000
CITY OF CLINTON

'99 - '2000
audit
9/19 agenda

Dear Rosemary:

Enclosed is an engagement letter for the audit for the year ended September 30, 2000. The engagement letter proposes a fee not to exceed \$23,500, which represents a \$3,500 increase over the prior year. We propose this increase for the following reasons:

- Our fee has not increased in the last fifteen years we have worked for the City of Clinton. The City's budget has grown approximately 300% over this time.
- A single audit will be required for September 30, 2000 due to the federal funds on the North/South Parkway project.
- The self-insurance funding arrangement for health insurance adopted last year requires additional time for us.
- Assistance with planning for the new Governmental Accounting Standard #34, which will change your reporting in the future, will require additional time. This Standard will probably not be adopted for September 30, 2000; however, certain procedures relating to fixed assets will need to be put in place.

I have provided Wayne with lists of information he and his staff can prepare for us that reduces our time on the audit. He does a great deal for us now (and a terrific job), but he can do more, if he has time. We will continue to work with you and Wayne to keep the fee down.

Page Two
Mayor Rosemary Aultman
September 1, 2000

BOARD APPROVED

Please let me know if you have any questions. We enjoy and appreciate working with the City of Clinton.

Sincerely,



Walter N. Murphy, Jr.

WNM,Jr/wsf

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MISSISSIPPI SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

September 7, 2000

Honorable Mayor & Board of Aldermen
City of Clinton
Clinton, Mississippi

We are pleased to confirm our understanding of the services we are to provide the City of Clinton for the year ended September 30, 2000. We will audit the general purpose financial statements of the City of Clinton as of and for the year ended September 30, 2000. Also, the document we submit to you will include the following additional information that will be subjected to the auditing procedures applied in our audit of the general purpose financial statements.

1. Combining Statements
2. Individual Fund Statements
3. Account Group Statements
4. Supplemental Schedules

Audit Objectives

The objective of our audit is the expression of an opinion as to whether your general purpose financial statements are fairly presented, in all material respects, in conformity with generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the general purpose financial statements taken as a whole. The objective also includes reporting on –

- Internal control related to the financial statements and compliance with laws, regulations, and the provisions of contracts or grant agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.
- Internal control related to major programs and an opinion (or disclaimer of opinion) on compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each major program in accordance with the Single Audit Act Amendments of 1996 and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

The reports on internal control and compliance will each include a statement that the report is intended for the information and use of the audit committee, management, specific legislative or regulatory bodies, federal awarding agencies, and if applicable, pass-through entities.

Our audit will be conducted in accordance with generally accepted auditing standards; the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; the Single Audit Act Amendments of 1996; and the provisions of OMB Circular A-133, and will include tests of accounting records, a determination of major program(s) in accordance with Circular A-133, and other procedures we consider necessary to enable us to express such an opinion and to render the required reports. If our opinion on the general purpose financial statements or the Single Audit compliance opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed an opinion, we may decline to express an opinion or to issue a report as a result of this engagement.

Management Responsibilities

Management is responsible for establishing and maintaining internal control and for compliance with the provisions of contracts, agreements, and grants. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of the controls. The objectives of internal control are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of general purpose financial statements in accordance with generally accepted accounting principles, and that federal award programs are managed in compliance with applicable laws and regulations and the provisions of contracts and grant agreements.

Management is responsible for making all financial records and related information available to us. We understand that you will provide us with such information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements, including the schedule of expenditures of federal awards, but the responsibility for the financial statements remains with you. That responsibility includes the establishment and maintenance of adequate records and effective internal control over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets.

Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the general purpose financial statements taken as a whole. Additionally, as required by OMB Circular A-133, it is management's responsibility to follow up and take corrective action on reported audit findings and to prepare a summary schedule of prior audit findings and a corrective action plan.

Audit Procedures – General

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. We will plan and perform the audit to obtain reasonable rather than absolute assurance about whether the financial statements are free of material misstatement, whether caused by error or fraud. As required by the Single Audit Act Amendments of 1996 and OMB Circular A-133, our audit will include test of transactions related to major federal award programs for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. Because an audit is designed to provide reasonable, but not absolute assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, fraud, other illegal acts, or noncompliance may exist and not be detected by us. In addition, an audit is not designed to detect immaterial errors, fraud, or other illegal acts or illegal acts that do not have a direct effect on the general purpose financial statements or to major programs. However, we will inform you of any material errors and any fraud that comes to our attention. We will also inform you of any other illegal acts that come to our attention, unless clearly inconsequential. We will include such matters in the reports required for a Single Audit. Our responsibility as auditors is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, and may include tests of the physical existence of inventories, and direct confirmation of receivables and certain other assets and liabilities by correspondence with selected individuals, creditors, and financial institutions. We will request written representations from your attorneys as part of the engagement, and they may bill you for responding to this inquiry. At the conclusion of our audit, we will also require certain written representations from you about the financial statements and related matters.

Audit Procedures – Internal Controls

In planning and performing our audit, we will consider the internal control sufficient to plan the audit in order to determine the nature, timing, and extent of our auditing procedures for the purpose of expressing our opinions on the City of Clinton's general purpose financial statements and on its compliance with requirements applicable to major programs.

We will obtain an understanding of the design of the relevant controls and whether they have been placed in operation, and we will assess control risk. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the general purpose financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the general purpose financial statements. Tests of controls relative to the general purpose financial statements are required only if control risk is assessed below the maximum level. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control used pursuant to *Government Auditing Standards*.

As required by OMB Circular A-133, we will perform tests of controls to evaluate the effectiveness of the design and operation of controls that we consider relevant to preventing or detecting material noncompliance with compliance requirements, applicable to each major federal award program. However, our tests will be less in scope than would be necessary to render an opinion on those controls and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to OMB Circular A-133.

An audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the governing body or audit committee of any matters involving internal control and its operation that we consider to be reportable conditions under standards established by the American Institute of Certified Public Accountants. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control that, in our judgment, could adversely affect the entity's ability to record, process, summarize, and report financial data consistent with the assertions of management in the general purpose financial statements. We will also inform you of any nonreportable conditions or other matters involving internal control, if any, as required by OMB Circular A-133.

Audit Procedures – Compliance

Our audit will be conducted in accordance with the standards referred to in the section titled Audit Objectives. As part of obtaining reasonable assurance about whether the general purpose financial statements are free of material misstatement, we will perform tests of City of Clinton's compliance with applicable laws and regulations and the provisions of contracts and agreements, including grant agreements. However, the objective of those procedures will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

OMB Circular A-133 requires that we also plan and perform the audit to obtain reasonable assurance about whether the auditee has complied with applicable laws and regulations and the provisions of contracts and grant agreements applicable to major programs. Our procedures will consist of the applicable procedures described in the *OMB Circular A-133 Compliance Supplement* for the types of compliance requirements that could have a direct and material effect of each of City of Clinton's major programs. The purpose of those procedures will be to express an opinion on City of Clinton's compliance with requirements applicable to major programs in our report on compliance issued pursuant to OMB Circular A-133.

Audit Administration, Fees, and Other

We have provided Wayne Derrick a list of information we would like to have prepared prior to beginning our audit. Your employees will also be asked to locate any invoices selected by us for testing.

At the conclusion of the engagement, we will complete the appropriate sections of and sign the Data Collection Form that summarizes our audit findings. We will provide copies of our reports to City of Clinton; however, it is management's responsibility to submit the reporting package (including financial statements, schedule of expenditures of federal awards, summary schedule of prior audit findings, auditors' reports, and a corrective action plan) along with the Data Collection Form to the designated federal clearinghouse and, if appropriate, to pass-through entities. The Data Collection Form and the reporting package must be submitted within the earlier of 30 days after receipt of the auditors' reports or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audits. At the conclusion of the engagement, we will provide information to management as to where the reporting packages should be submitted and the number to submit.

The workpapers for this engagement are the property of Tann, Brown & Russ Co., Ltd. and constitute confidential information. However, we may be requested to make certain workpapers available to cognizant or grantor agencies pursuant to authority given to them by law or regulation. If requested, access to such workpapers will be provided under the supervision of Tann, Brown & Russ Co., Ltd. personnel. Furthermore, upon request, we may provide photocopies of selected workpapers to cognizant or grantor agencies. The cognizant or grantor agencies may intend, or decide, to distribute the photocopies or information contained therein to others, including other governmental agencies.

The workpapers for this engagement will be retained for a minimum of three years after the date the auditors' report is issued or for any additional period if requested by the cognizant or grantor agencies. If we are aware that a federal awarding agency, pass-through entity, or auditee is contesting an audit finding, we will contact the parties contesting the audit finding for guidance prior to destroying the workpapers.

Our fees for these services will be based on the actual time spent at our standard hourly rates. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. The fee for the audit will not exceed \$23,500. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

As required by "Government Auditing Standards", we are enclosing a copy of our most recent quality control review report. Our firm's system of quality control relating to our accounting and auditing practice is reviewed every three years in conformity with standards established by the Peer Review Board of the American Institute of Certified Public Accountants. As reflected in the letter enclosed, our latest review resulted in an unqualified opinion, which is the highest level of assurance that can be achieved. Our previous reviews have also resulted in unqualified opinions.

We appreciate the opportunity to be of service to the City of Clinton and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Very truly yours,

TANN, BROWN & RUSS CO., LTD.



Walter N. Murphy, Jr.

RESPONSE:

This letter correctly sets forth the understanding of the City of Clinton.

By: _____

Title: _____

Date: _____

Jimmie D. Fouts, CPA
Don W. Morgan, CPA
Douglas A. Garner, CPA
J. Donald Short, CPA

Michael T. Odom, CPA
Randal L. Gregory, CPA
Sherry L. Gregory, CPA



FOUTS & MORGAN
Certified Public Accountants . P.C.

August 27, 1997

BOARD APPROVED

• 5100 Sanderlin Road • Suite 2001
• Memphis, Tennessee 38117

Phone (901) 761-2110
FAX (901) 761-2149

To The Partners
Tann, Brown and Russ Co., Ltd.
415 E. Capitol Street
Jackson, MS 39201

We have reviewed the system of quality control for the accounting and auditing practice of Tann, Brown and Russ Co., Ltd. in effect for the year ended April 30, 1997. Our review was conducted in conformity with standards established by the Peer Review board of the American Institute of Certified Public Accountants (AICPA). We tested compliance with the firm's quality control policies and procedures to the extent we considered appropriate. These tests included a review of selected accounting and auditing engagements.

In performing our review, we have given consideration to the quality control standards issued by the AICPA. Those standards indicate that a firm's system of quality controls should be appropriately comprehensive and suitable designed in relation to the firm's size, organizational structure, operating policies, and the nature of its practice. They state that variance in individual performance can affect the degree of compliance with a firm's quality control system and, therefore, recognize that there may not be adherence to all policies and procedures in every case.

In our opinion, the system of quality control for the accounting and auditing practice of Tann, Brown and Russ Co., Ltd. in effect for the year ended April 30, 1997, met the objectives of quality control standards established by the AICPA and was being complied with during the year then ended to provide the firm with reasonable assurance of conforming with professional standards in the conduct of that practice.

Tann, Brown and Russ Co., Ltd. is a member of the private companies practice section of the AICPA Division for CPA Firms (the section) and has agreed to comply with the membership requirements of the section. In connection with our review, we tested the firm's compliance with those requirements to the extent we considered appropriate. In our opinion, the firm was in conformity with the membership requirements of the section during the year ended April 30, 1997 in all material respects.

FOUTS & MORGAN
Certified Public Accountants

Memphis, Tennessee
August 27, 1997

BOARD APPROVED

CITY OF CLINTON AGENDA ITEM FACT SHEET

Board Meeting Date: 09/19/2000

Agenda Item No. 12.

Consent Agenda: For:	To:
Account No. <u>N/A</u>	

Discussion/Action: <u>Review of and approval of financing for new ladder truck for fire department</u>	
Introduced by: <u>W. Smith</u>	Telephone No. _____

Exhibits for Review:

Minutes: _____	Invoice: _____	Other: <u>Bids</u>
Ordinance: _____	Plans, Maps: _____	_____
Resolution: _____	Contract: _____	_____

Recommendation:

Board Action: _____
Motion made by: _____
Seconded by: _____

<u>Vote Cast:</u>	<u>"Aye":</u>	<u>"Nay":</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

BOARD APPROVED

City of Clinton
Schedule of Bids
Financing for Emergency One Model L098 Arial Platform
Apparatus mounted on an Emergency One Cyclone Chassis

Items	Federal Signal Leasing	First Continental Leasing	Union Planters Leasing
Financing cost	\$584,942	\$584,942	\$584,942
Term	10 years	10 years	10 years
Payment mode	Annual, in arrears	Annual, in arrears	Annual, in arrears
Annual percentage rate	6.09%	6.49%	5.89%
Annual payment	\$79,814	\$81,330	\$76,235
Total payback	\$798,142	\$813,302	\$762,349

798
762
36

BOARD APPROVED

CITY OF CLINTON AGENDA ITEM FACT SHEET

Board Meeting Date: 09/19/2000

Agenda Item No. 13

Consent Agenda: For:	To:
Account No.	

Discussion/Action:	<i>Approval of Exemptions (2nd 5-year) for Riverside International Corporation</i>	
Introduced by:	<i>Wayne Derrich</i>	Telephone No.
	<i>(1) 6,876,217 06/30/2000 - 06/29/2005</i>	
	<i>(2) 4,124,297 ✓</i>	
	<i>(3) 1,296,476 08/31/2000 - 07/31/2005 ✓</i>	

Exhibits for Review:

Minutes: _____	Invoice: _____	Other: _____
Ordinance: _____	Plans, Maps: _____	_____
Resolution: _____	Contract: _____	_____

Recommendation:

Board Action:

Motion made by: _____
Seconded by: _____

<u>Vote Cast:</u>	<u>"Aye":</u>	<u>"Nay":</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN,
CITY OF CLINTON, MISSISSIPPI, AUTHORIZING A FIVE-YEAR
EXTENSION OF THE EXEMPTION FROM AD VALOREM TAXES
FOR BTM CAPITAL CORPORATION, AS OWNER/LESSOR AND
RIVERWOOD INTERNATIONAL CORPORATION, AS LESSEE,
AS AUTHORIZED BY SECTION 27-31-101 ET. SEQ. OF THE
MISSISSIPPI CODE OF 1972 FOR ADDITIONS COMPLETED
JUNE 30, 1995**

The Board next took up for consideration the matter of granting a five year extension of the tax exemption from ad valorem taxes for BTM Capital Corporation, as owner/lessor and Riverwood International Corporation, (herein "Riverwood"), as lessee, and the following resolution, having first been reduced to writing, was introduced:

RESOLUTION OF THE MAYOR AND BOARD OF
ALDERMEN, CITY OF CLINTON, MISSISSIPPI,
GRANTING A FIVE YEAR EXTENSION OF THE TAX
EXEMPTION FROM AD VALORM TAXES
FOR BTM CAPITAL CORPORATION, AS OWNER/LESSOR
AND RIVERWOOD INTERNATIONAL CORPORATION,
AS LESSEE, AS AUTHORIZED BY SECTION 27-31-101 ET
SEQ., OF THE MISSISSIPPI CODE, AS AMENDED, FOR
ADDITIONS COMPLETED JUNE 30, 1995.

WHEREAS, BTM Capital Corporation, as owner/lessor and Riverwood International Corporation, as lessee filed in triplicate with this Board its request for a five year extension of the exemption from ad valorem taxation for additions completed on June 30, 1995 and located at Riverwood's plant within the industrial park of the City of Clinton, Hinds County, Mississippi; and

WHEREAS, Riverwood International Corporation, has produced written verification and documentation to this Board as to the authenticity and correctness of its request for a five year extension in regard to the true value of the prayed-for exemption and the completion date of said enterprise; and

WHEREAS, the additions and expansions of equipment were completed on June 30, 1995 and as of that date the original cost of the

equipment was \$9,400,160.00 with the true value of all current property to be exempted being \$6,876,217 as shown in an itemized list provided with the Application, a copy of which is attached thereto as Exhibit "A" and Exhibit "B"; and

WHEREAS, this Board finds that BTM Capital Corporation, as Owner/Lessor, and Riverwood International Corporation, as Lessee is entitled to the five year extension of exemption from ad valorem taxes to begin June 30, 2000 until June 29, 2005.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Aldermen, City of Clinton, Mississippi, as follows:

1. That the Application for five year extension of the exemption from ad valorem tax exemption by BTM Capital Corporation and Riverwood International Corporation, on the property described in Exhibit "A" and Exhibit "B" of the Application filed by said Company for tax exemption for the period sought, be and the same is hereby approved, and said extension is hereby granted, subject to certification of eligibility by the Mississippi State Tax Commission.

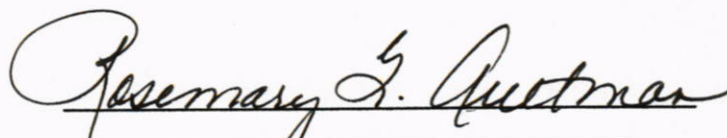
2. That the Clerk of this Board be and is hereby directed to spread a copy of this Order on the minutes of this Board; and that said Clerk shall forward the original and three certified copies of the Application and a certified copy of the transcript of this Order approving said Application to the Mississippi State Tax Commission for its certification of eligibility; and said Clerk shall also forward one certified copy to the Tax Assessor of the City of Clinton, Mississippi, and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application has been placed on the appropriate tax roll as "Non-Taxable," except for State and School District ad valorem taxes, for the duration of the exemption period only.

After full discussion of this matter Alderman Hisaw, moved that the foregoing Resolution be adopted and said motion was

seconded by Alderman Brabham, and upon the question being put to a vote, the vote was as follows:

Alderman Jehi Brabham voted:	<u>Aye</u>
Alderman Tony Hisaw voted:	<u>Aye</u>
Alderman Rodney DePriest voted:	<u>Aye</u>
Alderman Clint Brantley voted:	<u>Aye</u>
Alderman Phil Fisher voted:	<u>Aye</u>
Alderman Herb Touchton voted:	<u>Aye</u>
Alderman Sharbert Lott Voted:	<u>Aye</u>

WHEREUPON, the foregoing Resolution was declared, passed, and adopted at a regular meeting of the Mayor and Board of Aldermen, City of Clinton Mississippi, on this, the 19th day of September 2000.

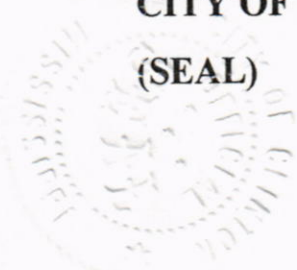

ROSEMARY AULTMAN, MAYOR
City of Clinton, Mississippi

ATTEST:


WAYNE DERRICK, CITY CLERK

CITY OF CLINTON, MISSISSIPPI

(SEAL)



**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN,
CITY OF CLINTON, MISSISSIPPI, AUTHORIZING A FIVE-YEAR
EXTENSION OF THE EXEMPTION FROM AD VALOREM TAXES
FOR RIVERWOOD INTERNATIONAL CORPORATION,
AS AUTHORIZED BY SECTION 27-31-101 ET. SEQ. OF THE
MISSISSIPPI CODE OF 1972 FOR ADDITIONS COMPLETED
JUNE 30, 1995**

The Board next took up for consideration the matter of granting a five year extension of the tax exemption from ad valorem taxes for Riverwood International Corporation, (herein "Riverwood"), and the following resolution, having first been reduced to writing, was introduced:

**RESOLUTION OF THE MAYOR AND BOARD OF
ALDERMEN, CITY OF CLINTON, MISSISSIPPI,
GRANTING A FIVE YEAR EXTENSION OF THE TAX
EXEMPTION FROM AD VALORM TAXES
FOR RIVERWOOD INTERNATIONAL CORPORATION, AS
AUTHORIZED BY SECTION 27-31-101 ET SEQ., OF THE
MISSISSIPPI CODE, AS AMENDED, FOR ADDITIONS
COMPLETED JUNE 30, 1995.**

WHEREAS, Riverwood International Corporation, as lessee filed in triplicate with this Board its request for a five year extension of the exemption from ad valorem taxation for additions completed on June 30, 1995 and located at Riverwood's plant within the industrial park of the City of Clinton, Hinds County, Mississippi; and

WHEREAS, Riverwood International Corporation, has produced written verification and documentation to this Board as to the authenticity and correctness of its request for a five year extension in regard to the true value of the prayed-for exemption and the completion date of said enterprise; and

WHEREAS, the additions and expansions of equipment were completed on June 30, 1995 and as of that date the original cost of the equipment was \$4,238,445 with the true value of all current property to be exempted being \$4,124,297 as shown in an itemized list provided with the Application, a copy of which is attached thereto as Exhibit "A" and Exhibit "B"; and

WHEREAS, this Board finds that Riverwood International Corporation, is entitled to the five year extension of exemption from ad valorem taxes to begin June 30, 2000 until June 29, 2005.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Aldermen, City of Clinton, Mississippi, as follows:

1. That the Application for five year extension of the exemption from ad valorem tax exemption by Riverwood International Corporation, on the property described in Exhibit "A" and Exhibit "B" of the Application filed by said Company for tax exemption for the period sought, be and the same is hereby approved, and said extension is hereby granted, subject to certification of eligibility by the Mississippi State Tax Commission.

2. That the Clerk of this Board be and is hereby directed to spread a copy of this Order on the minutes of this Board; and that said Clerk shall forward the original and three certified copies of the Application and a certified copy of the transcript of this Order approving said Application to the Mississippi State Tax Commission for its certification of eligibility; and said Clerk shall also forward one certified copy to the Tax Assessor of the City of Clinton, Mississippi, and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application has been placed on the appropriate tax roll as "Non-Taxable," except for State and School District ad valorem taxes, for the duration of the exemption period only.

After full discussion of this matter Alderman Hisaw, moved that the foregoing Resolution be adopted and said motion was seconded by Alderman Brabham, and upon the question being put to a vote, the vote was as follows:

Alderman Jehi Brabham voted:

Aye

Alderman Tony Hisaw voted:

Aye

Alderman Rodney DePriest voted:

Aye

Alderman Clint Brantley voted:

Aye

Alderman Phil Fisher voted:

Aye

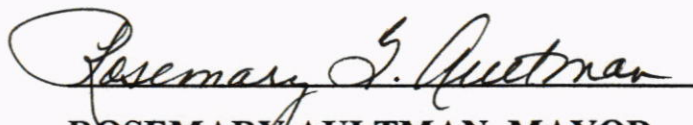
Alderman Herb Touchton voted:

Aye

Alderman Sharbert Lott Voted:

Aye

WHEREUPON, the foregoing Resolution was declared, passed, and adopted at a regular meeting of the Mayor and Board of Aldermen, City of Clinton Mississippi, on this, the 19th day of September 2000.


ROSEMARY AULTMAN, MAYOR

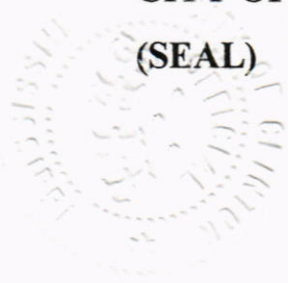
City of Clinton, Mississippi

ATTEST:


WAYNE DERRICK, CITY CLERK

CITY OF CLINTON, MISSISSIPPI

(SEAL)



**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN,
CITY OF CLINTON, MISSISSIPPI, AUTHORIZING A FIVE-YEAR
EXTENSION OF THE EXEMPTION FROM AD VALOREM TAXES
FOR RIVERWOOD INTERNATIONAL CORPORATION,
AS AUTHORIZED BY SECTION 27-31-101 ET. SEQ. OF THE
MISSISSIPPI CODE OF 1972 FOR ADDITIONS COMPLETED
AUGUST 1, 1995**

The Board next took up for consideration the matter of granting a five year extension of the tax exemption from ad valorem taxes for Riverwood International Corporation, (herein "Riverwood"), and the following resolution, having first been reduced to writing, was introduced:

RESOLUTION OF THE MAYOR AND BOARD OF
ALDERMEN, CITY OF CLINTON, MISSISSIPPI,
GRANTING A FIVE YEAR EXTENSION OF THE TAX
EXEMPTION FROM AD VALORM TAXES
FOR RIVERWOOD INTERNATIONAL CORPORATION, AS
AUTHORIZED BY SECTION 27-31-101 ET SEQ., OF THE
MISSISSIPPI CODE, AS AMENDED, FOR ADDITIONS
COMPLETED AUGUST 1, 1995.

WHEREAS, Riverwood International Corporation, as lessee filed in triplicate with this Board its request for a five year extension of the exemption from ad valorem taxation for additions completed on August 1, 1995 and located at Riverwood's plant within the industrial park of the City of Clinton, Hinds County, Mississippi; and

WHEREAS, Riverwood International Corporation, has produced written verification and documentation to this Board as to the authenticity and correctness of its request for a five year extension in regard to the true value of the prayed-for exemption and the completion date of said enterprise; and

WHEREAS, the additions and expansions of equipment were completed on August 1, 1995 and as of that date the original cost of the real property equipment was \$1,563,857 with the true value of all current property to be exempted being \$1,296,476 as shown in an itemized list provided with the Application, a copy of which is attached thereto as Exhibit "A" and Exhibit "B"; and

WHEREAS, this Board finds that Riverwood International Corporation, is entitled to the five year extension of exemption from ad valorem taxes to begin August 1, 2000 until July 31, 2005.

NOW, THEREFORE, BE IT RESOLVED by the Mayor and Board of Aldermen, City of Clinton, Mississippi, as follows:

1. That the Application for five year extension of the exemption from ad valorem tax exemption by Riverwood International Corporation, on the property described in Exhibit "A" and Exhibit "B" of the Application filed by said Company for tax exemption for the period sought, be and the same is hereby approved, and said extension is hereby granted, subject to certification of eligibility by the Mississippi State Tax Commission.

2. That the Clerk of this Board be and is hereby directed to spread a copy of this Order on the minutes of this Board; and that said Clerk shall forward the original and three certified copies of the Application and a certified copy of the transcript of this Order approving said Application to the Mississippi State Tax Commission for its certification of eligibility; and said Clerk shall also forward one certified copy to the Tax Assessor of the City of Clinton, Mississippi, and obtain the Certificate of said Tax Assessor stating that the personal property as itemized in the Application has been placed on the appropriate tax roll as "Non-Taxable," except for State and School District ad valorem taxes, for the duration of the exemption period only.

After full discussion of this matter Alderman Hisaw, moved that the foregoing Resolution be adopted and said motion was seconded by Alderman Brabham, and upon the question being put to a vote, the vote was as follows:

Alderman Jehi Brabham voted:

Aye

Alderman Tony Hisaw voted:

Aye

Alderman Rodney DePriest voted:

Aye

Alderman Clint Brantley voted:

Aye

Alderman Phil Fisher voted:

Aye

Alderman Herb Touchton voted:

Aye

Alderman Sharbert Lott Voted:

Aye

WHEREUPON, the foregoing Resolution was declared, passed, and adopted at a regular meeting of the Mayor and Board of Aldermen, City of Clinton Mississippi, on this, the 19th day of September 2000.

Rosemary S. Aultman
ROSEMARY AULTMAN, MAYOR

City of Clinton, Mississippi

ATTEST:

W. Derrick

WAYNE DERRICK, CITY CLERK

CITY OF CLINTON, MISSISSIPPI

(SEAL)

CITY OF CLINTON AGENDA ITEM FACT SHEET

Board Meeting Date: 09/19/2000Agenda Item No. 14

Consent Agenda: For:	To:	Account No.
-------------------------	-----	-------------

Discussion/Action:	<i>First</i> <i>Approval of 5-year Tax exemption for MCI WorldCom Management Company, Inc. (1) 10,141,410 01/01/2000 - 12/31/2004. (2) 12,997,510</i>	
Introduced by:	Telephone No.	

W. Denick

Exhibits for Review:

Minutes: _____	Invoice: _____	Other: _____
Ordinance: _____	Plans, Maps: _____	_____
Resolution: _____	Contract: _____	_____

Recommendation:

Board Action:
 Motion made by: _____
 Seconded by: _____

<u>Vote Cast:</u>	<u>"Aye":</u>	<u>"Nay":</u>	<u>Action Taken:</u>
Brabham	_____	_____	_____
Hisaw	_____	_____	_____
DePriest	_____	_____	_____
Brantley	_____	_____	_____
Fisher	_____	_____	_____
Touchton	_____	_____	_____
Lott	_____	_____	_____
Mayor Aultman	_____	_____	_____

Agenda items must be turned in to the City Clerk with all attachments no later than 5 P.M. on the Wednesday preceding the Tuesday Board Meeting to be included on the Agenda. This deadline will be strictly enforced.

CITY OF CLINTON
CLINTON, MISSISSIPPI 39

M E M O R A N D

BOARD APPROVED

DATE: August 7, 2000

TO: Mayor

FROM: Wayne *Wayne*

SUBJECT: Request for Exemption from Property Taxes for MCIWorldCom

I have reviewed MCIWorldCom's application for exemption from property taxes for 1999 real and personal property additions. Their request appears in order as outlined in Sections 27-31-101 and 27-31-105 of the Mississippi Code of 1972.

One observation...item 10, Page 2 of 5. Before an application is approved by the City, I don't think it would be out of line to ask businesses for an itemization breaking out domiciles of their employees, i.e., Clinton, Jackson, Raymond, etc., so that we can see if Clinton residents are represented in their work force at that particular location.

Since we have already granted them two previous exemptions on real and personal property additions, we probably don't have a choice but to grant this one.

This needs to go on the agenda. Do you want Ken Dreher to review it before being placed on the agenda?

Wayne
When Ken has reviewed, go ahead with this request on 10/3 or next agenda.
R-

CITY OF CLINTON
CLINTON, MISSISSIPPI 39060

BOARD APPROVED

M E M O R A N D U M

DATE: August 7, 2000

TO: Mayor

FROM: Wayne *Wayne*

SUBJECT: Request for Exemption from Property Taxes for MCIWorldCom

I have reviewed MCIWorldCom's application for exemption from property taxes for 1999 real and personal property additions. Their request appears in order as outlined in Sections 27-31-101 and 27-31-105 of the Mississippi Code of 1972.

One observation...item 10, Page 2 of 5. Before an application is approved by the City, I don't think it would be out of line to ask businesses for an itemization breaking out domiciles of their employees, i.e., Clinton, Jackson, Raymond, etc., so that we can see if Clinton residents are represented in their work force at that particular location.

Since we have already granted them two previous exemptions on real and personal property additions, we probably don't have a choice but to grant this one.

This needs to go on the agenda. Do you want Ken Dreher to review it before being placed on the agenda?

08/08/2000

Ken:

For your review. Return when finished.
Wayne

July 28, 2000

BOARD APPROVED

Wayne Derrick, Controller
City of Clinton
300 Jefferson Street
Clinton, Mississippi 39056

RE: Application of MCIWorldCom Management Company, Inc.
To the Mayor and Board of Aldermen of Clinton, Mississippi for
Exemptions from Ad Valorem Taxes

Dear Mr. Derrick:

Enclosed for filing are three original Applications for MCIWorldCom Management Company, Inc., for Exemption From Ad Valorem Taxes and a proposed Resolution and Final Resolution of the Mayor And Board of Aldermen Granting Exemption from Ad Valorem Taxes. In making the Application, MCIWorldCom requests exemption from ad valorem taxation for certain additions to and expansions of real and personal property used in connection with its regional and national headquarters in Clinton, Mississippi, pursuant to Mississippi Code Annotated § 27-31-105, as amended for an initial period of five years, with the right to apply for and be granted an additional five years' exemption thereafter. A list of the real and personal property sought to be exempted is attached to the Application as Exhibits "B" and "C."

Once you have had a chance to review the Application and proposed Resolution, We would appreciate your bringing these documents before the Mayor and Board of Aldermen for its consideration of the requested exemptions.

Thank you for your assistance with this matter.

Sincerely,



Rafael L. Garces

RLG/ram
Enclosures
Cc: Larry Russe

RECEIVED

AUG 01 2000

CITY OF CLINTON

**RESOLUTION OF THE MAYOR AND BOARD
OF ALDERMEN OF CLINTON, MISSISSIPPI
GRANTING EXEMPTION FROM AD VALOREM TAXES**

The Mayor and Board next took up for consideration the matter of granting tax exemption from ad valorem taxes for **MCI WORLD MANAGEMENT COMPANY, INC.**, and the following Resolution having first been reduced to writing, was introduced:

RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI, GRANTING TAX EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF FIVE YEARS, TO MCIWORLDCOM MANAGEMENT COMPANY, INC. AS AUTHORIZED BY SECTION 27-31-105, ET SEQ., OF THE MISSISSIPPI CODE OF 1972, AS AMENDED.

WHEREAS, **MCIWORLDCOM MANAGEMENT COMPANY, INC.** filed in triplicate with Mayor and Board its Application for exemption from ad valorem taxation; and

WHEREAS, **MCIWORLDCOM MANAGEMENT COMPANY, INC** has produced written verification and documentation to the Mayor and Board of Aldermen as to the authenticity and correctness of its Application in regard to the true value of the prayed for exemption, the completion date of the expansion of said enterprise; and

WHEREAS, the Mayor and Board of Aldermen find as a fact that the property described in the aforescribed Application constitutes a telecommunications enterprise and constitutes the corporate regional and national headquarters of the Applicant and meets the minimum criteria established by the Mississippi Department of Economic and Community Development and which expansion was completed on the 31st day of December, 1999, and that said Company is entitled to the exemption sought for an initial period of five (5) years, beginning on the 1st day of January, 2000, subject to approval

and certification by the Mississippi State Tax Commission. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, but that the total years for any exemption granted will not exceed ten (10) years.

NOW, THEREFORE, BE IT RESOLVED BY the Mayor and Board of Aldermen, of Clinton, Mississippi, as follows:

1. That the Application for ad valorem tax exemption by **MCI WORLDCOM MANAGEMENT COMPANY, INC.** for an initial period of five (5) years, beginning January 1, 2000, on the property described in the Application filed by said Company for tax exemption, be and the same is hereby approved, subject to approval and certification by the Mississippi State Tax Commission. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is entitled to apply for the be granted an extension of five (5) years upon furnishing proof of compliance, but that the total years for any exemption granted will not exceed ten (10) years.

2. That **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is Hereby granted tax exemption on ad valorem taxes, except State and School District ad valorem taxation, for an initial period of five (5) years, beginning January 1, 2000.

3. That the City Clerk of this Mayor and Board of Aldermen be, and he is Hereby directed to spread a copy of this Order on the minutes of this Board; and that said Clerk shall forward the original and three certified copies of the Application and a certified copy of the transcript of this Order approving said Application to the Mississippi State Tax Commission for its approval and certification; and said Clerk shall also forward one certified copy to the Tax Assessor of Hinds County and obtain the Certificate of said

Tax Assessor stating that the real property as itemized in the Application has been placed on the appropriate tax roll as "Non-Taxable," except for State and School District ad valorem taxes, for the duration of the exemption period only.

After a full discussion of this matter, Aldermen Brabham moved that the foregoing Resolution be adopted and said motion was second by Alderman Fisher, and upon the question being put to vote, the Resolution was unanimously adopted by the affirmative vote the members of the Mayor and Board of Aldermen of Clinton, Mississippi present.

WHEREUPON, the foregoing Resolution was declared passed and adopted at a regular meeting of the Mayor and Board of Aldermen of Clinton, Mississippi, on this 19th day of September, 2000.

Rosemary G. Aultman, Mayor

ATTEST:

W. J. Smith City Clerk

APPLICATION TO THE MAYOR AND BOARD OF ALDERMEN
OF CLINTON, MISSISSIPPI
FOR EXEMPTIONS FROM AD VALOREM TAXES

**APPLICATION OF MCIWORLDCOM MANAGEMENT COMPANY, INC. FOR
EXEMPTION FROM AD VALOREM TAXES FOR A PERIOD OF FIVE
YEARS AS AUTHORIZED BY SECTION 27-31-101, et seq., OF THE
MISSISSIPPI CODE OF 1972, AS AMENDED**

TO THE MAYOR AND BOARD OF ALDERMEN OF CLINTON, MISSISSIPPI:

1. **MCIWORLDCOM MANAGEMENT COMPANY, INC.** files this its application in triplicate for exemption from ad valorem taxation, except State and school district ad valorem taxation, and respectfully represents unto this Honorable Mayor and Board of Aldermen as follows:
2. Applicant, **MCIWORLDCOM MANAGEMENT COMPANY, INC.** is a Delaware corporation, domiciled in the city of Clinton, Hinds County, Mississippi, and qualified to do business in Mississippi, with the headquarters of its operation in Clinton, Hinds County, Mississippi.
3. Applicant is now operating within the City of Clinton, Hinds County, Mississippi, located at 500 Clinton Center Drive and is a bona fide enterprise of public utility within the meaning of Sections 27-31-101, et seq., and 27-31-105, et seq., and related Sections of the Mississippi Code of 1972, as amended, which has made additions to or expansions of its facilities or properties or has replaced equipment used in connection with or necessary to the operation of its business.
4. That Applicant is a corporate regional and national headquarters under the Department of Economic and Community Development guidelines (copies of which are attached

hereto as Exhibit "A") for purposes of ad valorem tax exemption under Section 27-31-105 of the Miss. Code of 1972, as amended.

5. Applicant therefore is eligible for the exemption granted by section 27-31-105 of the Mississippi Code of 1972, as amended, namely as a corporate regional and national headquarters within the meaning of Sections 27-31-101, et seq., and 27-31-105, et seq., of the Mississippi Code of 1972, as amended.
6. The exemption prayed for in this Application is with respect to additions to, expansions of, or replacements with respect to Applicant's said enterprise of public utility as enumerated in Section 27-31-101, which expansions, additions, and replacements will promote the development of Hinds County, Mississippi and the City of Clinton, Mississippi.
7. Applicant is constructing a building in Hinds County, Clinton, Mississippi, located at 500 Clinton Center Drive, Clinton, Mississippi 39056, for the purpose of expanding its regional and national headquarters. This Application relates to the additions and replacements of real property (as listed in Exhibit "B" hereto) and personal property (as listed in Exhibit "C" hereto) as a result of the expansion.
8. The expansion, which is the subject of this Application, was completed on or about the 31st day of December 1999, within the meaning of the applicable statutes of the State of Mississippi, and therefore, the exemption hereby claimed should commence on January 1, 2000.
9. Said expansion will provide approximately 250 new jobs with an estimated annual payroll of between \$6 million and \$8 million.
10. When hiring, the Applicant will give preference to Hinds County residents and will utilize Hinds County minority vendors, suppliers, subcontractors, and professionals to the extent consistent with the law and to the extent consistent with the following. The

Applicant affirms that it is an equal opportunity employer. Nothing in this paragraph is intended to create third-party beneficiary rights or, since the Application is intended to apply only to the Applicant's facility in Hinds County, to restrict the Applicant's discretion in employment decisions or contracts of national or international scope and not of a purely local nature, or otherwise unrelated to Hinds County, nor to restrict the applicant from employing the best qualified applicants for positions in all locations, including the Hinds County facility. Thus, Applicant will continue to hire the best qualified applicant for each position, giving preference to Hinds County residents for positions in its Hinds County facility when all other factors, such as education, experience, and skill level are equal.

11. The true value of all real property to be exempted is \$10,141,410. and the true value of all personal property to be exempted \$12,997,510, as shown in itemized lists attached hereto as Exhibits "B" and "C" and made a part hereof.
12. Said exemption of the real and personal property described in Exhibit "B" and "C" should be granted for an initial period of five (5) years beginning on January 1, 2000 and ending on the 31st day of December, 2004. Applicant should be entitled to apply for and granted an extension of five (5) years upon furnishing proof of compliance, with the total years for any exemption not to exceed ten (10) years.

Prayer

WHEREFORE, Applicant prays that the Mayor and Board of Aldermen enter a finding that applicant's business is in fact a corporate regional and national headquarters, that Applicant has in fact undertaken an addition to, expansion of, or replacement with respect to an enterprise of public utility; and that the first phase of the same was completed on the 31st day of December, 1999, within the meaning of the applicable laws of Mississippi;

That applicant be granted an exemption from ad valorem taxation except State and School District ad valorem taxation, as provided by law, for an initial period of five (5) years beginning on the 1st day of January, 2000, and ending on the 31st day of December, 2004, upon all the real and personal property described in Exhibits "B" and "C" attached hereto and made a part hereof, used in, or necessary to the operation of applicant's business in the City of Clinton, Hinds County, Mississippi;

That Applicant be entitled to apply for and be granted an extension of five (5) years upon furnishing proof of compliance, with the total years for any exemption granted not to exceed ten (10) years; and

That the Mayor and Board of Aldermen approve this application by an order or resolution spread upon its minutes, declaring that such property is exempt from all ad valorem taxation, except State and School District ad valorem taxation, for an initial period of five (5) years beginning on January 1, 2000; that the Applicant will be entitled to apply for and be granted an extension of five (5) additional years; that the total years for exemption for this expansion shall not exceed ten (10) years; and that said Mayor and Board of Aldermen shall forward the original and three certified copies of this application and a certified transcript of such approval to the Mississippi State Tax Commission and upon approval of this application by the said Mississippi State Tax Commission and certification of its approval, the Mayor and Board of Aldermen will enter a final order of its minutes granting the exemption herein prayed and notify the County Tax Assessor of such exemption and obtain a certificate of the County Tax Assessor verifying the status of said property as non-taxable on the appropriate tax rolls.

Respectfully submitted, this 27th day of July, 2000.

MCIWORLD COM MANAGEMENT COMPANY, INC.
Applicant

By: *Rafael Garces*
Title: Director - Property Tax

ATTEST:

City of Washington, D.C.

Personally appeared before me, the undersigned authority, Rafael Garces known to me to be the Director of MCIWORLD COM MANAGEMENT COMPANY, INC. , who being first duly sworn upon his oath says the facts stated in the foregoing application for Exemption from Ad Valorem Taxes are true and correct.

Given under my hand and seal of office this is the 27th day of July, 2000

MARIA A. ROSSEL
Notary Public District of Columbia
My Commission Expires: 2/14/2001
Maria A. Rosel
Notary Public



MDECD GUIDELINES FOR AD VALOREM EXEMPTION

A minimum of 35 jobs must be created to qualify for the ad valorem exemption.

National Headquarters

That location or office, of a multi-state business, where managerial, professional, technical and administrative personnel are domiciled and employed and where the businesses financial, personnel, legal, technical, support staff, support services, and other centralized business functions are performed. The function and purpose of the national headquarters is to plan, direct, and control all aspects of the organization operations and has final authority over all regional offices, operating facilities, or any other offices of the business enterprise. The "national headquarters" is subordinate only to the ownership of the organization or its representatives.

Regional Headquarters

One of several management offices or facilities of a multi-state business that is responsible for planning, directing, and controlling all aspects of the business operations within a sub-divided area of the United States.

A regional headquarters is a separate function from those offices and personnel responsible for the management of operating facilities within its region. The regional headquarters employees would be comprised of management, administrative, and other personnel engaged in their direct support. A regional headquarters would have final authority over all matters within its region of operations and be subordinate to a national headquarters.

Support staff are those full-time employees required to assist management and other headquarters personnel or perform other functions which are unique to, or required by the national headquarters. The classification of support personnel as headquarters employees is dependent on their duties being in direct relationship to the functions of the office or facility and not solely upon their presence in that physical location.

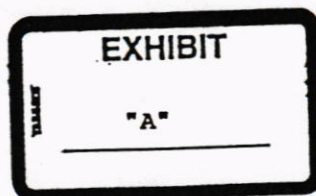


EXHIBIT B

WorldCom Management Co.
Schedule of Exempt Real Property
500 Clinton Center Drive
Hinds County, Mississippi 39056
Y/E 12/31/99
2000 Additions

Description

True Value

#3 Building

10,141,410

TOTAL

10,141,410

A parcel of land situated in the Southeast Quarter and the Southwest Quarter of Section 30, and the Northeast Quarter of the Northwest Quarter of Section 31, Township 6 North, Range 1 West, City of Clinton, Hinds County, Mississippi, and being more particularly described as follows:

Begin at the Southeast corner of Section 30, Township 6 North, Range 1 West, marked by a found half inch iron pin; Thence South 89 degrees 45 minutes 37 seconds West, along the South line of said Section 30, and also the South line as described in a boundary line agreement as recorded in Deed Book 3500, Page 521 in the office of the Chancery Clerk of Hinds County, Jackson, Mississippi, for a distance of 1334.44 feet to the Southeast corner of the Southwest Quarter of the Southeast Quarter of said Section 30, marked by a found 2 inch pipe, said point also being the Northeast corner of Countrywood of Trailwood Subdivision, Part 1, as recorded in the office of the Chancery Clerk of Hinds County;

Thence North 89 degrees 57 minutes 19 seconds West, along the South line of said Section 30, for a distance of 270.11 feet to a point marked by a found 1 inch iron pipe;

Thence South 89 degrees 15 minutes 30 seconds West, along the South line of said Section 30, for a distance of 1053.90 feet to the Southwest corner of the Southeast Quarter of Section 30 as marked by a found half inch iron pin;

Thence South 01 degree 46 minutes 18 seconds West for a distance of 168.00 feet to a found half inch iron pin;

Thence South 89 degrees 25 minutes 05 seconds West for a distance of 579.24 feet to a found half inch iron pin on the East right of way line of Clinton-Raymond Road, having an 80 foot wide right of way, as it is now laid out and exists, September 12, 1996;

Thence along said East right of way the following courses;

North 41 degrees 14 minutes 39 seconds East for a distance of 126.02 feet to a found half inch iron pin; North 26 degrees 49 minutes 06 seconds East for a distance of 261.21 feet to a found half inch iron pin; N 25 degrees 43 minutes 49 seconds East for a distance of 385.85 feet to a found half inch iron pin; North 23 degrees 38 minutes 21 seconds East for a distance of 262.49 feet to a found half inch iron pin; North 18 degrees 40 minutes 47 seconds East for a distance of 214.42 feet to a found half inch iron pin; North 13 degrees 54 minutes 43 seconds East for a distance of 467.99 feet to a found half inch iron pin; North 12 degrees

31 minutes 06 seconds East for a distance of 374.77 feet to a set half inch iron pin; South 78 degrees 56 minutes 30 seconds East for a distance of 10.00 feet to a found half iron pin; North 11 degrees 03 minutes 30 seconds East for a distance of 201.50 feet to a found half iron pin marking the flare of the South right of way line of Interstate 20;

Thence along the South right of way line of said Interstate 20 the following;

North 71 degrees 09 minutes 25 seconds East for a distance of 141.74 feet to a found concrete right of way monument, said point being 290 feet measured perpendicular from the centerline of said Interstate 20;

South 65 degrees 37 minutes 52 seconds East for a distance of 485.08 feet to a found half inch iron pin being 170 feet measured perpendicular from the centerline of said Interstate 20;

South 51 degrees 18 minutes 30 seconds East for a distance of 760.78 feet to a found concrete right of way monument, being 170 feet measured perpendicular from the centerline of said Interstate 20;

Thence along a curve to the left having a radius of 17359.72 feet and arc length of 544.55 feet for a chord bearing and distance of South 52 degrees 12 minutes 25 seconds East, 544.53 feet to a found half inch iron pin being 170 feet measured perpendicular from the centerline of said Interstate 20;

South 50 degrees 46 minutes 21 seconds East for a distance of 303.52 feet to a found half inch iron pin being 185 feet measured perpendicular from the centerline of said Interstate 20;

Thence along a curve to the left, having a radius of 17374.72 feet and arc length of 755.37 feet for a chord bearing and distance of South 55 degrees 21 minutes 04 seconds East, 755.31 feet to the East line of said Section 30, marked by a found 3/4 inch iron pin;

Thence, leaving said South right of way line, South 00 degrees 14 minutes 20 seconds East along said East line and further described in a boundary line agreement, recorded in Deed Book 3500 Page 521, for a distance of 357.17 feet to the Point of Beginning, containing 3,708,696.000 square feet, 85.14 acres, more or less.

Less and except the following:

INDEX: SE ¼ and the SE ¼ of the SW ¼ of Sec. 30, T-6-N, R-1-W

Begin at a point being a found concrete right-of-way monument on the present Southern right-of-way line for the existing Interstate 20 Highway that is located South 38°41'30" West, a distance of 289.95 feet from the centerline of survey for said Interstate Highway at Station 84+30 as shown on the plans for Federal Aid Project No. 59-0020-01-136-10; from said point of beginning run thence South 65°37'29" East along said present right-of-way line, a distance of 485.06 feet to a found iron pin being 170 feet Southerly of and perpendicular to the centerline of survey for said Highway at Station 89+00; thence continue to run along said present right-of-way line South 51°14'35" East, a distance 650.48 feet; thence leaving said present right-of-way line, run North 67°36'09" West, a distance of 677.20 feet to a point being 360 feet Southerly of and perpendicular to the centerline of survey for said Highway at Station 89+00; thence run courses of North 79°47'06" West, a distance of 416.86 feet and South 34°29'18" West, a distance of 161.55 feet to a point being 80 feet Easterly of and perpendicular to the centerline of survey for the relocation of Clinton-Raymond Road at Station 111+50 as shown on the plans for said Project; thence run South 12°41'13" West, a distance of 442.47 feet to a point being 80 feet Easterly of and perpendicular to the centerline survey for said Road at Point of Tangency Station 107+07.53; thence run South 10°23'41" East, a distance of 122.16 feet to a line that is parallel with and 130 feet Easterly of measured radially to the centerline of survey for said Road at Station 106+00; thence run Southwesterly along said parallel line being the circumference of a circle to the right with a radius of 2,994.79 feet, a distance of 78.42 feet to a point radial to the centerline of survey for said Road at Station 105+25 and hereby designated as Point "D" for future reference; thence continue to run Southwesterly along said parallel line being the circumference of a circle to the right with a radius of 2,994.79 feet, a distance of 104.54 feet to a point radial to the centerline of survey for said Road at Station 104+25 and hereby designated as Point "C" for future reference; thence continue to run Southwesterly along said parallel line being the circumference of a circle to the right with a radius of 2,994.79 feet, a distance of 26.13 feet to a point radial to the centerline of survey for said Road at Station 104+00; thence run South 39°49'39" West, a distance of 164.79 feet to a point being 75 feet Easterly of measured radially to the centerline of survey for said Road at 102+50 and hereby designated as Point "B" for future reference; thence run South 28°24'30" West, a distance of 252.49 feet to a point being 50 feet Easterly of and perpendicular to the centerline of survey for said Road at Station 100+00; thence run North 72°00'44" West, a distance of 11.65 feet to a found iron pin on the present Easterly right-of-way line for the existing Clinton-Raymond Road and hereby designated as Point "A" for future reference; thence run along said present right-of-way line courses of North 23°41'33" East, a distance of 262.49 feet to a found iron pin and North 18°41'06" East, a distance of 214.40 feet to a found iron pin and North 13°56'53" East, a distance of 467.96 feet to a found iron pin and North 12°34'47" East, a distance of 376.03 feet to a found iron pin, and South 78°56'30" East, a distance of 10.00 feet to a found iron pin and North 11°06'44" East, a distance of 200.91 feet to a found iron pin marking the intersection of said present Road right-of-way line and said present Highway right-of-way line; thence run North 71°08'43" East along the said Highway right-of-way line, a distance of 141.39 feet to the point of beginning containing 6.09 acres of land, more or less, and being situated in and a part of the Southeast ¼ and the Southeast ¼ of the Southwest ¼ of Section 30, Township 6 North, Range 1 West, Hinds County, Mississippi and

Together with any and all abutter's right of access if any, in, to, over, on and across the above described parcel of land, except that such remaining property shall have access between Point "A" and Point "B" and between Point "C" and Point "D" as designated above and shown on the plans for said Project.

EXHIBIT C

WorldCom Management Co.
Schedule of Exempt Personal Property
500 Clinton Center Drive
Hinds County, Mississippi 39056
Y/E 12/31/99
2000 Additions

<u>Description</u>	<u>Cost</u>	<u>Depreciation</u>	<u>Net Book Value</u>
Comm Electronics	215,716	26,964	188,752
Furniture & Fixtures	327,886	13,662	314,224
Fiber Optic Cable	71,128	2,371	68,757
Personal Computers	12,032,414	1,504,052	10,528,362
Office Equipment	350,366	21,898	328,468
 TOTAL	<u>12,997,510</u>	<u>1,568,947</u>	<u>11,428,563</u>

CITY OF CLINTON
 GENERAL FUND (001)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

	Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS			

Licenses and permits	\$ 587,600	\$ (13,750)	\$ 573,850
Intergovernmental revenues	3,037,711	691,999	3,729,710
Charges for services	6,000	0	6,000
Fines and forfeitures	330,000	(50,000)	280,000
Interest earned	70,000	6,000	76,000
Miscellaneous	413,350	(43,930)	369,420
	-----	-----	-----
Total receipts, other than taxation	4,444,661	590,319	5,034,980
Beginning cash and investment balance	1,377,543	0	1,377,543
	-----	-----	-----
Total cash available, other than taxes	5,822,204	590,319	6,412,523
Amount to be provided by taxes	3,871,236	(26,154)	3,845,082
	-----	-----	-----
Total Receipts From All Sources	\$ 9,693,440	\$ 564,165	\$ 10,257,605
	=====	=====	=====

EXPENDITURES

 General Government:

Administration (040):

Personal services	\$ 494,693	\$ 30,321	\$ 525,014
Operating supplies	22,000	7,000	29,000
Other services and charges	165,700	47,000	212,700
Capital outlay	14,000	2,000	16,000
	-----	-----	-----
Total administration	696,393	86,321	782,714
	-----	-----	-----

Planning and zoning (090):

Personal services	46,496	1,479	47,975
Operating supplies	2,000	1,500	3,500
Other services and charges	41,770	24,000	65,770
Capital outlay	2,000	0	2,000
	-----	-----	-----
Total planning and zoning	92,266	26,979	119,245
	-----	-----	-----

Total General Government Expenditures

788,659	113,300	901,959
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CITY OF CLINTON
 GENERAL FUND (001)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

	Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
EXPENDITURES (Cont'd)			

Public Safety:			
Police (105):			
Personal services	\$ 2,048,230	\$ 27,541	\$ 2,075,771
Operating supplies	154,020	12,000	166,020
Other services and charges	166,270	32,000	198,270
Capital outlay	224,596	(13,376)	211,220
Debt service	69,848	0	69,848
	-----	-----	-----
Total police expenditures	2,662,964	58,165	2,721,129
	-----	-----	-----
Fire (160):			
Personal services	1,713,916	81,634	1,795,550
Operating supplies	75,150	0	75,150
Other services and charges	171,940	(2,290)	169,650
Capital outlay	96,450	(23,460)	72,990
Debt service	104,898	0	104,898
	-----	-----	-----
Total fire expenditures	2,162,354	55,884	2,218,238
	-----	-----	-----
Inspection (180):			
Personal services	95,712	(14,631)	81,081
Operating supplies	6,600	5,000	11,600
Other services and charges	7,150	2,000	9,150
Capital outlay	0	2,000	2,000
	-----	-----	-----
Total inspection expenditures	109,462	(5,631)	103,831
	-----	-----	-----
Total Public Safety Expenditures	4,934,780	108,418	5,043,198
	-----	-----	-----
Street (215):			
Personal services	558,152	32,317	590,469
Operating supplies	714,850	62,000	776,850
Other services and charges	257,960	(8,610)	249,350
Capital outlay	92,200	(52,000)	40,200
Debt service	18,983	(18,983)	0
	-----	-----	-----
Total street expenditures	1,642,145	14,724	1,656,869
	-----	-----	-----

CITY OF CLINTON
 GENERAL FUND (001)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

	Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
EXPENDITURES (Cont'd)			

Parks and recreation (305):			
Personal services	\$ 365,699	\$ 21,566	\$ 387,265
Operating supplies	47,500	2,000	49,500
Other services and charges	133,340	860	134,200
Capital outlay	36,700	0	36,700
Debt service	11,950	0	11,950
	-----	-----	-----
Total parks and recreation expenditures	595,189	24,426	619,615
	-----	-----	-----
Economic Development (400):			
Operating supplies	1,600	(500)	1,100
Other services and charges	94,000	(17,500)	76,500
Capital outlay	4,400	0	4,400
	-----	-----	-----
Total Economic Development Expenditures	100,000	(18,000)	82,000
	-----	-----	-----
Transfers and Other Charges (575)	413,424	(45,833)	367,591
	-----	-----	-----
Total expenditures	8,474,197	197,035	8,671,232
Ending cash and investment balance	1,219,243	367,129	1,586,372
	-----	-----	-----
Total Expenditures and Ending Cash and Investment Balance	\$ 9,693,440	\$ 564,165	\$ 10,257,605
	=====	=====	=====

CITY OF CLINTON
 TOURISM TAX FUND (100)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				
Tourism taxes	100-000-260-2 \$	60,000 \$	0 \$	60,000
Interest earned	100-000-340-0	800	0	800
Total receipts		60,800	0	60,800
Beginning cash and investment balance	100-000-396-0	98,647	0	98,647
Total Receipts From All Sources		\$ 159,447 \$	0 \$	159,447
		=====	=====	=====

EXPENDITURES

Other services and charges:				
Legal	100-410-603-0 \$	500 \$	0 \$	500
Promotion - economic development	100-410-618-1	15,500	0	15,500
Promotion - parks & rec	100-410-618-2	5,000	(4,000)	1,000
Promotion - retirement	100-410-618-3	5,000	(3,000)	2,000
Promotion - City of Clinton	100-410-618-4	129,000	(114,000)	15,000
Promotion - tourism	100-410-618-5	5,000	0	5,000
Total expenditures	-75.6%	160,000	(121,000)	39,000
Ending cash and investment balance	100-410-890-0	(553)	121,000	120,447
Total Expenditures and Ending Cash and Investment Balance		\$ 159,447 \$	0 \$	159,447
		=====	=====	=====

CITY OF CLINTON
 SPECIAL LAW ENFORCEMENT FUND (110)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				
State of Mississippi	110-000-251-0 \$	82,000	\$(41,000)	\$41,000
US Justice	110-000-252-0	0	26,000	26,000
Interest earned	110-000-340-0	400	0	400
Total receipts		82,400	(15,000)	67,400
Beginning cash and investment balance	110-000-395-0	68,788	0	68,788
Total Receipts From All Sources		\$ 151,188	\$(15,000)	\$ 136,188
		=====	=====	=====

EXPENDITURES

Operating supplies:				
Miscellaneous supplies	110-105-502-0 \$	1,000	0	\$ 1,000
Miscellaneous equipment	110-105-540-0	30,000	(20,000)	10,000
Total operating supplies		31,000	(20,000)	11,000
Capital outlay:				
Vehicles	110-105-740-0	39,334	14,216	53,550
Total expenditures	-8.2%	70,334	(5,784)	64,550
Ending cash and investment balance	110-105-890-0	80,854	(9,216)	71,638
Total Expenditures and Ending Cash and Investment Balance		\$ 151,188	\$(15,000)	\$ 136,188
		=====	=====	=====

CITY OF CLINTON
 NORTH/SOUTH PARKWAY BOND AND INTEREST FUND (200)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				

Prior year's taxes	200-000-203-0	\$ 2,200	\$ 0	\$ 2,200
Homestead exemption reimbursement	200-000-266-0	6,000	0	6,000
Interest earned	200-000-340-0	5,000	0	5,000

Total receipts, other than taxation		13,200	0	13,200
Beginning cash and investment balance	200-000-395-0	51,577	0	51,577

Total cash available, other than taxes		64,777	0	64,777

Ad valorem taxes to be provided by levy:				
Real and personal	200-000-200-1	221,945	0	221,945
Automobile	200-000-201-0	83,642	0	83,642
Less commissions paid for collection	200-000-205-0	(4,838)	0	(4,838)

Total ad valorem taxes to be provided by levy		300,749	0	300,749

Total Receipts From All Sources		\$ 365,526	\$ 0	\$ 365,526
=====				
EXPENDITURES				

Debt service:				
Bond payments	200-450-805-0	\$ 160,000	\$ 0	\$ 160,000
Interest payments	200-450-810-0	145,725	0	145,725
Trustee fees and other charges	200-450-815-0	1,900	0	1,900
Transfer to TIF bond & interest	200-450-982-0	0	1,400	1,400

Total expenditures	0.5%	307,625	1,400	309,025
Ending cash and investment balance	200-450-890-0	57,901	(1,400)	56,501

Total Expenditures and Ending Cash and Investment Balance		\$ 365,526	\$ 0	\$ 365,526
=====				

CITY OF CLINTON
 HOBBY FARMS - BANKS ROAD CDBG PROJECT FUND (300)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				
State of Mississippi	300-000-252-0 \$	187,579 \$	(83,089)\$	104,490
Matching funds from W/S Opns Fund	300-000-345-0	275,732	(229,666)	46,066
Total receipts		463,311	(312,755)	150,556
Beginning cash and investment balance	300-000-395-0	0	0	0
Total Receipts From All Sources		\$ 463,311 \$	(312,755)\$	150,556

EXPENDITURES

Capital improvements:				
Administration	300-650-600-0 \$	17,000 \$	(10,500)\$	6,500
Appraisal and easements	300-650-602-0	12,301	(9,601)	2,700
Legal	300-650-603-0	8,551	449	9,000
Engineering	300-650-604-0	33,400	(27,110)	6,290
Construction	300-650-604-1	392,059	(265,993)	126,066
Total expenditures	-67.5%	463,311	(312,755)	150,556
Ending cash and investment balance	300-650-890-0	0	0	0
Total Expenditures and Ending Cash and Investment Balance		\$ 463,311 \$	(312,755)\$	150,556

CITY OF CLINTON
WALMART WATER & SEWER CDBG PROJECT FUND (302)
Budget of Estimated Receipts and Expenditures
For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				

State of Mississippi	302-000-252-0 \$	500,000 \$	(78,670)\$	421,330
Contributed owner capital	302-000-346-0	85,500	(85,500)	0
		-----	-----	-----
Total receipts		585,500	(164,170)	421,330
Beginning cash and investment balance	302-000-395-0	0	0	0
		-----	-----	-----
Total Receipts From All Sources		\$ 585,500 \$	(164,170)\$	421,330
		=====	=====	=====
 EXPENDITURES				

Capital improvements:				
Administration	302-040-600-0 \$	30,000 \$	0 \$	30,000
Legal	302-040-603-0	7,000	0	7,000
Engineering	302-040-604-0	54,330	0	54,330
Construction	302-040-604-1	330,000	0	330,000
		-----	-----	-----
Total expenditures	0.0%	421,330	0	421,330
Ending cash and investment balance	302-040-890-0	164,170	(164,170)	0
		-----	-----	-----
Total Expenditures and Ending Cash and Investment Balance		\$ 585,500 \$	(164,170)\$	421,330
		=====	=====	=====

CITY OF CLINTON
 NORTH/SOUTH PARKWAY PROJECT FUND (325)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				

MS Department of Transportation	325-000-231-0	\$ 8,044,731	\$(3,000,000)	\$ 5,044,731
Interest earned	325-000-340-0	5,000	0	5,000
Contribution from General Fund	325-000-381-0	113,761	0	113,761

Total receipts		8,163,492	(3,000,000)	5,163,492
Beginning cash and investment balance	325-000-395-0	1,972,127	0	1,972,127

Total Receipts From All Sources		\$ 10,135,619	\$(3,000,000)	\$ 7,135,619
=====				
EXPENDITURES				

Other services:				
Legal	325-215-603-0	\$ 10,000	0	\$ 10,000
Engineering - design	325-215-604-0	48,600	0	48,600
Engineering - construction	325-215-604-1	489,214	(200,000)	289,214

Total other services		547,814	(200,000)	347,814

Capital outlay:				
Construction	325-215-755-0	9,586,400	(3,000,000)	6,586,400

Total capital outlay		9,586,400	(3,000,000)	6,586,400

Total expenditures	-31.6%	10,134,214	(3,200,000)	6,934,214
Ending cash and investment balance	325-215-890-0	1,405	200,000	201,405

Total Expenditures and Ending Cash and Investment Balance		\$ 10,135,619	\$(3,000,000)	\$ 7,135,619
=====				

CITY OF CLINTON
WALMART TIF CONSTRUCTION PROJECT FUND (330)
Budget of Estimated Receipts and Expenditures
For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				

Interest earned	330-000-340-0	\$ 25,000	\$ 0	\$ 25,000
Contributed owner capital	330-000-346-0	175,000	(175,000)	0
Sale of bonds	330-000-391-0	1,200,000	0	1,200,000
Cost of bond sale	330-000-391-1	(57,000)	0	(57,000)

Total receipts		1,343,000	(175,000)	1,168,000
Beginning cash and investment balance	330-000-395-0	0	0	0

Total Receipts From All Sources		\$ 1,343,000	\$ (175,000)	\$ 1,168,000
=====				
EXPENDITURES				

Other services:				
Accounting and auditing	330-215-601-0	\$ 1,000	\$ 0	\$ 1,000
Legal	330-215-603-0	30,000	(10,000)	20,000
Engineering - design	330-215-604-0	48,750	(28,750)	20,000
Engineering - construction	330-215-604-1	26,250	(16,250)	10,000
Advertising	330-215-615-0	1,500	0	1,500
Other	330-215-698-0	500	0	500

Total other services		108,000	(55,000)	53,000

Capital outlay:				
Construction - streets	330-215-755-0	165,600	0	165,600
Construction - water/sewer	330-215-755-1	435,500	0	435,500

Total capital outlay		601,100	0	601,100

Total expenditures	-7.8%	709,100	(55,000)	654,100
Ending cash and investment balance	330-215-890-0	633,900	(120,000)	513,900

Total Expenditures and Ending Cash and Investment Balance		\$ 1,343,000	\$ (175,000)	\$ 1,168,000
=====				

CITY OF CLINTON
 WATER AND SEWER OPERATIONS FUND (400)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

	Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS			

Rents	\$ 23,520	\$ (12,000)	\$ 11,520
Water sales	1,970,000	27,000	1,997,000
Sewer service charges	1,598,800	70,200	1,669,000
Fees and service charges	192,700	40,000	232,700
Interest	90,000	119,000	209,000
Proceeds from MS SRF loan	6,050,000	808,900	6,858,900
Other	205,500	37,000	242,500
	-----	-----	-----
Total receipts	10,130,520	1,090,100	11,220,620
Beginning cash and investment balance	3,350,086	0	3,350,086
	-----	-----	-----
Total Receipts From All Sources	\$ 13,480,606	\$ 1,090,100	\$ 14,570,706
	=====	=====	=====
EXPENDITURES			

Personal services	\$ 804,749	\$ 70,419	\$ 875,168
Operating supplies	283,600	33,600	317,200
Other services and charges	1,320,901	16,000	1,336,901
Capital outlay	5,907,100	666,039	6,573,139
Debt service	882,513	0	882,513
	-----	-----	-----
Total expenditures	9,198,863	786,058	9,984,921
Ending cash and investment balance	4,281,743	304,042	4,585,785
	-----	-----	-----
Total Expenditures and Ending Cash and Investment Balance	\$ 13,480,606	\$ 1,090,100	\$ 14,570,706
	=====	=====	=====

CITY OF CLINTON
 GARBAGE COLLECTION FUND (450)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				

Refuse collection charges	450-000-296-0 \$	811,000 \$	0 \$	811,000
Interest earned	450-000-340-0	13,000	0	13,000

Total receipts		824,000	0	824,000
Beginning cash and investment balance	450-000-395-0	324,128	0	324,128

Total Receipts From All Sources		\$ 1,148,128 \$	0 \$	1,148,128
=====				
EXPENDITURES				

Other services and charges:				
Equipment repair & maintenance	450-222-571-0 \$	5,000 \$	0 \$	5,000
Accounting and auditing	450-222-601-0	1,500	0	1,500
Legal	450-222-603-0	1,000	0	1,000
Insurance - general	450-222-625-0	1,000	0	1,000
Garbage collection contract	450-222-694-0	735,300	15,000	750,300
Other contract-garbage service	450-222-695-0	5,000	0	5,000

Total other services and charges		748,800	15,000	763,800

Total expenditures	2.0%	748,800	15,000	763,800
Ending cash and investment balance	450-222-890-0	399,328	(15,000)	384,328

Total Expenditures and Ending Cash and Investment Balance		\$ 1,148,128 \$	0 \$	1,148,128
=====				

CITY OF CLINTON
 SELF-FUNDED GROUP INSURANCE FUND (500)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Amended Budget for 1999-2000	2nd Amendment	Amended Budget for 1999-2000
RECEIPTS				
Interest earned	500-000-340-0	300 \$	800 \$	1,100
Contributions from General Fund	500-000-353-0	335,861	90,337	426,198
Contributions from W/S Opns Fund	500-000-354-0	39,772	16,631	56,403
Contributions from employees	500-000-355-0	106,089	20,615	126,704
Receipts from re-insurer	500-000-356-0	50,000	181,196	231,196
Total receipts		532,022	309,579	841,601
Beginning cash and investment balance	500-000-395-0	(7,414)	(26,795)	(34,209)
Total Receipts From All Sources		524,608 \$	282,784 \$	807,392

EXPENDITURES

Other services and charges:				
General insurance	500-500-625-0	0 \$	0 \$	0
Claims paid	500-500-692-0	431,000	227,277	658,277
Administrative costs	500-500-693-0	27,000	0	27,000
Specific & aggregate premiums	500-500-693-1	90,000	10,218	100,218
Total expenditures	54.5%	548,000	237,495	785,495
Ending cash and investment balance	500-500-890-0	(23,392)	45,289	21,897
Total Expenditures and Ending Cash and Investment Balance		524,608 \$	282,784 \$	807,392

CITY OF CLINTON
 UNEMPLOYMENT COMPENSATION REVOLVING FUND (603)
 Budget of Estimated Receipts and Expenditures
 For the Fiscal Year Ended September 30, 2000

		Adopted Budget for 1999-2000	1st Amendment	Amended Budget for 1999-2000
RECEIPTS				
Beginning cash and investment balance	603-000-395-0	\$ 21,989	\$ 0	\$ 21,989
Total Receipts From All Sources		\$ 21,989	\$ 0	\$ 21,989
=====				
EXPENDITURES				
Other services and charges:				
Payment of unemployment claims	603-702-692-0	\$ 4,000	\$(2,000)	\$ 2,000
Total expenditures	-50.0%	4,000	(2,000)	2,000
Ending cash and investment balance	603-702-991-0	17,989	2,000	19,989
Total Expenditures and Ending Cash and Investment Balance		\$ 21,989	\$ 0	\$ 21,989
=====				

MUNICIPAL COMPLIANCE QUESTIONNAIRE

INFORMATION

Note: Due to the size of some municipalities, some of the questions may not be applicable. If so, mark N/A in answer blanks. Answers to other questions may require more than "yes" or "no," and, as a result, more information on this questionnaire may be required and/or separate workpapers may be needed.

1. Name and address of municipality: City of Clinton
300 Jefferson Street, Clinton, MS 39056

2. List the date and population of the latest official U.S. Census or most recent official census:
1990 21,847

3. Names, addresses and telephone numbers of officials (include elected officials, chief administrative officer, and attorney).

Rosemary G. Aultman, Mayor, 107 Caroline Cove, Clinton, MS 39056 - 924-4830

Tony Hisaw, Alderman Ward 1, 102 Autumn Way, Clinton, MS 39056 - 924-9475

Rodney DePriest, Alderman Ward 2, 202 Country Cove Circle, Clinton, MS 39056 - 924-2660

Clint Brantley, Alderman Ward 3, 1617 Tanglewood Drive, Clinton, MS 39056 - 924-1897

Phil Fisher, Alderman Ward 4, 1012 Post Road, Clinton, MS 39056 - 924-4419

Herb Touchton, Alderman Ward 5, 530 Belle Place, Clinton, MS 39056 - 924-6797

Sharbert Lott, Alderman Ward 6, 306 Church Street, Clinton, MS 39056 - 924-0335

Jehu Brabham, Alderman-At-Large, 106 Longwood Drive, Clinton, MS 39056 - 924-0418

4. Period of time covered by this questionnaire:

From: October 1, 1999

To: September 30, 2000

5. Expiration date of current elected officials' term: June 2001

3. (Continued)

Kenneth Dreher, City Attorney, 111 Hillmont Circle, Clinton, MS 39056 - 924-3812
W. Wayne Derrick, City Clerk, 213 Hannah Drive, Clinton, MS 39056 - 924-5600

City of Clinton

(MUNICIPALITY)

Certification to Municipal Compliance Questionnaire

Year Ended September 30, 2000

We have reviewed all questions and responses as contained in this Municipal Compliance Questionnaire for the Municipality of Clinton, and, to the best of our knowledge and belief, all responses are accurate.



(City Clerk's Signature)



(Mayor's Signature)

October 2, 2000
(Date)

October 2, 2000
(Date)

Minute Book References:

Book Number _____

Page _____

MUNICIPAL COMPLIANCE QUESTIONNAIRE

ANSWER ALL QUESTIONS: Y - YES, N - NO, N/A - NOT APPLICABLE

PART I - GENERAL

1. Have all ordinances been entered into the ordinance book and included in the minutes? (Section 21-13-13) Y
2. Do all municipal vehicles have public license plates and proper markings? (Sections 25-1-87 and 27-19-27) Y
3. Are municipal records open to the public? (Section 25-61-5) Y
4. Are meetings of the board open to the public? (Section 25-41-5) Y
5. Are notices of special or recess meetings posted? (Section 25-41-13) Y
6. Are all required personnel covered by appropriate surety bonds?
 - Appointed officers and those handling money, see statutes governing the form of government (i.e., Section 21-3-5 for Code Charter) Y
 - Municipal clerk (Section 21-15-38) Y
 - Deputy clerk (Section 21-15-23) Y
 - Chief of police (Section 21-21-1) Y
 - Deputy police (Section 45-5-9) (if hired under this law) Y
7. Are minutes of board meetings prepared to properly reflect the actions of the board? (Sections 21-15-17 and 21-15-19) Y
8. Are minutes of board meetings signed by the mayor or majority of the board within 22 days of the meeting? (Section 21-15-33) Y
9. Has the municipality complied with the nepotism law in its employment practices? (Section 25-1-53) Y
10. Did all officers, employees of the municipality, or their relatives avoid any personal interest in any contracts with the municipality during their term or within one year after their terms of office or employment? (Section 25-4-105) Y

MUNICIPAL COMPLIANCE QUESTIONNAIRE

11. Does the municipality contract with a Certified Public Accountant or an auditor approved by the State Auditor for its annual audit within twelve months of the end of each fiscal year? (Section 21-35-31)

Y

12. Has the municipality published a synopsis or notice of the annual audit within 30 days of acceptance? (Section 21-35-31 or 21-17-19)

Y

PART II - CASH AND RELATED RECORDS

1. Where required, is a claims docket maintained? (Section 21-39-7)

Y

2. Are all claims paid in the order of their entry in the claims docket? (Section 21-39-9)

Y

3. Does the claims docket identify the claimant, claim number, amount and fund from which each warrant will be issued? (Section 21-39-7)

Y

4. Are all warrants approved by the board, signed by the mayor or majority of the board, attested to by the clerk, and bearing the municipal seal? (Section 21-39-13)

Y

5. Are warrants for approved claims held until sufficient cash is available in the fund from which it is drawn? (Section 21-39-13)

Y

6. Has the municipality adopted and entered on its minutes a budget in the format prescribed by the Office of the State Auditor? (Sections 21-35-5, 21-35-7 and 21-35-9)

Y

7. Does the municipality operate on a cash basis budget, except for expenditures paid within 30 days of fiscal year end or for construction in progress? (Section 21-35-23)

Y

8. Has the municipality held a public hearing and published its adopted budget? (Section 21-35-5)

Y

9. Has the municipality complied with legal publication requirements when budgetary changes of 10% or more are made to a department's budget? (Section 21-35-25)

Y

MUNICIPAL COMPLIANCE QUESTIONNAIRE

10. If revenues are less than estimated and a deficit is anticipated, did the board revise the budget by its regular July meeting? (Section 21-35-25) N/A
11. Have financial records been maintained in accordance with the chart of accounts prescribed by the State Auditor? (Section 21-35-11) Y
12. Does the municipal clerk submit to the board a monthly report of expenditures against each budget item for the preceding month and fiscal year to date and the unexpended balances of each budget item? (Section 21-35-13) Y
13. Does the board avoid approving claims and the city clerk not issue any warrants which would be in excess of budgeted amounts, except for court-ordered or emergency expenditures? (Section 21-35-17) Y
14. Has the municipality commissioned municipal depositories? (Sections 27-105-353 and 27-105-363) Y
15. Have investments of funds been restricted to those instruments authorized by law? (Section 21-33-323) Y
16. Are donations restricted to those specifically authorized by law? [Section 21-17-5 (Section 66, Miss. Constitution) -- Sections 21-19-45 through 21-19-59, etc.] Y
17. Are fixed assets property tagged and accounted for? (Section 7-7-211 - Municipal Audit and Accounting Guide) Y
18. Is all travel authorized in advance and reimbursements made in accordance with Section 25-3-41? Y
19. Are all travel advances made in accordance with the State Auditor's regulations? (Section 25-3-41) Y

PART III - PURCHASING AND RECEIVING

1. Are bids solicited for purchases, when required by law (written bids and advertising)? [Section 31-7-13(b) and (c)] Y
2. Are all lowest and best bid decisions properly documented? [Section 31-7-13(d)] Y

MUNICIPAL COMPLIANCE QUESTIONNAIRE

3. Are all one-source item and emergency purchases documented on the board's minutes? [Section 31-7-13(m) and (k)] Y
4. Do all officers and employees understand and refrain from accepting gifts or kickbacks from suppliers? (Section 31-7-23) Y

PART IV - BONDS AND OTHER DEBT

1. Has the municipality complied with the percentage of taxable property limitation on bonds and other debt issued during the year? (Section 21-33-303) Y
2. Has the municipality levied and collected taxes, in a sufficient amount for the retirement of general obligation debt principal and interest? (Section 21-33-87) Y
3. Have the required trust funds been established for utility revenue bonds? (Section 21-27-65) Y
4. Have expenditures of bond proceeds been strictly limited to the purposes for which the bonds were issued? (Section 21-33-317) Y
5. Has the municipality refrained from borrowing, except where it had specific authority? (Section 21-17-5) Y

PART V - TAXES AND OTHER RECEIPTS

1. Has the municipality adopted the county ad valorem tax rolls? (Section 27-35-167) Y
2. Are interest and penalties being collected on delinquent ad valorem taxes? (Section 21-33-53) Y
3. Has the municipality conducted an annual land sale for delinquent ad valorem taxes? (Section 21-33-63) N/A
4. Have the various ad valorem tax collections been deposited into the appropriate funds? (Separate Funds for Each Tax Levy) (Section 21-33-53) Y

MUNICIPAL COMPLIANCE QUESTIONNAIRE

5. Has the increase in ad valorem taxes, if any, been limited to amounts allowed by law? (Sections 27-39-320 and 27-39-321) Y
6. Are local privilege taxes collected from all businesses located within the municipality, except those exempted? (Section 27-17-5) Y
7. Are transient vendor taxes collected from all transient vendors within the municipality, except those exempted? (Section 75-85-1) Y
8. Is money received from the state's "Municipal Fire Protection Fund" spent only to improve municipal fire departments? (Section 83-1-37) Y
9. Has the municipality levied or appropriated not less than 1/4 mill for fire protection and certified to the county it provides its own fire protection or allowed the county to levy such tax? (Sections 83-1-37 and 83-1-39) N/A
10. Are state-imposed court assessments collected and settled monthly? (Section 99-19-73) Y
11. Are all fines and forfeitures collected when due and settled immediately to the municipal treasury? (Section 21-15-21) Y
12. Are bids solicited by advertisement or, under special circumstances, three appraisals obtained when real property is sold? (Section 21-17-1) Y

MEMORANDUM FOR THE CHIEF OF BUREAU

1. The following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

2. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

3. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

4. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

5. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

6. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

7. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54:

8. The Bureau of the Census has advised that the following information was received from the Bureau of the Census, Washington, D. C., on 10/15/54: