



**CITY OF ST. MARYS, GEORGIA**  
**February 6, 2012**

**OAK GROVE CEMETERY COMMITTEE WORK SESSION**  
**4:30 p.m.**

**WATER/SEWER WORK SESSION**  
**"Gaines Davis Subdivision Concept"**  
**5:00 p.m.**

**CITY COUNCIL MEETING**  
**6:00 p.m.**

**AMENDED**  
**AGENDA**

**I. CALL TO ORDER**

**II. INVOCATION:** *Councilmember Bird*

**III. PLEDGE OF ALLEGIANCE**

**IV. ROLL CALL**

**QUORUM: YES X NO**

**V. APPROVAL OF MINUTES:** *January 23, 2012 Regular City Council Meeting & Public Hearing Minutes*

**VI. PRESENTATION:**

**MAULDIN & JENKINS CPA INC.:** *Auditor David Irwin*

**LIBRARY BOARD REPORT:** *Arlene Norris, Chairman*

**BOARD VACANCY OR TERM EXPIRATION:**

1. Historic Preservation Commission (Vacancy)

**BOARD APPOINTMENT:**

1. Oak Grove Cemetery Committee (Vacancy)
2. St. Marys Convention and Visitors Bureau (Philips)

**VII. SET CONSENT AGENDA**

**VIII. APPROVAL OF THE AGENDA**

**IX. GRANTING AUDIENCE TO THE PUBLIC:**

**X. OLD BUSINESS:**

**A. OAK GROVE CEMETERY FEE ORDINANCE:.....TAB “A”  
To review and approve a tiered fee schedule (**POSTPONED 1/23/12**)**

**B. NEW ALCOHOL LICENSE ANANT ENTERPRISE OF ST MARYS:.....TAB “B”  
To review and approve Discount Liquor’s Alcohol License (**POSTPONED 1/23/12**)**

**XI. NEW BUSINESS:**

**A. JANITORIAL BID AWARD: .....TAB “C”  
To authorize the Mayor to enter into a contract with Southern Charm Janitorial**

**B. OAK GROVE CEMETERY ORDINANCE: *Authority*  
Council consideration to provide directions on how to proceed as a result of the work session**

**C. SPLOST VI: *City Facilities*.....TAB “D”  
To prioritize and/or select the project(s) to be constructed with SPLOST VI funds**

**D. DEVELOPMENT OF AN EMPLOYEE APPEALS PROCESS:.....TAB “E”  
To direct staff to prepare an Employee Appeal Process for Council consideration**

**E. CLASSIFICATION & COMPENSATION ANALYSIS:.....TAB “F”  
Council consideration to authorize and proceed with a classification and compensation analysis**

**F. MOODY LAKES SUBDIVISION:.....TAB “G”  
To reinstitute subdivision approval that was rescinded April 12, 2004**

**G. SAFER GRANT: *Fire Department*.....TAB “H”  
To request permission to apply for FEMA’s 2011 Safer Grant**

**H. FEBRUARY 20<sup>TH</sup> CITY COUNCIL MEETING:.....TAB “I”  
To discuss whether to cancel or reschedule the meeting due to Presidents’ Day holiday**

**XII. REPORT OF AUTHORITIES, BOARDS, COMMISSIONS & COMMITTEES:**

**A. PLANNING DIRECTOR’S REPORT:.....TAB “J”**

**1. SPECIAL USE PERMIT: Marla Dietrich, Cardinal Management, 10095 Main Road, Mattituck, NY is requesting a Special Use permit to conduct an Internet**

Sweepstakes Café (Players Connection in St Marys at 2714 Osborne Road.  
The property is zoned C-2. Tax Parcel 135-0378.

**B. FINANCE DIRECTOR’S REPORT:.....TAB “K”**

**C. CITY CALENDAR: *City Clerk***

**XIII. REPORT OF MAYOR:**

**XIV. REPORT OF CITY MANAGER:**

**XV. GRANTING AUDIENCE TO THE PUBLIC**

MAYOR AND COUNCIL COMMENTS

**XVI. EXECUTIVE SESSION: *Pending Litigation***

**XVII. ADJOURNMENT:**

**CITY OF ST. MARYS, GEORGIA**  
**CITY COUNCIL MEETING**  
**February 6, 2012**  
**6:00 p.m.**

**MINUTES**

The Mayor and City Council for the City of St. Marys, Georgia met for its regular City Council session on Monday, February 6, 2011 in the Council Chamber at City Hall.

**PRESENT WERE:**

Mayor Pro Tem John Morrissey  
Councilmember Greg Bird  
Councilmember Jim Gant  
Councilmember Sidney Howell  
Councilmember Keith Post  
Councilmember Nancy Stasinis

**ABSENT WERE:**

Mayor William DeLoughy

**CITY OFFICIALS PRESENT:**

Steven S. Crowell, Jr., City Manager  
Gary Moore, City Attorney  
Roger Weaver, Planning Director  
Tim Hatch, Police Chief  
Bobby Marr, Public Works Director  
Robby Horton, Fire Chief  
Jennifer Brown, Finance Director  
Donna Folsom, HR Director  
Artie Jones, III, Economic Dev. Director  
Marsha Hershberger, Asst. Finance Director  
Judy Armantrout, Library Manager

**CALL TO ORDER:**

Mayor Pro Tem Morrissey called the City Council Meeting to order at 6:00 p.m. Councilmember Bird gave the invocation. Mayor Pro Tem Morrissey led the audience in the pledge of allegiance. Council roll call indicated a quorum of council members present for the meeting.

**APPROVAL OF MINUTES:** *January 23, 2012 Regular City Council Meeting Minutes*

Councilmember Gant made a motion to approve the January 2, 2012, regular City Council meeting minutes. Councilmember Stasinis seconded the motion. Voting was recorded as follows:

**FOR**

Councilmember Gant  
Councilmember Howell  
Councilmember Morrissey  
Councilmember Stasinis

**ABSTAIN**

Councilmember Bird  
Councilmember Post

**PRESENTATION:**

**MAULDIN & JENKINS CPA INC.:** *Auditor David Irwin*

Mr. Irwin commended the Finance Department for no findings for three consecutive years and for another clean audit this year. He presented a report on the financial position and results of operations as of, and for the year ending June 30, 2011. The financial report included the basic financial statements as well as Management's Discussion and Analysis as prepared by City management. Also included in the financial report is the Schedule of Expenditures of Special Purpose Local Option Sales Tax. The City's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements. A copy of the report is attached as part of the official minutes.

**LIBRARY BOARD REPORT:** *Arlene Norris, Chairman*

Miss Norris presented a brief history of the library; current circulation; operations; and programs offered to its patrons. Also presented was a letter of recognition to the staff for generously assisting in a historical research during her visits to the library. A copy of the report and letter is attached as part of the official minutes.

**BOARD VACANCY OR TERM EXPIRATION:**

**1. Historic Preservation Commission (Vacancy)**

The Mayor Pro Tem announced the vacancy on Historic Preservation Commission.

**BOARD APPOINTMENT:**

**1. Oak Grove Cemetery Committee (Vacancy)**

Councilmember Bird made a motion to appoint Arlene Norris to the Committee.

Councilmember Post seconded the motion. Voting was recorded in favor of the motion.

**2. St. Marys Convention and Visitors Bureau (Philips)**

Councilmember Post reappointed Dave Philips, and thanked Julie Babbs for her service on the Convention and Visitors Bureau.

**SET CONSENT AGENDA (\*):**

Councilmember Gant made a motion to set the consent agenda as New Business A and G.

Councilmember Post seconded the motion. Voting was unanimous in favor of the motion.

**APPROVAL OF THE AGENDA:**

Councilmember Stasinis made a motion to approve the agenda as presented with the addition of pending litigation. Councilmember Bird seconded the motion. Voting was unanimous in favor of the motion.

**GRANTING AUDIENCE TO THE PUBLIC:**

Kay Westberry, Chairman Oak Grove Cemetery Trust Fund Committee: Thanked the Committee and Council for their time and efforts on the ordinance. Miss Westberry reported on cemetery tours and visitations. She made a promotional presentation to the Georgia Municipal Cemetery

Association who announced St Marys as the 2015 conference location. Promotions include tours through the Guale Historical Society, grafting maps with listings of occupants in the cemetery.

Charlotte Bartzak, 571 Cardinal Circle, East: Thanked everyone responsible for bringing the Drifters to St. Marys, and urged Council to put Orange Hall at the top of the Special Purpose Local Option Sales Tax (SPLOST) list.

**OLD BUSINESS:**

**A. OAK GROVE CEMETERY FEE ORDINANCE:**

To review and approve an increase to the tiered fee schedule for City, county, in state and out of state residents for the future care and maintenance of the cemetery (**POSTPONED 1/23/12**)

Councilmember Gant made a motion to approve the Cemetery Fee Ordinance. Councilmember Stasinis seconded the motion. Council discussed the fee increases, comparisons with other cemeteries, administrative transfer fee and escrow account for perpetual care of the cemetery. Voting was recorded as follows:

<u>FOR</u>	<u>AGAINST</u>
Councilmember Gant	Councilmember Bird
Councilmember Howell	
Councilmember Morrissey	
Councilmember Post	
Councilmember Stasinis	

**B. NEW ALCOHOL LICENSE ANANT ENTERPRISE OF ST MARYS:**

To review and approve Discount Liquor's Alcohol License (**POSTPONED 1/23/12**)

Councilmember Stasinis moved to approve Anant Enterprise of St. Marys' alcohol license. Councilmember Post seconded the motion. Council questioned Mr. Danny Patel regarding living out of the county, Nick Patel's business and personal relationship with the new applicant and their association with A to Z Liquors. Mr. Danny Patel responded that he lives in Brunswick, Nick Patel is the emergency contact who is required to live in the county and landlord of the building, and denied the complaints because they were against the former business, not his. Council discussed the differences between city and state requirements. Voting was unanimous in favor of the motion.

**NEW BUSINESS:**

**A. JANITORIAL BID AWARD (\*):**

To authorize the Mayor to enter into a contract with Southern Charm Janitorial

Councilmember Gant made a motion to approve the contract with Southern Charm Janitorial. Councilmember Post seconded the motion. Voting was unanimous in favor of the motion.

**B. OAK GROVE CEMETERY ORDINANCE RESOLUTION: *Authority***

Council consideration to provide directions on how to proceed as a result of the work session

The City Attorney explained that the resolution is in support of the documents provided at the work session. The resolution is to request authorization from the state to establish an authority to engage in prudent investments. Once approved, Council will pass a resolution to activate the authority.

Councilmember Stasinis moved to approve the Resolution and Exhibit A that is attached; and to send the document to the local delegation. Councilmember Gant seconded the motion. Council discussed the state's procedures on establishing an authority. Following much discussion, Councilmember Stasinis amended the motion to approve the Resolution and the authority proposal less the phrase: "*Should...the City Council, devote those excess funds to specific historic preservation projects within St. Marys*". Councilmember Gant seconded the amended motion. Voting was unanimous in favor of the motion.

**C. SPLOST VI: *City Facilities***

To prioritize and/or select the project(s) to be constructed with SPLOST VI funds

Councilmember Gant made a motion to approve the Special Purpose Local Option Sales Tax (SPLOST) VI. Councilmember Stasinis seconded the motion. Council discussed the recommendations, re-designation of funds, selling Orange Hall to a foundation and prioritizing the list.

Following much discussion, Councilmember Gant amended the motion to approve the list as follows: (1) Aquatic Center Repairs; (2) Orange Hall Repairs/Renovations; (4) Paint Exterior of City Hall; and (12) Fire Department #2 Fascia Repairs. Councilmember Gant seconded the amended motion. Voting was recorded as follows:

<u>FOR</u>	<u>AGAINST</u>
Councilmember Gant	Councilmember Bird
Councilmember Howell	
Councilmember Morrissey	
Councilmember Post	
Councilmember Stasinis	

**D. DEVELOPMENT OF AN EMPLOYEE APPEALS PROCESS:**

To direct staff to prepare an Employee Appeal Process for Council consideration to implement an employee appeal of a Department Director's decision to the City Manager of disciplinary action/termination resulting in an adverse impact on pay and/or benefits

Councilmember Bird moved to approve the development of an Employee Appeals process. Councilmember Howell seconded the motion. Council discussed the current procedures not being a formal appeal process and development of a policy. Voting was unanimous in favor of the motion.

**E. CLASSIFICATION & COMPENSATION ANALYSIS:**

Council consideration to authorize and proceed with a classification and compensation analysis by soliciting a firm through Requests for Proposals to conduct the review

Councilmember Bird moved to approve the classification and compensation analysis. Councilmember Stasinis seconded the motion. Council discussed the costs, using Kingsland's study, data from Georgia Municipals Associations and need assessments. Voting was unanimous in favor of the motion.

**F. MOODY LAKES SUBDIVISION:**

To reinstitute subdivision approval that was rescinded April 12, 2004

Councilmember Bird moved to approve Moody Lakes Subdivision. Councilmember Post seconded the motion. The City Attorney stated that when approving a subdivision the City usually receives a one year bond for improvements, if something should not work. When rescinding the 2004 approval, that is the opposite. He suggested consideration of approval subject to warranty inspection.

Councilmember Bird amended the motion to approve subject to a favorable inspection. Councilmember Post seconded the amended motion. Voting was unanimous in favor of the motion.

**G. SAFER GRANT (\*): Fire Department**

To request permission to apply for FEMA's 2011 Safer Grant

Councilmember Gant made a motion to approve the application for the Staffing for Adequate Fire and Emergency Response (SAFER) Grant. Councilmember Post seconded the motion. Voting was unanimous in favor of the motion.

**H. FEBRUARY 20<sup>TH</sup> CITY COUNCIL MEETING:**

To discuss whether to cancel or reschedule the meeting due to Presidents' Day holiday

Councilmember Post made a motion to cancel the meeting. Councilmember Bird seconded the motion. Voting was unanimous in favor of the motion.

**REPORT OF AUTHORITIES, BOARDS, COMMISSIONS & COMMITTEES:**

**A. PLANNING DIRECTOR'S REPORT:**

1. **SPECIAL USE PERMIT:** Marla Dietrich, Cardinal Management, 10095 Main Road, Mattituck, NY is requesting a Special Use permit to conduct an Internet Sweepstakes Café (Players Connection in St Marys at 2714 Osborne Road. The property is zoned C-2. Tax Parcel 135-0378.

Councilmember Gant made a motion to approve the Special Use Permit as requested for Players Connection. Councilmember Post seconded the motion. Voting was unanimous in favor of the motion.

**B. FINANCE DIRECTOR'S REPORT:**

The Assistant Finance Director presented the 6-month financial report on revenues and expenditures for the General, Tourism, SPLOST, Water & Sewer, Solid Waste, and Aquatic Center Funds. Taxes collected to date were at 100 percent of the budgeted revenues. A copy of the report is attached as part of the official minutes.

**C. CITY CALENDAR: *City Clerk***

The City Clerk announced the upcoming events, activities and meetings for the remainder of February and first week in March.

**REPORT OF MAYOR:**

There was no report of the Mayor at this time.

**REPORT OF CITY MANAGER:**

There was no report of the City Manager at this time.

**GRANTING AUDIENCE TO THE PUBLIC:**

There were no further comments from the public at this time.

**MAYOR AND COUNCIL COMMENTS**

There were no comments at this time

**EXECUTIVE SESSION: *Pending Litigation (ADDED)***

Councilmember Post made a motion to adjourn to executive session to discuss pending litigation. Councilmember Howell seconded the motion. Voting was unanimous in favor of the motion.

The Mayor Pro Tem and Council adjourned to executive session at 7:51 p.m., returning at 7:56 p.m. with Mayor Pro Tem Morrissey calling the Council meeting back to order.

**PERSONNEL/REAL ESTATE/LEGAL:**

No official action was taken at this time.

**ADJOURNMENT:**

Councilmember Bird made a motion for adjournment. Councilmember Howell seconded the motion. Mayor Pro Tem Morrissey declared the meeting adjourned at 7:57 p.m.

Respectfully submitted,

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Darlene M. Roellig, City Clerk

**B. FINANCE DIRECTOR'S REPORT:**

The Assistant Finance Director presented the 6-month financial report on revenues and expenditures for the General, Tourism, SPLOST, Water & Sewer, Solid Waste, and Aquatic Center Funds. Taxes collected to date were at 100 percent of the budgeted revenues. A copy of the report is attached as part of the official minutes.

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**REPORT OF MAYOR:**

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**REPORT OF CITY MANAGER:**

There was no report of the City Manager at this time.

**GRANTING AUDIENCE TO THE PUBLIC:**

There were no further comments from the public at this time.

**MAYOR AND COUNCIL COMMENTS**

There were no comments at this time

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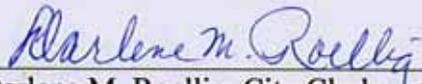
**PERSONNEL/REAL ESTATE/LEGAL:**

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**ADJOURNMENT:**

Councilmember Bird made a motion for adjournment. Councilmember Howell seconded the motion. Mayor Pro Tem Morrissey declared the meeting adjourned at 7:57 p.m.

Respectfully submitted,

  
Darlene M. Roellig, City Clerk



# St. Marys, Georgia

*Annual Audit Agenda  
June 30, 2011*

**MAULDIN  
& JENKINS**  
CERTIFIED PUBLIC ACCOUNTANTS, LLC

1-800-277-0050

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### PURPOSE OF ANNUAL AUDIT AGENDA

- ◆ Engagement Team.
- ◆ Overview of:
  - Audit Opinion
  - Financial Statements
  - Compliance Reports.
- ◆ Required Communications under Government Auditing Standards.
- ◆ Accounting Recommendations and Related Matters.
- ◆ Answer Questions

### ENGAGEMENT TEAM

#### Mauldin & Jenkins:

- Founded in 1920, and a large regional firm serving the Southeastern United States.
- Offices located in Atlanta, Macon, Albany, Bradenton, FL and Birmingham, AL with firm governmental leadership positioned in the Macon and Atlanta offices.
- Serve more governmental entities in Georgia than any other certified public accounting firm requiring over 60,000 hours of service on an annual basis.
- Most recent auditor for approximately 50 cities in Georgia, as well as another 28 counties in Georgia, and over 185 total governmental entities in the Southeast.
- Auditor for 67 governments that receive the GFOA's Certificate of Achievement for Excellence in Financial Reporting.
- Auditor of a substantial part of the State of Georgia including approximately 25% of the State's general fund, and approximately 13 of the State of Georgia's component units.

#### Engagement team leaders for the City of St. Marys include the following:

- Meredith Lipson, Quality Assurance Partner – 22 years experience serving governments
- David Irwin, Client Executive – 8 years experience serving governments.

# **CITY OF ST. MARYS**

*Annual Audit Agenda*

**June 30, 2011**

## **AUDIT OPINION**

### **City's Responsibility**

The financial statements are the responsibility of the City of St. Marys, Georgia's management and the City Council.

### **Auditor's Responsibility**

Our responsibility, as external auditors, is to express an opinion on these financial statements.

### **Auditing Standards**

We audited the City's financial statements in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States.

### **Clean Opinion**

The financial statements of the City are considered to present fairly the financial position and results of operations as of, and for the year ended June 30, 2011.

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### FINANCIAL STATEMENTS,

The financial report for the City of St. Marys' June 30, 2011 fiscal year include the basic financial statements as well as Management's Discussion and Analysis as prepared by City management. Also included in the financial report is the Schedule of Expenditures of Special Purpose Local Option Sales Tax.

The City's basic financial statements include three components: (1) government-wide financial statements; (2) fund financial statements; and (3) notes to the financial statements.

The **government-wide financial statements** provide a broad overview of all of the City's funds. The *Statement of Net Assets* presents information on all assets and liabilities of the City, with the difference between the two reported as net assets. The *Statement of Activities* presents information showing how the City's net assets changed during the most recent fiscal year. Revenues are categorized as program revenues or general revenues. Expenses are categorized by function.

The **fund financial statements** more closely resemble the financial statements as presented prior to the adoption of GASB Statement No. 34. All of the funds of the City can be divided into two categories: governmental funds and proprietary funds.

The **notes to the financial statements** provide additional information that is essential to a full understanding of the data provided in both the government-wide and fund financial statements.

The **supplementary statements and schedules** present combining information for all of the City's non major funds (special revenue funds). Additionally, schedules of expenditures of special purpose local option sales tax (SPLOST) proceeds are presented for each SPLOST issue. These schedules show prior year expenditures, current year expenditures and cumulative expenditures to date.

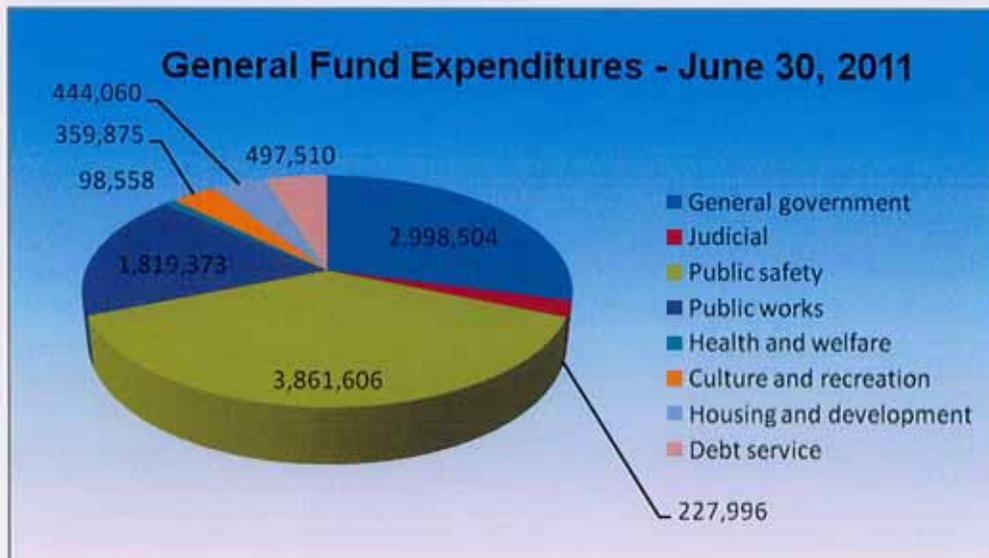
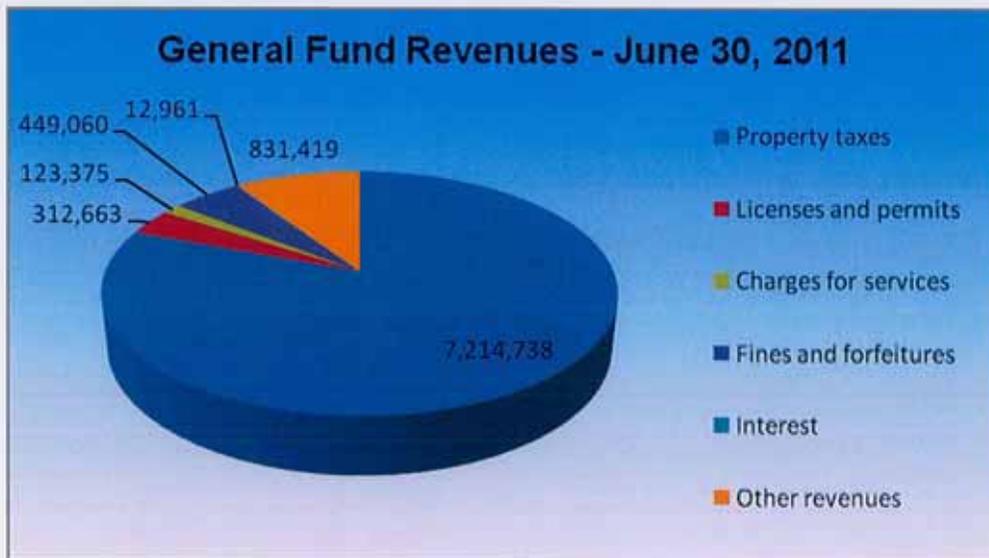
# CITY OF ST. MARYS

## Annual Audit Agenda

June 30, 2011

### General Fund

Of primary interest to the City is the General Fund, which accounts for the majority of revenues received and funds expended in the operations of the City, including administration, judicial activities, public safety, public works, and housing and development. The following charts present the sources of revenues and the expenditures of the General Fund for the fiscal year ended June 30, 2011:



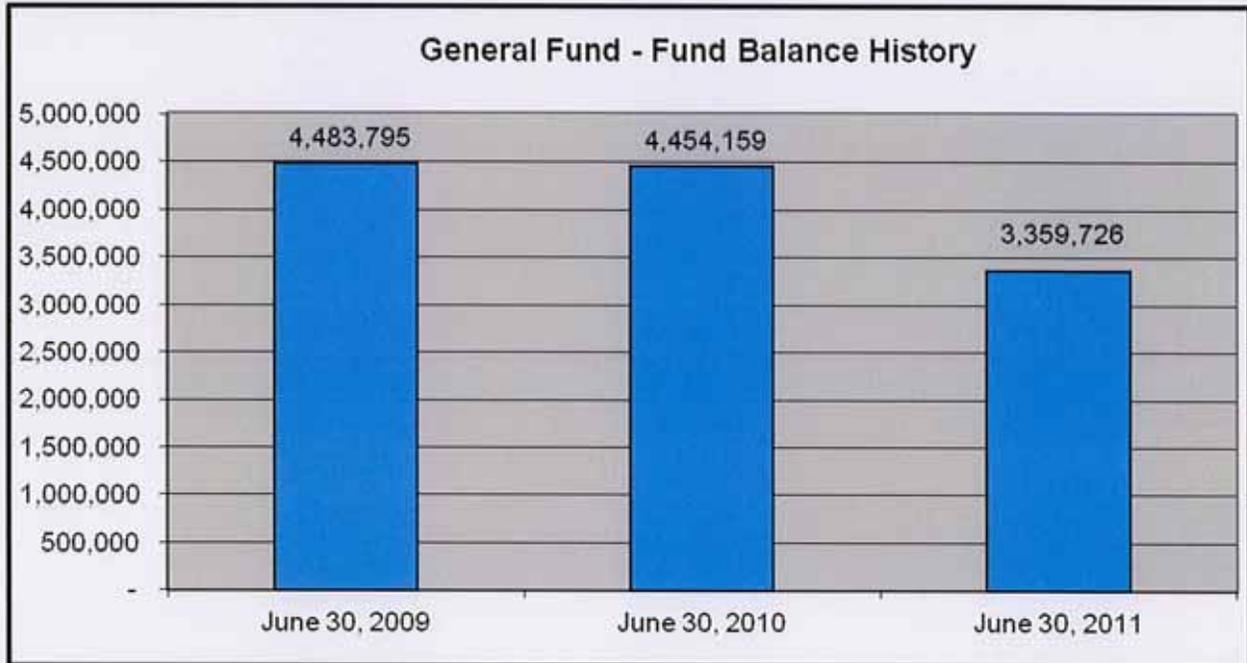
# CITY OF ST. MARYS

## Annual Audit Agenda

June 30, 2011

Total fund balance of the General Fund at June 30, 2011, was a positive \$3,359,726. Note that fund balance does not necessarily equal cash on hand and available to spend. Fund balance is the difference between assets and liabilities, only a portion of which is cash available to be spent. A large part of fund balance at June 30, 2011 is needed to fund expenditures going forward until property taxes are collected in November and December.

The following is a history of the total ending fund balance of the General Fund over the past three years:



### **Other Governmental Funds**

The City also maintains the SPLOST Fund, which is used to record activity related to projects financed with SPLOST proceeds as well as other capital projects of the City. The City also maintains various special revenue funds (Hotel/Motel, Multiple Grants, and the Convention and Visitors Bureau). These funds account for revenues derived from specific sources which are legally restricted to finance particular functions or activities.

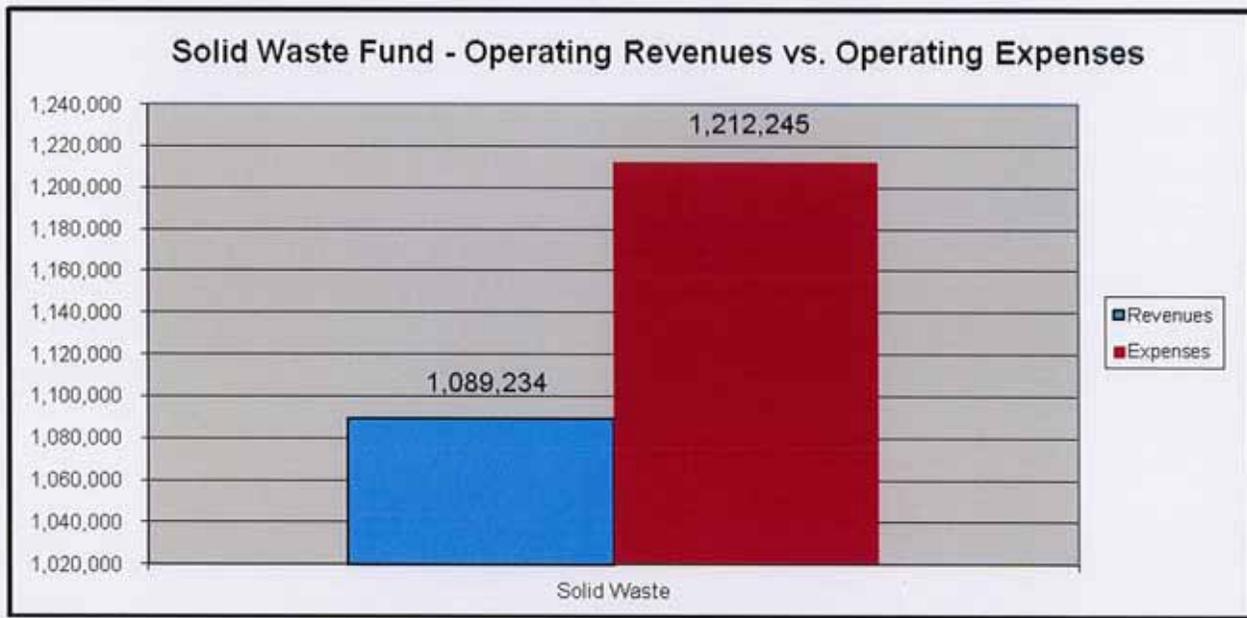
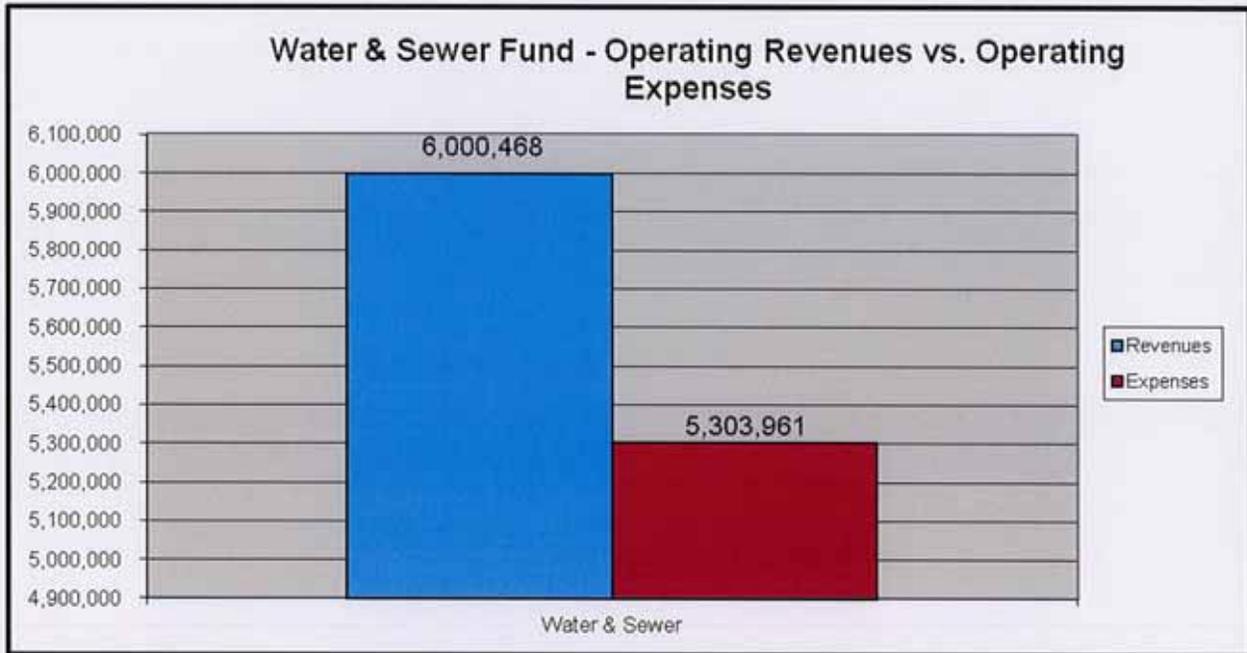
### **Enterprise Funds**

The City maintains three enterprise funds which are used to account for operations in a manner similar to private business enterprises – where the intent is that the costs of providing the goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The Water and Sewer and Solid Waste funds qualify as major funds for fiscal year 2011.

# CITY OF ST. MARYS

## Annual Audit Agenda

June 30, 2011



# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### COMPLIANCE REPORT

The financial report package contains a report on our tests of the City's internal controls and compliance with laws, regulations, etc. The report is not intended to provide an opinion, but to provide a form of negative assurance as to the City's internal controls and compliance with applicable rules and regulations.

This report makes reference to the fact that we have issued a management letter which contains recommendations for improvement we noted during the course of our annual audit engagement.

This report and the procedures performed are required by *Government Auditing Standards*.

### REQUIRED COMMUNICATIONS

#### The Auditor's Responsibility Under Auditing Standards Generally Accepted in the United States of America

Our audit of the financial statements of the City for the year ended June 30, 2011, was conducted in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether caused by error, fraudulent financial reporting or misappropriation of assets. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. Accordingly, the audit was designed to obtain reasonable, rather than absolute, assurance about the financial statements. We believe our audit accomplishes that objective.

In accordance with *Government Auditing Standards*, we have also performed tests of controls and compliance with laws and regulations that contribute to the evidence supporting our opinion on the financial statements. However, they do not provide a basis for opining on the City's internal control or compliance with laws and regulations.

#### Accounting Policies

Management has the ultimate responsibility for the appropriateness of the accounting policies used by the City. As discussed in Note 1 of the Financial Statements, the City implemented Governmental Accounting Standards Board (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, as of July 1, 2010. There are additional new accounting standards which will be implemented in the coming years. These are discussed later in this document.

In considering the qualitative aspects of the City's accounting policies, we did not identify any significant or unusual transactions or significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus. The City's policies relative to the timing of recording of transactions are consistent with GAAP and typical government organizations.

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### **Management Judgments and Accounting Estimates**

Accounting estimates are an integral part of the preparation of financial statements and are based upon management's current judgment. The process used by management encompasses their knowledge and experience about past and current events and certain assumptions about future events. Management has informed us they used all the relevant facts available to them at the time to make the best judgments about accounting estimates and we considered this information in the scope of our audit. We considered this information and the qualitative aspect of management's calculations in evaluating the City's significant accounting estimates. Estimates significant to the financial statements include such items as the estimated allowance for uncollectible accounts receivable and the estimated lives of capital assets.

### **Financial Statement Disclosures**

The footnote disclosures to the financial statements are also an integral part of the financial statements. The process used by management to accumulate the information included in the disclosures was the same process used in accumulating the financial statements and the accounting policies described above are included in those disclosures. The overall neutrality, consistency, and clarity of the disclosures was considered as part our audit and in forming our opinion on the financial statements.

### **Significant Difficulties Encountered in Performing the Audit**

We encountered no difficulties in dealing with management relating to the performance of the audit.

### **Audit Adjustments**

During our audit of the City's basic financial statements as of and for the year ended June 30, 2011, there were several adjustments proposed to the funds of the City. All adjustments have been discussed with, and delivered to management. We had no passed adjustments.

### **Disagreements with Management**

We encountered no disagreements with management over the application of significant accounting principles, the basis for management's judgments on significant matters, the scope of the audit or significant disclosures to be included in the financial statements.

### **Representation from Management**

We requested written representations from management relating to the accuracy of information included in the financial statements and the completeness and accuracy of various information requested by us, during the audit. Management provided those written representations without a problem.

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### **Management's Consultations with Other Accountants**

We are not aware of any consultations management had with other accountants about accounting or auditing matters.

### **Significant Issues Discussed With Management**

There were no significant issues discussed with management related to business conditions, plans, or strategies that may have affected the risk of material misstatement of the financial statements. We are not aware of any consultations management had with us or other accountants about accounting or auditing matters. No major issues were discussed with management prior to our retention to perform the aforementioned audit.

### **Other Information in Documents Containing Audited Financial Statements**

We are not aware of any other documents that contain the audited basic financial statements. If such documents were to be published, we would have a responsibility to determine that such financial information was not materially inconsistent with the audited statements of the City.

### **Independence**

We are independent of the City, and all related organizations, in accordance with auditing standards promulgated by the American Institute of Public Accountants and *Government Auditing Standards*, issued by the Comptroller General of the United States.

# CITY OF ST. MARYS

*Annual Audit Agenda*

June 30, 2011

## ACCOUNTING RECOMMENDATIONS AND RELATED MATTERS

### Recommendations for Improvement

During our audit of the financial statements as of and for the year ended June 30, 2011, we noted areas within the accounting and internal control systems that we believe can be improved and certain items management should consider as part of its decision making process. Our recommendations are presented in the following paragraphs. We believe consideration of these recommendations will help provide proper control over financial activities, and add effectiveness and efficiency to overall operations.

### Items Noted As Management Recommendations

We have discussed various matters with management pertaining to operations and controls including, but not limited to:

#### 1. Utility Accounts Receivable

During our testing of utility accounts receivable, we noted that there are numerous accounts that have been inactive for several years, some as far back as 1993. While an allowance has been properly booked for these accounts, M&J recommends that the City review their Aging Report and write off those accounts for which it has been determined that the City will not receive payment.

### Other Matters

During our audit of the financial statements as of and for the year ended June 30, 2011, we noted other matters which we wish to communicate to you in an effort to keep the City abreast of accounting matters that could present challenges in financial reporting in future periods.

- 1) New GASB Standards - As has been the case for the past 10 years, GASB has issued several other new pronouncements which will be effective in future years. The following is a brief summary of the new standards:
  - a) Statement No. 56, Codification of Accounting and Financial Reporting Guidance Contained in AICPA Statements on Auditing Standards which is currently effective and attempts to incorporate into GASB's literature certain accounting and financial reporting guidance that is currently included in the AICPA's Statements on Auditing Standards. Subjects include: related party transactions; subsequent events; and going concern considerations. We do not expect the City to be affected by this statement.
  - b) Statement No. 57, OPEB Measurements by Agent Employers and Agent Multiple Employer Plans is effective the year ending June 30, 2012. This pronouncement should not affect the City unless the City becomes an agent for such plans.

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

- c) Statement No. 58, Accounting and Financial Reporting for Chapter 9 Bankruptcies. This statement is currently effective and addresses financial reporting issues for governments who have declared bankruptcy. Therefore, we do not expect the City to be affected by this statement.
- d) Statement No. 59, Financial Instruments Omnibus is currently effective and deals with certain financial instruments and external investment pools. This statement is not expected to significantly affect the City.
- e) Statement No. 60, Accounting and Financial Reporting for Service Concession Arrangements will be effective for the City's fiscal year ending June 30, 2013. This statement addresses arrangements where a transferor conveys to an operator the right, and related obligation, to provide public services through the use and operation of a capital asset in exchange for significant consideration.
- f) Statement No. 61, The Financial Reporting Entity: Omnibus (An Amendment to GASB No.'s 14 and 34) is effective for the City's fiscal year ending June 30, 2013. This standard addresses the concept and definition of a component unit. This new statement raises the bar for an entity to be included in another primary government's financial statements. This statement also addresses the recognition of joint venture arrangements with other governmental units.
- g) Statement No. 62, Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 FASB and AICPA Pronouncements is effective for the City's fiscal year ending June 30, 2013. FASB has adopted a new codification and its original pronouncements are considered to be non-authoritative. This standard identifies those provisions in FASB Statements & Interpretations, APB Opinions, ARB's, and AICPA Accounting Interpretations issued before November 30, 1989 that are applicable to state and local governmental entities and incorporated into the GASB's literature. GASB Statement No. 20 is superseded by this statement. Matters of significance to the City that are specifically addressed in this new standard include:
- Capitalization of interest costs
  - Statement of net asset's classifications
  - Special and extraordinary items
  - Comparative financial statements
  - Related party activities, transactions and relationships
  - Prior period adjustments and restatements
  - Accounting changes and error corrections
  - Contingencies
  - Extinguishment of debt
  - Troubled debt restructuring
  - Inventory
  - Leases (capital, operating, etc.)
  - Sales of real estate
  - Real estate projects
  - Research and development arrangements
  - Broadcasters

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

- i) Statement No. 64, Derivative Instruments: Application of Hedge Accounting Termination Provisions (An Amendment of GASB Statement No. 53) is effective for the City's fiscal year ending June 30, 2012. This statement is intended to improve financial reporting by state and local governments by clarifying the circumstances in which hedge accounting continues to be applied when a swap **counterparty, or a swap counterparty's credit support provider, is replaced.** This statement clarifies that when certain conditions are met, the use of hedge accounting should not be terminated. Hedge accounting entails reporting fair value changes of a hedging derivative as either deferred outflows of resources or deferred inflows of resources, rather than recognizing those changes in investment income. When a hedging derivative is terminated, Statement 53 requires that hedge accounting cease and all accumulated deferred amounts be reported in investment income.

As Statement 53 was being implemented, questions had arisen regarding situations in which a government has entered into a hedging interest rate swap or a hedging commodity swap and the swap counterparty (or the swap counterparty's credit support provider) commits or experiences an act of default or a termination event under the swap agreement through no fault of the government. When a swap counterparty (or a swap counterparty's credit support provider) is replaced through an assignment or an in-substance assignment, the GASB concluded that the government's financial position remains unchanged.

- 2) **Yellow Book Standards** - While GASB has been issuing new financial reporting pronouncements affecting governmental units, the Government Accountability Office (GAO) has been issuing revised standards relative to the audits of state and local governments. An exposure draft was issued in August 2010 by the GAO amending and revising *Government Auditing Standards* (the Yellow Book). It is expected that these standards will be finalized and issued in calendar year 2011. The more significant items addressed by the GAO in the August 2010 exposure draft included:

- 1) Actions required if an impairment to auditor independence is identified;
- 2) Definition of those charged with governance consistent with other AICPA audit guidelines;
- 3) Definition of internal control deficiencies to be consistent with other AICPA audit guidelines;
- 4) Promoting modernization of auditing standards consistent with technologies of today;
- 5) Added requirements for reporting restatements of previously issued financial statements;
- 6) Addressed standards related to 1) performance audits, and 2) internal audits; and,
- 7) Changed and emphasized continuing education requirements of auditors in the governmental sector to obtain a minimum of 80 hours of continuing education every two (2) years. The GAO emphasized a significant component of these hours must be directly relevant to governmental auditing. Further, audit team specialist (actuaries, engineers, etc.) have specific guidelines as well.

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

### Summations of Thoughts Noted Above

We believe the implementation of these suggestions will enhance both the control environment and the financial reporting process, making both more effective. We also believe these recommendations can be easily implemented, and all problems resolved quite timely should management elect to employ the corrective measures.

### **FREE QUARTERLY CONTINUING EDUCATION AND NEWSLETTERS FOR GOVERNMENTAL CLIENTS**

**Free Continuing Education.** We provide free quarterly continuing education for all of our governmental clients. Each quarter we pick a couple of significant topics tailored to be of interest to governmental entities. In an effort to accommodate our entire governmental client base, we offer the sessions several times per quarter at a variety of client provided locations resulting in greater networking among our governmental clients. We normally see approximately 100 people per quarter. We obtain the input and services of experienced outside speakers along with providing the instruction utilizing our in-house professionals. We hope City staff and officials have been able to participate in this opportunity, and that it has been beneficial to you. Examples of subjects addressed in the past few quarters include:

1. American Recovery & Reinvestment Act (ARRA) information and issues;
2. GASB updates (several sessions);
3. Internal Controls Over Revenue and Cash Receipting;
4. CAFR Preparation;
5. Collateralization of Deposits and Investments;
6. SPLOST Accounting, Reporting and Compliance;
7. Internal Controls Over Accounts Payable, Payroll and Cash Disbursements;
8. Capital Asset Accounting Processes and Controls;
9. Grant Accounting Processes and Controls;
10. American Recovery & Reinvestment Act (ARRA) Updates;
11. Policies and Procedures Manuals;
12. Segregation of Duties;
13. GASB No. 51 – Intangible Assets;
14. Single Audits for Auditees;
15. GASB No. 54 – Governmental Fund Balance (subject addressed twice);
16. Best Budgeting Practices, Policies and Processes;
17. Internal Revenue Service (IRS) Compliance Issues, Primarily Payroll Matters;
18. CAFR Preparation (2 Day Course which is scheduled next).

# CITY OF ST. MARYS

## *Annual Audit Agenda*

June 30, 2011

**Governmental Newsletters.** We produce newsletters tailored to meet the needs of governments. The newsletters have addressed a variety of subjects and are intended to be timely in their subject matter. The newsletters are authored by Mauldin & Jenkins partners and managers, and are not purchased from an outside agency. The newsletters are produced and delivered periodically {approximately ten (10) times per year}, and are intended to keep you informed of current developments in the government finance environment.

**Communication.** In an effort to better communicate our free continuing education plans and newsletters, please email Lauren Payne at [LPayne@mjcpa.com](mailto:LPayne@mjcpa.com) (send corresponding copy to [mlipson@mjcpa.com](mailto:mlipson@mjcpa.com)), and provide to her individual names, mailing addresses, email addresses and phone numbers of anyone you wish to participate and be included in our database.

### CLOSING

If you have any questions regarding any comments, suggestions or recommendations set forth in this memorandum, we will be pleased to discuss it with you at your convenience.

This information is intended solely for the use of the City of St. Marys, Georgia's management, and others within the City's organization and is not intended to be and should not be used by anyone other than these specified parties.

We appreciate the opportunity to serve the City of St. Marys, Georgia and look forward to serving the City in the future. Thank you.



St. Marys history reveals a Library Society having been founded as early as 1821. The mission was to provide a library, not only for the people in St. Marys, but also for those who came into St. Marys from the plantations.

The St. Marys Library became a WPA project in 1935 during the Roosevelt administration. In August 1937, The Southeast Georgian reported that in the previous week in St. Marys, the "doors of a new library were thrown open to the public." This began a continuing and unbroken line of library services in the City of St. Marys. The library over the years succumbed to fire and was uprooted several times to locations including Orange Hall, the Riverview Hotel and City Hall just to name a few.

In 1949 the St. Marys Library joined the Brunswick Library. Through the 1960's the Library's volumes and continued to grow and services expanded. By the 1980's the Library had outgrown its home in the St. Marys Woman's Club Building and plans were made for the Library to at last have a permanent home.

We opened our new home in November of 1989. In 1995 the Library progressed to have the first fully automated circulation system in our 10 county region. The St. Marys Library along with the whole Three Rivers Regional Library System joined the Georgia's PINES statewide circulation system in 2001.

The St. Marys Library today houses 42,000 books, audiobooks and DVD's for circulation.

We have 4 Early Literacy Computer Workstations for Children that were developed with literacy programs that cover seven curricular areas specifically focused for children from toddler stage through second grade. The content has received top ratings in education journals. The ELF Child-Safe Internet Browser allows children to safely explore sites that are wholesome, educational, and fun.

The library has 20 laptop computers for wireless use from any location inside the library. The laptop computers have successfully reduced noise and provided ease of access for patrons. We also provide 5 desktop computers for those who are less computer literate.

Throughout the year the library staff provides various story time activities for children in the community. Our Summer Reading Club is always a big hit with all ages. We have great community participation with local merchants providing gifts and prizes for reading achievements.

The library staff also likes to participate with charitable causes throughout the year. Currently we have collected food for the SOUPER BOWL of Caring and the library is a permanent drop or location for the Camden County Humane Society.

In 2011 the Library had an attendance of over 98,000 patrons.

- Circulated over 86,000 items

- Provided computer access for over 30,000 library patrons

- Answered over 34,000 reference questions and/or telephone calls

In the month of January 2012 we issued library card number 10,000.



GEORGIA PUBLIC  
LIBRARY SERVICE



## PINES: GEORGIA'S STATEWIDE LIBRARY CARD

### What is PINES?

Georgia Library Public Information Network for Electronic Services, or PINES, is Georgia's public library automation and lending network for 285 public libraries and affiliated service outlets in 143 counties. PINES serves patrons in all 159 Georgia counties. PINES is an initiative of the Georgia Public Library Service, a unit of the University System of Georgia. Fifty percent of Georgia's population and more than 80 percent of Georgia's public library systems rely on the PINES network for their library service. PINES creates a statewide "borderless library" that eliminates geographic and socio-economic barriers and provides equal access to information for all Georgians. PINES cardholders live in every county in the state. Georgians with PINES cards have access to materials beyond what is available on their local shelves, and they enjoy the benefits of a shared collection of approximately 10 million books and materials that can be delivered to their home library with no charge to them. Georgia public libraries depend on both the infrastructure and cooperative spirit of PINES to continue providing services that contribute to a more educated Georgia through lifelong learning.

### How do Georgia's citizens benefit from PINES?

Any resident of Georgia may obtain a free PINES card by visiting any PINES library. In addition to browsing and checking out books on the shelves of their local libraries, PINES allows library users to log on to [www.gapines.org](http://www.gapines.org), browse or search the online catalog for books and other library materials and have their selections delivered to their local library. Anyone with a PINES card can access the PINES catalog by using computers at their local library or by using a PIN number to log on from home.

#### For example:

A library user in a small rural community in Georgia needs information about resume preparation. His local library may have only a few relevant books. When he searches the PINES catalog for "resume," however, he finds 1,127 potentially relevant items, including books, periodicals, books in Spanish and CD-ROMs.

Another library user is a commuter who lives in an area served by one PINES public library system, but works in an

area served by another. She may find visiting the library near her office more convenient than the library near her home. Her PINES card allows her to use both. Because they are both PINES libraries, she can even check out library materials at one library and return them at the other with no penalty.

### How does PINES benefit the state's libraries?

PINES facilitates collection sharing for Georgia's public libraries. This means local public libraries are free to use their limited resources to develop collections tailored to the needs and interests of their communities. Rather than

purchasing books that are already available through the PINES network, a local public library can choose to purchase books about the history of the local community or about industry and area job opportunities.

In addition to avoiding duplication of collections, PINES also prevents

duplication of staff, equipment and maintenance. In its first 10 years of service, PINES has saved Georgia's public libraries approximately \$11 million in one-time costs and more than \$61 million in ongoing costs. These savings have allowed libraries to use funds they would otherwise have been required to spend on automation costs for other needed resources and services for their patrons. PINES can also provide automation, training and courier services to libraries for a fraction of the \$20 million that would be required to pay for the same services individually.

With an annual budget of \$1.1 million, the PINES program costs less than 50 cents for each cardholder! ■

### PINES by the Numbers

More than 2.6 million PINES library cards in use  
 Nearly 1 of 4 Georgians (24 percent) has a PINES card  
 PINES serves patrons in all 159 Georgia counties  
 10.4 million items (books, tapes, CDs, videos)  
 18.7 million circulations in FY 2011

[www.gapines.org](http://www.gapines.org)

Georgia Public Library Service  
 1800 Century Place, Suite 150; Atlanta, GA 30345-4304  
 tel 404.235.7200 fax 404.235.7201

[www.georgialibraries.org](http://www.georgialibraries.org)

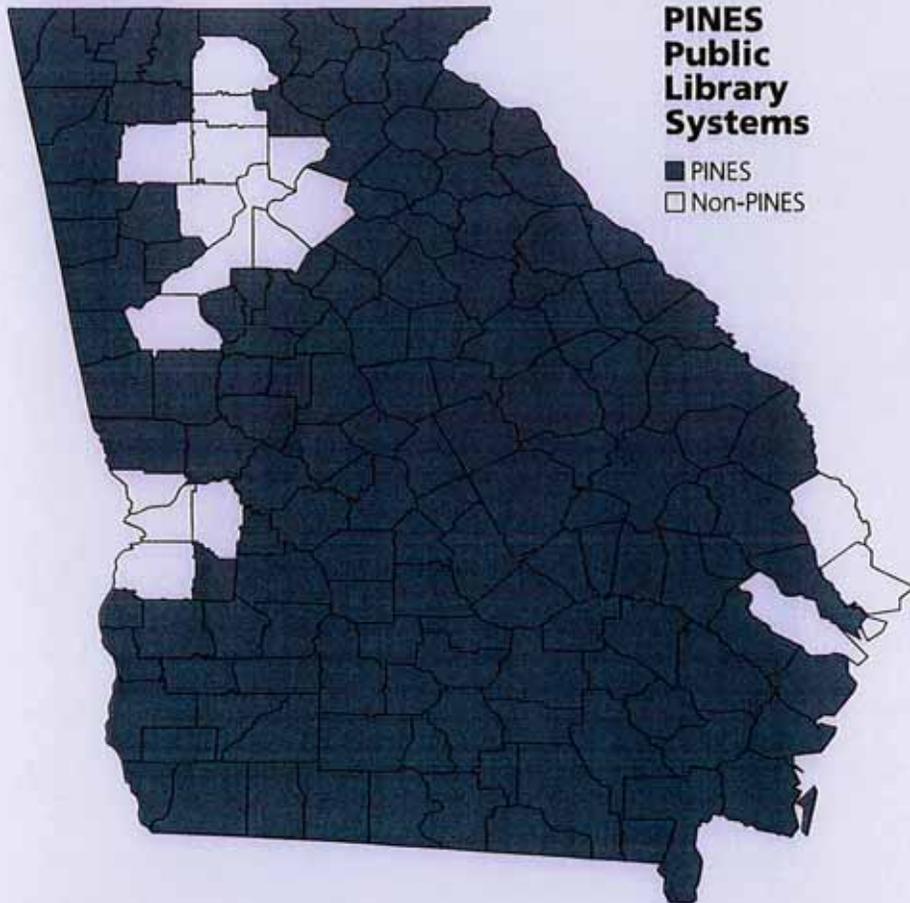
*A Unit of the University System of Georgia*

1/24/2012



# APINES™

gapines.org



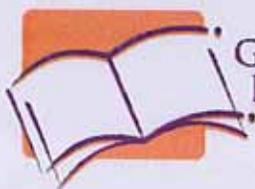
## PINES Public Library Systems

■ PINES  
□ Non-PINES

## PINES Libraries

Athens Regional Library System  
 Bartram Trail Regional Library System  
 Brooks County Library  
 Catoosa County Library  
 Chattooga County Library System  
 Cherokee Regional Library  
 Chestatee Regional Library System  
 Clayton County Library System  
 Coastal Plain Regional Library  
 Conyers-Rockdale Library System  
 DeSoto Trail Regional Library  
 Dougherty County Public Library  
 East Central Georgia Regional Library  
 Elbert County Public Library  
 Fitzgerald-Ben Hill Library  
 Flint River Regional Library System  
 Georgia Public Library Service  
 Hall County Library System  
 Hart County Library  
 Henry County Library System  
 Houston County Public Libraries  
 Jefferson County Library System  
 Kinchafoonee Regional Library System  
 Lake Blackshear Regional Library  
 Lee County Library  
 Middle Georgia Regional Library System  
 Moultrie-Colquitt County Public Library  
 Mountain Regional Library  
 Newton County Library System  
 Northeast Georgia Regional Library  
 Northwest Georgia Regional Library  
 Ocmulgee Regional Library System  
 Oconee Regional Library  
 Ohoopsee Regional Library System  
 Okenfenokee Regional Library System  
 Peach Public Libraries  
 Piedmont Regional Library System  
 Pine Mountain Regional Library System  
 Roddenbery Memorial Library  
 Sara Hightower Regional Library  
 Satilla Regional Library  
 Screven-Jenkins Regional Library System  
 South Georgia Regional Library System  
 Southwest Georgia Regional Library System  
 Statesboro Regional Library System  
 Thomas County Public Library System  
 Three Rivers Regional Library System  
 Troup-Harris Regional Library  
 Twin Lakes Library System  
 Uncle Remus Regional Library System  
 West Georgia Regional Library  
 Worth County Library System

A program of the Georgia Public Library Service, Georgia Library PINES is the public library automation and lending network for 285 libraries and affiliated service outlets in 143 counties. PINES creates a statewide "borderless library" that provides equal access to information for all Georgians. Georgians with a PINES library card have access to materials beyond what is available on their local shelves and enjoy the benefits of a shared collection of more than 10.4 million books and materials that can be delivered to their home library with no charge to the library user. PINES is made possible by a grant from the U.S. Institute of Museum and Library Services to the Georgia Public Library Service under the provisions of the Library Services and Technology Act. To search the PINES catalog, please visit us online at [www.gapines.org](http://www.gapines.org).



GEORGIA PUBLIC  
LIBRARY SERVICE

*A Unit of the University System of Georgia*

1800 Century Place, Suite 150; Atlanta, GA 30345-4304  
 404.235.7200 404.235.7201 fax

[www.georgialibraries.org](http://www.georgialibraries.org)

City of St. Marys, Georgia

STATE OF GEORGIA)  
COUNTY OF CAMDEN)

Date: February 6, 2012

MOTION TO ENTER INTO A CLOSED MEETING OF A CITY COUNCIL

Council Member Post makes the following motion:

That this Mayor and Council now enter into closed session as allowed by O.C.G.A. §50-14-4 and pursuant to advice by the City Attorney, for the purpose of discussing the following:

- In order to consult and meet with legal counsel pertaining to pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the agency or any officer or employee or in which the agency or any officer or employee may be directly involved. [O.C.G.A. § 50-14-2(1)]
- Those tax matters which are otherwise made confidential by State Law. [O.C.G.A. 50-14-2(2)]
- Staff meeting held for investigative purposes under duties or responsibilities imposed by law. [O.C.G.A. 50-14-3(1)]
- In order to discuss the future acquisition of real estate. [O.C.G.A. 50-14-3(4)]
- Meetings when discussing or deliberating (but not voting) upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee. [O.C.G.A. 50-14-3(6)]
- Meetings when discussing any records that are exempt from public inspection or disclosure pursuant to paragraph (15) of subsection (a) of Code Section 50-18-72 or when discussing any information a record of which would be exempt from public inspection or disclosure under said paragraph. [O.C.G.A. § 50-18-72 (a) (15) as set forth in this code section]
- Other. (Explanation and citation of statutory authority required):

Motion Seconded by: Council Member Howell

Vote on Motion:

	<u>Yay</u>	<u>Nay</u>
Mayor William DeLoughy	<input type="checkbox"/>	<input type="checkbox"/>
Councilman Greg Bird	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilman Jim Gant	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilman Sidney Howell	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilman John Morrissey	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilman Keith Post	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Councilwoman Nancy Stasinis	<input checked="" type="checkbox"/>	<input type="checkbox"/>

City of St. Marys, Georgia

STATE OF GEORGIA)
COUNTY OF CAMDEN)

AFFIDAVIT
CLOSURE OF OPEN MEETINGS

Personally appeared before the undersigned officer, duly authorized under the laws of the State of Georgia to administer oaths, William T. DeLoughy, who in his/her capacity as Mayor or Mayor Pro Tem presiding over a City Council Meeting of the City of St. Marys, and after being first duly sworn, certifies under oath and states to the best of his/her knowledge and belief the following:

At its meeting held on February 6, 2012 the City of St. Marys City Council voted to go into closed session and exclude the public from all or a portion of its meeting. The legal exceptions applicable to the exempt matters addressed during such closed meeting are as follows:

Check or initial as appropriate:

- (X) In order to consult and meet with legal counsel pertaining to pending or potential litigation, settlement, claims, administrative proceedings, or other judicial actions brought or to be brought by or against the agency or any officer or employee or in which the agency or any officer or employee may be directly involved. [O.C.G.A. § 50-14-2(1)]
( ) Those tax matters which are otherwise made confidential by State Law. [O.C.G.A. 50-14-2(2)]
( ) Staff meeting held for investigative purposes under duties or responsibilities imposed by law. [O.C.G.A. 50-14-3(1)]
( ) In order to discuss the future acquisition of real estate, except that such meetings shall be subject to the requirements of this chapter for the giving of the notice of such a meeting to the public and preparing the minutes of such a meeting for future disclosure. [O.C.G.A. 50-14-3(4)]
( ) Meetings when discussing or deliberating (but not voting) upon the appointment, employment, compensation, hiring, disciplinary action or dismissal, or periodic evaluation or rating of a public officer or employee (but not when receiving evidence or hearing argument on charges filed to determine disciplinary action or dismissal of a public officer or employee. The vote on any matter covered by this paragraph shall be taken in public and minutes of the meeting as provided in this chapter shall be made available. Meetings by an agency to discuss or take action on the filling of a vacancy in the membership of the agency itself shall at all times be open to the public as provided in this chapter). [O.C.G.A. 50-14-3(6)]
( ) Meetings when discussing any records that are exempt from public inspection or disclosure pursuant to paragraph (15) of subsection (a) of Code Section 50-18-72 or when discussing any information a record of which would be exempt from public inspection or disclosure under said paragraph (Specifically any records that, if revealed, would compromise security against sabotage or criminal terrorist acts, the nondisclosure of which is necessary for the protection of life, safety, or public property.). [O.C.G.A. § 50-18-72 (a) (15) as set forth in this code section]
( ) Other. (Explanation and citation of statutory authority required):

I certify that the subject matter of the closed meeting or the closed portion of this meeting was devoted to matters of official business or policy within the exceptions provided by law as set forth above.

Sworn to and subscribed before me this 6th day of February, 2012
Notary Public, County of Camden
State of Georgia
My Commission Expires November 24, 2012
Notary

Mayor William DeLoughy
Councilmember Greg Bird
Councilmember Jim Gant
Councilmember Sidney Howell
Councilmember John Morrissey
Councilmember Keith Post
Councilmember Nancy Stasinis

The following is an overview of the City's revenue and expenditures for the month ending December 31, 2011, which is the 6<sup>th</sup> month of fiscal year ending June 2012. All reports are on a cash basis.

**General Fund:**

Total revenue for the General Fund was \$5,670,130 plus \$46,009 of allocated budgeted fund equity for a total of \$5,716,139. Total year to date expenditures as of 12/31/11 was \$4,030,185 for a revenue over expenditures balance of \$1,685,954. Available cash balance as of 12/31/11 was \$4,503,780.

**Tourism**

Total revenue for Tourism fund was \$66,183. Total year to date expenditures as of 12/31/11 was \$69,349 for a shortfall of \$(3,166).

**SPLOST**

To date we have received SPLOST revenue of \$440,580 plus interest of \$58 for total revenues of \$440,638. Total year to date expenditures as of 12/31/11 was \$229,850 for a revenue over expenditures balance of \$210,788. This is a reimbursement fund which will net to zero at the end of the fiscal year.

**Water/Sewer Fund**

Total revenue for the Water/Sewer fund was \$3,317,004. Total year to date expenses as of 12/31/11 was \$3,545,701 for a shortfall of \$(228,698). Available cash balance as of 12/31/11 was \$3,162,596.

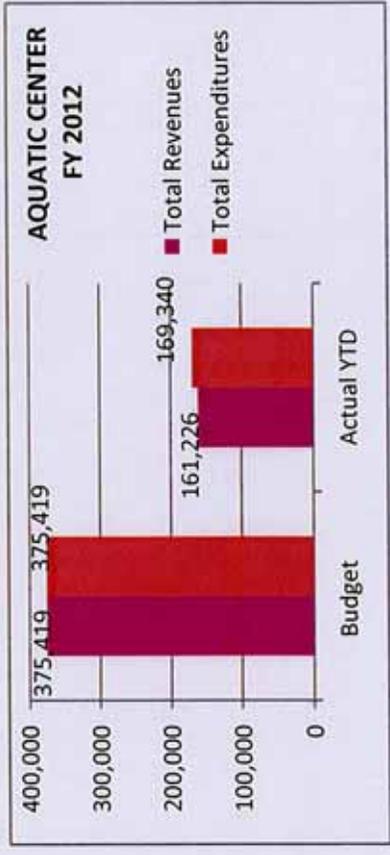
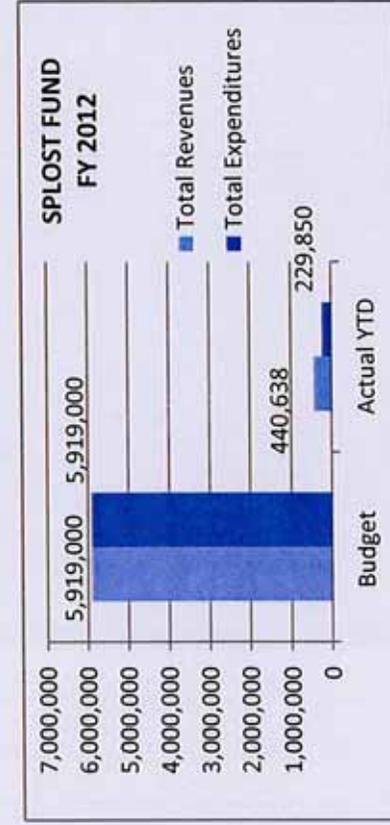
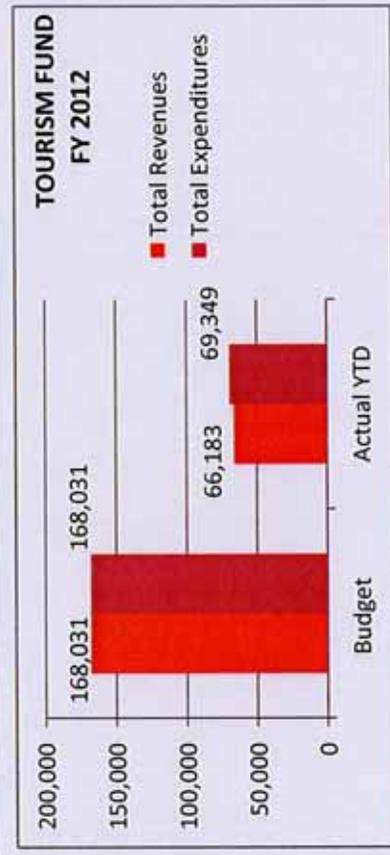
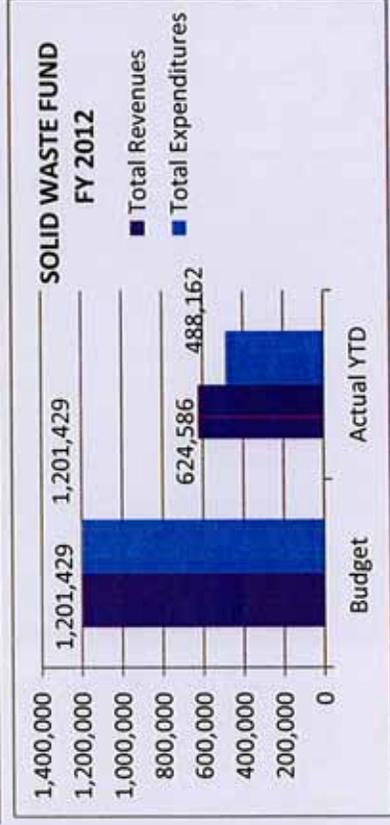
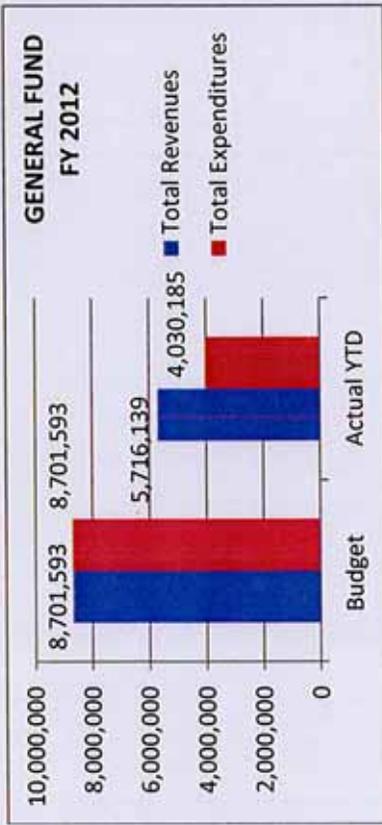
**Solid Waste Fund**

Total revenue for the Solid Waste fund was \$624,586 which includes budgeted fund equity of \$85,965. Total year to date expenditures as of 12/31/11 was \$488,162 for a revenue over expenditures balance of \$136,424. Available cash balance as of 12/31/11 was \$177,495.

**Aquatic**

Total revenue for the Aquatic Center was \$161,226. Total year to date expenditures as of 12/31/11 was \$169,340.

YTD 12/31/2011 Month Reported



# FY 2012

YTD 12/31/2011 Month Reported 6

50.0000%

General Fund	Budget	Actual YTD	% of Budget
Total Revenues	8,701,593	5,716,139	65.69%
Total Expenditures	8,701,593	4,030,185	46.32%
Excess/(Shortfall) of Revenues		1,685,954	

Water/Sewer Fund	Budget	Actual YTD	% of Budget
Total Revenues	7,754,657	3,317,004	42.77%
Total Expenditures	7,754,657	3,545,701	45.72%
Excess/(Shortfall) of Revenues		228,697	

Solid Waste Fund	Budget	Actual YTD	% of Budget
Total Revenues	1,201,429	624,586	51.99%
Total Expenditures	1,201,429	488,162	40.63%
Excess/(Shortfall) of Revenues		136,424	

Tourism	Budget	Actual YTD	% of Budget
Total Revenues	168,031	66,183	39.39%
Total Expenditures	168,031	69,349	41.27%
Excess/(Shortfall) of Revenues		3,166	

Splost	Budget	Actual YTD	% of Budget
Total Revenues	5,919,000	440,638	7.44%
Total Expenditures	5,919,000	229,850	3.88%
Excess/(Shortfall) of Revenues		210,788	

Aquatic Center	Budget	Actual YTD	% of Budget
Total Revenues	375,419	161,226	42.95%
Total Expenditures	375,419	169,340	45.11%
Excess/(Shortfall) of Revenues		(8,114)	

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY		MONTHS COMPLETED				6
		% YEAR COMPLETED				50.00%
100-GENERAL FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET	
100.31.1100 REAL PROP CURRENT YEAR	\$ 2,715,000	\$ 1,974,154	\$ 2,596,243	\$ 2,634,354	96%	
100.31.1190 OVERPAYMENTS/ADJUST TAXES	\$ -	\$ 10,392	\$ 17,834	\$ 20,717	#DIV/0!	
100.31.1205 2005 PROP TAX COLL	\$ -	\$ -	\$ -	\$ 45		
100.31.1207 2007 PROP TAX COLL	\$ 5,000	\$ -	\$ -	\$ 1,800	0%	
100.31.1208 2008 PROPERTY TAX	\$ 10,000	\$ 9,584	\$ 21,977	\$ 156,126	220%	
100.31.1209 2009 PROPERTY TAX	\$ 20,000	\$ 13,955	\$ 29,542	\$ 108,923	148%	
100.31.1210 2010 PROPERTY TAX	\$ 55,000	\$ 17,108	\$ 68,090	\$ -	124%	
100.31.1310 MOTOR VEHICLE	\$ 195,000	\$ 15,086	\$ 97,767	\$ 92,353	50%	
100.31.1320 MOBILE HOME	\$ 6,500	\$ 11	\$ 64	\$ 137	1%	
100.31.1390 PAYMENT IN LIEU OF TAXES	\$ 2,500	\$ -	\$ -	\$ -	0%	
100.31.1391 RAILROAD TAX	\$ 2,500	\$ -	\$ -	\$ -	0%	
100.31.1600 REAL ESTATE TRANSFER TAX	\$ 8,000	\$ 526	\$ 3,025	\$ 3,927	38%	
100.31.1610 RECORDING INTANGIBLE TAX	\$ 50,000	\$ 2,703	\$ 14,955	\$ 19,425	30%	
100.31.1710 GA POWER FRANCHISE TAX	\$ 685,000	\$ -	\$ -	\$ -	0%	
100.31.1711 OKEF ELEC FRANCHISE TAX	\$ 51,750	\$ -	\$ -	\$ -	0%	
100.31.1730 GAS FRANCHISE TAX	\$ 20,000	\$ 4,376	\$ 10,010	\$ 9,941	50%	
100.31.1750 CABLE TV FRANCHISE TAX	\$ 97,500	\$ -	\$ -	\$ -	0%	
100.31.1760 TELEPHONE FRANCHISE TAX	\$ 23,500	\$ -	\$ 11,978	\$ 12,567	51%	
100.31.3100 LOCAL OPT SALES AND USE	\$ 1,900,000	\$ 143,431	\$ 954,490	\$ 911,900	50%	
100.31.4200 ALCOHOLIC BEVERAGE EXCISE	\$ 195,000	\$ 19,966	\$ 103,607	\$ 100,030	53%	
100.31.6200 INSURANCE PREMIUMS (1%)	\$ 730,000	\$ -	\$ 803,047	\$ 740,779	110%	
100.31.6300 FINANCIAL INSTITUTIONS	\$ 27,000	\$ -	\$ 1,944	\$ -	7%	
100.31.9100 PENALTY AND INTEREST	\$ 40,000	\$ 19,912	\$ 37,337	\$ 33,903	93%	
100.31.9500 FIFA LEGAL/PROCESS FEES	\$ 100	\$ -	\$ -	\$ -	0%	
100.32.1100 BEER/WINE LIC	\$ 85,000	\$ 22,150	\$ 74,691	\$ 69,041	88%	
100.32.1200 GENERAL BUSINESS LIC	\$ 125,000	\$ 37,770	\$ 57,266	\$ 78,508	46%	
100.32.1220 BUSINESS LIC INSURANCE	\$ 21,000	\$ 7,875	\$ 7,950	\$ 5,400	38%	
100.32.2100 BUILDING PERMITS	\$ 60,000	\$ 25,711	\$ 49,221	\$ 35,275	82%	
100.32.2210 ZONING FEES	\$ 2,500	\$ 1,450	\$ 6,560	\$ 1,475	262%	
100.32.2211 LAND-DISTURBING PERMITS	\$ 500	\$ -	\$ 464	\$ -	93%	
100.32.2230 SIGN PERMITS	\$ 2,500	\$ 50	\$ 2,150	\$ 1,045	86%	
100.32.3200 GAMING FEES	\$ -	\$ -	\$ 1,000	\$ -	#DIV/0!	
100.32.3910 PLAN REVIEW FEES	\$ 15,000	\$ 9,736	\$ 14,811	\$ 6,806	99%	
100.34..... COPIES SOLD - ADMIN	\$ 19,500	\$ 1,045	\$ 8,077	\$ 9,171	41%	
100.34.1910 QUALIFYING FFEEES	\$ 2,500	\$ -	\$ 1,620	\$ -	65%	
100.34.4212 NSF FEES	\$ 120	\$ -	\$ -	\$ -	0%	
100.34.....REVENUES-ORANGE HALL	\$ 9,100	\$ 264	\$ 3,516	\$ 4,300	39%	
100.34.7500 PROGRAM INCOME - SENIORS	\$ 5,000	\$ 253	\$ 3,427	\$ 3,080	69%	
100.34.9100 CEMETERY FEES	\$ 35,000	\$ 5,231	\$ 25,691	\$ 16,141	73%	
100.34.9900 ADMIN. FEES - TOURISM	\$ 3,600	\$ 300	\$ 1,800	\$ 1,800	50%	

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY		MONTHS COMPLETED				6
		% YEAR COMPLETED				50.00%
100-GENERAL FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET	
100.34.9902 ADMIN.FEES - MULTIGRANT	\$ -	\$ -	\$ -	\$ 566	#DIV/0!	
100.34.9910 ADMIN. FEES - SPLOST	\$ 5,000	\$ -	\$ 4,085	\$ 2,208	82%	
100.35..... COURT FINES/FEES	\$ 494,150	\$ 33,796	\$ 186,208	\$ 199,094	38%	
100.35.1300 LIBRARY FINES/COLLECTIONS	\$ 4,000	\$ 309	\$ 2,331	\$ 1,991	58%	
100.36.1000 INTEREST EARNED	\$ 13,500	\$ 709	\$ 4,998	\$ 6,426	37%	
100.37.2000 ORANGE HALL DONATION	\$ 40	\$ 10	\$ 35	\$ 9	88%	
100.38.0001 FUND EQUITY	\$ 92,018	\$ 7,668	\$ 46,009	\$ -	50%	
100.38.1000 RENTAL INCOME	\$ 255,000	\$ 24,658	\$ 146,397	\$ 143,772	57%	
100.38.1010 SPECIAL EVENTS RENTAL	\$ 7,500	\$ 475	\$ 2,425	\$ 3,475	32%	
100.38.9010 MISCELLANEOUS INCOME	\$ 35,028	\$ 3,688	\$ 27,955	\$ 22,198	80%	
100.38.9020 SHARED SVC SOL/W & SPLOST	\$ 125,000	\$ -	\$ 31,242	\$ -	25%	
100.38.9025 SHARED SERVICES - IDA	\$ -	\$ -	\$ -	\$ 37,500	#DIV/0!	
100.38.9030 SHARED SERVICES CUMB HARB	\$ 60,000	\$ 48,800	\$ 63,800	\$ 20,000	106%	
100.38.9032 SHARED SERVICES - HOSP AUTH.	\$ 36,687	\$ -	\$ -	\$ -	0%	
100.39.1200 OP T/F IN MULT GRANT FUND	\$ 223,000	\$ -	\$ 50,800	\$ 18,019	23%	
100.39.2200 SALE CITY PROPERTY	\$ 5,000	\$ -	\$ -	\$ -	0%	
100.39.3010 LOAN PROCEEDS	\$ 120,000	\$ -	\$ 119,700	\$ -	100%	
<b>TOTAL REVENUE</b>	<b>\$ 8,701,593</b>	<b>\$ 2,463,152</b>	<b>\$ 5,716,139</b>	<b>\$ 5,534,227</b>	<b>66%</b>	

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

<b>FINANCIAL SUMMARY</b>	<b>MONTHS COMPLETED</b>	<b>6</b>
	<b>% YEAR COMPLETED</b>	<b>50.00%</b>

100-GENERAL FUND EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
TOTAL LEGISLATIVE	\$ 185,371	\$ 12,210	\$ 82,941	\$ 90,561	45%
TOTAL EXECUTIVE	\$ 300,283	\$ 21,215	\$ 133,976	\$ 1,489,759	45%
TOTAL FINANCIAL ADMINISTRATION	\$ 871,993	\$ 59,954	\$ 410,197	\$ 430,015	47%
TOTAL IT	\$ 157,338	\$ 11,063	\$ 72,261	\$ 95,989	46%
TOTAL HUMAN RESOURCES	\$ 92,207	\$ 6,555	\$ 38,894	\$ 44,376	42%
TOTAL GEN GOVT BLDGS & PLANT	\$ 168,930	\$ 6,904	\$ 74,403	\$ 93,846	44%
TOTAL MUNICIPAL COURT	\$ 226,492	\$ 12,441	\$ 76,156	\$ 100,127	34%
TOTAL POLICE ADMINISTRATION	\$ 2,463,536	\$ 161,608	\$ 1,242,946	\$ 1,366,696	50%
TOTAL FIRE ADMINISTRATION	\$ 1,603,666	\$ 129,374	\$ 759,073	\$ 806,371	47%
TOTAL PUBLIC WORKS ADMIN	\$ 1,420,433	\$ 75,699	\$ 604,018	\$ 959,224	43%
TOTAL HIGHWAYS & STREETS ADMIN	\$ 270,000	\$ 25,783	\$ 127,566	\$ 111,297	47%
TOTAL CEMETERY	\$ 4,625	\$ 303	\$ 1,588	\$ 1,659	34%
TOTAL SENIOR CITIZENS CENTER	\$ 131,135	\$ 9,337	\$ 54,790	\$ 53,505	42%
TOTAL PARKS ADMINISTRATION	\$ 61,520	\$ 7,117	\$ 18,784	\$ 22,548	31%
TOTAL LIBRARY ADMINISTRATION	\$ 300,438	\$ 22,686	\$ 145,033	\$ 153,671	48%
TOTAL PROTECTIVE INSP ADMIN	\$ 117,416	\$ 5,195	\$ 41,724	\$ 60,890	36%
TOTAL PLANNING & ZONING	\$ 162,145	\$ 12,257	\$ 75,069	\$ 74,805	46%
TOTAL ECONOMIC DEVELOPMENT	\$ 118,410	\$ 7,638	\$ 54,334	\$ 56,434	46%
TOTAL AIRPORT	\$ 8,000	\$ -	\$ 4,185	\$ 47,425	52%
TOTAL SPECIAL FACILITIES	\$ 37,655	\$ 2,177	\$ 12,247	\$ 20,323	33%
<b>TOTAL EXPENDITURES</b>	<b>\$ 8,701,593</b>	<b>\$ 589,516</b>	<b>\$ 4,030,185</b>	<b>\$ 6,079,521</b>	<b>46%</b>

<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 1,873,636</b>	<b>\$ 1,685,954</b>	<b>\$ (545,294)</b>
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<b>Cash Balances:</b>	\$4,623,350	<b>Run Rate Analysis:</b>	
<b>LESS: Restricted Budgeted Fund Equity</b>	\$92,018	<b>Average YTD Mo. Exp.</b>	\$671,698
<b>Unrestricted Cash Balances</b>	\$4,531,332	<b>Months of Operating Cash</b>	6.71
<b>LESS: Outstanding P.O.'s</b>	\$27,552		
<b>Available Cash</b>	<b>\$4,503,780</b>		

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY	MONTHS COMPLETED				6
	% YEAR COMPLETED				50.00%
275-SPECIAL REVENUE FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
TAXES	\$ 134,501	\$ 6,675	\$ 57,074	\$ 47,521	42%
CHARGES FOR SERVICES	\$ 13,830	\$ 171	\$ 4,578	\$ 4,418	33%
INVESTMENT INCOME	\$ 100	\$ 2	\$ 13	\$ 13	13%
CONTRIBUTIONS/DONATIONS	\$ 600	\$ 14	\$ 120	\$ 442	20%
MISCELLANEOUS	\$ 12,000	\$ 4,398	\$ 4,398	\$ 5,925	37%
OTHER FINANCING SOURCES	\$ 7,000	\$ -	\$ -	\$ -	0%
<b>TOTAL REVENUES</b>	<b>\$ 168,031</b>	<b>\$ 11,260</b>	<b>\$ 66,183</b>	<b>\$ 58,319</b>	<b>39%</b>

275-SPECIAL REVENUE FUND EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
PRSNL SERVICES/BENEFITS	\$ 31,912	\$ 2,092	\$ 13,794	\$ 15,989	43%
PURCHASED/CONTRACTED SVC	\$ 118,300	\$ 8,985	\$ 51,634	\$ 15,457	44%
SUPPLIES	\$ 8,319	\$ 835	\$ 3,321	\$ 3,653	40%
INTERGOVERNMENTAL	\$ 9,500	\$ -	\$ 600	\$ 1,176	6%
<b>TOTAL TOURISM</b>	<b>\$ 168,031</b>	<b>\$ 11,912</b>	<b>\$ 69,349</b>	<b>\$ 36,275</b>	<b>41%</b>

<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (652)</b>	<b>\$ (3,166)</b>	<b>\$ 22,044</b>	<b>0</b>
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<b>Cash Balances: (-sal/fica-due to pooled cash)</b>	-\$10,541	<b>Run Rate Analysis:</b>	
<b>LESS: Restricted Budgeted Fund Equity</b>	\$0	<b>Average YTD Mo. Exp.</b>	\$11,558
<b>Unrestricted Cash Balances</b>	-\$10,541	<b>Months of Operating Cash</b>	(1.13)
<b>LESS: Outstanding P.O.'s</b>	\$2,468		
<b>Available Cash</b>	<b>-\$13,009</b>		

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY					MONTHS COMPLETED	6
					% YEAR COMPLETED	50.00%
320-SPLOST FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET	
TAXES	\$ 5,859,000	\$ 35,867	\$ 440,580	\$ 2,609,315	8%	
INVESTMENT INCOME	\$ -	\$ 6	\$ 58	\$ 342	#DIV/0!	
MISCELLANEOUS	\$ 60,000	\$ -	\$ -	\$ -		
OTHER FINANCING SOURCES	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
<b>TOTAL REVENUES</b>	<b>\$ 5,919,000</b>	<b>\$ 35,873</b>	<b>\$ 440,638</b>	<b>\$ 2,609,657</b>	<b>7%</b>	

320-SPLOST FUND EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET	
320.51512-52.1210 AUDIT - SPLOST V	\$ -	\$ -	\$ -	\$ 1,545	#DIV/0!	
320.54220-54.1240 DRAINAGE - SPLOST V	\$ -	\$ -	\$ -	\$ 84,657	#DIV/0!	
320.54220-54.1410 SDEWLK/HNCAP V	\$ -	\$ -	\$ -		#DIV/0!	
320.54220-54.1415 PAVING/OVERLAY V	\$ -	\$ -	\$ -	\$ 29,850	#DIV/0!	
320.54220-54.1422 ROADWAYS SPLOST V	\$ -	\$ -	\$ -		#DIV/0!	
320.54220-54.1422 CAPITAL IMPROV SPL V	\$ -	\$ -	\$ -	\$ 20,608	#DIV/0!	
320.56180-54.1300 LIBRARY SPLOST V	\$ 60,000	\$ 420	\$ 1,975	\$ 125,334	3%	
320.56180-54.1310 MULTI MEDIA SPLOST V	\$ -	\$ -	\$ -		#DIV/0!	
<b>TOTAL EXPENDITURES V</b>	<b>\$ 60,000</b>	<b>\$ 420</b>	<b>\$ 1,975</b>	<b>\$ 261,994</b>	<b>3%</b>	

320-SPLOST FUND EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET	
320.51512-52.1211 AUDIT SPLOST VI	\$ 9,000	\$ -	\$ 3,000	\$ 3,029	33%	
320.51565-54.1500 CITY BUILDINGS VI	\$ 650,000	\$ 955	\$ 1,165	\$ -	0.2%	
320.54220-54.1241 DRAINAGE - SPLOST VI	\$ 3,000,000	\$ 1,655	\$ 64,112	\$ -	2%	
320.54220-54.1416 PAVING/OVERLAY VI	\$ 2,200,000	\$ 53,373	\$ 159,598	\$ -	7%	
320.54310-54.1202 SEWER INFRA SPLOST VI	\$ -	\$ -	\$ -	\$ 989,574	#DIV/0!	
320.59000-61.1000 OPERATING TFR OUT	\$ -	\$ -	\$ -	\$ -	#DIV/0!	
<b>TOTAL EXPENDITURES VI</b>	<b>\$ 5,859,000</b>	<b>\$ 55,983</b>	<b>\$ 227,875</b>	<b>\$ 992,603</b>	<b>3.89%</b>	

<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>\$ -</b>	<b>\$ (20,530)</b>	<b>\$ 210,788</b>	<b>\$ 1,355,060</b>
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<b>Cash Balances:</b>	\$3,327	<b>Run Rate Analysis:</b>	
LESS: Restricted Budgeted Fund Equity	\$0	Average YTD Mo. Exp.	\$38,308
Unrestricted Cash Balances	\$3,327	Months of Operating Cash	(0.17)
LESS: Outstanding P.O.'s	\$9,879		
Available Cash	-\$6,552		

**CITY OF ST. MARYS**  
**REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY	MONTHS COMPLETED				6
	% YEAR COMPLETED				50.00%
505-WATER AND SEWER FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
505.33.4110 STATE GOV GRANTS-DIRECT	\$ 1,215,000	\$ -	\$ -	\$ -	0%
505.34.4210 WATER CHARGES	\$ 2,109,000	\$ 173,045	\$ 1,082,813	\$ 1,082,626	51%
505.34.4211 TRANSFER/TEMP SERVICES	\$ 29,400	\$ 3,530	\$ 23,908	\$ 13,280	81%
505.34.4212 RECONNECTION NSF FEES	\$ 88,000	\$ 6,960	\$ 41,601	\$ 10,150	47%
505.34.4213 LATE FEES AND PENALTIES	\$ 135,000	\$ 12,086	\$ 70,080	\$ 74,717	52%
505.34.4214 TURN ON FEE	\$ 17,500	\$ 2,450	\$ 19,915	\$ -	114%
505.34.4216 CAP RECOVERY WATER - DEV	\$ 75,000	\$ 4,471	\$ 16,035	\$ 26,833	21%
505.34.4217 WATER CHARGES 2	\$ 680,000	\$ 57,528	\$ 361,326	\$ 364,688	53%
505.34.4230 SEWERAGE CHARGES	\$ 1,966,500	\$ 163,302	\$ 1,015,775	\$ 999,536	52%
505.34.4231 SEWER CHARGES 2	\$ 640,500	\$ 54,633	\$ 341,913	\$ 343,702	53%
505.34.4236 CAP RECOVERY METER - DEV	\$ 11,250	\$ 560	\$ 2,520	\$ 5,390	22%
505.34.4256 CAP RECOVERY SEWER - DEV	\$ 175,000	\$ 7,406	\$ 37,541	\$ 79,608	21%
505.34.4262 CONSTRUCTION FEES	\$ -	\$ 3,942	\$ 3,942	\$ 66,341	#DIV/0!
505.34.4263 CONSTRUCTION FEES	\$ 85,000	\$ -	\$ 36,019	\$ -	42%
505.38.0001 FUND EQUITY	\$ 489,507	\$ 40,792	\$ 244,754	\$ -	50%
505..... INTEREST/MISC/OTHER REVENUES	\$ 38,000	\$ 848	\$ 18,862	\$ 18,872	50%
<b>TOTAL REVENUE</b>	<b>\$ 7,754,657</b>	<b>\$ 531,553</b>	<b>\$ 3,317,004</b>	<b>\$ 3,085,743</b>	<b>43%</b>

SANITATION ADMINISTRATION EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
PRSNL SERVICES/BENEFITS	\$ 914,664	\$ 69,421	\$ 440,350	\$ 466,930	48%
PURCHASED/CONTRACTED SVC	\$ 484,861	\$ 28,179	\$ 194,804	\$ 202,801	40%
SUPPLIES	\$ 717,150	\$ 65,035	\$ 237,371	\$ 277,444	33%
CAPITAL OUTLAY	\$ 1,310,000	\$ 72,462	\$ 460,284	\$ 68,068	35%
DEPRECIATION/AMORTIZATION	\$ -	\$ -	\$ -	\$ -	#DIV/0!
INTERGOVERNMENTAL	\$ 136,839	\$ -	\$ -	\$ 11	0%
DEBT SERVICES/FISCAL AGENT FEES	\$ 46,100	\$ -	\$ 822	\$ 20,000	2%
<b>TOTAL SANITARY ADMINISTRATION</b>	<b>\$ 3,609,614</b>	<b>\$ 235,097</b>	<b>\$ 1,333,631</b>	<b>\$ 1,035,254</b>	<b>37%</b>

WATER ADMINISTRATION EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
PRSNL SERVICES/BENEFITS	\$ 723,998	\$ 54,836	\$ 355,585	\$ 399,605	49%
PURCHASED/CONTRACTED SVC	\$ 220,261	\$ 16,764	\$ 96,207	\$ 104,422	44%
SUPPLIES	\$ 323,700	\$ 30,569	\$ 116,630	\$ 118,418	36%
CAPITAL OUTLAY	\$ 21,000	\$ 1,398	\$ 3,710	\$ -	
DEPRECIATION/AMORTIZATION	\$ -	\$ -	\$ -	\$ -	
INTERGOVERNMENTAL	\$ 80,000	\$ -	\$ -	\$ -	0%
DEBT SERVICES/FISCAL AGENT FEES	\$ 3,000	\$ -	\$ 689	\$ 689	23%
<b>TOTAL WATER ADMINISTRATION</b>	<b>\$ 1,371,959</b>	<b>\$ 103,567</b>	<b>\$ 572,821</b>	<b>\$ 623,134</b>	<b>42%</b>

**CITY OF ST. MARYS**  
**REVENUE & EXPENSE REPORT (UNAUDITED)**

December

<b>FINANCIAL SUMMARY</b>	<b>MONTHS COMPLETED</b>	<b>6</b>
	<b>% YEAR COMPLETED</b>	<b>50.00%</b>

DEBT SERVICE-PRINCIPLE	CURRENT	CURRENT	DEC YTD	DEC YTD	% YTD
505.58000-58.1110 BOND PAYMENT 88 & 92	\$ 270,000	\$ -	\$ 270,000	\$ 255,000	100%
505.58000-58.1340 GEFA LOAN 95-021-W	\$ 18,208	\$ 1,515	\$ 8,976	\$ 8,487	49%
505.58000-58.1350 GEFA LOAN 97-L97-WS PR	\$ -	\$ -	\$ -	\$ 6,253	#DIV/0!
505.58000-58.1360 GEFA LOAN 98-L46-WJ PR	\$ -	\$ -	\$ -	\$ 37,740	#DIV/0!
505.58000-58.1370 GEFA LOAN CW00-017	\$ 30,943	\$ 5,163	\$ 30,943	\$ 43,213	100%
505.58000-58.1380 GEFA LOAN CWS-RF-0	\$ 225,938	\$ 18,941	\$ 112,061	\$ 95,849	50%
505.58000-58.1385 EQUIPMENT LOANS PR	\$ 47,700	\$ -	\$ 47,686	\$ 80,446	100%
<b>DEBT SERVICE-PRINCIPLE</b>	<b>\$ 592,789</b>	<b>\$ 25,619</b>	<b>\$ 469,666</b>	<b>\$ 526,988</b>	<b>79%</b>

DEBT SERVICE-INTEREST EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
505.58000-58.2110 BOND PAYMENT 88 & 92	\$ 156,188	\$ 73,960	\$ 156,188	\$ 172,266	100%
505.58000-58.2115 INTEREST-BOND INT 2010	\$ 1,915,400	\$ -	\$ 957,700	\$ 852,895	50%
505.58000-58.2340 GEFA LOAN 95-021-WQ INT	\$ 646	\$ 57	\$ 451	\$ 940	70%
505.58000-58.2350 GEFA LOAN 97-L97-WS INT	\$ -	\$ -	\$ -	\$ 3,454	#DIV/0!
505.58000-58.2360 GEFA LOAN 98-L46-WJ INT	\$ -	\$ -	\$ -	\$ 24,537	#DIV/0!
505.58000-58.2370 GEFA LOAN CW00-017	\$ 181	\$ 8	\$ 181	\$ 821	100%
505.58000-58.2380 GEFA LOAN CWS-RF-0	\$ 107,476	\$ 8,843	\$ 54,646	\$ 57,967	51%
505.58000-58.2385 EQUIPMENT LOANS	\$ 404	\$ -	\$ 417	\$ 3,734	103%
<b>DEBT SERVICE-INTEREST</b>	<b>\$ 2,180,295</b>	<b>\$ 82,868</b>	<b>\$ 1,169,583</b>	<b>\$ 1,116,614</b>	<b>54%</b>

505-59000-61.1000 OPERATING TFR OUT	\$ -	\$ -	\$ -	\$ -	
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<b>TOTAL EXPENDITURES</b>	<b>\$ 7,754,657</b>	<b>\$ 447,151</b>	<b>\$ 3,545,701</b>	<b>\$ 3,301,990</b>	<b>46%</b>
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REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ 84,402	\$ (228,698)	\$ (216,247)	
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<b>Cash Balances:</b>	\$3,676,664	<b>Run Rate Analysis:</b>	
LESS: Restricted Budgeted Fund Equity	\$489,507	Average YTD Mo. Exp.	\$590,950
Unrestricted Cash Balances	\$3,187,157	Months of Operating Cash	5.35
LESS: Outstanding P.O.'s	\$24,561		
<b>Available Cash</b>	<b>\$3,162,596</b>		

**CITY OF ST. MARYS  
REVENUE & EXPENSE REPORT (UNAUDITED)**

December

FINANCIAL SUMMARY	MONTHS COMPLETED				6
	% YEAR COMPLETED				50.00%
540-SOLID WASTE FUND REVENUES	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
540.34.4111 RESIDENTIAL REFUSE CHARGE	\$ 961,000	\$ 81,075	\$ 486,367	\$ 502,091	51%
540.34.4112 COMMERCIAL REFUSE CHARGES	\$ 22,500	\$ 1,797	\$ 11,334	\$ 11,410	50%
540.34.4190 LATE FEES AND PENALTIES	\$ 21,000	\$ 2,035	\$ 11,745	\$ 12,538	56%
540.34.9900 OTHER CHARGES	\$ 25,000	\$ 3,450	\$ 29,175	\$ 27,600	117%
540.36.1000 INTEREST REVENUES	\$ -	\$ -	\$ -	\$ -	#DIV/0!
540.38.0001 FUND EQUITY	\$ 171,929	\$ 14,327	\$ 85,965	\$ -	50%
<b>TOTAL REVENUES</b>	<b>\$ 1,201,429</b>	<b>\$ 102,684</b>	<b>\$ 624,586</b>	<b>\$ 553,639</b>	<b>52%</b>

540-SOLID WASTE FUND EXPENDITURE SUMMARY	CURRENT BUDGET	CURRENT PERIOD	DEC YTD 2011	DEC YTD 2010	% YTD BUDGET
PRSNL SERVICES/BENEFITS	\$ 73,229	\$ 5,864	\$ 36,432	\$ 59,144	50%
PURCHASED/CONTRACTED SVC	\$ 1,101,350	\$ 88,444	\$ 451,730	\$ 453,699	41%
SUPPLIES	\$ 1,850	\$ -	\$ -	\$ -	0%
INTERGOVERNMENTAL	\$ 25,000	\$ -	\$ -	\$ -	0%
DEPRECIATION/AMORTIZATION	\$ -	\$ -	\$ -	\$ -	#DIV/0!
<b>TOTAL SOLID WASTE COLLECTION</b>	<b>\$ 1,201,429</b>	<b>\$ 94,308</b>	<b>\$ 488,162</b>	<b>\$ 512,843</b>	<b>41%</b>

REVENUE OVER/(UNDER) EXPENDITURES	\$ -	\$ 8,376	\$ 136,424	\$ 40,796	0
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<b>Cash Balances:</b>	\$349,424	<b>Run Rate Analysis:</b>	
LESS: Restricted Budgeted Fund Equity	\$171,929	Average YTD Mo. Exp.	\$81,360
Unrestricted Cash Balances	\$177,495	Months of Operating Cash	2.18
LESS: Outstanding P.O.'s	\$0		
<b>Available Cash</b>	<b>\$177,495</b>		

555-AQUATIC CENTER FINANCIAL SUMMARY	Budget	Jan-11	Feb-11	Mar-11	Apr-11	May-11	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	12Mths	YTD 12/2011 YTD	YTD 11/2010 YTD
<b>REVENUE SUMMARY</b>																
CHARGES FOR SERVICES	366,309	150	93	1,463	14,160	74,614	93,457	98,236	50,178	10,953	-	-	-	343,305	159,367	154,739
INVESTMENT INCOME	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CONTRIBUTIONS/DONATIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MISCELLANEOUS	2,000	1	0	0	8	32	27	429	(82)	1,596	-	-	-	2,011	1,859	1,069
OTHER FINANCING SOURCES	6,910	6,910	-	-	-	-	-	-	-	-	-	-	-	6,910	-	-
<b>TOTAL REVENUES</b>	<b>375,419</b>	<b>7,061</b>	<b>94</b>	<b>1,464</b>	<b>14,168</b>	<b>74,646</b>	<b>93,484</b>	<b>98,665</b>	<b>50,096</b>	<b>12,549</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>352,227</b>	<b>161,226</b>	<b>155,808</b>
<b>EXPENDITURE SUMMARY</b>																
PERSONAL SERVICES/BENEFITS	206,319	6,387	6,387	10,300	13,318	27,360	44,905	45,150	50,270	5,526	280	(10,655)	(92)	199,136	90,480	127,281
PURCHASED/CONTRACTED SVC	50,450	5,409	5,409	2,449	2,366	7,693	5,695	922	6,193	7,109	2,497	2,060	2,411	50,213	21,192	5,769
SUPPLIES	119,650	5,424	8,182	8,182	6,633	13,394	33,131	10,653	16,452	9,534	8,652	2,002	9,249	128,729	57,668	51,582
CAPITAL OUTLAY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>TOTAL AQUATIC CENTER</b>	<b>375,419</b>	<b>17,220</b>	<b>17,220</b>	<b>20,931</b>	<b>22,317</b>	<b>48,446</b>	<b>83,731</b>	<b>56,725</b>	<b>72,915</b>	<b>22,169</b>	<b>11,429</b>	<b>(6,593)</b>	<b>11,568</b>	<b>378,078</b>	<b>169,340</b>	<b>184,632</b>
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-</b>	<b>(10,159)</b>	<b>(17,126)</b>	<b>(19,467)</b>	<b>(8,149)</b>	<b>26,200</b>	<b>9,753</b>	<b>41,940</b>	<b>(22,819)</b>	<b>(9,620)</b>	<b>(11,429)</b>	<b>6,593</b>	<b>(11,568)</b>	<b>(25,851)</b>	<b>(8,114)</b>	<b>(28,824)</b>

Cash Balances:	\$-23,747	Run Rate Analysis:
LESS: Restricted Budgeted Fd Equity	\$0	Average YTD Mo. Exp.
Unrestricted Cash Balances	\$-23,747	Months of Operating Cash
LESS: Outstanding P.O.'s	\$420	
Available Cash	\$-24,173	