Hancock County Board of Supervisors

Recessed Meeting Agenda

June 21, 2021 at 1:30 PM

Board Meeting Room

1. Call to Order

A. Pledge of Allegiance
B. Invocation

2. Roll Call

3. Amendments to the Agenda

A. Motion to accept the agenda.

4. Announcements

A. Appropriation Hearing Budget Requests FY2022

B. Appropriations hearing

5. External Business Agenda

A. Port & Harbor

6. Departmental Agendas

A. Emergency Management Agency

B. Animal Shelter

C. Justice Court

D. IT Department

E. Purchasing

F. Planning and Zoning

G. Parks & Recreation

H. Inventory Clerk

I. Comptroller

7. Elected/Appointed Agendas

A. Sheriff's Office

B. Tax Assessor

C. Circuit Clerk

D. County Court

E. Chancery Clerk

F. County Engineer

G. Road Manager

H. Grant Administrator

I. County Administrator

J. County Attorney

8. Supervisors Items

A. District 1

B. District 2

C. District 3

D. District 4

E. District 5

9. Public Comments

10. Executive Session

11. Adjourn/Recess

1. Motion to adjourn the meeting at _____.

HANCOCK COUNTY
APPROPRIATION BUDGET REQUEST
FYE 9/30/2022

		2021	Requested fy 2022	Recommended fy 2022
CHAMBER OF COMMERCE	001-679-763	16,000	16,000	
HANCOCK RESOURCE CENTER				
HEALTH DEPARTMENT	001-400-701	75,000	75,000	
GULF REGIONAL PLANNING	001-680-762	9,077	9,077	
MSU EXTENSION SERVICE	001-631-701	4,000	4,000	
SMPDD "THE DISTRICT'	001-680-761	10,982	10,982	
CASA	001-459-701	10,000	15,000	
SMCPC(South MS Procurement)		0	5,000	
AMERICAN RED CROSS	001-461-760	10,000		
HCHRA SENIOR AGENCY	001-453-703	215,458	157,589	
HCHCA YOUTH PROGRAMS	001-453-704	133,088	136,000	
HCHCA ADMINISTRATIVE	001-453-759	100,000	119,955	
BRENDA'S HOUSE	001-465-599	99,636	99,636	
SMPDD to pay directly			35,000	
HANCOCK LIBRARY	001-500	1,204,000	1,204,000	
Bldg Ins.		35,000	35,000	
gaming		95,000	95,000	
HANCOCK COUNTY TOURISM pd from gaming		25,000	25,000	
RSVP	001-452-751	4,850	4,850	
CENTER FOR NON-VIOLENCE	001-464-701	5,000	5,000	
BOYS AND GIRLS CLUB (Rental of BSL Comm Ctr)		1,500		
HOPE HAVEN	001-455-701	3,900	10,000	
CHILD PROTECTION SERVICES			4,000	
MS GULF COAST YOUTH HEALTH			5,000	
SOIL CONSERVATION	001-630-701	114,500		
SOIL CONSERVATION TELEPHONE SVC	001-630-502	2,000	2,000	
ONE UNITED SCHOOL DISTRICT			15,000	
SOCCERPLEX	001-524-701	4,000	4,000	
UTILITIES	001-524-XXX	6,000	6,000	

Attachment: Appropriations Financial Schedule fy 2022 (8360 : Appropriations)

YOUR BUSINESS JUST GOT BETTER

HANCOCK CHAMBER

Bay St. Louis ▪ Diamondhead ▪ Kiln ▪ Stennis ▪ Waveland

To: Hancock County Board of Supervisors
From: Tish Williams, Executive Director
Subject: Appropriation request for the Hancock Chamber of Commerce
Date: Jun 17, 2021

On behalf of the Board of Directors of the Hancock Chamber of Commerce, we are requesting to keep the annual appropriation request at the 2020 level of $16,000. However, should the board find the resources to increase this annual support, it will be most appreciated by the business community. This year, as you can see from the attached financial reports, we are projecting a net loss of $4,135.

You received the mid-Year report from the Hancock Chamber during the extraordinarily successful "State of the County Brunch" with all of you at Hollywood in May. This is a great partnership for the Board and the Chamber, and was well received and appreciated by the community.

During COVID, the Chamber became a **reliable VIRTUAL resource** to our members and the community at large. We created a **"Stronger Together Campaign"** to provide updates to the community via Facebook Live, and established a Covid information resource that is still available on the Chamber website. We also established the **#HancockStrong** hashtag campaign as a way of aggregating social media posts.

We never stopped working, **paying close attention to national information sources** such as the U.S. Chamber, the CDC, SBA, the EOC and the Governor's Office to drill down information for our members and the community.

We **implemented new technology tools** like Zoom and Microsoft teams to continue meetings; and, we launched two campaigns: one to promote businesses which were open through our "Paint The Town Green" initiative, distributing over 100 posters and ribbons to businesses whether they were members or not to show that they were open and ready for business.

We **launched a weekly live video series** called "The SPIN" - to support, promote, inform and nurture the business community back to optimum health. By leveraging our digital presence to reach our members and the public, we were able to reach a larger audience than ever before. These efforts led to exponential growth in audience size, reach and engagement.

In the aftermath of the death of George Floyd and widespread protests calling for racial equity, we joined our sister chambers across the Coast to make a commitment to **stand up against racism in all forms.**

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

Through our sister organization, the Hancock Community Development Foundation, we **set up funds to provide funding support to "feed the frontline"** which also served to support our restaurants; and to "**stock the frontline"** with needed sanitation items.

In July, we hosted the **2nd Annual Parade of Homes** to market homes for sale throughout Hancock County. This event attracted over 500 attendees. Over a two-year period, this event featured 69 homes with an estimated $27,902,488 in real estate sales with total tax revenue to Hancock County of $344,441. The marketing campaign for the 2020 event yielded an impressive reach of 985,000 people. This program is so successful, the real estate industry is booming and there are little to no homes for sale on the market.

To help facilitate the re-opening of the economy we **launched a "Mask up for Mardi Gras" campaign.** At the conclusion of the mask up campaign, we rolled right into the Holidays and started the annual "**Shop Small Campaign"** reminding all why they should shop small, shop chamber.

We **managed 23 ribbon cuttings, hundreds of virtual meetings and realized a 100% growth in social media reach.**

We established the **Voice of Business Studio and Podcast** available on Apple, Google and Spotify, and developed programming for our new studio including the monthly **"Walk through History Series" brought to you by the Hancock County Board of Supervisors.**

In celebration of our 95th anniversary, we **launched a 95-day trial membership** for all those businesses who have been wanting to join the chamber and had no idea how inexpensive it is to join.

We **expanded our leadership groups**—the Hancock Young Professionals continued its programming, and the Women's Leadership Roundtable launched a new mentor program for women. Leadership Hancock established a new program for our 500 alumni, Leadership Legacy, to bring them back together to reconnect. And our Ambassadors program has been reignited.

In short, the focus of the Hancock Chamber of Commerce is and will always be on the small business sector—member or not. There is no other organization in the county that serves this purpose. We are a critical partner to business, industry, and government, and we need your support at the highest level to continue these programs and more.

cc: Hancock County Board of Directors, Eddie Farve, Nancy Kelly

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

HANCOCK CHAMBER
95th ANNIVERSARY

95 Day trial Membership

ALL TRIAL MEMBERS WILL BE INTRODUCED IN A LIVE INTERVIEW FROM THE HANCOCK CHAMBER STUDIO!

- *Enjoy full membership privileges for 95 days. Some restrictions apply.*
- *No obligation to join after 95 day trial period... but we bet you'll want to jump in with both feet!*

Questions?
Contact Jessica Bilotta,
Member Services Manager at
228-467-9048 or
jessica@hancockchamber.org

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

HANCOCK CHAMBER
95th ANNIVERSARY

2021 Meeting & Event Calendar

January

13th at 2 pm:	Webcast - A Walk Through History
13th at 4 pm:	Education Committee
22nd at 10 am:	Webcast - Hurricane Zeta Relief
26th at 10 am:	Foundation Board Meeting
26th at 4 pm:	Chamber Board Meeting

February

9th at 12 pm:	Power Hour Lunch Break
10th at 2 pm:	Webcast - A Walk Through History
10th at 4 pm:	Education Committee
12th at 10 am:	Power Hour Coffee Call
23rd at 10 am:	Foundation Board Meeting
23rd at 2 pm:	Webcast - Membership Minute
23rd at 4 pm:	Chamber Board Meeting
25th at 8 am:	Leadership Legacy - Technology Innovation & Rural Broadband
25th at 12 pm:	HYP Virtual Lunch & Learn - Lessons in Leadership

March

9th at 10 am:	Beautification Committee
9th at 12 pm:	Power Hour Lunch Break
10th at 2 pm:	Webcast - A Walk Through History
10th at 4 pm:	Education Committee
12th at 10 am:	Power Hour Coffee Call
16th at 5:30 pm:	Women's Leadership Roundtable
18th at 5 pm:	Business After Hours
23rd at 10 am:	Foundation Board Meeting
23rd at 2 pm:	Webcast - Membership Minute
23rd at 4 pm:	Chamber Board Meeting
30th at 11 am:	Swing for the Cause

April

9th at 10 am:	Power Hour Coffee Call
13th at 12 pm:	Power Hour Lunch Break
14th at 2 pm:	Webcast - A Walk Through History
14th at 4 pm:	Education Committee
15th at 5 pm:	Business After Hours
22nd at 5:30 pm:	HYP Cocktails & Connections
27th at 10 am:	Foundation Board Meeting
27th at 2 pm:	Webcast - Membership Minute
27th at 4 pm:	Chamber Board Meeting
28th at 8 am:	Leadership Legacy -The Future of Recreation

May

6th at 11 am:	Midyear Membership Meeting
6th at 5 pm:	Business After Hours at Silver Slipper
11th at 12 pm:	Power Hour Lunch Break
12th at 2 pm:	Webcast - A Walk Through History
12th at 4 pm:	Education Committee
14th at 10 am:	Power Hour Coffee Call
25th at 10 am:	Foundation Board Meeting
25th at 2 pm:	Webcast - Membership Minute
25th at 4 pm:	Chamber Board Meeting

June

1st at 9 am:	Leadership Hancock 2021 - 22 Applications Open
8th at 10 am:	Beautification Committee
8th at 12 pm:	Power Hour Lunch Break
9th at 2 pm:	Webcast - A Walk Through History
9th at 3 pm:	Partners for Stennis & Michoud Quarterly Meeting
9th at 4 pm:	Education Committee
11th at 10 am:	Power Hour Coffee Call
15th at 5:30 pm:	Women's Leadership Roundtable
17th at 5 pm:	Business After Hours
22nd at 10 am:	Foundation Board Meeting
22nd at 2 pm:	Webcast - Membership Minute
22nd at 4 pm:	Chamber Board Meeting
23rd at 8 am:	Leadership Legacy - Fly Me To The Moon
24th at 8:30 am:	HYP Coffee & Connections

July

8th at 10 am:	Power Hour Coffee Call
13th at 10 am:	Power Hour Lunch Break
14th at 2 pm:	Webcast - A Walk Through History
14th at 4 pm:	Education Committee
15th at 5 pm:	Business After Hours
17th at 11 am:	Parade of Homes
27th at 10 am:	Foundation Board Meeting
27th at 2 pm:	Webcast - Membership Minute
27th at 4 pm:	Chamber Board Meeting
31st at 5 pm:	Leadership Hancock Applications Due

August

10th at 12 pm:	Power Hour Lunch Break
11th at 2 pm:	A Walk Through History
11th at 3 pm:	Partners for Stennis & Michoud Quarterly Meetin
11th at 4 pm:	Education Committee
13th at 10 am:	Power Hour Coffee Call
19th at 12 pm:	HYP Virtual Lunch & Learn - Lessons in Leaders
19th at 5 pm:	Business After Hours
24th at 2 pm:	Webcast - Membership Minute
26th at 5:30 pm:	Salute to Business & Industry Annual Awards Ga

September

8th at 2 pm:	Webcast - A Walk Through History
8th at 4 pm:	Education Committee
10th at 10 am:	Power Hour Coffee Call
14th at 10 am:	Beautification Committee
14th at 12 pm:	Power Hour Lunch Break
15th at 8 am:	Leadernship Hancock Kickoff
16th at 5 pm:	Business After Hours
21st at 5:30 pm:	Women's Leadership Roundtable
28th at 10 am:	Foundation Board Meeting
28th at 2 pm:	Webcast - Membership Minute
28th at 4 pm:	Chamber Board Meeting

October

8th at 10 am:	Power Hour Coffee Call
12th at 12 pm:	Power Hour Lunch Break
13th at 2 pm:	Webcast - A Walk Through History
13th at 4 pm:	Education Committee
14th at 5:30 pm:	HYP Cocktails & Connections
19th at 10 am:	Foundation Board Meeting
19th at 2 pm:	Webcast - Membership Minute
19th at 4 pm:	Chamber Board Meeting
20th at 8 am:	Leadership Hancock
21st at 5 pm:	Business After Hours at Silver Slipper
26th at 11 am:	Swing for the Cause 2021

November

9th at 12 pm:	Power Hour Lunch Break
10th at 2 pm:	Webcast - A Walk Through History
10th at 3 pm:	Partners for Stennis & Michoud Quarterly Meetir
10th at 4 pm:	Education Committee
12th at 10 am:	Power Hour Coffee Call
16th at 10 am:	Foundation Board Meeting
16th at 2 pm:	Webcast - Membership Minute
16th at 4 pm:	Chamber Board Meeting
16th at 5:30 pm:	Women's Leadership Roundtable
17th at 8 am:	Leadership Hancock
18th at 5 pm:	Business After Hours
27th all day:	Small Business Saturday
30th at 6 pm:	Cuz's for the Cause

December

2nd at 5:30 pm:	HYP Christmas Party
8th at 2 pm:	Webcast - A Walk Through History
8th at 3 pm:	Partners for Stennis & Michoud Quarterly Meetir
8th at 4 pm:	Education Committee Meeting
10th at 10 am:	Power Hour Coffee Call
15th at 8 am:	Leadership Hancock
28th at 2 pm:	Webcast - Membership Minute

All meetings and events are virtual until they'r not and are subject to change. For up-to-the-minute information on all these events, please visit

http://hancockchamber.org

and follow us on Facebook and Instagram!

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

HANCOCK CHAMBER
95th ANNIVERSARY

2021 Meeting & Event Calendar

All meetings and events are virtual until they're not and are subject to change. For up-to-the-minute information on all these events, please visit

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and follow us on Facebook and Instagram!

Special Events

Swing for the Cause 2020: March 30th
Midyear Membership Meeting: May 6th
Parade of Homes: July 17th
Salute to Business & Industry Annual Awards Gala: August 26th
Swing for the Cause 2021: October 26th
Small Business Saturday: November 27th
Cuz's for the Cause: November 30th

Power Hour Coffee Call

available as webcast and podcast
2nd Fridays at 10 a.m.

Feb. 12th	June 11th	Oct. 8th
Mar. 12th	July 8th	Nov. 12th
Apr. 9th	Aug. 13th	Dec. 10th
May 14th	Sept. 10th	

Power Hour Lunch Break

2nd Tuesdays at 12 p.m.

Feb. 9th	July 13th
Mar. 9th	Aug. 10th
Apr. 13th	Sept. 14th
May 11th	Oct. 12th
June 8th	Nov. 9th

Business After Hours

Third Thursdays from 5 - 7 p.m. starting in March (hopefully)

March 18th	June 17th	Sept. 16th
April 15th	July 15th	Oct. 21st
May 6th	Aug. 19th	Nov. 18th

Leadership Legacy

For Hancock Leadership Alumni only. All sessions begin at 8 a.m.

Feb. 25th - Technology Innovation & Rural Broadband
Apr. 28th - The Future of Recreation
June 23rd - Fly Me To The Moon

Partners for Stennis & Michoud

Quarterly at 3 p.m. starting in June with Annual Meeting in December

June 9th	Nov. 10th
Aug. 11th	Dec. 8th

Hancock Young Professionals

Feb. 25th at 12 p.m.	Aug. 19th at 12 p.m.
Apr. 22nd at 5:30 p.m.	Oct. 14th at 5:30 p.m.
June 24th at 8:30 a.m.	Dec. 2nd at 5:30 p.m.

Women's Leadership Roundtable

quarterly at 5:30 p.m.

Mar. 16th	Sept. 21st
June 15th	Nov. 16th

Education Committee

2nd Wednesdays at 4 p.m.

Jan. 13th	May 12th	Sept. 8th
Feb. 10th	June 9th	Oct. 13th
Mar. 10th	July 14th	Nov. 10th
Apr. 14th	Aug. 11th	Dec. 8th

Beautification Committee

Quarterly at 10 a.m.

Mar. 9th	June 8th	Sept. 1

Webcast - A Walk Through History

all webcasts at 2 p.m. on Facebook Live

Jan. 13th	May 12th	Sept. 8th
Feb. 10th	June 9th	Oct. 13th
Mar. 10th	July 14th	Nov. 10th
Apr. 14th	Aug. 11th	Dec. 8th

Membership Minute

All webcasts on the 4th Tuesday at 2 p.m.

Jan. 26th	May 25th	Sept. 28th
Feb. 23rd	June 22nd	Oct. 19th
Mar. 23rd	July 27th	Nov. 16th
Apr. 27th	Aug. 24th	

Foundation Board

4th Tuesdays at 10 a.m.

Jan. 26th	May 25th	Sept. 28th
Feb. 23rd	June 22nd	Oct. 19th
Mar. 23rd	July 27th	Nov. 16th
Apr. 27th		

Chamber Board

4th Tuesdays at 4 p.m.

Jan. 26th	May 25th	Sept. 28th
Feb. 23rd	June 22nd	Oct. 19th
Mar. 23rd	July 27th	Nov. 16th
Apr. 27th		

#HancockStrong

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

8:28 PM
01/13/21
Accrual Basis

Hancock County Chamber of Commerce
Balance Sheet
As of December 31, 2020

	Dec 31, 20
ASSETS	
Current Assets	
Checking/Savings	
Savings & Temporary Cash Invest	
Keesler Federal Credit Union	
CD# 0400	55,344.60
CD# 0401	53,290.06
Keesler Savings	86.75
Total Keesler Federal Credit Union	108,721.41
The First 13 Month CD 4	24,373.41
The First 13 Month CD 5	24,373.41
Total Savings & Temporary Cash Invest	157,468.23
1000 · Hancock Operating	90,595.53
1005 · Hancock Money Market	244,040.27
Total Checking/Savings	492,104.03
Accounts Receivable	
1200 · Accounts Receivable	4,808.29
Total Accounts Receivable	4,808.29
Other Current Assets	
1201 · Weblink Accounts Rec	20,743.00
Total Other Current Assets	20,743.00
Total Current Assets	517,655.32
Fixed Assets	
Accumulated Depreciation	-57,362.00
Furniture, Equipment, Fixtures	58,955.32
Total Fixed Assets	1,593.32
TOTAL ASSETS	**519,248.64**
LIABILITIES & EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 · Accounts Payable	7,258.65
Total Accounts Payable	7,258.65
Other Current Liabilities	
2001 · Prepaid Revenue	
Leadership Revenue	5,352.20
Project Revenue	13,000.00
Total 2001 · Prepaid Revenue	18,352.20
2101 · Payroll Liabilities	
FUTA Payable	27.15
MDES Payable	560.08
State Withholding Payable	648.00
Total 2101 · Payroll Liabilities	1,235.23
Total Other Current Liabilities	19,587.43
Total Current Liabilities	26,846.08
Long Term Liabilities	
2500 · N/P EIDL	150,000.00
Total Long Term Liabilities	150,000.00
Total Liabilities	176,846.08
Equity	
3500 · Retained Earnings	328,084.53
Net Income	14,318.03
Total Equity	342,402.56
TOTAL LIABILITIES & EQUITY	**519,248.64**

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

8:27 PM
01/13/21
Accrual Basis

Hancock County Chamber of Commerce
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
Ordinary Income/Expense					
Income					
Chamber Dues/Sponsorships					
4000 · Membership Dues	6,164.00	8,996.00	130,588.00	125,000.00	125,000.00
4008 · Government Support					
400801 · Bay St. Louis	0.00	0.00	843.00	803.00	803.00
400802 · City of Waveland	0.00	0.00	0.00	2,000.00	2,000.00
400803 · Hancock County	1,333.33	1,333.33	15,726.99	16,000.00	16,000.00
400804 · Diamondhead	0.00	0.00	6,000.00	6,000.00	6,000.00
Total 4008 · Government Support	1,333.33	1,333.33	22,569.99	24,803.00	24,803.00
4021 · Sponsorship & Advertising	5,450.00	1,050.00	28,762.00	27,300.00	27,300.00
Total Chamber Dues/Sponsorships	12,947.33	11,379.33	181,919.99	177,103.00	177,103.00
Event~Committee~Program Revenue					
4005 · Annual Business Meeting	1,450.00	0.00	12,266.71	10,000.00	10,000.00
4006 · Annual Gala Revenue	1,700.00	0.00	9,915.00	45,000.00	45,000.00
4009 · Business After Hours	0.00	0.00	2,052.00	3,850.00	3,850.00
4010 · Coffee Calls	200.00	500.00	3,850.00	12,000.00	12,000.00
4012 · Golf Tournament	0.00	0.00	2,600.00	5,000.00	5,000.00
4014 · Leadership Class Revenue	0.00	0.00	11,404.80	20,000.00	20,000.00
4020 · Miscellaneous Event Revenue	0.00	0.00	0.00	0.00	0.00
4025 · Womens Roundtable Revenue	0.00	0.00	625.00	400.00	400.00
4028 · Business Retention & Expansion	0.00	0.00	0.00	0.00	0.00
4029 · Project Revenue	0.00	400.00	15,400.00	9,547.00	9,547.00
4030 · HYP Event Revenue	0.00	0.00	3,600.00	3,000.00	3,000.00
4031 · Parade of Homes	0.00	0.00	17,350.00	10,000.00	10,000.00
Total Event~Committee~Program Revenue	3,350.00	900.00	79,063.51	118,797.00	118,797.00
Miscellaneous Income	0.00	0.00	3,000.00	0.00	0.00
Other Projected Revenue Source					
HCCDF Grants	0.00	0.00	0.00	5,000.00	5,000.00
JGF Indirect Reimbursements	2,308.29	2,500.00	7,477.70	5,000.00	5,000.00
Management & Incentive Fees					
City of Diamondhead	1,000.00	0.00	12,000.00	3,000.00	3,000.00
Partners For Stennis	2,500.00	2,500.00	30,000.00	30,000.00	30,000.00
Management & Incentive Fees - Other	0.00	0.00	0.00	0.00	0.00
Total Management & Incentive Fees	3,500.00	2,500.00	42,000.00	33,000.00	33,000.00
Total Other Projected Revenue Source	5,808.29	5,000.00	49,477.70	43,000.00	43,000.00
Total Income	22,105.62	17,279.33	313,461.20	338,900.00	338,900.00
Gross Profit	22,105.62	17,279.33	313,461.20	338,900.00	338,900.00
Expense					
Event~Committee~Program Expense					
6003 · Education Expense	0.00	0.00	0.00	0.00	0.00
6005 · Annual Business Meeting Expense	0.00	0.00	8,942.26	9,200.00	9,200.00
6006 · Annual Gala Expense	2,959.93	0.00	3,190.95	29,400.00	29,400.00
6009 · Business After Hours Expense	0.00	100.00	678.75	1,700.00	1,700.00
6010 · Coffee Call Expense	0.00	0.00	40.68	1,300.00	1,300.00
6012 · Golf Tournament Expense	0.00	0.00	0.00	0.00	0.00
6013 · HYP Event Expense	594.68	0.00	1,016.06	2,000.00	2,000.00
6014 · Leadership Class Expense	0.00	800.00	4,156.44	10,500.00	10,500.00
6020 · Miscellaneous Event Expense	0.00	0.00	0.00	0.00	0.00
6028 · Miscellaneous Project Expense	0.00	0.00	0.00	0.00	0.00
6029 · Women's Roundtable Expense	0.00	0.00	45.00	100.00	100.00
6030 · Parade of Homes Expense	0.00	0.00	15,270.65	8,000.00	8,000.00
Total Event~Committee~Program Expense	3,554.61	900.00	33,340.79	62,200.00	62,200.00

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

8:27 PM
01/13/21
Accrual Basis

Hancock County Chamber of Commerce
Profit & Loss Budget Performance
December 2020

	Dec 20	Budget	Jan - Dec 20	YTD Budget	Annual Budget
General & Administrative Exp.					
Advertising & Marketing Expense	2,151.98	833.00	12,116.38	10,000.00	10,000.00
Bank & Credit Card Fees (Chamb)	213.63	208.00	3,066.43	2,500.00	2,500.00
Computer, Copier, IT	2,426.76	708.00	9,298.51	8,500.00	8,500.00
Conferences/Meetings/Travel	279.56	583.00	3,281.72	7,000.00	7,000.00
Donation	0.00		102.65		
Dues and Subscriptions	40.00	75.00	2,285.00	3,300.00	3,300.00
Insurance	0.00	0.00	6,831.00	8,000.00	8,000.00
Legal & Professional Fees	450.00	210.00	5,785.00	5,700.00	5,700.00
Office Supplies & Expenses	-45.51	166.00	2,195.51	2,000.00	2,000.00
Personnel Expenses					
Operations Payroll	14,906.38	17,333.00	200,204.18	208,000.00	208,000.00
Taxes - Payroll/WC	1,144.18	1,350.00	15,587.61	16,200.00	16,200.00
Total Personnel Expenses	16,050.56	18,683.00	215,791.79	224,200.00	224,200.00
Postage & Printing	67.50	41.00	493.40	500.00	500.00
Telephone & Utilities	700.01	583.00	9,080.08	7,001.00	7,001.00
Total General & Administrative Exp.	22,334.49	22,090.00	270,327.47	278,701.00	278,701.00
66900 · Reconciliation Discrepancies	0.00	109.98	0.00	0.00	0.00
Total Expense	25,889.10	23,099.98	303,668.26	340,901.00	340,901.00
Net Ordinary Income	-3,783.48	-5,820.65	9,792.94	-2,001.00	-2,001.00
Other Income/Expense					
Other Income					
Interest Income	349.10	150.00	1,932.61	2,000.00	2,000.00
Reimbursements					
HC Foundation Reimbursements	0.00	0.00	0.00	0.00	0.00
Reimbursements - Other	0.00	0.00	92.48	0.00	0.00
Total Reimbursements	0.00	0.00	92.48	0.00	0.00
7030 · Carleen Moran Reimbursement	0.00		2,500.00		
Total Other Income	349.10	150.00	4,525.09	2,000.00	2,000.00
Net Other Income	349.10	150.00	4,525.09	2,000.00	2,000.00
Net Income	**-3,434.38**	**-5,670.65**	**14,318.03**	**-1.00**	**-1.00**

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

Notes on Chamber December 2020 Financials

Balance Sheet

ASSETS

1201 – Weblink Accounts Rec - $20,743.00
Memberships, sponsorships, event registration payments due as 12/31/20. Jessica sent out statement reminders for late/past due balances.

P&L Budget Performance

Income

City of Diamondhead – Chamber continues to receive the monthly $1,000 marketing management fee.

JGF Indirect Reimbursements – Annual budget of $5,000. $2,308.29 revenue in December. Year end actual $7,477.70.

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

12:50 PM
01/20/21
Accrual Basis

	2020 Budget	Projected FYE 2020	Proposed 2021 Bu	f
Ordinary Income/Expense				
Income				
Chamber Dues/Sponsorships				
4000 · Membership Dues	125,000.00	128,907.00	125	.00
4008 · Government Support				
400801 · Bay St. Louis	803.00	843.00		.00
400802 · City of Waveland	2,000.00	0.00		.00
400803 · Hancock County	16,000.00	15,726.99	16	.00
400804 · Diamondhead	6,000.00	6,000.00	6	.00
Total 4008 · Government Support	24,803.00	22,569.99	22	.00
4021 · Sponsorship & Advertising	27,300.00	23,762.00	27	.00
Total Chamber Dues/Sponsorships	177,103.00	175,238.99	175	.00
Event~Committee~Program Revenue				
4005 · Annual Business Meeting	10,000.00	10,816.71	12	.00
4006 · Annual Gala Revenue	45,000.00	7,915.00	45	.00
4009 · Business After Hours	3,850.00	2,052.00	3	.00
4010 · Coffee Calls	12,000.00	3,850.00	1	.00
4012 · Golf Tournament	5,000.00	2,600.00	10	.00
4014 · Leadership Class Revenue	20,000.00	11,404.80	20	.00
4020 · Miscellaneous Event Revenue	0.00	0.00		.00
4025 · Womens Roundtable Revenue	400.00	625.00		.00
4028 · Business Retention & Expansion	0.00	0.00		.00
4029 · Project Revenue	9,547.00	15,400.00	10	.00
4030 · HYP Event Revenue	3,000.00	3,600.00		.00
4031 · Parade of Homes	10,000.00	17,350.00	18	.00
Total Event~Committee~Program Revenue	118,797.00	75,613.51	12	.00
Miscellaneous Income	0.00	3,000.00		.00
Other Projected Revenue Source				
HCCDF Grants	5,000.00	0.00		.00
JGF Indirect Reimbursements	5,000.00	7,477.70		.00
Management & Incentive Fees				
City of Diamondhead	3,000.00	12,000.00	1	.00
Partners For Stennis	30,000.00	30,000.00	3	.00
Management & Incentive Fees - Other	0.00	0.00		.00
Total Management & Incentive Fees	33,000.00	42,000.00	4	.00
Total Other Projected Revenue Source	43,000.00	49,477.70	4	.00
Total Income	338,900.00	303,330.20	34	.00
Gross Profit	338,900.00	303,330.20	34	.00
Expense				
Event~Committee~Program Expense				
6003 · Education Expense	0.00	0.00		.00
6005 · Annual Business Meeting Expense	9,200.00	8,942.26		.00

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

12:50 PM
01/20/21
Accrual Basis

6006 · Annual Gala Expense	29,400.00	3,190.95	29	00
6009 · Business After Hours Expense	1,700.00	678.75	1	00
6010 · Coffee Call Expense	1,300.00	40.68	1	00
6012 · Golf Tournament Expense	0.00	0.00		00
6013 · HYP Event Expense	2,000.00	1,016.06	2	00
6014 · Leadership Class Expense	10,500.00	4,156.44	10	00
6020 · Miscellaneous Event Expense	0.00	0.00		00
6028 · Miscellaneous Project Expense	0.00	0.00		00
6029 · Women's Roundtable Expense	100.00	45.00		00
6030 · Parade of Homes Expense	8,000.00	15,270.65	15	00
Total Event~Committee~Program Expense	62,200.00	33,340.79	68	.00
General & Administrative Exp.				
Advertising & Marketing Expense	10,000.00	12,116.38	10	.00
Bank & Credit Card Fees (Chamb)	2,500.00	3,066.43	3	.00
Computer, Copier, IT	8,500.00	9,298.51	8	.00
Conferences/Meetings/Travel	7,000.00	3,281.72	3	.00
Donation		102.65		
Dues and Subscriptions	3,300.00	2,285.00	2	.00
Insurance	8,000.00	6,831.00	7	.00
Legal & Professional Fees	5,700.00	5,785.00	7	.00
Office Supplies & Expenses	2,000.00	2,195.51	2	.00
Personnel Expenses				
Operations Payroll	208,000.00	200,204.18	208	.00
Taxes - Payroll/WC	16,200.00	15,587.61	16	.00
Total Personnel Expenses	224,200.00	215,791.79	224	.00
Postage & Printing	500.00	493.40		.00
Interest Expense: EIDL				.00
Telephone & Utilities	7,001.00	9,080.08	7	.00
Total General & Administrative Exp.	278,701.00	270,327.47	280	.00
66900 · Reconciliation Discrepancies	0.00	0.00		.00
Total Expense	340,901.00	303,668.26	340	.00
Net Ordinary Income	-2,001.00	-338.06	-4	.00
Other Income/Expense				
Other Income				
Interest Income	2,000.00	1,932.61	1	.00
Reimbursements				
HC Foundation Reimbursements	0.00	0.00		.00
Reimbursements - Other	0.00	92.48		.00
Total Reimbursements	0.00	92.48		.00
7030 · Carleen Moran Reimbursement		2,500.00		
Total Other Income	2,000.00	4,525.09		.00
Net Other Income	2,000.00	4,525.09		.00
Net Income	-1.00	4,187.03	-4	.00

Attachment: 2021 Budget Request - Chamber of Commerce (8360 : Appropriations)

MISSISSIPPI STATE DEPARTMENT OF HEALTH

June 1, 2021

Hancock County Board of Supervisors
854 Highway 90
Bay St. Louis, MS 39520

Dear Board Members:

On behalf of the Southern Region of the Mississippi State Department of Health, I respectfully submit this letter and attachment as a budget request for the Hancock County Health Department for FY 2022.

As you are aware, the Hancock County Health Department provides core public health functions through various clinical, disease control and environmental health programs. We also provide home and community-based services for high risk infants, children, and pregnant women through the WIC, Perinatal High Risk Maternity, and Early Intervention programs. In addition to these traditional services, we now include population-based services that are provided outside of the health department through partnerships within your community. Many of our services, especially in disease surveillance and environmental health, are provided to help prevent the spread of disease and are of benefit to the entire population of Hancock County. In addition to this disease surveillance, we also provide direct assessment and treatment, as well as support initiatives to help control the spread of sexually transmitted diseases and tuberculosis. The Mississippi State Department of Health continues to be actively involved in the response to Covid 19 and the operation of Covid vaccination efforts thru drive thru, pop-up, and walk-up clinics throughout the area.

During this past fiscal year, the Hancock County Board of Supervisors provided an appropriation of $75,000 toward our total budget for the health department operations. After reviewing the budget needs and expected revenue for the upcoming year, we are not requesting an increase in the appropriation. The request for funding is based on the amount necessary to sustain services at their current level in Hancock County.

The funds provided by the County remain in Hancock County and are strictly used to support local salaries, utilities, purchase supplies, and local travel. I am available to meet with the Board to discuss this budget request or other public health matters. We sincerely appreciate your support in providing essential public health services to the citizens of Hancock County.

If additional information is needed, please call me at 601-584-4174 or 228-436-6770

Sincerely,

Chad Bridges
Regional Administrator, Southern Region
Mississippi State Department of Health

Southern Public Health Region
1141 Bayview Avenue, Suite 102 • Biloxi, MS 39530
228-436-6770 • 1-866-HLTHY4U • www.HealthyMS.com

Equal Opportunity in Employment/Services

Attachment: 2021 Health Department (8360 : Appropriations)

2022 BUDGET SUMMARY

HANCOCK COUNTY HEALTH DEPARTMENT

FY 2022 BUDGETED

SALARY AND FRINGE	$342,161
TRAVEL	$ 4,500
CONTRACTUAL	$ 18,000
COMMODITIES	$ 3,800
EQUIPMENT	$ 6,000
TRANSFERS, SUBSIDIES, AND VACCINES	$ 5,000
TOTAL BUDGETED EXPENDITURES	$379,461

ANTICIPATED REVENUES

STATE/ FEDERAL FUNDS AND THIRD PARTY EARNINGS	$304,461
COUNTY APPROPRIATION	$ 75,000

COUNTY REQUEST

FY-2021 COUNTY APPROPRIATION	$ 75,000
FY-2022 COUNTY REQUEST	$ 75,000
FY-2021 TO FY-2022 DIFFERENCE	0

Attachment: 2021 Health Department (8360 : Appropriations)

Southern Public Health Region
1141 Bayview Avenue, Suite 102 • Biloxi, MS 39530
228-436-6770 • 1-866-HLTHY4U • www.HealthyMS.com

Equal Opportunity in Employment/Services

Gulf Regional Planning Commission

Serving the Governments of the Mississippi Gulf Coast

June 2, 2021

Hancock County Board of Supervisors
Hancock County Mississippi
854 Highway 90
Bay St. Louis, Mississippi 39520

Attn: Mr. Eddie Favre, County Administrator
Ms. Nancy Kelly, Comptroller

RE: Budget Appropriation Request for FY2022 for Metropolitan Planning Organization Invoice

The Gulf Regional Planning Commission (GRPC) respectfully submits to the Hancock County Board of Supervisors its invoice for the FY2022 apportionment due to the Metropolitan Planning Organization (MPO), which is staffed and managed by GRPC. The GRPC was established by the State of Mississippi under MS Code Title 17-1-29 and operates per federal requirements contained in 23 CFR 450.310 as the MPO.

The FY2021 apportionment is based on a formula that includes the annual amount of U. S. Department of Transportation planning funds awarded to the MPO and the jurisdiction's percent of the population. GRPC uses the requested apportionment funds as the required twenty percent (20%) local match to the federal funds for MPO operations. These operations are detailed in GRPC's Unified Planning Work Program (UPWP) and include planning studies, corridor and traffic operation studies, circulation plans, and traffic counts.

Hancock County is one of the fifteen-member government agencies that includes twelve cities and three counties that comprise the federally-required MPO. GRPC has served as the MPO since 1972 when the federal government began the requirement that an MPO represent all cities and counties within a census-designated urban area to be eligible to receive federal highway funding. These federal highway funds provide eighty percent of the cost of transportation improvement projects, mostly in the form of highway, bridge, and road safety projects.

The required apportionment due from Hancock County is $9,077.00.

Please let me know if we can provide further information. We look forward to presenting our request before your Board on June 21 , 2021.

Sincerely,
GULF REGIONAL PLANNING COMMISSION

Paul J. Gavin
Executive Director

1635 Popps Ferry Road, Suite G • Biloxi, MS 39532 • (228) 864-1167 • Fax (228) 864-1149 • (228) 207-7380 • www.grpc.com

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

FY21 Budget
Final Approved

FUNDING SOURCES

FHWA - 80% - PL Funds - FY	$614,439.00	
MPO - Local Sources - 20% PL Funds**	$153,609.00	**
TOTAL FHWA / PL FUNDS	**$768,048.00**	
FTA - 80% - Flex - FY	$289,940.00	
MDOT- 20% - Flex - FY	$72,485.00	
TOTAL TRANSIT / PL FUNDS	**$362,425.00**	
SPR Traffic Counting Program	$120,000.00	
MDOT - 20% SPR Match	$30,000.00	
TOTAL SPR FUNDS	**$150,000.00**	
Additional Revenues:		
MPO Match from Local Sources	$169,259.00	
Less Match on FHWA PL Funds	($153,609.00)	**
Interest	$4,800.00	
Ms Coast Land Use	$15,826.22	
OEA/DOD - CU MIR	$214,836.00	
In-Kind CU MIR	$26,000.00	
Hancock County Tidelands	$15,000.00	
Hancock HHWD	$5,000.00	
TOTAL ADDITIONAL	**$297,112.22**	
TOTAL FUNDING SOURCES	**$1,577,585.22**	

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

FY21 Budget
Approved Setpember 23, 2020

EXPENDITURES

Salaries	$643,118.88
Social Security / Medicare	$46,180.65
Ms Unempl Taxes 1% / 1st $14,000 (cal yr)	$1,540.00
Retirement Contributions @ 17.40%	$108,808.27
Insurance (Employee) Estimate	$72,743.88
Insurance (Dependent 50%) Estimate	$32,057.82
TOTAL SALARIES/FRINGES	**$904,449.50**
Legal Fees	$20,000.00
Professional Fees	$361,940.41
Auditing	$16,000.00
Telephone/IP System/Cable & Service	$5,922.00
Regional Travel & Subsistence	$2,000.00
Auto/Maintenance & Repair	$1,500.00
Auto/Gas	$1,917.00
Office Supplies/Mat'ls/Media	$8,500.00
MPO and GRPC Legal Notices	$500.00
IS/GIS/Trans Hardware/Software/Network	$62,254.00
Maintain - Furniture & Equipment	$2,500.00
Lease Building Facility Maintenance	$8,245.00
Lease Building Utilities	$7,800.00
Subscriptions/Memberships/Publications	$3,453.00
Insurance-General	$28,549.31
Postage/Freight/Exp Carrier	$1,000.00
Commission Expense	$17,305.00
Workshops/Conferences/Prof Devel	$3,000.00
MPO Exp,TPC/TCC,Statewide Qtrly Mtgs, Mtgs	$3,500.00
Lease space @ Popps Ferry	$87,750.00
In-Kind CU MIR	$26,000.00
Equipment Lease	$3,500.00
TOTAL EXPENDITURES	**$1,577,585.22**

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

FY22 Budget
1st Call - June 2021

FUNDING SOURCES

FHWA - 80% - PL Funds - FY	$626,728.00
MPO - Local Sources - 20% PL Funds**	$156,682.00 **
TOTAL FHWA / PL FUNDS	**$783,410.00**
FTA - 80% - Flex - FY	$215,778.00
MDOT- 20% - Flex - FY	$53,944.00
TOTAL TRANSIT / PL FUNDS	**$269,722.00**
SPR Traffic Counting Program	$120,000.00
MDOT - 20% SPR Match	$30,000.00
TOTAL SPR/STP/LTAP FUNDS	**$150,000.00**
Additional Revenues:	
MPO Match from Local Sources	$169,259.00
Less Match on FHWA PL Funds	($156,682.00) **
Misc.	$10,000.00
Interest	$5,500.00
OEA/DOD - CU MIR	
Hancock County Tidelands	$15,000.00
Hancock HHWD	$5,000.00
TOTAL ADDITIONAL	**$48,077.00**
TOTAL FUNDING SOURCES	**$1,251,209.10**

FY22 Budget
1stCall - June 2021

EXPENDITURES

Salaries	$560,846.63
Social Security / Medicare	$41,319.87
Ms Unempl Taxes 1% / 1st $14,000 (cal yr)	$1,260.00
Retirement Contributions @ 17.40%	$95,145.14
Insurance (Employee) Estimate	$48,420.67
Insurance (Dependent 50%) Estimate	$39,538.31
TOTAL SALARIES/FRINGES	**$786,530.62**

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

Legal Fees	$20,000.00
Professional Fees	$209,358.00
Auditing	$16,000.00
Telephone/IP System/Cable & Service	$5,922.48
Regional Travel & Subsistence	$2,000.00
Auto/Maintenance & Repair	$1,500.00
Auto/Gas	$2,000.00
Office Supplies/Mat'ls/Media	$8,500.00
MPO and GRPC Legal Notices	$650.00
IS/GIS/Trans Hardware/Software/Network	$38,250.00
Maintain - Furniture & Equipment	$2,500.00
Lease Building Facility Maintenance	$7,745.00
Lease Building Utilities	$7,500.00
Subscriptions/Memberships/Publications	$2,953.00
Insurance-General	$23,700.00
Postage/Freight/Exp Carrier	$850.00
Commission Expense	$18,000.00
Workshops/Conferences/Prof Devel	$3,000.00
MPO Exp,TPC/TCC,Statewide Qtrly Mtgs, Mtgs	$3,500.00
Lease space @ Popps Ferry	$87,750.00
Capital Outlay	$0.00
Equipment Lease	$3,000.00
TOTAL EXPENDITURES	**$1,251,209.10**

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

WRIGHT, WARD, HATTEN & GUEL
PROFESSIONAL LIMITED LIABILITY COMPANY
(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)
Certified Public Accountants
MICHAEL E. GUEL, CPA, CVA, PFS, CFP®, CFE
SANDE W. HENTGES, CPA, CFE
CHRIS TAYLOR, CPA
CHARLENE KERKOW, CPA
HANCOCK BANK BUILDING
2510 - 14TH STREET
P.O. BOX 129
GULFPORT, MISSISSIPPI 39502
MEMBERS
AMERICAN INSTITUTE OF CPAS
MISSISSIPPI SOCIETY OF CPAS
TELEPHONE (228) 863-6501
FAX NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCPA.COM

LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

Board of Commissioners
Gulf Regional Planning Commission

In planning and performing our audit of the financial statements of the Gulf Regional Planning Commission for the year ended September 30, 2019, we considered the Commission's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to the Gulf Regional Planning Commission's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Commission's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated September 18, 2019, on the financial statements of the Gulf Regional Planning Commission.

Although no findings came to our attention as a result of the review procedures and compliance tests, these procedures and tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section7-7-211, Miss Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and test of transactions for this or other fiscal years to ensure compliance with legal requirements.

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

Wright Ward Hatten & Guel

Gulfport, Mississippi
September 18, 2020

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

Gulf Regional Planning Commission

Hancock County

MISSISSIPPI'S HANCOCK COUNTY

Gulf Regional Planning Commission (GRPC), in its role as the Gulf Coast's Metropolitan Planning Organization (MPO), provides a planning process required to enable the expenditure of federal transportation funding throughout the region. Also, there are many additional services, benefits, and value provided by GRPC to the 15 jurisdictions within the Gulf Coast Urbanized Area.

STANDARD GRPC ACTIVITIES AS MPO

- Quarterly committee meetings are held to discuss and approve transportation project funding.
- Perform tasks ensuring that the region is eligible to receive federal transportation dollars.
- Involve the general public and stakeholders in the transportation decision-making process.
- Manage the Gulf Coast allocation of Surface Transportation Block Grant Funds utilizing the TIP project evaluation and prioritization process.
- GRPC's traffic counting program provides updated traffic volume data to jurisdictions on the Gulf Coast.
- GRPC serves as a liaison providing communication and cooperation between local public agencies and MDOT and FHWA.

GRPC SUPPORT AND SERVICES

- **General planning services.** GRPC will provide technical assistance and related planning services including but not limited to land use, transportation, mapping, GIS development, proposal preparation, and grant writing.
- **Tidelands coordination and administration.** GRPC assists Hancock County with the preparation of tideland applications, compliance with tideland's grant agreement conditions, and the administration of the awarded projects.
- **Regional Compatible Use Study**. GRPC works with the Department of Defense (DOD) to develop Military Influenced Overlay Districts and regional housing studies to ensure that growth is compatible near the buffer zone.

MPO TRANSPORTATION PROJECTS AND STUDIES

- **Lakeshore Road.** In 2020 GRPC allocated federal STBG funds to Hancock County for the overlay, striping, and signage for Lakeshore Road.
  → $480,000
- **Washington Street Beach Access.** ADA accommodations for Washington Street Pier access. This project was activated in 2019 and is expected to be ready for construction in 2021.
  → $240,000
- **Safety projects PH II.** Hancock County's 100% federally funded safety projects will be ready for bid in 2021. (7 locations)
  → $361,782

GRPC PROJECT DELIVERY

- **Traffic Studies.** GRPC uses traffic engineering consultants to provide studies to evaluate conditions and recommend mitigation measures when existing transportation problems are evident.
- **LPA project support.** GRPC works with MDOT and project sponsors to advance transportation projects through the LPA process.
- **Special traffic counts.** GRPC provides traffic counts, intersection turning movement data, and video upon request from the LPA required to help develop transportation projects.

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

GULF REGIONAL PLANNING COMMISSION

Presentation to Hancock County Board of Supervisors

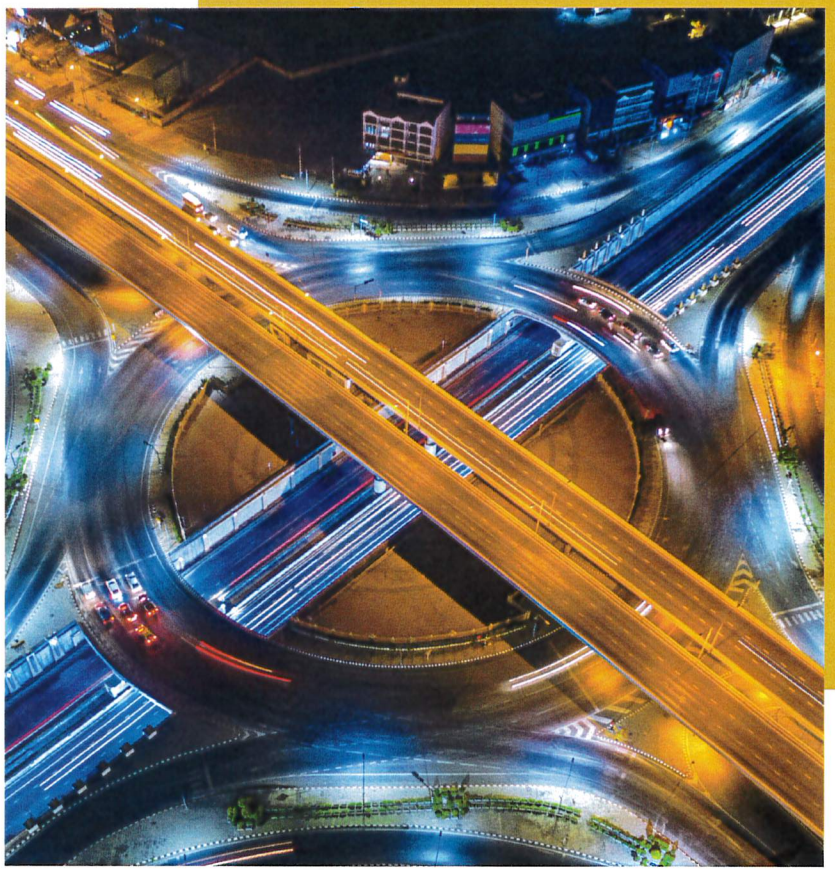
June 21st, 2021

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

WHO WE ARE

- Authorized by the State of Mississippi, MS Code Title 17-1-29, in 1964 as a Regional Planning Organization
- Designated by the Governor in 1972 as the Metropolitan Planning Organization (MPO)
- Certified by Federal Highway Administration (FHWA) every three years
- MOU with Mississippi DOT
- Area includes 12 Cities and the 3 Counties on the Coast
- 15 Member Board of Commissioners
- 8 Full-time staff



Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

WHO WE SERVE

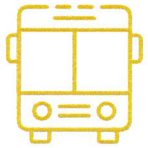
US Congress determined all urban areas with populations of at least 50,000 must have an MPO to administer the transportation planning process to be eligible for federal transportation funds.

As the MPO, GRPC represents two urbanized areas under one organization:



Gulfport-Biloxi

Is a large urbanized area of over **200,000** population – a transportation management area (TMA)



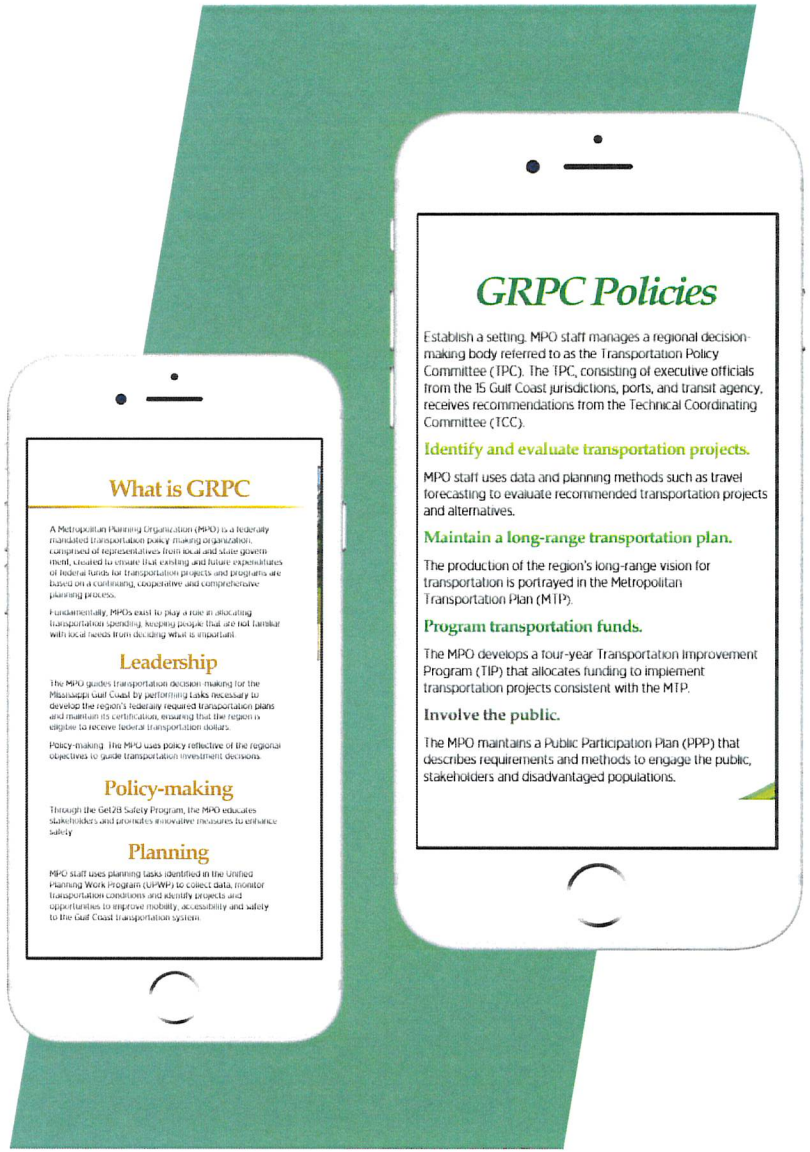
Pascagoula Moss Point

Is a small urbanized area of over **50,000** population

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

RESPONSIBLE FOR

- Transportation Improvement Plan
- Work Program
- Long-Range Transportation Plan
- Public Participation Plan
- Communication, Coordination, & Collaboration (3 C's)



Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)



PROCESS & PRODUCTS

- Federally mandated and responsible for planning the development of safe, efficient, and effective multimodal transportation systems to meet the regional transportation and development needs...(23 U.S.C §§ 134 (a), 134 (h); 49 U.S.C. §§ 5303 (a), 5303 (b))
  - Continuing, Cooperative, & Comprehensive (the 3 C's)
- Core function is to establish and mange a fair and impartial setting for effective transportation decision making in an urbanized area
- To receive federal transportation funding, any project in an urbanized area must emerge from the relevant MPO and State DOT planning process

Required products:

01. Transportation Improvement Plan (TIP)

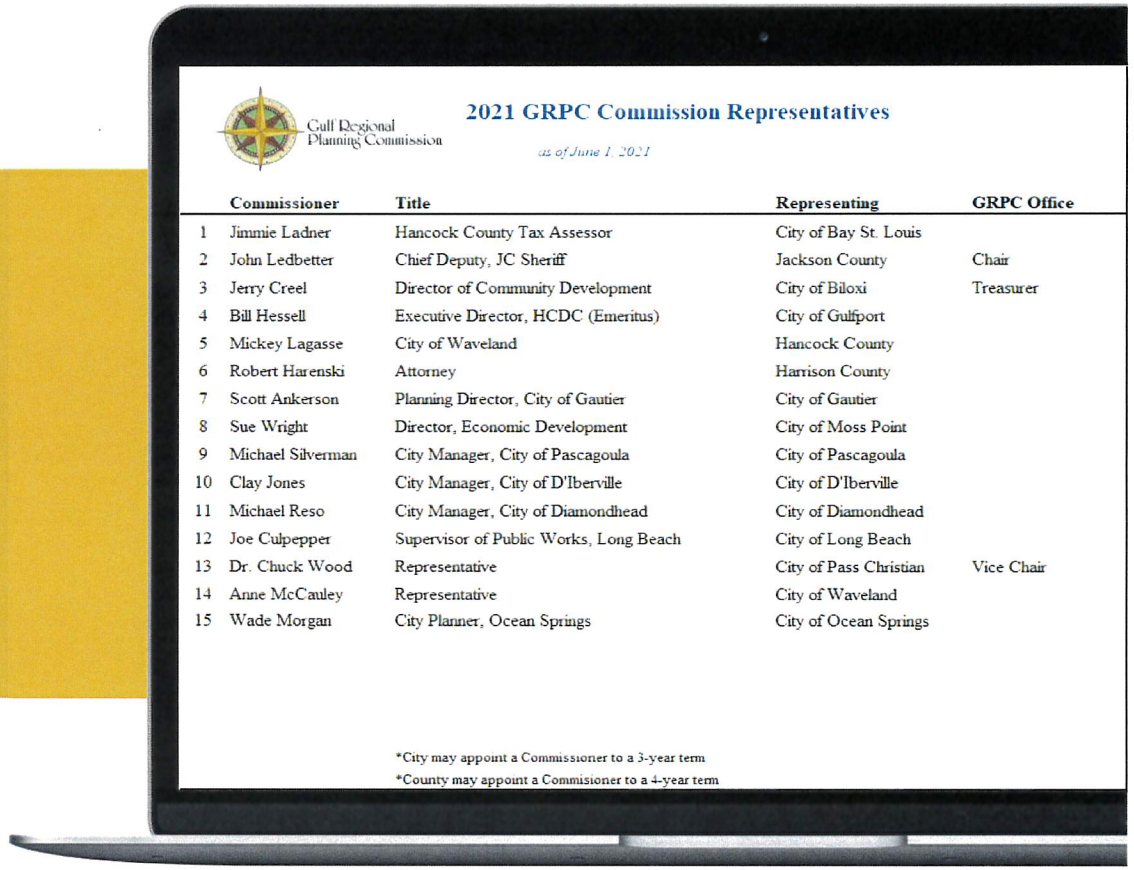
02. Unified Planning Work Program (UPWP)

03. Metropolitan Transportation Plan (MTP –long-range transportation plan)

04. Public Participation Plan (PPP)

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

BOARD OF COMMISSIONERS



Gulf Regional Planning Commission

2021 GRPC Commission Representatives

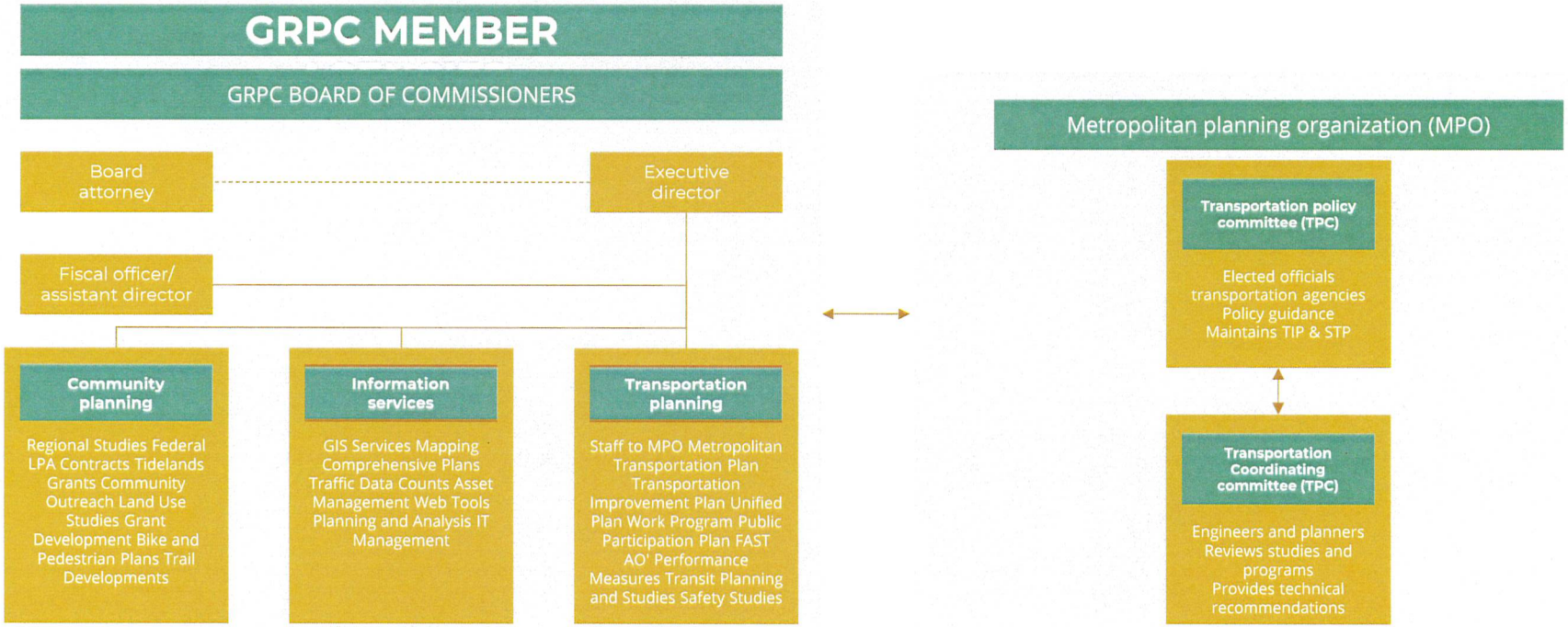
as of June 1, 2021

	Commissioner	Title	Representing	GRPC Office
1	Jimmie Ladner	Hancock County Tax Assessor	City of Bay St. Louis	
2	John Ledbetter	Chief Deputy, JC Sheriff	Jackson County	Chair
3	Jerry Creel	Director of Community Development	City of Biloxi	Treasurer
4	Bill Hessell	Executive Director, HCDC (Emeritus)	City of Gulfport	
5	Mickey Lagasse	City of Waveland	Hancock County	
6	Robert Harenski	Attorney	Harrison County	
7	Scott Ankerson	Planning Director, City of Gautier	City of Gautier	
8	Sue Wright	Director, Economic Development	City of Moss Point	
9	Michael Silverman	City Manager, City of Pascagoula	City of Pascagoula	
10	Clay Jones	City Manager, City of D'Iberville	City of D'Iberville	
11	Michael Reso	City Manager, City of Diamondhead	City of Diamondhead	
12	Joe Culpepper	Supervisor of Public Works, Long Beach	City of Long Beach	
13	Dr. Chuck Wood	Representative	City of Pass Christian	Vice Chair
14	Anne McCauley	Representative	City of Waveland	
15	Wade Morgan	City Planner, Ocean Springs	City of Ocean Springs	

*City may appoint a Commissioner to a 3-year term
*County may appoint a Commisioner to a 4-year term

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

GRPC ORGANIZATION CHART



Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)



METROPOLITAN PLANNING ORGANIZATION (MPO)

The MPO Transportation Policy Committee (TPC) is the governing body of the MPO and decides TIP projects

The TPC meets quarterly; voting members are:

1. Presidents of the Board of Supervisors
2. Mayors/City Managers
3. Chairman of GRPC
4. Chairman of CTA
5. Executive Director of MDOT
6. Executive Director Gulfport International Airport
7. Port Directors of three port authorities

The MPO Technical Coordinating Committee (TCC) makes the recommendation to the TPC on projects and funding

Representatives include:

1. Counties of Hancock, Harrison, and Jackson
2. Cities within the three counties
3. GRPC
4. Coast Transit Authority
5. MDOT
6. Port Authorities
7. Gulfport-Biloxi International Airport
8. MS Trucking Association
9. TCC Subcommittee Chairs

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)



GRPC
STAFF ACTIVITIES

GRPC staff undertake a variety of planning works, responding to the needs of the local jurisdiction and taking the initiative to place the region at the forefront of national directives.

1. Tidelands grant administration
2. Transportation Planning & Comprehensive Plan development
3. Traffic Studies and Intersection studies
4. Household Hazardous Waste Day
5. Grant writing and development
6. MDOT Local Project Administration
7. Joint Land Use Studies – such as Keesler, NCBC, WMA, Stennis
8. Traffic Counts and traffic modeling
9. GIS Mapping

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

MISSISSIPPI GULF COAST AREA
TRANSPORTATION FUNDING

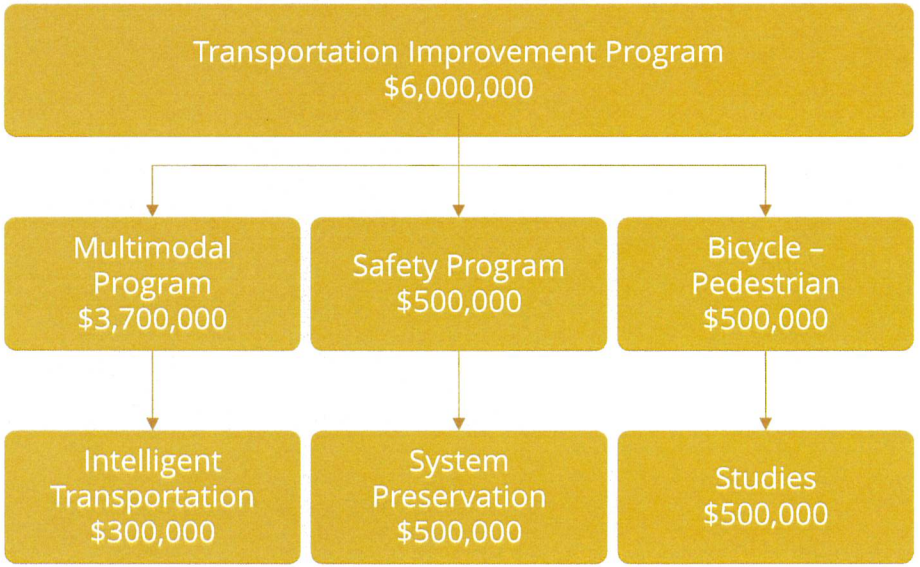
1 FEDERAL
- Congress authorizes federal funding FAST Act – December 2015
- Sets funding levels and allocates money to states

2 STATE
- Responsible for administrating funds
- Must adhere to federal guidelines regarding sub-allocation & expenditure of funds

3 MPO
- Receives federal funds for planning
- Creates a process for the allocation of federal funds to project

4 LOCAL
- Receives funding from the MPO for transportation project construction
- Construct projects

The MPO works through two Committees:
- Transportation Coordinating Committee
- Transportation Policy Committee



Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)



MPO

STAFF EFFORTS

- Hold quarterly meetings for the TCC and TPC
- Inform and advise on state and federal guidelines & regulations on the use of transportation funds
- Provide data and analysis to the TCC & TPC for effective regional decision-making in the metropolitan area
- Conduct an approved, comprehensive approach to project identification and funding prioritization for recommendation to the TCC & TPC.
- Undertake transportation planning studies, data collection and host training workshops and focused outreach
- Corridor studies, Bike/Pedestrian Audits
- ADA and Title VI Training and Transition Planning
- Special Traffic Count Collections
- Safety Engineering Workshops
- Develop and maintain the Metropolitan Transportation Plan (MTP)
- Develop and maintain the Transportation Improvement Program (TIP)
- Involve the public in the transportation process

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

ANNUAL PROGRAM

- Annual Invoice is based on a formula agreed upon by Member agencies
- Based on percent of the population and the amount needed to match Federal MPO Planning funds – Federal Year 2021 - **$169,259** required in local match
- Hancock County invoice based on **4.9%** of the population
- Total Invoice - **$9,077.00**
- Member agencies invoices have not changed since FY 2012

Funded Projects & Studies for Hancock County:

$480,000

Lake Shore Road
Awarded in 2020 - $480,000 – overlay, striping, & signage

$240,000

Washington Street Beach Access
Construction in 2021 – ADA accommodations for Pier Access - $240,000

$362,000

Safety Projects
Seven (7) locations at 100% award - $362,000

QUESTIONS OR COMMENTS?

Gulf Regional Planning Commission
1635 Popps Ferry Road, Suite G
Biloxi, MS 39532
(228) 864-1167

Attachment: GRPC Hancock County dues request June 2021 (8360 : Appropriations)

10/1/2020---9/30/21 Hancock Co. 4H Advisory Council
Income and Expense Data Entry Sheet

(Please enter data only in the green shaded cells.)

Beginning Date:	10/1/2020
Begining Balance:	$ 7,648.80
Ending Balance:	$ 10,955.22

Total Income	Expense
5,304.86	1,998.44

Trans #	Date	Check #	Payee	Cat #	Category	Income	Expense	Balance	Comments
1			**Beginning Balance**					**$ 7,648.80**	
2	11/3/20	d	UW of Delaaware	2	United Way	$ 93.89		$ 7,742.69	
3	11/3/20	d	UW of Delaaware	2	United Way	$ 51.64		$ 7,794.33	
4	11/3/20	d	MSU	6	4H Awards	$ 15.00		$ 7,809.33	jr record award
5	11/3/20	d	Hancock County	1	County Funds	$ 4,000.00		$ 11,809.33	annual
6	11/3/20	d	state of MS	6	4H Awards	$ 31.20		$ 11,840.53	Claire Necaise
7	12/7/20	1479	Keegan Skipper	6	4H Awards		$ 300.00	$ 11,540.53	poultry chain jr. layer 1st pl
8	12/7/20	1480	Trista Skipper	6	4H Awards		$ 300.00	$ 11,240.53	poultry chain jr. meat1st pl
10	12/7/20	1481	SE MS Livestock Show	35	SE District Livestock		$ 75.00	$ 11,165.53	5 goat pens necaise
11	12/7/20	1482	Claire Necaise	6	4H Awards		$ 46.20	$ 11,119.33	Jr. record book 15 DNR Roundtrip 31.20
12	12/7/20	1483	Jenniver Joseph	21	Cooking and Nutrition Club		$ 272.29	$ 10,847.04	fcs cooking supplies
13	12/7/20	1484	Christian Stephenson	19	Gardening Club (Jr. Master)		$ 133.75	$ 10,713.29	jr master gardener supplies
14	12/8/21	d	MS State Fdn	6	4H Awards	$ 600.00		$ 11,313.29	poultry chain jr.
15	2/10/21	1485	Marisha Nores	30	MSU Ext Expenses		$ 71.69	$ 11,241.60	meetinig supplies ext cord kcup
16	6/4/21	1486	Sara Ann Necaise	6	4H Awards		$ 29.40	$ 11,212.20	state fair
17	6/4/21	1487	Claire Necaise	6	4H Awards		$ 116.62	$ 11,095.58	state fair
18	6/4/21	1488	Al Reisz	19	Gardening Club (Jr. Master)		$ 32.08	$ 11,063.50	expenses
19	6/4/21	1489	Christian Stephenson	19	Gardening Club (Jr. Master)		$ 76.21	$ 10,987.29	expenses
20	6/4/21			37	General Education		$ 192.29	$ 10,795.00	expenses
21	6/4/21			32	General Equipment Purchases		$ 42.77	$ 10,752.23	expenses
22	6/4/21	1490	Jenniver Joseph	10	Misc.		$ 9.60	$ 10,742.63	baby sitter boot camp
23	6/4/21		krewe of seahors	3	Donations---Reserve for	$ 200.00		$ 10,942.63	
24	6/4/21		krewe of seahors	3	Donations---Reserve for	$ 261.00		$ 11,203.63	
25	6/4/21		state of ms	6	4H Awards	$ 107.00		$ 11,310.63	awards above
26	6/4/21		state of MS	6	4H Awards	$ 39.02		$ 11,349.65	awards above
27	6/17/21	1491	Center for 4H youth Dev	9	Registration fees		$ 10.00	$ 11,339.65	4h congress for claire necaise
28	6/17/21	1492	Sara Ann Necaise	28	Awards/Contests		21.81	$ 11,317.84	SE distr jr. dairy goat show
29	6/17/21	1493	Claire Necaise	28	Awards/Contests		87.24	$ 11,230.60	SE distr jr. dairy goat show

Attachment: 2020-2021 transaction report for Extension (8360 : Appropriations)

Hancock County Extension Appropriation Budget (Prospective)
2021-2022 Program Year

Beginning Balance	Total Income	Total Expenses	Ending Balance
$7,648.80	$5,500.00	$13,148.80	$0.00

Cat #	Category	Income	Expense
1	County Appropriations	$4,000.00	
2	United Way	$200.00	
3	Private Donation	$500.00	
5	Fund Raisers	$0.00	
6	4-H Awards	$800.00	
12	4-H STEM		$600.00
13	4-H S.A.F.E.T.Y.		$500.00
14	4-H Livestock and Wildlife		$500.00
15	4-H Child Development		$500.00
16	4-H Communications and Expressive Arts		$600.00
17	4-H Leadership		$500.00
18	4-H Cloverbud Club		$500.00
19	4-H Cooking		$500.00
20	4-H Gardening and Horticulture		$600.00
22	4-H Nutrition Club		$500.00
26	Insurance		$300.00
27	Volunteer Training		$500.00
28	Scholarships		$400.00
29	Awards/Contests		$800.00
30	Misc. Gatherings		$300.00
32	Extension Expenses		$500.00
33	General Equipment		$1,500.00
34	Adv Council Meetings		$350.00
35	Awards Banquet		$298.80
36	SE District Livestock Show		$100.00
37	Club Congress/PAD		$100.00
38	General Education		$1,500.00
39	Club Startup		$1,200.00

Attachment: 2021-2022 4-H budget (8360 : Appropriations)

To Whom It May Concern,

Please find attached with this letter the 2020-2021 budget for Hancock County 4-H along with the prospective budget for the 2021-2022 program year. This budget is established with direction and commentary from the Hancock County Extension Executive Advisory Council, which also serves to assist MSU Extension with selection and evaluation of programming efforts being conducted in Hancock County. MSU Extension appreciates past contributions to our youth development programs and requests the continued support of the Hancock County Board of Supervisors. This assistance provides resources which allow us to provide programming to youth in Hancock County related to health, nutrition, agriculture, science, citizenship, and a range of other fields. MSU Extension, Hancock County greatly appreciates your consideration of this request.

Sincerely,



Christian Stephenson, Ph.D., C.P.H., C.A.
County Coordinator
Agriculture and Natural Resources/4-H Agent
Mississippi State University Extension Service
Hancock County, MS

Attachment: board appropriation 2021-2022 4-H (8360 : Appropriations)

SMPDD

Southern Mississippi Planning & Development District

BUILDING A STRONGER MISSISSIPPI

June 14, 2021

The Honorable Scotty Adam
President, Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St. Louis, MS 39520

Re: SMPDD Budget Request FY 2022

Dear Supervisor Adam:

Southern Mississippi Planning and Development District (SMPDD) respectfully requests consideration of the following budget allocation for Fiscal Year 2022. Your continued contribution and support of SMPDD allows us to provide much needed services to your constituents. We appreciate the long standing partnership that we have with Hancock County and look forward to continuing to meet the needs of your community.

The FY 2022 county contribution is broken down as follows:

SMPDD Membership Local Dues Based on Hancock County 2010 Census population of 43,929 x $0.25 per capita	**$10,982.25**
Senior Services Match – *via Hancock County Human Resource Agency* For services provided under the Older Americans Act of 1965, as administered by the US Department of Health and Human Services and the US Department of Labor	**$35,000.00**

Enclosed with this correspondence is the membership agreement between SMPDD and Hancock County that details the requested allocation and services to be provided. Please execute the agreement and return a copy to our office before September 15, 2021. Also enclosed is a copy of the agreement between SMPDD and the Hancock County Human Resource Agency for the Senior Services match for your reference.

As per your request, transmitted herewith is a full copy of SMPDD's current year itemized budget and our latest available audit report.

If you have any questions or need any additional information, please do not hesitate to contact me.

Sincerely,

Leonard Bentz
Executive Director

Enclosures

10441 Corporate Drive, Suite 1, Gulfport, MS 39503 | (228) 868-2311 | Fax (228) 868-2550
914 Sullivan Drive, Hattiesburg, MS 39401 | (601) 545-2137 | Fax (601) 545-2164
www.smpdd.com

Attachment: 2021 SMPPD (8360 : Appropriations)

SMPDD

Southern Mississippi Planning & Development District

BUILDING A STRONGER MISSISSIPPI

MEMBERSHIP AGREEMENT
BETWEEN
SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT
AND THE
HANCOCK COUNTY BOARD OF SUPERVISORS

The Hancock County Board of Supervisors (Hancock County) agrees to provide **$10,982.85** to the Southern Mississippi Planning and Development District (SMPDD) for Hancock County's annual membership dues. The membership dues are calculated based on a rate of $0.25 per capita, based on the 2010 Census, and will be billed annually during the first quarter of the fiscal year.

As a member, Hancock County shall have access to and may receive services as described in **Attachment A**. Hancock County shall also have access to and may receive additional services as those described in **Attachment B** on a Fee-for-Service basis.

IN WITNESS WHEREOF, the parties hereto have executed this instrument or caused this Agreement to be executed by their duly authorized agent(s) this _____ day of _____, 2021.

Hancock County Board of Supervisors

Name: _____ Date: _____
Scotty Adam, President

Southern Mississippi Planning and Development District

Name: _____ Date: _____
Leonard Bentz, Executive Director

10441 Corporate Drive, Suite 1, Gulfport, MS 39503 | (228) 868-2311 | Fax (228) 868-2550
914 Sullivan Drive, Hattiesburg, MS 39401 | (601) 545-2137 | Fax (601) 545-2164
www.smpdd.com

Attachment: 2021 SMPPD (8360 : Appropriations)

SMPDD MEMBERSHIP AGREEMENT
ATTACHMENT A – MEMBERSHIP SERVICES

Member Counties of the Southern Mississippi Planning and Development District (SMPDD) have access to and may receive the following services:

- Representation on SMPDD Board of Directors and other boards and committees within the region through SMPDD membership (Twin Districts Workforce Development Area Boards, Comprehensive Economic Development Strategy Advisory Board, Area Agency on Aging Advisory Council, Loan Committee, etc.)
- Maintaining key memberships in national, state, and regional organizations that benefit the 15 county South Mississippi region
- Support for regional planning activities
- General Technical Assistance in Economic and Workforce Development, GIS, and Senior Services
- Notice of funding opportunities (federal, state, foundation, etc.) for projects of interest to local governments
- Access to skilled and effective grant writers to prepare certain funding applications
- Workforce development and training programs
- Scholarships for County residents attending designated Community and Junior Colleges in your area
- Access to SMPDD's Business Loan programs in your county

Attachment: 2021 SMPPD (8360 : Appropriations)

SMPDD MEMBERSHIP AGREEMENT
ATTACHMENT B – SERVICES ON A FEE-FOR-SERVICE BASIS

- Strategic Planning such as: Comprehensive Plans, Hazard Mitigation Plans, Land Use Surveys, Building Inventories, Capital Improvement Plans, Customized Surveys, Household Income Surveys, and Housing Assessments
- Access to Local Government Revolving Loan Fund for community development projects
- Print shop for signs, banners, maps, display boards and other printing needs
- Geographic Information Systems (GIS) mapping and data solutions including: data collection/editing, production of maps by request, and communication with other state and local professionals involved with work in the GIS community
- Grant/Project Management and/or Administration
- Contract Economic and Workforce Development staff to assist in responding to Request for Information (RFIs) from prospective new businesses and for business retention and expansion activities.
- Access to a favorable financing for construction/rehabilitation of essential public buildings.

Attachment: 2021 SMPPD (8360 : Appropriations)

SMPDD

Southern Mississippi Planning & Development District

BUILDING A STRONGER MISSISSIPPI

COPY

SENIOR SERVICES MATCH AGREEMENT
BETWEEN
SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT
AND THE
HANCOCK COUNTY HUMAN RESOURCE AGENCY

The Older Americans Act (OAA) requires written commitment of planned contributions for aging services from local governments. SMPDD will use these funds as match money to draw down the Federal and State funds used to implement the services provided under the OAA. A detail of the services provided and associated funding is provided on Page 2.

It is the purpose of this agreement to advise SMPDD of the Hancock County Human Resource Agency's commitment of **$35,000** to provide services to the eligible elderly population of Hancock County.

These services will be invoiced to Hancock County Human Resource Agency in equal quarterly installments. At year end, the difference necessary to meet the required match will be calculated based on actual full fiscal year spending for services provided. This may result in an invoice, reimbursement, or credit to be provided after close of the fiscal year to allow for reporting of all services provided.

The services referenced above are contingent upon the availability of Federal and State funding.

IN WITNESS WHEREOF, the parties hereto have executed this instrument or caused this Agreement to be executed by their duly authorized agent(s) this _____ day of _____, 2021.

Hancock County Human Resource Agency

Name: _____ Date: _____
Lora Mederos, Executive Director

Southern Mississippi Planning and Development District

Name: _____ Date: _____
Leonard Bentz, Executive Director

Attachment: 2021 SMPPD (8360 : Appropriations)

SMPDD
Fiscal Year 2022 Estimate
Hancock County

	Federal & State Budget	Required Match
Congregate Meals & Management	$ 34,500	$ 1,300
Consumer Directed Care	$ 42,800	$ 4,800
Elder Abuse Prevention	$ 500	-
Home Delivered Meals	$ 89,000	$ 9,200
Homemaker	$ 14,000	-
Legal Services	$ 2,000	-
Medicaid Waiver Meals	$ 65,000	-
Medicaid Waiver Visits	$ 205,000	-
Mississippi Access to Care	$ 23,000	-
NSIP Nutrition Services Incentive Program	$ 15,000	-
Respite	$ 7,000	-
Senior Center	$ 50,800	-
SCSEP SSAI Senior Community Service Employment Program, Senior Service America	$ 43,300	$ 5,700
SMPDD Staff	$ 57,500	$ 14,000
	$ 649,400	**$ 35,000**

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC
PROPOSED BUDGET FY 2021

	Economic Workforce Development Division		Senior Services Division							
	Economic Development	Workforce Development	Area Agency on Aging	Medicaid Waiver	All Other Senior Service Programs	Business Outreach Division	General Fund	Total Unrestricted General Operating	Total Temporarily Restricted RLF	Total SMPDD
Revenue:										
Federal	$304,364	$22,367,243	$5,146,330	$7,806,751	$2,329,857	$432,950		$38,387,494	$ 4,628,070	$43,015,564
State		499,046	307,270	2,602,250		699,144		4,107,710		4,107,710
Local Funds			595,499		18,468		$192,948	806,915		806,915
Local Funds - Required Match	45,560	126,370	(126,370)				(312,490)	(266,930)	266,930	0
Local Funds/Subrecipient			390,735					390,735		390,735
Interest Income						15,000	145,000	160,000	410,020	570,020
Contractual Services	62,186	1,540			36,000	301,200		400,926		400,926
Program Income			26,047					26,047		26,047
Other Revenue							160,000	160,000		160,000
Total Revenue	**$412,110**	**$22,994,199**	**$6,339,511**	**$10,409,001**	**$2,384,325**	**$1,448,294**	**$ 185,458**	**$44,172,897**	**$ 5,305,020**	**$49,477,917**
Expenditures:										
Depreciation				$126,000	$20,340		$113,058	$259,398		$259,398
Equipment Purchase		$8,921,372						8,921,372		8,921,372
Indirect	$68,790	436,988	$275,395	1,210,988	114,865	$109,745		2,216,771	$28,976	2,245,747
Insurance		5,054		67,000	10,740		45,297	128,091		128,091
Other	52,564	1,113,751	974,688	227,100	23,996	65,450	103,907	2,561,456	40,765	2,602,221
Payments to Subcontractors		9,839,499	2,112,665		1,662,479	788,366	95,461	14,498,469		14,498,469
Personnel	275,163	2,604,762	1,101,569	4,843,951	459,459	454,892		9,739,796	146,013	9,885,810
Program Delivered Meals			1,708,299	2,162,211				3,870,510		3,870,510
Travel, Training & Conferences	15,593	72,773	166,895	76,000	7,700	28,471	273,309	640,741	8,365	649,106
Total Expenditures	**$412,110**	**$22,994,199**	**$6,339,511**	**$8,713,250**	**$2,299,579**	**$1,446,924**	**$631,033**	**$42,836,605**	**$224,120**	**$43,060,725**
Projected Revenue over (under) Expenditures	**$0**	**$0**	**$0**	**$1,695,751**	**$84,746**	**$1,370**	**($445,575)**	**$1,336,292**	**$5,080,900**	**$6,417,192**

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

Year Ended September 30, 2020

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

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Attachment: 2021 SMPPD (8360 : Appropriations)

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern Mississippi Planning and Development District, Inc.
Gulfport, Mississippi

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of Southern Mississippi Planning and Development District, Inc. (a nonprofit organization) and its subsidiary, which comprise the consolidated statement of financial position as of September 30, 2020, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

Attachment: 2021 SMPPD (8360 : Appropriations)

HATTIESBURG
2 Southern Pointe Parkway, Suite 100
Hattiesburg, MS 39401-8025

P. O. Drawer 15099
Hattiesburg, MS 39404-5099

FAX: 601.264.3642

COLUMBIA
150 Old Highway 98 E
Columbia, MS 39429-6447

P. O. Box 609
Columbia, MS 39429-0609

FAX: 601.736.0501

GULFPORT
2019 23rd Avenue
Gulfport, MS 39501-2968

P. O. Box 1842
Gulfport, MS 39502-1842

FAX: 228.864.3850

To the Board of Directors
Southern Mississippi Planning and Development District, Inc.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Southern Mississippi Planning and Development District, Inc. and its subsidiary as of September 30, 2020, and the changes in their net assets and their cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), and is not a required part of the consolidated financial statements. Such information is the responsibility of management

Attachment: 2021 SMPPD (8360 : Appropriations)

To the Board of Directors
Southern Mississippi Planning and Development District, Inc.

and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the consolidated financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 10, 2021, on our consideration of Southern Mississippi Planning and Development District, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Southern Mississippi Planning and Development District, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Southern Mississippi Planning and Development District, Inc.'s internal control over financial reporting and compliance.

TMH

Hattiesburg, Mississippi
February 10, 2021

Attachment: 2021 SMPPD (8360 : Appropriations)

EXHIBIT A

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2020

ASSETS

Cash and cash equivalents:	
Without donor restrictions	$ 10,240,845
With donor restrictions	2,757,972
Receivables:	
Reimbursable costs	4,907,311
Interest, without donor restrictions	1,045
Interest, with donor restrictions	56,319
Other, without donor restrictions	207,832
Other, with donor restrictions	79,661
Notes receivable, without donor restrictions	574,841
Notes receivable, with donor restrictions, less allowance of $501,620	8,869,779
Prepaid expenses	288,628
Property and equipment, net of accumulated depreciation of $1,855,113	7,667,658
Equipment acquired with federal funds	455,346
Other assets, without donor restrictions	78,777
Total assets	$ 36,186,014

LIABILITIES AND NET ASSETS

Accounts payable	$ 3,028,881
Accrued expenses	352,610
Compensation and related withholdings	1,266,533
Deferred revenue	1,908,666
Notes payable	12,242
Total liabilities	6,568,932
Net assets:	
Without donor restrictions	17,475,512
With donor restrictions	12,141,570
Total net assets	29,617,082
Total liabilities and net assets	$ 36,186,014

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

Attachment: 2021 SMPPD (8360 : Appropriations)

EXHIBIT B

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2020

Support and revenue without donor restrictions:	
Contracts and grants	$ 28,130,837
Support by local governments and subcontractors, including per capita assessments	1,119,668
Service fees	622,062
Interest income	159,596
Gain on sale of property and equipment	31,718
Other	233,615
Total support and revenue without donor restrictions	30,297,496
Net assets released from restriction	246,011
Expenses without donor restriction:	
Economic Development	347,260
Workforce Development	10,975,589
Revolving Loan Program	298,204
Area Agency on Aging	5,024,216
Medicaid Waiver	8,252,088
All Other Senior Services Programs	1,735,886
Business Outreach Division	868,788
Municipal Advisors of Mississippi, Inc.	116,589
Management and general	486,568
Total expenses without donor restriction	28,105,188
Increase in net assets without donor restrictions	2,438,319
Net assets with donor restrictions:	
Contracts and grants	147,752
Interest income	404,317
Loan fees	22,641
Net increase in equipment purchased with federal funds	8,214
Net assets released from restriction	(246,011)
Increase in net assets with donor restrictions	336,913
Increase in net assets	2,775,232
Net assets at beginning of year	26,841,850
Net assets at end of year	$ 29,617,082

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

Attachment: 2021 SMPPD (8360 : Appropriations)

EXHIBIT C

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2020

Cash flows from operating activities:	
Increase in net assets	$ 2,775,232
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	381,453
Provision for loan losses	151,860
Gain on sale of property and equipment	(31,718)
(Increase) decrease in:	
Receivables	(2,327,794)
Prepaid expenses	23,300
Other assets	3,929
Increase (decrease) in:	
Accounts payable	2,311,525
Accrued expenses	199,623
Compensation and related withholdings	159,611
Deferred revenue	(147,050)
Net cash provided by operating activities	3,499,971
Cash flows from investing activities:	
Disbursement of notes receivable, with donor restrictions	(1,410,782)
Repayments of notes receivable, with donor restrictions	1,958,985
Repayments of notes receivable, without donor restrictions	22,743
Purchase of property and equipment	(2,649,080)
Proceeds from sale of property and equipment	97,101
Purchase of equipment with federal funds, with donor restrictions	(8,214)
Net cash used by investing activities	(1,989,247)
Cash flows from financing activities:	
Payments on notes payable	(32,062)
Net cash used by financing activities	(32,062)

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

Attachment: 2021 SMPPD (8360 : Appropriations)

EXHIBIT C
PAGE TWO

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2020

Net increase in cash and cash equivalents	$ 1,478,662
Cash and cash equivalents - beginning of year	11,520,155
Cash and cash equivalents - end of year	$ 12,998,817
Reconciliation of cash and cash equivalents	
Cash and cash equivalents, without donor restrictions	$ 10,240,845
Cash and cash equivalents, with donor restrictions	2,757,972
Total cash and cash equivalents at year end	$ 12,998,817

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

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EXHIBIT D

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2020

	ECONOMIC WORKFORCE DEVELOPMENT DIVISION			SENIOR SERVICES DIVISION									
	Economic Development	Workforce Development	Revolving Loan Program	Area Agency on Aging	Medicaid Waiver	All Other Senior Services Programs	Business Outreach Division	Municipal Advisors of Mississippi, Inc.	Total Program	Management & General	Indirect	Total Support	Total
Contractual services	$ 6,136	$ 9,694	$ -	$ 9,100	$ 9,024	$ 2,430	$ 215,209	$ -	$ 251,593	$ 2,500	$ 45,953	$ 48,453	$ 300,046
Depreciation	-	-	-	-	125,515	28,478	-	-	153,993	131,148	96,312	227,460	381,453
Equipment purchase	285	1,917,065	1,045	4,904	2,357	-	2,834	-	1,928,490	-	7,528	7,528	1,936,018
Indirect	39,481	350,534	35,731	279,370	1,151,510	125,294	91,223	-	2,073,143	-	(2,073,143)	(2,073,143)	-
Insurance and taxes	17,435	4,054	-	-	69,803	12,059	-	10,191	113,542	44,139	59,666	103,805	217,347
Occupancy	-	34,542	-	-	52,656	750	-	-	87,948	-	40,176	40,176	128,124
Other	15,843	130,922	5,122	61,138	25,499	916,984	45,594	3,160	1,204,262	89,363	366,109	455,472	1,659,734
Payments to subcontractors	99,679	6,158,781	-	2,047,117	558,019	109,840	135,335	-	9,108,771	-	-	-	9,108,771
Personnel	157,926	2,268,349	142,922	1,117,481	4,606,042	501,176	365,200	99,735	9,258,831	56,369	1,172,467	1,228,836	10,487,667
Postage	355	2,617	251	3,892	710	774	247	2	8,848	72	3,232	3,304	12,152
Professional and consulting	-	756	6,942	-	-	106	-	2,443	10,247	4	134,212	134,216	144,463
Program delivered meals	-	-	-	1,429,199	1,436,986	3,533	-	-	2,869,718	-	-	-	2,869,718
Provision for losses	-	-	96,933	-	-	-	-	-	96,933	-	-	-	96,933
Supplies	302	12,873	1,063	10,676	79,649	2,523	1,206	-	108,292	2,561	52,014	54,575	162,867
Telephone	1,170	12,142	960	7,134	55,307	2,950	1,450	600	81,713	-	11,254	11,254	92,967
Training and conferences	398	13,923	1,803	3,785	3,973	1,145	3,872	-	28,899	106,325	17,124	123,449	152,348
Travel	8,250	45,318	5,432	50,135	52,586	20,030	6,618	458	188,827	41,716	36,729	78,445	267,272
Utilities	-	14,019	-	285	22,452	7,814	-	-	44,570	12,371	30,367	42,738	87,308
Total	$ 347,260	$ 10,975,589	$ 298,204	$ 5,024,216	$ 8,252,088	$ 1,735,886	$ 868,788	$ 116,589	$ 27,618,620	$ 486,568	$ -	$ 486,568	$ 28,105,188

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

Attachment: 2021 SMPPD (8360 : Appropriations)

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The summary of significant accounting policies of Southern Mississippi Planning and Development District, Inc. (SMPDD) is presented to assist in the understanding of SMPDD's consolidated financial statements. The consolidated financial statements and notes are representations of SMPDD's management, who is responsible for their integrity and objectivity. These policies conform to accounting principles generally accepted in the United States of America and have been consistently applied in the preparation of the consolidated financial statements.

SMPDD is a nonprofit organization formed for the purpose of civic improvement and economic development of fifteen counties in the state of Mississippi. SMPDD is funded by federal and state contracts and grants and support of local governments.

Principles of Consolidation **-** The consolidated financial statements include the accounts of its wholly-owned subsidiaries Municipal Advisors of Mississippi, Inc. (MAofMS) and Southern Mississippi Investment Company, Inc. (SMIC). All significant intercompany transactions have been eliminated.

MAofMS is a for profit organization whose Board of Directors includes SMPDD management. It is a registered municipal advisor firm with the Securities and Exchange Commission (SEC) and the Municipal Securities Rule Making Board (MSRB). The CEO of MAofMS is a Series 50 qualified Municipal Advisor (MA) Representative. MAs typically provide advice to or on behalf of a municipal entity with respect to municipal financial products or the issuance of municipal securities. The term "municipal entity" includes any governmental entity that has power to issue debt including cities, counties, school districts and utility districts among others. The debt itself may take the form of bonds, notes, certificates of participation, lease/lease-purchase, and bank loans.

SMIC was formed to be a financing tool for counties and cities to acquire public buildings, facilities, and equipment through the use of rental contracts. Accounting principles generally accepted in the United States of America require SMIC to be included in the basic financial statements of SMPDD on a blended basis because SMIC's Board of Directors is composed entirely of SMPDD management. SMIC holds no assets, incurs no liabilities, revenue or expenses and does not maintain separate financial statements.

Basis of Accounting **-** The consolidated financial statements of SMPDD have been prepared using the accrual basis of accounting and accordingly reflect all significant receivables, payables, and other liabilities.

The accounts of SMPDD are maintained in accordance with the principles of fund accounting. Under fund accounting, resources for various purposes are classified for accounting and reporting purposes into funds established according to their nature and purpose. Separate accounts are maintained for each fund; however, in the accompanying financial statements, funds have been combined and presented for SMPDD as a whole as defined by the Financial Accounting Standards Board's (FASB) Accounting Standards Codification (ASC) 958-205.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE TWO
YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Use of Estimates **-** The preparation of consolidated financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of support and revenue and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents **-** For purposes of the statement of cash flows, cash and cash equivalents are considered to be all highly liquid investments with maturities of three months or less at the time of the acquisition. Cash is classified as either with or without donor restrictions. Cash with donor restrictions includes revolving loan funds that SMPDD has not yet disbursed.

Reimbursable Costs **-** Reimbursable costs represent amounts due from federal and state governments that were incurred in connection with the various programs run by SMPDD. Because all amounts are due from various government agencies, all reimbursable costs are considered fully collectable.

Contracts and Grants **-** Contracts and grants, principally reciprocal transactions under both cost-reimbursement and unit-of-service arrangements, are recorded when an expense is incurred for the contract or grant supported project or program in the manner specified by the contract or grant or when a unit-of-service is delivered. Any excess of funds received is accounted for as deferred revenue until requirements for support and revenue recognition are met or is accounted for as funds to be returned.

Support by Local Governments and Subcontractors **-** This support, which includes per capita assessments, is recorded when due.

Service Fees **-** These fees include planning and data processing services, and revenue is recorded when the services are performed.

Provision for Loan Losses **-** The provision takes into consideration management's estimate of the allowance that is required to absorb losses on existing loans that may become uncollectable based on evaluation of the collectability of the notes, including specific impaired notes, repayment history, and economic conditions. Because of uncertainties associated with the collectability of the notes, it is reasonably possible that the allowance estimate may change materially in future periods.

Property and Equipment **-** All assets are valued at cost and depreciated using the straight-line method over the estimated useful lives of the respective assets.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE THREE
YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Maintenance and repairs are expensed as incurred. Replacements and betterments are capitalized. The costs and related accumulated depreciation of assets sold or retired are removed from the accounts and any resulting gain or loss is reflected in the accompanying statement of activities.

Donations of property and equipment are recorded as contributions at their estimated fair values at the date of donation. Such donations are recorded as support without donor restrictions unless the donor has restricted the donated assets to a specific purpose.

Equipment Acquired With Federal Funds - The funds used to purchase these assets are subject to grant or other contract restrictions. Title on these assets may revert to the awarding agency if certain grant or contract restrictions are not met.

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and activities benefited.

Income Taxes - SMPDD is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified as "other than a private foundation".

MAofMS is a C-Corporation and records the income tax effect in the same year that the transactions determine net income regardless of when the transactions are recognized for tax purposes.

FASB ASC 740 clarifies the accounting for uncertainty in tax positions and the recognition of such income tax positions taken or expected to be taken in SMPDD's income tax returns. SMPDD's income tax returns are subject to examination by the IRS, generally for three years after they were filed. In evaluating SMPDD's tax positions, SMPDD believes their estimates are appropriate based on current facts and circumstances and that no uncertain positions were taken.

Net Assets - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net assets without donor restrictions - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors.

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Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE FOUR
YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Cont.)

Net assets with donor restrictions - Net assets subject to donor (or certain grantor) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Recent Accounting Pronouncements - In May 2014, the FASB issued Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers (Topic 606)*, which, when effective, will supersede the guidance in former ASC 605, *Revenue Recognition*. The new guidance requires entities to recognize revenue based on the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. Application of the new standard may result in significant changes to current practice. In May 2020, the FASB issued ASU 2020-05, *Revenue from Contracts with Customers (Topic 606)*: *Deferral of Effective Date*, which provides an optional one-year deferral of the effective date. Therefore, this standard is effective for the year ending September 30, 2021.

Subsequent Events - Management has evaluated subsequent events through February 10, 2021, which is the date the financial statements were available to be issued.

NOTE 2 - LIQUIDITY AND AVAILABILITY

Financial assets without donor or other restrictions available for general expenditure within one year of September 30, 2020, are:

Cash and cash equivalents	$ 10,240,845
Reimbursable costs	4,907,311
Interest receivable	1,045
Notes receivable	28,695
Total	$ 15,177,896

SMPDD considers cash and cash equivalents without donor restrictions, reimbursable costs, local interest receivable, and the current portion of notes receivable to be available to meet cash needs for general expenditures. General expenditures include administrative and general expenses expected to be paid in subsequent year. As part of SMPDD's liquidity management plan, cash is maintained in interest bearing and non-interest bearing cash accounts at local banking institutions.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE FIVE
YEAR ENDED SEPTEMBER 30, 2020

NOTE 3 - CONCENTRATION OF CREDIT RISK

At September 30, 2020, the carrying amount of SMPDD's deposits was $12,998,817, and the bank balance was $13,285,401. The bank balance is categorized as follows:

Amounts held at various financial institutions covered under Federal Depository Insurance	$ 8,264,423
Uncollateralized	5,020,978
Total	$ 13,285,401

Concentrations of credit risk with respect to notes receivable balances are limited due to the notes being collateralized. These notes are funded through federal and state programs, and management believes SMPDD's risk of exposure relating to notes receivable is limited and would not adversely affect SMPDD's ability to operate as a whole.

NOTE 4 - NOTES RECEIVABLE, WITHOUT DONOR RESTRICTIONS

Notes receivable without donor restrictions are stated at the principal amount outstanding. Interest is computed using the amortization basis of the original principal amount.

At September 30, 2020, SMPDD has two notes without donor restrictions with outstanding principal balances totaling $574,841. Interest income recognized on these loans totaled $23,250. No allowance has been established for these notes as management considers them fully collectable.

NOTE 5 - NOTES RECEIVABLE, WITH DONOR RESTRICTIONS (REVOLVING LOAN FUNDS)

SMPDD provides low cost loans to small businesses to promote economic development and expansion. The loans were made as part of four loan programs as follows: a revolving loan program funded by grants from the Economic Development Authority; a revolving loan program in participation with the state of Mississippi and the Mississippi Development Authority; a revolving loan program with the state of Mississippi used to promote minority ownership of businesses in the state; and a revolving loan program established by SMPDD to assist local municipalities. These loans are secured by assets of the borrower and personal guaranties of the shareholders. An allowance for loan losses is provided for anticipated loan losses. The allowance is based upon borrower payment history, historical collection experience, and other factors.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE SIX
YEAR ENDED SEPTEMBER 30, 2020

NOTE 5 - NOTES RECEIVABLE, WITH DONOR RESTRICTIONS (REVOLVING LOAN FUNDS) (Cont.)

Generally, these loans are collateralized by real estate, equipment, insurance, inventory, and personal guaranties. The notes bear interest at rates ranging from 2.75% to 9.25% and have remaining repayment periods ranging from 1 to 16 years.

At September 30, 2020, there were 80 notes with donor restrictions with outstanding principal balances totaling $9,371,399. Of the 80 notes outstanding, 14 notes totaling an investment of $1,364,592 were past due 90 days or more, with an average investment balance of $97,471. Of the 14 past due loans, 6 are currently making payments. The interest income recognized on the past due loans totaled $49,405 for the year ended September 30, 2020. SMPDD continues to accrue interest on past due loans until the loan is deemed uncollectable.

The allowance for doubtful accounts on the notes receivable with donor restrictions was $501,620 at September 30, 2020.

September 30, 2020	Loans	Allowance	Balance
Economic Development Authority	$ 6,185,748	$ 485,073	$ 5,700,675
Mississippi Development Authority	1,805,066	16,547	1,788,519
Minority	990,378	-	990,378
Municipal	390,207	-	390,207
	$ 9,371,399	$ 501,620	$ 8,869,779

NOTE 6 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following at September 30, 2020:

Land	$ 741,633
Buildings	4,796,452
Computer, vehicle, and office equipment	1,556,806
Construction in progress	2,427,880
	9,522,771
Accumulated depreciation	(1,855,113)
Net property and equipment	$ 7,667,658

Total depreciation expense for the period ended September 30, 2020, was $381,453.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE SEVEN
YEAR ENDED SEPTEMBER 30, 2020

NOTE 7 - NOTES PAYABLE

Notes payable consist of the following at September 30, 2020:

Notes payable to a financing company, payable in monthly installments of $1,746 interest free, secured by vehicles, maturing April 2021.	$ 12,242

NOTE 8 - RETIREMENT PLAN

Employees participate in a defined contribution pension plan covering all employees except work training participants. SMPDD contributes 10% of employee compensation. The same employees who work over 1,000 hours a year have a voluntary opportunity to participate in a tax shelter 403(b) plan, and SMPDD will match employee contributions up to 2% of their compensation. SMPDD contribution costs for the year ended September 30, 2020, totaled $845,922. SMPDD's policy is to allocate these costs to program and project activities funded by federal and state awards to the program in which the employees' salary is charged.

NOTE 9 - LEASES

Certain facilities and equipment are leased under operating leases which are generally renewed annually, subject to available program funding. Rent expense for those operating leases for the year ended September 30, 2020, totaled $128,124.

NOTE 10 - RISKS AND UNCERTAINTIES

SMPDD's operations are dependent on governmental funding of projects. Significant changes in the level of governmental funding of these projects could have a favorable or unfavorable impact on SMPDD's activities.

As reported in the Schedule of Expenditures of Federal Awards, substantial funding for SMPDD's ongoing programs is provided by the United States Department of Commerce, United States Department of Labor, and the United States Department of Health and Human Services. For the year ended September 30, 2020, a combined 88% of SMPDD's federally funded expenditures was attributable to these three agencies.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE EIGHT
YEAR ENDED SEPTEMBER 30, 2020

NOTE 11 - ECONOMIC UNCERTAINTY AND RELATED RELIEF

During the year ended September 30, 2020, the spread of a novel strain of coronavirus (COVID-19) began in the United States of America causing economic uncertainties for SMPDD. While the disruption caused by the coronavirus pandemic is currently expected to be temporary, there is considerable uncertainty around the duration. Therefore, while SMPDD expects this matter to negatively impact operating results, the related financial impact and duration cannot be reasonably estimated at this time.

In March 2020, the Coronavirus Aid, Relief, and Economic Uncertainty (CARES) Act was passed by Congress which established the Paycheck Protection Program (PPP). Under the PPP, SMPDD received a loan that would be forgiven if SMPDD met certain criteria. At September 30, 2020, SMPDD expected to meet the PPP eligibility criteria and concluded that the PPP loan represented, in substance, a grant. Based on this, SMPDD followed guidance under FASB ASC 958-605 to record the cash inflow from the PPP loan as a deferred income liability and to reduce the liability as it recognized the related cost to which the loan relates. At September 30, 2020, an amount of $1,784,600 has been included in contracts and grants support and revenue without donor restrictions on the consolidated statement of activities. Subsequent to September 30, 2020, SMPDD has been formally forgiven of the debt obligation.

NOTE 12 - COMMITMENTS

At September 30, 2020, SMPDD had committed $9,095,900 to new RLF loans which had not yet been disbursed.

At September 30, 2020, the following funds were available for SMPDD under the remaining terms of its federal grant programs:

Workforce Development	$ 27,000,901
Area Agency on Aging	3,373,454
Business Outreach Division	1,767,802
Other Senior Services Programs	721,574
Total available funds	$ 32,863,731

The remaining term varies with each individual grant, ranging from nine months to one year and nine months. Much of this grant money will be passed through to sub-grantees.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
PAGE NINE
YEAR ENDED SEPTEMBER 30, 2020

NOTE 13 - NET ASSETS

Net assets with donor restrictions consist of the following at September 30, 2020:

Revolving loan fund program	$ 11,686,224
Federal property and equipment	455,346
Total net assets with donor restrictions	$ 12,141,570

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purpose as set forth in the Revolving Loan Fund program.

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SUPPLEMENTARY INFORMATION

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Agriculture				
Mississippi Department of Human Services				
Child and Adult Care Food Program	10.558	6012774	$ 19,526	$ 19,526
Total U.S. Department of Agriculture			19,526	19,526
U.S. Department of Commerce				
Economic Development Cluster:				
Greene County, Mississippi				
Investments for Public Works and Economic Development Facilities	11.300	04-01-07182	1,939	-
			1,939	-
Economic Development Administration				
Economic Adjustment Assistance	11.307	04-57-07126	5,496,019	-
Economic Adjustment Assistance	11.307	04-79-07287	122,807	-
Economic Adjustment Assistance	11.307	04-79-07362	2,246	-
Economic Adjustment Assistance	11.307	04-79-07364	2,034	-
Economic Adjustment Assistance	11.307	04-79-07379	1,156	-
Economic Adjustment Assistance	11.307	04-79-07517	24,944	-
Economic Adjustment Assistance - CARES Act	11.307	ED20ATL3070072	29,121	-
			5,678,327	-
Subtotal Economic Development Cluster			5,680,266	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE TWO

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Commerce (Cont.)				
Economic Development Administration				
Economic Development - Support for Planning Organizations	11.302	ED19ATL3020013	$ 85,377	$ -
			85,377	-
Total U.S. Department of Commerce			5,765,643	-
U.S. Department of Justice				
Office on Violence Against Women				
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking and Child Abuse Enforcement	16.589	2016-WR-AX-0012	54,683	-
Total U.S. Department of Justice			54,683	-
U.S. Department of Labor				
Mississippi Department of Employment Security				
Senior Community Service Employment Program	17.235	19-S90-09-6059-1	163,708	-
Senior Community Service Employment Program	17.235	20-S90-09-6059-1	50,490	-
Senior Service America, Inc.				
Senior Community Service Employment Program	17.235	MS-125	780,228	-
			994,426	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE THREE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Labor (Cont.)				
WIOA Cluster:				
Mississippi Department of Employment Security				
WIOA Adult Program	17.258	500-18-05	$ 191,197	$ 127,983
WIOA Adult Program	17.258	500-19-06	2,818,377	2,618,806
			3,009,574	2,746,789
Mississippi Department of Employment Security				
WIOA Youth Activities	17.259	500-18-05	764,730	624,582
WIOA Youth Activities	17.259	500-19-06	429,262	268,033
WIOA Youth Activities	17.259	19-3569-01-119	486,289	486,289
WIOA Youth Activities	17.259	20-3560-01-119	170,538	170,538
			1,850,819	1,549,442
Mississippi Department of Employment Security				
WIOA Dislocated Worker Formula Grants	17.278	500-18-05	944,722	823,369
WIOA Dislocated Worker Formula Grants	17.278	500-19-06	1,264,610	1,062,377
			2,209,332	1,885,746
Subtotal WIOA Cluster			7,069,725	6,181,977

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE FOUR

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Labor (Cont.)				
WIOA Cluster (Cont.):				
Mississippi Department of Employment Security				
WIOA National Emergency Grants - CARES Act	17.277	19-S90-009-6920-1	$ 113,583	$ -
WIOA National Emergency Grants	17.277	19-S90-009-6109-1	1,410	-
			114,993	-
Total U.S. Department of Labor			8,179,144	6,181,977
U.S. Department of the Treasury				
Mississippi Department of Employment Security				
Coronavirus Relief Fund	21.019	500-20-1	2,155,771	2,141,680
Total U.S. Department of the Treasury			2,155,771	2,141,680
U.S. Department of Veterans Affairs				
VHA Home Care	64.044	MOA	854,419	-
Total U.S. Department of Veterans Affairs			854,419	-
U.S. Environmental Protection Agency				
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	OOD94719	91,070	-
Total U.S. Environmental Protection Agency			91,070	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE FIVE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
Delta Regional Authority				
Delta Local Development District Assistance	90.202	DRA080521	$ 1,084	$ -
Total Delta Regional Authority			1,084	-
U.S. Department of Health and Human Services				
Mississippi Department of Human Services				
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	6017851 / 6012782	1,938	-
Special Programs for the Aging - Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	6017747 / 6014862	934	-
			2,872	-
Mississippi Department of Human Services				
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	6017310	9,513	-
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	6017852 / 6012783	788	-
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	6017748 / 6014863	7,245	-
Special Programs for the Aging - Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals - CARES Act	93.042	6019074	6,172	
			23,718	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE SIX

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services (Cont.)				
Mississippi Department of Human Services				
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	6017307	$ 6,062	$ -
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	6017849 / 6012779	10,962	-
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	6017745 / 6014860	43,207	-
			60,231	-
Aging Cluster:				
Mississippi Department of Human Services				
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	6017741 / 6014856	194,250	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	6017845 / 6012775	110,995	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	6017304	362,800	76,255
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	6017742 / 6014857	216,225	216,225
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers - CARES Act	93.044	6019027	16,760	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers - CARES Act	93.044	6019037	47,987	47,987
			949,017	340,467

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE SEVEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services (Cont.)				
Aging Cluster:				
Mississippi Department of Human Services				
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	6017743 / 6014858	$ 246,658	$ 153,353
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	6017847 / 6012777	58,918	23,902
Special Programs for the Aging - Title III, Part C Nutrition Services -	93.045	6017744 / 601859	134,126	-
Special Programs for the Aging - Title III, Part C Nutrition Services -	93.045	6017306	4,301	-
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	6017848 / 6012778	89,467	-
Special Programs for the Aging - Title III, Part C Nutrition Services CARES Act	93.045	6019044	175,565	-
Special Programs for the Aging - Title III, Part C Nutrition Services CARES Act	93.045	6018912	410,864	-
Special Programs for the Aging - Title III, Part C Nutrition Services - CARES Act	93.045	6019054	37,837	-
			1,157,736	177,255
Mississippi Department of Human Services				
Nutrition Services Incentive Program	93.053	6017740 / 6014855	27,791	-
Nutrition Services Incentive Program	93.053	6017844 / 6012781	190,243	12,265
			218,034	12,265
Subtotal Aging Cluster			2,324,787	529,987

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE EIGHT

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services (Cont.)				
Mississippi Department of Human Services				
Special Programs for the Aging Title IV and Title II Discretionary Projects - CARES Act	93.048	6019078	$ 53,048	$ -
			53,048	-
Mississippi Department of Human Services				
National Family Caregiver Support, Title III, Part E	93.052	6017308	77,539	-
National Family Caregiver Support, Title III, Part E	93.052	6017850 / 6012780	13,488	-
National Family Caregiver Support, Title III, Part E	93.052	6017746 / 6014861	143,117	77,771
National Family Caregiver Support, Title III, Part E - CARES Act	93.052	6019064	25,416	-
			259,560	77,771
Mississippi Department of Human Services				
Medicare Enrollment Assistance Program	93.071	6018278 / 6017896	21,297	-
Medicare Enrollment Assistance Program	93.071	6020757 / 6018289 / 6017924	26,071	-
Medicare Enrollment Assistance Program	93.071	6018259	10,694	-
			58,062	-
Mississippi Department of Human Services				
Patient Protection and Affordable Care Act	93.543	6017392	195,823	-
			195,823	-

See accompanying notes to the Schedule of Expenditures of Federal Awards.

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
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SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
U.S. Department of Health and Human Services (Cont.)				
Mississippi Department of Human Services				
Temporary Assistance for Needy Families	93.558	6018545 / 6018546	$ 237,705	$ 88,464
			237,705	88,464
Mississippi Department of Human Services				
Social Services Block Grant	93.667	6017311	996,923	546,640
Social Services Block Grant	93.667	6018949	84,772	-
Social Services Block Grant	93.667	8200042865	260,504	-
			1,342,199	546,640
Mississippi Division of Medicaid				
Medical Assistance Program	93.778	N/A	5,082,409	-
			5,082,409	-
Mississippi Department of Human Services				
Centers for Medicare and Medicaid Services (CMS)				
Research, Demonstrations and Evaluations	93.779	6018869	14,236	-
Centers for Medicare and Medicaid Services (CMS)				
Research, Demonstrations and Evaluations	93.779	6017881 / 6015962	44,920	-
			59,156	-
Total U.S. Department of Health and Human Services			9,699,570	1,242,862

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 1
PAGE TEN

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Agency or Pass Through Number	Federal Expenditures	Amounts Provided to Subrecipients
Corporation for National and Community Service				
Mississippi Commission for Volunteer Services				
Foster Grandparent Program	94.011	17SFSMS004	$ 138,220	$ -
Foster Grandparent Program	94.011	20SFSMS004	31,913	-
Total Corporation for National and Community Service			170,133	-
Total Expenditures of Federal Awards			$ 26,991,043	$ 9,586,045

See accompanying notes to the Schedule of Expenditures of Federal Awards.

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal grant activity of Southern Mississippi Planning and Development District, Inc. (SMPDD) under programs of the federal government for the year ended September 30, 2020. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of SMPDD, it is not intended to and does not present the financial position, changes in net assets, or cash flows of SMPDD.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

NOTE 2 - INDIRECT COST RATE

SMPDD prepares an indirect cost rate proposal on an annual basis subject to approval by the United States Department of Commerce Economic Development Administration. For the year ended September 30, 2020, the approved indirect cost rate for federally funded programs was 25% based upon the most recent Certificate of Indirect Cost dated March 20, 2020.

NOTE 3 - ECONOMIC DEVELOPMENT ADMINISTRATION REVOLVING LOAN FUND

SMPDD had the following loan balances outstanding at September 30, 2020, which are attributable to federal funds. These loan balances outstanding are also included in the federal expenditures presented in the schedule.

Program Title	CFDA#	Amount
Economic Adjustment Assistance	11.307	$ 6,185,748

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SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
PAGE TWO
YEAR ENDED SEPTEMBER 30, 2020

NOTE 3 - ECONOMIC DEVELOPMENT ADMINISTRATION REVOLVING LOAN FUND (Cont.)

The value of the Economic Development Administration Revolving Loan Fund (RLF) is determined by adding the principal loan balance at year end, the RLF cash on hand at year end, the RLF administrative expenses paid out of RLF income during the fiscal year, and the unpaid principal of all loans written off during the year. This amount is multiplied by the federal share of the RLF program to determine the federal value of the RLF program.

Federal Awards Expended	**Amount**
RLF loans outstanding at 09/30/2020	$ 6,185,748
Cash and investment balance in RLF at 9/30/2020	1,196,152
Administrative expenses paid from RLF income during 09/30/2020	109,868
Unpaid principal of all loans written off during 09/30/2020	-
Total	7,491,768
Federal Share	75%
Federal awards expended	$ 5,618,826
Reconciliation to the Schedule	
Economic Adjustment Assistance - 04-57-07126	$ 5,496,019
Economic Adjustment Assistance - 04-79-07287	122,807
Total federal awards expended	$ 5,618,826

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Attachment: 2021 SMPPD (8360 : Appropriations)

REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern Mississippi Planning and Development District, Inc.
Gulfport, Mississippi

We have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the consolidated financial statements of Southern Mississippi Planning and Development District, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of September 30, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements and have issued our report thereon dated February 10, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Southern Mississippi Planning and Development District, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of Southern Mississippi Planning and Development District, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Southern Mississippi Planning and Development District, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's consolidated financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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To the Board of Directors
Southern Mississippi Planning and Development District, Inc.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Southern Mississippi Planning and Development District, Inc.'s consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

TMH

Hattiesburg, Mississippi
February 10, 2021

Attachment: 2021 SMPPD (8360 : Appropriations)

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Southern Mississippi Planning and Development District, Inc.
Gulfport, Mississippi

Report on Compliance for Each Major Federal Program

We have audited Southern Mississippi Planning and Development District, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Southern Mississippi Planning and Development District, Inc.'s major federal programs for the year ended September 30, 2020. Southern Mississippi Planning and Development District, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Southern Mississippi Planning and Development District, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and

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perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Southern Mississippi Planning and Development District, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Southern Mississippi Planning and Development District, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Southern Mississippi Planning and Development District, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2020.

Report on Internal Control over Compliance

Management of Southern Mississippi Planning and Development District, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Southern Mississippi Planning and Development District, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Southern Mississippi Planning and Development District, Inc.'s internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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To the Board of Directors
Southern Mississippi Planning and Development District, Inc.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

TMH

Hattiesburg, Mississippi
February 10, 2021

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 2

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020

SECTION I: SUMMARY OF AUDITOR'S RESULTS

Financial Statements:

1.	Type of auditor's report issued:	Unmodified
2.	Internal control over financial reporting:	
	A. Material weakness identified?	No
	B. Significant deficiency identified not considered to be a material weakness?	None reported
3.	Noncompliance material to financial statements noted?	No

Federal Awards:

4.	Internal control over major programs:	
	A. Material weakness identified?	No
	B. Significant deficiency identified not considered to be a material weakness?	None reported
5.	Type of auditor's report issued on compliance for major programs:	
	Economic Development Cluster	Unmodified
	Coronavirus Relief Fund	Unmodified
	Aging Cluster	Unmodified
6.	Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)?	No
7.	Identification of major programs:	

CFDA Number	Name of Federal Program or Cluster
	Economic Development Cluster
11.300	Investments for Public Works and Economic Development Facilities
11.307	Economic Adjustment Assistance

Attachment: 2021 SMPPD (8360 : Appropriations)

SOUTHERN MISSISSIPPI PLANNING AND DEVELOPMENT DISTRICT, INC.

SCHEDULE 2
PAGE TWO

SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2020

SECTION I: SUMMARY OF AUDITOR'S RESULTS (Cont.)

Federal Awards (Cont.)

CFDA Number	Name of Federal Program or Cluster
21.019	Coronavirus Relief Fund
	Aging Cluster
93.044	Special Programs for the Aging – Title III, Part B Grants for Supportive Services and Senior Centers
93.045	Special Programs for the Aging – Title III, Part C Nutrition Services
93.053	Nutrition Services Incentive Program

8.	Dollar threshold used to distinguish between type A and type B programs?	$ 784,099
9.	Auditee qualified as low-risk auditee?	Yes
10.	Prior fiscal year audit finding and questioned cost relative to federal awards which would require the auditee to prepare a summary schedule or prior audit findings as discussed in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)?	No

SECTION II: FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III: FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

No matters were reported.

Attachment: 2021 SMPPD (8360 : Appropriations)

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA OF HANCOCK COUNTY

June 18, 2021

Staff
Cynthia Chauvin
Executive Director

Lauren Saucier
Lead Advocate Supervisor

Tanisha Lamb
Advocate Supervisor

Naomi Strawhorn
Victim Services Coordinator

Anne McCauley
Fiscal/Program Manager

Board of Directors
Glenn Hood
President

David Buckley
Vice President

Jason Chiniche
Myron Labat, Sr.
Andy Orzalli
Haley Rowell
Whitney Webb

CASA of Hancock County
644 Dunbar Avenue
Bay St. Louis, MS 39520
(Ph) 228.344.0419

CASA of Hancock County is a 501c3 non-profit organization.
All donations are tax deductible.
EIN: 27-0278390

Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St. Louis, Mississippi 39520

Dear Board of Supervisors:

Thank you for the opportunity to submit a request for funding in 2022. As you know the CASA organization serves both foster children and the Youth Court through the assignment of trained, capable community volunteers. During the COVID-19 crisis we realized more than ever how invaluable our volunteers are to the court and to the children. CASA's commitment to our children and their on-going safety was unwavering. However, it is great to be back in person with court hearings, meetings, and volunteer training.

I am very proud to inform you all that every Hancock County child in foster care has a CASA volunteer. Additionally, CASA has been appointed to 29 in-home cases. These cases involve substantiated allegations of abuse or neglect and have judicial oversight; however, the children are allowed to remain in their homes while the families access services.

Maintaining an advocate for every child and serving in-home cases will require our program to continue recruiting, training, and supporting volunteers. Additionally, we have developed ways we can more deeply impact the well-being of our children. We have implemented three expansion projects. CASA is providing community-wide training on child sexual prevention utilizing the Darkness to Light evidenced-based curriculum, "Stewards for Children". We have implemented the Trust-Based Relational Intervention or "TBRI" curriculum to assist with stabilizing children who come from hard places. Through training adults who interface with our children they will be better prepared to handle behaviors as well as having the ability to redirect and appropriately respond. Additionally, CASA has Mississippi's only courthouse facility dog. This specially trained facility dog provides support to child victims who appear in court as well as other settings in the community.

As you can see, our organization continues to grow to better meet the needs of our children. Your support financially as well as through your participation in our community events such as Touch a Truck, Light of Hope and Family Reunification Day exhibits a tangible effort to connect to the larger community and care for our next generation.

Attachment: 2021 CASA (8360 : Appropriations)

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA OF HANCOCK COUNTY

Supporting CASA remains a great return on investment. Since CASA Advocates are volunteers, an entire year of CASA advocacy costs less than a single month of foster care. Children with CASA Advocates tend to spend less time in foster care and are half as likely to re-enter the foster care system. As wards of the State of Mississippi, the state is obligated to pay for all costs associated with their care. By reducing the time spent in foster care, CASA saves the state and the county money. Currently, the program receives $10,000 per year from the county; **however, CASA is requesting your thoughtful consideration to increase the support to the program in the amount of $15,000 for fiscal year 2022.**

Funding our program at the level of $15,000 is vital to the financial health of the organization. With less funding from the cities within Hancock County coming to the organization, alternative efforts must be made to replace those dollars. Currently, Diamondhead is the only city that includes CASA in its budget appropriations. Also, due to the lingering impacts of COVID, the trend for donations and giving is declining, and CASA has felt this decline in individual, business, faith-based, and foundation giving. With creative and aggressive fundraising plans, the organization has replaced its lost revenue by implementing several smaller fundraisers throughout the year. However, this work is time consuming and detracts from the mission-centered work CASA needs to do. In short, replacing lost revenue with year-round fundraising efforts is not sustainable over the long term.

Finally, this level of financial support represents the close working relationship of CASA within the organizational structure of Hancock County. CASA serves the Hancock County Youth Court. We exist to advocate on behalf of abused and neglected children and to support the Hancock County Youth Court. Our advocates strive to be the "eyes and ears" of the Judge, to give fact-based information, and to help bring about the best outcomes for the child victims that come before the Judge.

Working alongside families with complex issues, coupled with a child welfare system that is most often reactionary, underfunded and overly taxed presents daily challenges, however I can assure you that the volunteers assigned to these children's cases are keeping the focus on the safety of the children and reporting factual information to the Court at each stage of the process.

I have attached the documents you all have requested to review along with CASA's 2020 Annual Report, 2021 first quarter report, and a current list of the agency's board of directors. I look forward to speaking with you all and answering any questions you may have. Now more than ever our children need the advocacy services the CASA program provides. I thank each of you for making the children of Hancock County a priority.

Respectfully submitted,

Cynthia Chauvin

Cynthia Chauvin, Executive Director

Attachment: 2021 CASA (8360 : Appropriations)

Board President: Glenn Hood
Executive Director: Cynthia Chauvin
644 Dunbar Avenue, Bay St. Louis MS 39520
(228) 344-0419
cynthia@casahancockcounty.org

CASA of Hancock County Program Information and Statistics

Prepared for Hancock County Board of Supervisors, June 2021

2021 (Year-To-Date) Program Information:

- **124** Hancock County children have been served by **65** CASA advocates
- Geographical Area Where Abuse/Neglect Occurred:
  - Incorporated Areas
    Bay St. Louis: **42 children**
    Diamondhead: **16 children**
    Waveland: **18 children**
  - Hancock County
    Unincorporated Bay St. Louis: **17 children**
    Kiln: **22 children**
    Picayune: **6 children**
    Pearlington: **2 children**
    Perkinston: **1 child**
- Number of children whose cases who have successfully closed in 2021: **36 children**
- Percentage of closed CASA cases where children achieved a safe and permanent home: **90%**
- Volunteer time is valued according to the Independent Sector for 2021 in the State of Mississippi at $21.83 per hour.
- Number hours CASA volunteers have logged while performing their advocacy between January-March 2021: **852 hours** (equating to $18,599.16 if volunteers were not performing these duties)

Hancock County Youth Court:

- Number of children currently in foster care in Hancock County: **65 children** (as of June 1)
- **%** Children in foster care currently served by CASA: **100%**
- Effective January 1, 2018 Judge Favre established the first County Court and began hearing Youth Court matters involving child abuse/neglect and delinquency on full-time basis
- Through the assignment of trained Court Appointed Special Advocate volunteers (CASA's) Judge Favre receives comprehensive fact-based reports on each child in foster care
- CASA advocates submit a written in advance of each court proceeding and provide oral testimony to ensure that the child's best interest is conveyed at each stage of the court process.

CASA of Hancock County's Goals:

- CASA has a goal of training 10 new advocates in 2021
  - *New volunteer training was conducted in February 2021 resulting in 5 new volunteers being sworn in March 2021. The program is on target to reach the goal to train and swear in 10 new volunteers by the end of 2021.*
  - *National CASA mandates that for every 30 active volunteers, a dedicated staff person will be retained on staff. CASA's dedicated program staff include 1 supervisor with a caseload of 30 volunteers, 1 lead supervisor with a modified caseload of 15 volunteers to allow time for program management and oversight, and 1 Victim Services Coordinator with a modified caseload of 20 volunteers to allow time for TBRI training and courthouse dog facilitation.*
  - *100% of the Advocate Supervisors' time is spent working directly with volunteer advocates through screening, training and support. Due to the specialized nature of the volunteer's role, they require ongoing support to work within the Youth Court system as well as the local Child Protection system since volunteers are lay people.*

Attachment: 2021 CASA (8360 : Appropriations)

- In 2021, CASA volunteers will advocate for at least 90% of Hancock County's adjudicated foster children.
    - *In the first quarter of 2021 CASA volunteers served 100% of the adjudicated child victims in Hancock County.*
- To provide quality and effective advocacy at least 85% of recommendations made by CASA volunteers shall become orders of the Youth Court
    - *94% of the recommendations made by CASA volunteers became orders of the Hancock County Youth Court in the first quarter of 2021.*
- In 2021, 90% of CASA children will achieve a permanent placement upon case closure.
    - *In the first quarter of 2021 80% of the CASA children whose cases closed achieved a permanent placement.*

Expansion Projects:

- Upon request of Judge Favre the program investigated an expansion of advocacy efforts to serve In-home cases that involve substantiated allegations of abuse and/or neglect that also have judicial oversight however, the court has determined the child(ren) shall remain in the home. CASA of Hancock County has obtained authorization from National CASA to serve this population.
    - As of June 15, CASA of Hancock County has advocated for 29 cases with in-home placement.
- Additionally, CASA has implemented (3) new projects that allow the organization to better serve Hancock County's foster children and to help prevent child abuse and neglect; these initiatives will lessen the number of children who suffer victimization and ultimately end the cycle of abuse.
    - Kids in the Court: CASA works closely with the Youth Court to ensure that child victims of abuse and neglect can participate in their Youth Court proceedings. In conjunction with this initiative, CASA was selected to receive a nationally certified Facility Courthouse Dog. The dog directly supports foster children who appear in court proceedings as well as other prevention and awareness activities; Hancock County has the only Facility Courthouse dog in the State of Mississippi.
    - Trust-Based Relational Intervention (TBRI): TBRI is evidence-based curriculum specifically geared at supporting and nurturing children that have experienced trauma. CASA's Victim Services Coordinator is a TBRI practitioner and offers caregiver training to foster parents, CASA, CPS, etc. with the end goal of children experiencing less frequent placement moves while in foster care thus reducing child trauma.
    - Darkness to Light: This evidence-based sexual abuse prevention training educates adults on how to best protect children they encounter; for every (1) adult trained in Darkness to Light better protects up to 10 children. Both the Executive Director and Lead Advocate Supervisor are trained instructors and have conducted presentations across the gulf coast region.

Budget History:

- The Hancock County Board of Supervisors and the City of Diamondhead provide annual contributions to CASA of Hancock County totaling $15,196.
- CASA historically has held (2) fundraisers per year (Mardi Gras Gala and the Poker Run) and depends on these events to bring in approximately $70,000 per year. However, due to the COVID pandemic, the 2020 Poker Run and 2021 Gala were cancelled. CASA worked hard to make up for the lost revenue with fundraising events adapted for COVID safety protocols, such as Cooks for a Cause, Red Bean Cook-Off, and Golf Cart Raffle.
- CASA is currently receiving a community impact grant through the United Way of South Mississippi; this grant covers the cost of one Advocate Supervisor position whose activities are 100% direct service.
- Victims of Crime Act (VOCA) federal funds are also awarded to CASA annually based on availability and outcomes to child victims; this grant covers the salary and benefits of two Advocate Supervisor positions. Both positions are 100% direct service. This grant is administered through Mississippi's Office Against Interpersonal Violence.
- Donations from individuals, businesses and foundations are also sought out by the program to cover program costs
- In-kind donations are also an important component of CASA's fund diversification plan, including lawn maintenance, veterinary care, and child well-being projects (school supplies donations and toy drive/Christmas Party).

Attachment: 2021 CASA (8360 : Appropriations)

Hancock County Funding Request:

CASA of Hancock County is requesting funding in the amount of **$15,000** which will allow the program to maintain service to all of Hancock County's foster children and expand services to in-home cases per Judge Favre's request.

Attachment: 2021 CASA (8360 : Appropriations)

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA OF HANCOCK COUNTY

2021 OPERATING BUDGET

#	BUDGET LINE ITEMS	TOTAL
1	**PERSONNEL:** (Salary, taxes & benefits) 5 Fulltime staff members*	$279,850.80
2	**FUNDRAISING EXPENSES:** (Krewe of CASA GALA, Poker Run, Touch A Truck) *	$14,460.00
3	**PROFESSIONAL SERVICES:** (Audit/Accounting Fees, Bank Charges-Fees, Building Maintenance, Business Registration Fees, Dues, Property & Organization Insurance, Outside Contract Services, Software Subscriptions**	$81,100.70
4	**OPERATIONS EXPENSES:** (Mortgage Interest, Mortgage Principal, Utilities, Telephone/Internet, Employee Cell Phone, Postage/ Shipping, Office Supplies)***	$28,464.24
5	**CHILDREN'S PROJECTS EXPENSES:** (School Supply Drive, Christmas Toy Drive, Candles of Hope) ****	$1,500.00
6	**EQUIPMENT RENTAL / MAINTENANCE:** (Equipment Rental / Lease, Equipment Maintenance (Copier) , Scanner / Printer)	$2,538.36
7	**ADVERTISING / PUBLIC RELATIONS / PRINTING / COPYING:** Marketing, Community Outreach, Light of Hope Awareness, New Volunteer Training Manuals / Program Materials	$2,550.00
8	**TRAVEL & STAFF DEVELOPMENT , VOLUNTEER TRAVEL:** (To travel out of the area to visit CASA Children)	$18,021.00
9	**VOLUNTEER RECOGNITION:** (Advocate Appreciation)	$800.00
10	**VOLUNTEER TRAINING: (**In-Service Training, Pre-Service Training)	$6,484.00
	OPERATING BUDGET GRAND TOTAL	**$435,769.10**

* 3 of the 5 fulltime staff members are funded by grant funds. The value of the work done by CASA volunteers is $62,827.

** 100% of the courthouse facility dog's veterinary care is covered by a local veterinarian at no charge to CASA.

*** 100% of the grounds maintenance is provided at no cost to CASA .

**** Children's Projects, such as the School Supply Drive, Birthday Cakes, Christmas Toy Drive, and Foster Care Christmas party, are all funded by community support that if the program did not receive would add significant cost to the organization's budget.

Attachment: 2021 CASA (8360 : Appropriations)

CASA
Court Appointed Special Advocates
FOR CHILDREN
CASA OF HANCOCK COUNTY

FY 2022 OPERATING BUDGET

BUDGET CATEGORY	AMOUNT
PERSONNEL Salary, taxes, and fringe benefits for 5 fulltime staff members	$294,095.03
FUNDRAISING EXPENSES Krewe of CASA Gala, Poker Run, Touch-A-Truck, Red Bean Cook Off	$16,660.00
PROFESSIONAL SERVICES Audit/Accounting Fees, Building Maintenance, Dues, Property & Organization Insurance, Outside Contract Services, Software	$28,658.66
OPERATIONS EXPENSES Mortgage, Utilities, Telephone, Internet, Postage, Office Supplies	$27,965.00
CHILDREN'S PROJECTS EXPENSES School Supply Drive, Christmas Toy Drive, Candles of Hope	$1,250.00
EQUIPMENT RENTAL / MAINTENANCE Copier lease and maintenance	$2,538.36
ADVERTISING / PUBLIC RELATIONS / PRINTING Marketing, Community Outreach, Light of Hope Awareness, New Volunteer Training Manuals, Program Materials	$1,650.00
TRAVEL & STAFF DEVELOPMENT , VOLUNTEER TRAVEL Travel for staff and volunteers to visit CASA children out of the area, local travel for meetings, conference travel	$26,269.00
VOLUNTEER RECOGNITION Advocate Appreciation / Retention	$600.00
VOLUNTEER TRAINING In-service training (12 hours per year per voluneeter) and Pre-Service training (30 hours per volunteer)	$3,984.00
OPERATING BUDGET GRAND TOTAL	**$403,670.05**

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County 2021 Board Member Roster

Glenn Hood
President
1815 Nicholson Avenue
Waveland, MS 39576
225.413.5869
mrlog70461@gmail .com
Small Business Owner
Elected January 2017

David Buckley
Vice President
915 Adams Street
Waveland, MS 39576
228.216.0809
David.harris .buckley@icloud.com
Captain, Bay St. Louis Police Department
Elected January 2019

Erin Lee
Treasurer
16326 Highway 603
Kiln, MS 39556
228.216.1785
Erin.L ee@HancockWhit ney.com
Branch Manager, Hancock Whitney Bank
Elected January 2021

Whitney Zimmerman-Webb
Secretary
21440 Fenton Dedeaux Road
Kiln, MS 39556
228.304.0972
w hitney.webb@sout hgroup .net
Insurance Agent , SouthGroup Insurance
Elected January 2017

Jason Chiniche
725 Old Spanish Trail
Bay St. Louis, MS 39520228.493.0679
Jason@jic-eng .com
Engineer & Owner, Chiniche Engineering & Surveying, PA
Elected January 2016

Andy Orzalli
7859 Hilo Way
Diamondhead, MS 39525
228.216.9690
a.orzalli@si lverslipper-ms.com
Manager, Silver Slipper Casino
Elected January 2021

Myron Labat
217 Third Street
Bay St. Louis, MS 39520
228.342.8884
mblabatl@gmail.com
Retired Educator/Administrator/CASA Advocate
Elected May 2019

Haley Rowell
412 Joseph Street
Slidell, LA 70458
228-342-7711
Rowell.haley@gmail.com
Store Manager, Family Dollar; Former Foster Youth
Elected June 2021

Revised June 2021

Attachment: 2021 CASA (8360 : Appropriations)

CASA
Court Appointed Special Advocates
FOR CHILDREN

CASA OF HANCOCK COUNTY

Quarterly Report

JANUARY - MARCH 2021



644 DUNBAR AVENUE, BAY ST LOUIS, MS 39520 | 228.344.0419
CASAHANCOCKCOUNTY.ORG

Attachment: 2021 CASA (8360 : Appropriations)

Program Overview

The CASA of Hancock County Program is appointed to Youth Court cases by judicial order. Children who reside in Hancock County, are victims of abuse and neglect, and have involvement with Youth Court and Child Protective Services are eligible for CASA advocacy.

107
Children appointed to the CASA program

Case Assignments

During this quarter,
- 107 children appointed to the CASA program
- 29 new children appointed
- 98 children assigned an advocate
- 9 children waiting for an advocate

Advocate Training

During this quarter:
- Current advocates completed 169 hours of training
- Prospective advocates completed 160 hours of training, including orientation

329
Total hours of Training

12
Initial contacts from prospective advocates

Recruitment Efforts

During this quarter:
- CASA gave 3 presentations to groups
- 5 newsprint appearances
- 1 television appearance

10 Prospective advocates completed orientation

5 Prospective advocates completed training

5 Advocates sworn in

5 New advocates assigned a case

Attachment: 2021 CASA (8360 : Appropriations)

Child Wellbeing Projects



STEWARDS OF CHILDREN
a program by DARKNESS TO LIGHT

STEWARDS OF CHILDREN®

The Stewards of Children® training empowers adults to prevent, recognize, and react responsibly to child sexual abuse through awareness, education, and stigma reduction. For every person trained in this curriculum, ten children are protected from becoming victims of child sexual abuse.

CASA of Hancock County's Executive Director Cynthia Chauvin & Lead Advocate Supervisor Lauren Saucier are trained facilitators of this curriculum and provide the Stewards of Children training to organizations within the community to prevent child sexual abuse.

TRUST-BASED RELATIONAL INTERVENTION®

TRUST-BASED RELATIONAL INTERVENTION®

Trust-Based Relational Intervention®, or TBRI®, is a trauma-informed intervention designed to meet the complex needs of vulnerable children. CASA of Hancock County's Victim Services Coordinator Naomi Strawhorn offers TBRI Caregiver training for foster parents to help them understand, address, and respond to the challenging behaviors of the children placed in their homes.

In addition to these classes, CASA offers ongoing support and parent coaching to prevent placement disruption for our children in custody.

16
Community members trained in Stewards of Children curriculum

9
Foster parents trained in TBRI Caregiver class

54
Hours of TBRI Certificates issued for foster parents

Attachment: 2021 CASA (8360 : Appropriations)

ADVOCATES OF THE QUARTER

Each month CASA of Hancock County recognizes one advocate to highlight the hard work, dedication and commitment CASA volunteers put forth for the children of Hancock County. The work can be challenging, but our advocates do not waver in the face of adversity when it comes to looking out for the best interest of abused and neglected children.



Lorelei Hudspeth

Lorelei became an advocate in January 2019. Over the last two years Lorelei has advocated on two cases for two children; one who was reunified with his mother and she is currently still advocating on behalf of her first case for the child's adoption to be finalized! Lorelei is always there to help no only in advocacy but helping at events to promote the organization. You can also find Lorelei at all the CASA events helping to support the organization with her friends and family. During the the last two years Lorelei has helped connect CASA to her employer who has very generously fulfilled many CASA children's wishlist during the holidays!



Carol Dudenhefer

Carol became an advocate in October 2017. Since that time she has actively advocated for 7 children. She is never afraid to take on a challenge and always makes sure the needs of her CASA children are met and their voices are heard. She is currently advocating for a sibling group in their final stages of the adoption process. Mrs. Carol participates in monthly inservice and is always quick to volunteer to help the program in different ways.



Marilene Taylor

Marilene became an advocate in October 2019. Since that time she has co-advocated on 4 cases for 14 children! Her most recent case, a silbing group of 3, closed for a successful reunification at the end of February. Marilene is a go getter and her background and education has made her a resource of knowledge for the families and children she speaks up for on her cases.

Attachment: 2021 CASA (8360 : Appropriations)

Current Statistics

ALLEGATIONS OF ABUSE AND NEGLECT IN HANCOCK COUNTY

154

Allegations of Neglect

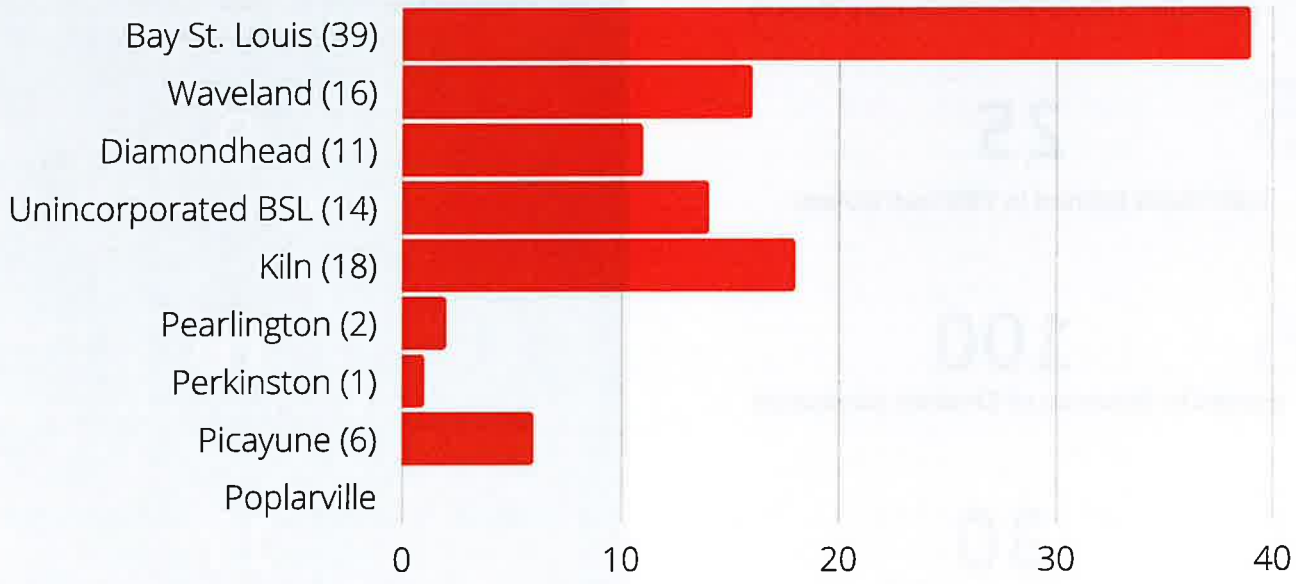
28

Allegations of Abuse

7 Sexual
20 Physical
1 Emotional



Location of Abuse & Neglect



Attachment: 2021 CASA (8360 : Appropriations)

What You Can Do

GET INVOLVED AND MAKE A DIFFERENCE

GET INFORMED ON CHILD SEXUAL ABUSE PREVENTION

CASA of Hancock County offers Darkness to Light training, a child sexual abuse prevention curriculum.

Schedule a training session for your workplace, church, or other organization by emailing **cynthia@casahancockcounty.org**

VOLUNTEER

Interested in becoming a CASA Advocate? Join an informational session and learn more about becoming advocate.

The CASA Volunteer Pre-Service training curriculum is facilitated throughout the year. The curriculum consis of (30) thirty hours of training, court observation, and background screening.

SATISFACTION SURVEYS

In February 2021, CASA sent out satisfaction surveys to advocates, stakeholders, and children:

ADVOCATE SURVEYS



Training
83% of advocates "Strongly Agree" that they have received adequate training. 13% indicated "Agree."



Support
96% of advocates "Strongly Agree" that their supervisor is helpful & keeps them updated on case information.



Retention
96% of advocates "Strongly Agree" that they will continue being a CASA. The rest marked "Agree."

STAKEHOLDER SURVEYS

Judge, CPS, & Attorneys



Collaboration
When asked if CASAs share information and seek collaboration at appropriate times, 89% marked Strongly Agree or Agree.



Influence
When asked if CASAs provide information that affects the way the see the case, 100% marked Strongly Agree or Agree.



Respect
When asked if CASAs are respected by the Judge, 100% marked Strongly Agree or Agree.



One child's depiction of herself & her advocates

CHILD SURVEYS

CASA children wrote about their advocates: "She helps me cope with stress and reassures me," "they really care about me," and "I enjoy her because she shows all of her love for our family and puts so much for in for us."

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County

Mission:

Recruit, train, and support a diverse network of
Court Appointed Special Advocate volunteers
to provide abused and neglected children in our community
with quality advocacy in the Hancock County court system
and to secure them a safe, permanent, and nurturing home.

Annual Report
January 1, 2020 - December 31, 2020



Attachment: 2021 CASA (8360 : Appropriations)

Our Advocates ...

70
Total Number of Assigned Advocates

4
Newly Assigned

66
Carryover

20
Total Advocates Discharged

90
Total Number of Advocates
Active & Inactive

79
Female

11
Male

42%
with Full-time Employment

38
are Employed

... Are Our Greatest Asset

80	Caucasian Advocates	**89%**
8	African American Advocates	**9%**
0	Indian Advocates	**0%**
2	Hispanic/Latino Advocates	**2%**



Attachment: 2021 CASA (8360 : Appropriations)

Our Children

155
Total Number of Children Appointed to the Program

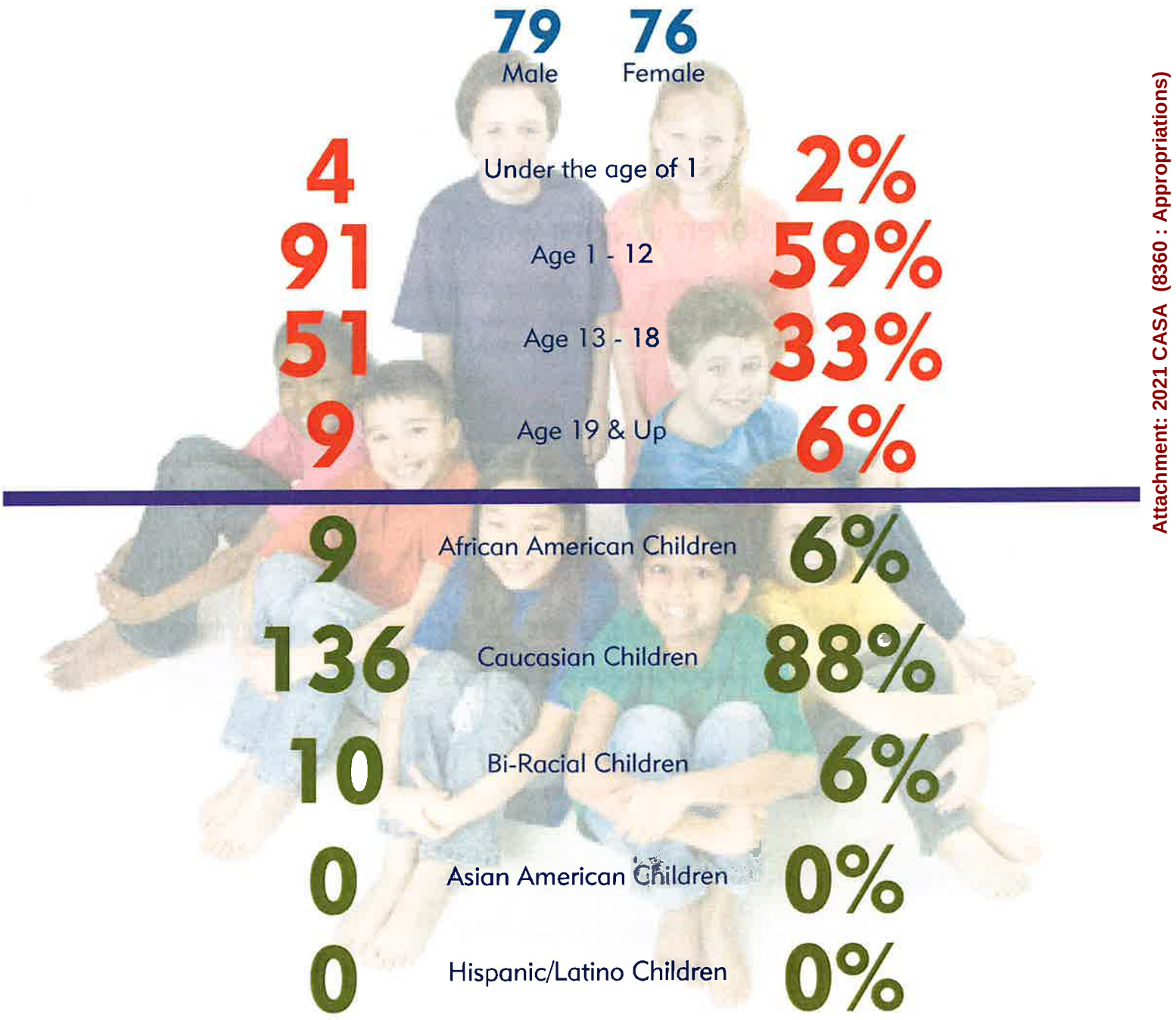
84
Children's Cases Closed

80 **97%**
Children Placed in Permanent Homes

226
Allegations of Neglect

51
Allegations of Abuse

9 Sexual **41** Physical **1** Emotional



79 Male **76** Female

4	Under the age of 1	**2%**
91	Age 1 - 12	**59%**
51	Age 13 - 18	**33%**
9	Age 19 & Up	**6%**

9	African American Children	**6%**
136	Caucasian Children	**88%**
10	Bi-Racial Children	**6%**
0	Asian American Children	**0%**
0	Hispanic/Latino Children	**0%**

Attachment: 2021 CASA (8360 : Appropriations)

2020 Goals

GOAL #1

In 2020, twelve (12) new CASA volunteers will be trained and sworn in as advocates.

In 2020, six (6) new CASA volunteers were trained and sworn in as advocates.

*Due to COVID-19 pandemic, preservice trainings were unable to be held in person; however, the program transitioned to a virtual platform in the fall of 2020.

GOAL #2

In 2020, CASA Volunteers will serve at least 90% of Hancock County's adjudicated foster children.

In 2020, CASA Volunteers served 100% of Hancock County's adjudicated foster children.

* Additionally, 9 in-home children were served by CASA advocates.

GOAL #3

In 2020, 85% of recommendations made by CASA Volunteers will become orders of the court.

In 2020, CASA Volunteers made 823 recommendations; 772 of those became orders of the court (94%).

Attachment: 2021 CASA (8360 : Appropriations)

Attachment: 2021 CASA (8360 : Appropriations)

CASA HANCOCK

www.casahancockcounty.org

United Way

United Way
of South Mississippi

CASA of Hancock County
Reviewed Financial Statements
December 31, 2020

Attachment: 2021 CASA (8360 : Appropriations)

INTRODUCTORY SECTION

Attachment: 2021 CASA (8360 : Appropriations)

FINANCIAL SECTION

Attachment: 2021 CASA (8360 : Appropriations)

BASIC FINANCIAL STATEMENTS

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County
Statement of Activities
For the Year Ended December 31, 2020

	Without Donor Restrictions	*With Donor Restrictions*	*Total*
Revenue, Gains, and Other Support			
Contributions and support			
Contributions	$ 122,865	$ -	$ 122,865
Grant income	66,390	-	66,390
Government contributions	15,196	-	15,196
Federated fundraising organizations	1,238	-	1,238
Fundraising events			
Annual Gala	54,993	-	54,993
Other events	28,373	-	28,373
Other revenues and gains			
Program service fees	106,784	-	106,784
Total contributions and support	395,839	-	395,839
Interest income	3,055	-	3,055
Total gains, contributions and support	398,894	-	398,894
Expenses			
Program services			
Services	309,668	-	309,668
Support services			
Management and general	72,176	-	72,176
Fundraising	23,687	-	23,687
Total expenses	405,531	-	405,531
Change in net assets	(6,637)	-	(6,637)
Net assets, beginning	333,282	-	333,282
Prior period adjustment	(15,189)	-	(15,189)
Net assets, ending	$ 311,456	$ -	$ 311,456

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

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County
Statement of Functional Expenses
For the Year Ended December 31, 2020

		Support Services		
	Program Services	*Management & General*	*Fundraising*	*Total*
Payroll expense	$ 236,622	$ 13,272	$ 8,206	$ 258,100
Insurance	10,724	16,786	453	27,963
Utilities	9,629	1,290	-	10,919
Professional fees	-	2,585	-	2,585
Repairs & maintenance	2,564	18,880	-	21,444
Advertising	526	-	-	526
Outside services	26,711	2,833	-	29,544
Dues and subscriptions	1,003	-	-	1,003
Postage and delivery	562	38	-	600
Printing and production	214	-	-	214
Supplies	5,106	329	-	5,435
Software and subcriptions	2,894	822	-	3,716
Bank charges	-	114	-	114
Volunteer recognition	614	-	-	614
Direct fundraising costs	-	-	15,028	15,028
Travel	8,920	-	-	8,920
Children's projects	301	-	-	301
Professional training	1,037	-	-	1,037
Interest expense	-	3,260	-	3,260
CH Facility Dog	2,241	-	-	2,241
Depreciation	-	11,967	-	11,967
Total expenses	$ 309,668	$ 72,176	$ 23,687	$ 405,531

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

Attachment: 2021 CASA (8360 : Appropriations)

Note 2: Significant Accounting Policies (continued)

Net Assets With Donor Restrictions. Net assets with donor restrictions are resources that are restricted by a donor for use for a particular purpose or in a future period. Some donor-imposed restrictions are temporary in nature, and the restriction will expire when the resources are used in accordance with the donor's instructions or when the stipulated time has passed. Other donor-imposed restrictions are perpetual in nature; the organization must continue to use the resources in accordance with the donor's instructions. The Organization's unspent contributions are included in this class if the donor limited their use. When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions. Net assets restricted for the acquisition of buildings or equipment (or less commonly, the contribution of those assets directly) are reported as net assets with donor restrictions until the specified asset is placed in service by the Organization, unless the donor provides more specific directions about the period of its use.

Classification of Transactions. All revenues and net gains are reported as increases in net assets without donor restrictions in the statement of activities unless the donor specified the use of the related resources for a particular purpose or in a future period. All expenses and net losses other than losses on endowment investments are reported as decreases in net assets without donor restrictions. Net gains on endowment investments increase net assets with donor restrictions, and net losses on endowment investments reduce that net asset class.

Cash and Cash Equivalents. Cash equivalents consist of gift cards donated to the Organization. Cash consists of demand deposits. Deposit accounts at each bank are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. As of December 31, 2020, the Organization's bank account did not exceed the federally insured limit.

Contributions Receivable. Contribution receivables that are expected to be collected in less than one year are reported at net realizable value. Contributions receivable that are expected to be collected in more than one year are recorded at fair value at the date of promise. The fair value is computed using a present value technique applied to anticipated cash flows.

Prepaid expense. Payments made to vendors for services that will benefit beyond December 31, 2020, are recorded as prepaid expense.

Deferred revenue. Payments received from donors that will benefit beyond December 31, 2020, are recorded as deferred revenue.

Capital Assets. Fixed assets are considered to be owned by CASA of Hancock County The Organization follows the practice of capitalizing all expenditures for property, furniture, fixtures and office equipment in excess of $500; or that has a useful life of more than one year. Capital assets are reported in the statement of financial position at cost, if purchased, and at fair value at the date of donation, if donated. Repairs & maintenance that do not significantly increase the useful life of the asset are expensed as incurred. Depreciation for this report is calculated using the straight-line method. Assets are depreciated over their estimated useful lives as follows:

Furniture and fixtures	5 – 7 years
Office equipment	5 – 7 years
Equipment	7 – 15 years

Capital assets are reviewed for impairment when a significant change in the asset's use or another indicator of possible impairment is present. No impairment losses were recognized in the financial statements in the current period.

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County
Notes to the Financial Statements
December 31, 2020

Note 2: Significant Accounting Policies (continued)

At December 31, 2020, the Organization held the following investments:

	1/1/2020	Increase/ (Decrease)	12/31/2020
Fixed Deferred Annuity	$ 103,897	$ 3,021	$ 106,918
Total	$ 103,897	$ 3,021	$ 106,918

Income Tax Status. The Organization is exempt from income tax under Section 501(c)(3) of the U.S. Internal Revenue Code (IRC), though it would be subject to tax on income unrelated to its exempt purposes (unless that income is otherwise excluded by the IRC). Qualifying contributions to the Organization are tax deductible. The Organization is not classified as a private foundation.

Note 3: Liquidity & Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year are:

Financial assets:	
Cash	$ 38,567
Contributions receivable	33,018
Total financial assets	71,585
Amount available for general expenditures within one year	$ 71,585

Note 4: Investments

Investments consist of the following at December 31, 2020:

Investment Type	Fair Value Level	Fair Value
Fixed Deferred Annuity	Level 1	$ 106,918
		$ 106,918

The Organization is required to report its fair value measurements in one of three levels, which are based on the ability to observe in the marketplace the inputs to the organization's valuation techniques. Level 1, the most observable level of inputs, is for investments measured at quoted prices in active markets for identical investments as of December 31, 2020, including investments measured at NAV if the NAV is determined as the fair value per share (unit) is published, and is the basis for current transactions. Level 2 is for investments measured using inputs such as quoted prices for similar assets or quoted prices for the identical asset in inactive markets. Level 3 is for investments measured using inputs that are unobservable and is used in situations for which there is little, if any, market activity for the investment.

The Organization uses the following ways to determine the fair value of its investments:

Money market funds: Determined by the published NAV per unit at the end of the last trading day of the year, which is the basis for transactions at that date.

Attachment: 2021 CASA (8360 : Appropriations)

CASA of Hancock County
Notes to the Financial Statements
December 31, 2020

Note 6: Debt (continued)

At December 31, 2020, the Organization's outstanding notes payable are described as follows:

	Date Issued	Maturity Date	Original Amount	Balance 12/31/2020
Notes payable	4/17/2018	4/17/2028	89,375	$ 68,251
Total				$ 68,251

Principal and interest maturities are as follows:

Year Ending December 31,	Principal	Interest	Total Requirements
2021	8,037	2,907	10,944
2022	8,413	2,531	10,944
2023	8,799	2,145	10,944
2024	9,204	1,740	10,944
2025	9,626	1,318	10,944
2026-2028	24,172	1,182	25,354
Total	$ 68,251	$ 11,823	$ 80,074

The Organization entered into a loan agreement on April 17, 2018 for the purpose of purchasing an existing building on 644 Dunbar Avenue. The terms of which are monthly payments of $912 beginning May 17, 2018 and continuing until April 17, 2028. The interest rate is fixed at 4.5%.

Note 7: Concentration of Credit Risk

The Organization maintains two bank accounts. The accounts are insured by the Federal Deposit Insurance Corporation up to $250,000. The Organization did not exceed the federally insured coverage in 2020.

Note 8: Prior Period Adjustment

A summary of significant equity adjustments is as follows:

Explanation	Amount
Correction to prior-year contributions receivable	$ (20,307)
Correction to prior-year deferred revenue	3,089
Correction to prior-year payroll liabilities	2,029
Total prior period adjustments	$ (15,189)

Note 9: Subsequent Events

Subsequent events have been evaluated through April 16, 2021, which is the date of this report. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

Attachment: 2021 CASA (8360 : Appropriations)

SMCPC

South Mississippi Contract Procurement Center
11975 Seaway Rd, Ste A220
Gulfport, Mississippi 39503
Phone: 228.396.1288 Web: www.mscpc.com

June 18, 2021

Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St Louis, MS 39520

Re: Appropriations Request

Dear Board of Supervisors:

SMCPC is respectfully requesting funding of $5,000 to assist us overhead, administrative and travel costs to and from Hancock County throughout the year as well as assist in facility rental for two large events that are in planning stage.

These events will help to bridge the gap between large government prime contractors and small businesses who are looking to sell their products and services to the government. It will also help make business connections that can financially benefit Hancock County business owners.

With your help, we will be able to travel to Hancock County more often to increase awareness of our Procurement Technical Assistance Center (PTAC) and the FREE services available to new and existing small to medium-sized businesses. Meeting locally is more convenient for the business owners. Many small business owners do not have the ability to travel to our office or to Jackson, MS to meet with their PTAC. We are also a free resource to large businesses.

We do not charge a penny for our service. The impact of the knowledge that a small business can gain from learning how to sell their products and services to the government is great. By growing their business through government contracting, business owners become more vested in their communities. More money goes towards sales tax, home purchases and schools. SMCPC's impact on the community is both direct and indirect.

The mission of SMCPC is to enhance national defense and economic development of the state of Mississippi by assisting Mississippi businesses in obtaining federal, state and local government contracts.

Your consideration of our request is greatly appreciated.

Respectfully,

Tina Taylor,
Executive Director

Attachment: 2021-2022 SMCPC (8360 : Appropriations)

SMCPC PROJECTED BUDGET
for PROGRAM YEAR 21-22

Grant Program Function or Activity	Catalog of Federal Domestic Assistance Number		
Non-Distressed PTA for Business Firms	12 - 002		
Distressed PTA for Business Firms			
SOURCE OF FUNDS	MPTAP	SMCPC	Total
Non-Distressed:	$25,507	$25,507	$51,014
Distressed:	$89,274	$29,758	$119,032
Totals:	$114,780	$55,265	$170,045
	66.00%	34.00%	

Object Class Categories	Non-Distressed	Distressed	Total
a. Personnel	$26,100	$60,900	$87,000
b. Fringe Benefits	$5,385	$12,565	$17,950
c. Travel	$8,400	$19,600	$28,000
d. Equipment	$0	$0	$0
e. Supplies	$1,275	$2,975	$4,250
F. Contractual	$0	$0	$0
h. Other	$9,854	$22,992	$32,845
I. Total	$51,014	$119,032	$170,045
	$40,190	$93,777	$133,966

IN-KIND BUDGET

Object Class Categories	Non-Distressed	Distressed	Total
c. Travel	$0	$0	$0
e. Supplies	$0	$0	$0
h. Other	$10,824	$25,255	$36,079
I. Total	$10,824	$25,255	$36,079

Attachment: SMCPC Projected Budget PY21-22 (8360 : Appropriations)

Procurement Technical Assistance Center (PTAC)

Government Contracting Services

Consulting

SMCPC Procurement Advisors provide high-value, confidential consulting at no charge to help small and medium for-profit businesses, located in South Mississippi, research and bid on government contracts from the Department of Defense, other federal agencies, state and local agencies and prime contractors.

Networking

SMCPC sponsors government contracting and matchmaker events, as well as other networking opportunities that helps to connect business owners with agency buyers, contracting officers and prime contractors.

Training

SMCPC Procurement Advisors strive to bring the most relevant and informative workshops and training opportunities to help businesses navigate the government procurement process and identify the critical steps in bidding and winning contracts. Our workshops cover a wide range of topics such as reading and interpreting solicitations, tips on creating winning proposals, Federal Acquisition Regulations, contract administration, set-asides, teaming and sub-contracting and much more.

Free Electronic Bid Matching

Daily, our bid matching system uses algorithms based on our client's keywords, product and service codes as well as NAICS codes to match our clients with bid opportunities advertised by federal, state and local government purchasing/contracting offices. Successful matches are forwarded to clients via email at no charge.

Let us help you Navigat the Government Maze of Procurement!

"We are in the start up process and through various seminars and showcases was introduced to Tina Taylor. Navigating through state an government bureaucracies is no picnic and can be a daunting task but thanks to Tina Taylor she was able to help us get into the system and start working towards getting on the bidding chain. She has given us a level of hands on professional assistance that is invaluable. We ar grateful for Ms. Taylor's expertise and guidance." – *GRT Productions*

"We have won 4 Federal contracts this year thanks to your team training, helping and very patiently teaching us how to do business wit the government. We are ever so grateful!" – *Ken & Lorinda Leonard*



South Mississippi Contract Procurement Center
11975 Seaway Rd., Ste A220
Gulfport, MS 39503

www.mscpc.com
228-396-1288

Attachment: SMCPC PTAC Services (8360 : Appropriations)

June 18, 2021

Members of the Board:

Hancock County Library System is pleased to submit our request for fiscal appropriations for the Fiscal Year beginning October 1, 2021 and ending September 30, 2022. Per your instructions, we are submitting our proposed budget worksheet, which includes the current year final budget and coming year proposed budget. In addition, we have included a copy of our most recent audited financial statements.

HCLS is requesting an appropriation of $1,204,000, plus our normal gaming millage. This is level to the funding allocated to HCLS by Hancock County for Fiscal Year 2021.

The HCLS Board of Trustees and the library staff would like to thank the Board of Supervisors for your continued support. We look forward to strengthening our relationship and partnering with you to continue serving our mission of inspiring lifelong learning, promoting the joy of reading, and strengthening our communities by providing open access to cultural, intellectual, technological and informational resources to the citizens of Hancock County. Our Board Vice Chairman, Linda McKay, and HCLS Business Manager, Leslee Bullock, will be present on June 21, 2021 to answer any questions you may have.

Sincerely,

Cathy Pitalo

Cathy Pitalo, Chairman
HCLS Board of Trustees

Attachment: 2021-2022 Library (8360 : Appropriations)

	System Wide Costs			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	391,800	-	391,800	
3015 · Hancock County Other	90,000	-	90,000	
3020 · Bay St. Louis Taxes	-	-	-	
3030 · Waveland Taxes	-	-	-	
3040 · Diamondhead Taxes	-	-	-	
3100 · Fines and Fees Income	-	-	-	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	-	-	-	
4100 · Personnel Incentive Grant (PIG)	51,306	-	51,306	
4110 · CARES Covid-19 Grant			1,900	
4130 · Materials Enhancement (Anti-Racism) (	1,000	-	1,000	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	964	-	964	
4160 · Health Insurance Supplement	36,941	-	36,941	
4300 - E-Rate	18,000	-	18,000	
Total Income	590,011	-	591,911	
Expense				
5000 · Salaries & Wages	303,084	-	303,084	
5200 · Payroll Taxes				
5210 · FICA	18,791	-	18,791	
5220 · Medicare	4,395	-	4,395	
5230 · Unemployment	3,031	-	3,031	
5300 · FSA Fees	2,000	-	2,000	
5600 · PERS Employer	52,737	-	52,737	
5700 · Health Insurance.	42,012	-	42,012	
5710 - Life Insurance	1,283	-	1,283	
5720 - Dental Insurance			3,113	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	-	-	-	
6045 · Adult Books S.O.	-	-	-	
6050 · Juvenile Books Circ	-	-	-	
6055 · Teen Books	-	-	-	
6060 · Subscriptions	-	-	-	
6080 · CDs	-	-	-	
6085 · E-Audiobooks	-	-	-	

Attachment: 2021-2022 Library (8360 : Appropriations)

	System Wide Costs			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
6090 · DVDs	-	-	-	
6095 · E-Books	-	-	-	
6100 - Programming Services	-	-	-	
6140 - Family Programming	-	-	-	
7100 - Bank Charges	100	-	100	
7110 · Advertisements	3,000	-	3,000	
7260 · Merchant Fees	-	-	-	
7400 · Contractual Services				
7401 · Copy & Fax Contracts	6,000	-	6,000	
7403 · Janitorial Services	-	-	-	
7405 - Misc. Contracts	-	-	-	
7410 · Professional Services.				
7411 · Accounting Services	16,000	-	16,000	
7413 · Audit Services	10,000	-	10,000	
7415 · Legal Services	14,000	-	14,000	
7419 · Other Professional Services	10,000	-	10,000	
		-		
7450 · Insurance, Building & Contents	-	-	-	
7500 · Vehicle Costs				
7501 · Fuel	1,500	-	1,500	
7503 · Insurance	4,300	-	4,300	
7505 - Maintenance	2,000	-	2,000	
7650 · Dues & Membership	3,000	-	3,000	
7660 · Postage & Delivery	2,500	-	2,500	
7670 · Travel & Training.	3,000	-	3,000	
7665 · Printing.	2,500	-	2,500	
7680 · Utilities				
7681 · Telephone & Internet	-			
7682 · Alarm Monitoring	-	-	-	
7684 · Water, Sewer, Garbage	-	-	-	
7686 · Electricity	-	-	-	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	-	-	-	
7705 · A/C Maintenance	-	-	-	
7708 · Pest Control	-	-	-	
7720 · Supplies				
7723 · Janitorial Supplies.	2,000	-	2,000	
7721 · Office Supplies.	3,000	-	3,000	
7726 · Technical Service Supplies.	6,000	-	6,000	
7728 · Copier & Printer Supplies	1,500	-	1,500	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

	System Wide Costs			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
7851 · IT Licensing	14,800	-	14,800	
7853 · IT Supplies	2,000	-	2,000	
7855 · Computer Costs	-	-	-	
7857 - Database Costs	20,000	-	20,000	
Total Expense	556,332	-	559,445	
Net Income from Operations	33,679	-	32,466	
Other Income				
8100 · Interest Income.	7,500	-	7,500	
8110 · Endowment CD Interest	1,600	-	1,600	
Total Other Income	9,100	-	9,100	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	1,000	-	1,000	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service				
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	1,200	-	1,200	
Net Other Income (Expenses)	7,900	-	7,900	
Net Income	**41,579**	**-**	**40,366**	

Attachment: 2021-2022 Library (8360 : Appropriations)

	Bay St. Louis			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	174,700	-	174,700	
3015 · Hancock County Other	-	-	-	
3020 · Bay St. Louis Taxes	166,000	-	166,000	
3030 · Waveland Taxes	-	-	-	
3040 · Diamondhead Taxes	-	-	-	
3100 · Fines and Fees Income	5,200	-	5,200	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	2,000	-	2,000	
4100 · Personnel Incentive Grant (PIG)	-	-	-	
4110 · CARES Covid-19 Grant				
4130 · Materials Enhancement (Anti-Racism)	-	-	-	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	443	-	443	
4160 · Health Insurance Supplement	23,715	-	23,715	
4300 - E-Rate	18,000	-	18,000	
Total Income	390,058	-	390,058	
Expense				
5000 · Salaries & Wages	182,509	-	182,509	
5200 · Payroll Taxes				
5210 · FICA	11,316	-	11,316	
5220 · Medicare	2,646	-	2,646	
5230 · Unemployment	1,825	-	1,825	
5300 · FSA Fees	-	-	-	
5600 · PERS Employer	31,757	-	31,757	
5700 · Health Insurance.	28,786	-	28,786	
5710 - Life Insurance	762	-	762	
5720 - Dental Insurance	762		2,421	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	5,000	-	5,000	
6045 · Adult Books S.O.	6,000	-	6,000	
6050 · Juvenile Books Circ	4,000	-	4,000	
6055 · Teen Books	1,500	-	1,500	
6060 · Subscriptions	2,400	-	2,400	
6080 · CDs	650	-	650	
6085 · E-Audiobooks	7,000	-	7,000	

Attachment: 2021-2022 Library (8360 : Appropriations)

	Bay St. Louis			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
6090 · DVDs	2,500	-	2,500	
6095 · E-Books	7,000	-	7,000	
6100 - Programming Services				
6140 - Family Programming	6,300	-	6,300	
7100 - Bank Charges	-	-	-	
7110 · Advertisements	100	-	100	
7260 · Merchant Fees	100	-	100	
7400 · Contractual Services				
7401 · Copy & Fax Contracts	6,000	-	6,000	
7403 · Janitorial Services	8,160	-	8,160	
7405 - Misc. Contracts	-	-	-	
7410 · Professional Services.				
7411 · Accounting Services	-	-	-	
7413 · Audit Services	-	-	-	
7415 · Legal Services	-	-	-	
7419 · Other Professional Services	-	-	-	
		-		
7450 · Insurance, Building & Contents	20,000	-	20,000	
7500 · Vehicle Costs				
7501 · Fuel	-	-	-	
7503 · Insurance	-	-	-	
7505 - Maintenance	-	-	-	
7650 · Dues & Membership	800	-	800	
7660 · Postage & Delivery	100	-	100	
7670 · Travel & Training.	500	-	500	
7665 · Printing.	-	-	-	
7680 · Utilities				
7681 · Telephone & Internet	35,600	-	35,600	
7682 · Alarm Monitoring	1,100	-	1,100	
7684 · Water, Sewer, Garbage	1,800	-	1,800	
7686 · Electricity	23,000	-	23,000	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	11,300	-	11,300	
7705 · A/C Maintenance	4,000	-	4,000	
7708 · Pest Control	400	-	400	
7720 · Supplies				
7723 · Janitorial Supplies.	3,000	-	3,000	
7721 · Office Supplies.	1,300	-	1,300	
7726 · Technical Service Supplies.	-	-	-	
7728 · Copier & Printer Supplies	1,500	-	1,500	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

	Bay St. Louis			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
7851 · IT Licensing	-	-	-	
7853 · IT Supplies	1,500	-	1,500	
7855 · Computer Costs	400	-	400	
7857 - Database Costs	-	-	-	
Total Expense	425,174	-	426,832	
Net Income from Operations	(35,116)	-	(36,774)	
Other Income				
8100 · Interest Income.	-	-	-	
8110 · Endowment CD Interest	-	-	-	
Total Other Income	-	-	-	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	4,500	-	4,500	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service	-	-	-	
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	4,700	-	4,700	
Net Other Income (Expenses)	(4,700)	-	(4,700)	
Net Income	**(39,816)**	**-**	**(41,474)**	

Allocation of Administrative Costs	**139,078**
Cost of Branch	**561,210**

Attachment: 2021-2022 Library (8360 : Appropriations)

	Waveland			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	71,400	-	71,400	
3015 · Hancock County Other	-	-	-	
3020 · Bay St. Louis Taxes	-	-	-	
3030 · Waveland Taxes	150,951	-	150,951	
3040 · Diamondhead Taxes	-	-	-	
3100 · Fines and Fees Income	800	-	800	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	2,000	-	2,000	
4100 · Personnel Incentive Grant (PIG)	-	-	-	
4110 · CARES Covid-19 Grant				
4130 · Materials Enhancement (Anti-Racism) (	-	-	-	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	82	-	82	
4160 · Health Insurance Supplement	13,601	-	13,601	
4300 - E-Rate	18,000	-	18,000	
Total Income	256,834	-	256,834	
Expense				
5000 · Salaries & Wages	99,500	-	99,500	
5200 · Payroll Taxes				
5210 · FICA	6,169	-	6,169	
5220 · Medicare	1,443	-	1,443	
5230 · Unemployment	995	-	995	
5300 · FSA Fees	-	-	-	
5600 · PERS Employer	17,313	-	17,313	
5700 · Health Insurance.	18,672	-	18,672	
5710 - Life Insurance	402	-	402	
5720 - Dental Insurance			1,383	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	5,000	-	5,000	
6045 · Adult Books S.O.	3,000	-	3,000	
6050 · Juvenile Books Circ	3,000	-	3,000	
6055 · Teen Books	500	-	500	
6060 · Subscriptions	1,000	-	1,000	
6080 · CDs	600	-	600	
6085 · E-Audiobooks	7,000	-	7,000	

Attachment: 2021-2022 Library (8360 : Appropriations)

	Waveland			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
6090 · DVDs	3,500	-	3,500	
6095 · E-Books	7,000	-	7,000	
6100 - Programming Services				
6140 - Family Programming	5,000	-	5,000	
7100 - Bank Charges	-	-	-	
7110 · Advertisements	100	-	100	
7260 · Merchant Fees	20	-	20	
7400 · Contractual Services				
7401 · Copy & Fax Contracts	1,100	-	1,100	
7403 · Janitorial Services	8,700	-	8,700	
7405 - Misc. Contracts	-	-	-	
7410 · Professional Services.				
7411 · Accounting Services	-	-	-	
7413 · Audit Services	-	-	-	
7415 · Legal Services	-	-	-	
7419 · Other Professional Services	-	-	-	
		-		
7450 · Insurance, Building & Contents	4,800	-	4,800	
7500 · Vehicle Costs				
7501 · Fuel	-	-	-	
7503 · Insurance	-	-	-	
7505 - Maintenance	-	-	-	
7650 · Dues & Membership	300	-	300	
7660 · Postage & Delivery	100	-	100	
7670 · Travel & Training.	500	-	500	
7665 · Printing.	-	-	-	
7680 · Utilities				
7681 · Telephone & Internet	20,600	-	20,600	
7682 · Alarm Monitoring	1,000	-	1,000	
7684 · Water, Sewer, Garbage	2,000	-	2,000	
7686 · Electricity	9,000	-	9,000	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	5,100	-	5,100	
7705 · A/C Maintenance	2,000	-	2,000	
7708 · Pest Control	400	-	400	
7720 · Supplies				
7723 · Janitorial Supplies.	1,200	-	1,200	
7721 · Office Supplies.	700	-	700	
7726 · Technical Service Supplies.	-	-	-	
7728 · Copier & Printer Supplies	500	-	500	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

	Waveland			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
7851 · IT Licensing	-	-	-	
7853 · IT Supplies	500	-	500	
7855 · Computer Costs	800	-	800	
7857 - Database Costs	-	-	-	
Total Expense	241,314	-	242,697	
Net Income from Operations	15,520	-	14,137	
Other Income				
8100 · Interest Income.	-	-	-	
8110 · Endowment CD Interest	-	-	-	
Total Other Income	-	-	-	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	2,500	-	2,500	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service				
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	2,700	-	2,700	
Net Other Income (Expenses)	(2,700)	-	(2,700)	
Net Income	**12,820**	**-**	**11,437**	

Allocation of Administrative Costs	**69,036**
Cost of Branch	**311,733**

Attachment: 2021-2022 Library (8360 : Appropriations)

	Kiln			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	221,000	-	221,000	
3015 · Hancock County Other	-	-	-	
3020 · Bay St. Louis Taxes	-	-	-	
3030 · Waveland Taxes	-	-	-	
3040 · Diamondhead Taxes	-	-	-	
3100 · Fines and Fees Income	1,400	-	1,400	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	2,000	-	2,000	
4100 · Personnel Incentive Grant (PIG)	-	-	-	
4110 · CARES Covid-19 Grant				
4130 · Materials Enhancement (Anti-Racism) (	-	-	-	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	26	-	26	
4160 · Health Insurance Supplement	8,933	-	8,933	
4300 - E-Rate	18,000	-	18,000	
Total Income	251,359	-	251,359	
Expense				
5000 · Salaries & Wages	90,273	-	90,273	
5200 · Payroll Taxes				
5210 · FICA	5,597	-	5,597	
5220 · Medicare	1,309	-	1,309	
5230 · Unemployment	903	-	903	
5300 · FSA Fees	-	-	-	
5600 · PERS Employer	15,708	-	15,708	
5700 · Health Insurance.	14,004	-	14,004	
5710 - Life Insurance	346	-	346	
5720 - Dental Insurance			1,038	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	4,500	-	4,500	
6045 · Adult Books S.O.	3,500	-	3,500	
6050 · Juvenile Books Circ	4,500	-	4,500	
6055 · Teen Books	1,200	-	1,200	
6060 · Subscriptions	1,300	-	1,300	
6080 · CDs	1,500	-	1,500	
6085 · E-Audiobooks	7,000	-	7,000	

Attachment: 2021-2022 Library (8360 : Appropriations)

	Kiln			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
6090 · DVDs	2,000	-	2,000	
6095 · E-Books	7,000	-	7,000	
6100 - Programming Services				
6140 - Family Programming	5,000	-	5,000	
7100 - Bank Charges	-	-	-	
7110 · Advertisements	100	-	100	
7260 · Merchant Fees	20	-	20	
7400 · Contractual Services				
7401 · Copy & Fax Contracts	1,100	-	1,100	
7403 · Janitorial Services	8,700	-	8,700	
7405 - Misc. Contracts	-	-	-	
7410 · Professional Services.				
7411 · Accounting Services	-	-	-	
7413 · Audit Services	-	-	-	
7415 · Legal Services	-	-	-	
7419 · Other Professional Services	-	-	-	
		-		
7450 · Insurance, Building & Contents	6,400	-	6,400	
7500 · Vehicle Costs				
7501 · Fuel	-	-	-	
7503 · Insurance	-	-	-	
7505 - Maintenance	-	-	-	
7650 · Dues & Membership	600	-	600	
7660 · Postage & Delivery	100	-	100	
7670 · Travel & Training.	500	-	500	
7665 · Printing.	-	-	-	
7680 · Utilities				
7681 · Telephone & Internet	35,600	-	35,600	
7682 · Alarm Monitoring	1,100	-	1,100	
7684 · Water, Sewer, Garbage	1,800	-	1,800	
7686 · Electricity	13,000	-	13,000	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	6,100	-	6,100	
7705 · A/C Maintenance	3,000	-	3,000	
7708 · Pest Control	400	-	400	
7720 · Supplies				
7723 · Janitorial Supplies.	1,200	-	1,200	
7721 · Office Supplies.	800	-	800	
7726 · Technical Service Supplies.	-	-	-	
7728 · Copier & Printer Supplies	1,700	-	1,700	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

Kiln

	Prior Year Budget	Adjustments	Proposed Budget	Notes
7851 · IT Licensing	-	-	-	
7853 · IT Supplies	1,500	-	1,500	
7855 · Computer Costs	-	-	-	
7857 - Database Costs	-	-	-	
Total Expense	251,159	-	252,196	
Net Income from Operations	200	-	(837)	
Other Income				
8100 · Interest Income.	-	-	-	
8110 · Endowment CD Interest	-	-	-	
Total Other Income	-	-	-	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	5,000	-	5,000	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service				
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	5,200	-	5,200	
Net Other Income (Expenses)	(5,200)	-	(5,200)	
Net Income	**(5,000)**	**-**	**(6,037)**	

Allocation of Administrative Costs	**195,242**
Cost of Branch	**447,438**

Attachment: 2021-2022 Library (8360 : Appropriations)

	Pearlington			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	182,300	-	182,300	
3015 · Hancock County Other	-	-	-	
3020 · Bay St. Louis Taxes	-	-	-	
3030 · Waveland Taxes	-	-	-	
3040 · Diamondhead Taxes	-	-	-	
3100 · Fines and Fees Income	600	-	600	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	2,000	-	2,000	
4100 · Personnel Incentive Grant (PIG)	-	-	-	
4110 · CARES Covid-19 Grant				
4130 · Materials Enhancement (Anti-Racism) (	-	-	-	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	14	-	14	
4160 · Health Insurance Supplement	9,322	-	9,322	
4300 - E-Rate	18,000	-	18,000	
Total Income	212,236	-	212,236	
Expense				
5000 · Salaries & Wages	80,768	-	80,768	
5200 · Payroll Taxes				
5210 · FICA	5,008	-	5,008	
5220 · Medicare	1,171	-	1,171	
5230 · Unemployment	808	-	808	
5300 · FSA Fees	-	-	-	
5600 · PERS Employer	14,054	-	14,054	
5700 · Health Insurance.	14,393	-	14,393	
5710 - Life Insurance	333	-	333	
5720 - Dental Insurance	1,066	-	1,066	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	1,250	-	1,250	
6045 · Adult Books S.O.	1,250	-	1,250	
6050 · Juvenile Books Circ	1,200	-	1,200	
6055 · Teen Books	1,000	-	1,000	
6060 · Subscriptions	950	-	950	
6080 · CDs	350	-	350	
6085 · E-Audiobooks	7,000	-	7,000	

Attachment: 2021-2022 Library (8360 : Appropriations)

	Pearlington			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
6090 · DVDs	1,200	-	1,200	
6095 · E-Books	7,000	-	7,000	
6100 - Programming Services				
6140 - Family Programming	5,000	-	5,000	
7100 - Bank Charges	-	-	-	
7110 · Advertisements	100	-	100	
7260 · Merchant Fees	20	-	20	
7400 · Contractual Services				
7401 · Copy & Fax Contracts	400	-	400	
7403 · Janitorial Services	11,100	-	11,100	
7405 - Misc. Contracts	-	-	-	
7410 · Professional Services.				
7411 · Accounting Services	-	-	-	
7413 · Audit Services	-	-	-	
7415 · Legal Services	-	-	-	
7419 · Other Professional Services	-	-	-	
		-		
7450 · Insurance, Building & Contents	4,500	-	4,500	
7500 · Vehicle Costs				
7501 · Fuel	-	-	-	
7503 · Insurance	-	-	-	
7505 - Maintenance	-	-	-	
7650 · Dues & Membership	400	-	400	
7660 · Postage & Delivery	100	-	100	
7670 · Travel & Training.	500	-	500	
7665 · Printing.	-	-	-	
7680 · Utilities				
7681 · Telephone & Internet	20,600	-	20,600	
7682 · Alarm Monitoring	1,000	-	1,000	
7684 · Water, Sewer, Garbage	1,800	-	1,800	
7686 · Electricity	11,000	-	11,000	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	1,300	-	1,300	
7705 · A/C Maintenance	3,800	-	3,800	
7708 · Pest Control	600	-	600	
7720 · Supplies				
7723 · Janitorial Supplies.	1,400	-	1,400	
7721 · Office Supplies.	700	-	700	
7726 · Technical Service Supplies.	-	-	-	
7728 · Copier & Printer Supplies	800	-	800	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

	Pearlington			
	Prior Year Budget	*Adjustments*	*Proposed Budget*	Notes
7851 · IT Licensing	200	-	200	
7853 · IT Supplies	500	-	500	
7855 · Computer Costs	1,800	-	1,800	
7857 - Database Costs	-	-	-	
Total Expense	208,220	-	208,221	
Net Income from Operations	4,016	-	4,015	
Other Income				
8100 · Interest Income.	-	-	-	
8110 · Endowment CD Interest	-	-	-	
Total Other Income	-	-	-	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	3,500	-	3,500	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service	-	-	-	
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	3,700	-	3,700	
Net Other Income (Expenses)	(3,700)	-	(3,700)	
Net Income	**316**	**-**	**315**	

Allocation of Administrative Costs	**61,655**
Cost of Branch	**269,876**

Attachment: 2021-2022 Library (8360 : Appropriations)

	East Hancock			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
Income				
3000 · Local Support				
3010 · Hancock County Appropriation	162,800	-	162,800	
3015 · Hancock County Other	-	-	-	
3020 · Bay St. Louis Taxes	-	-	-	
3030 · Waveland Taxes	-	-	-	
3040 · Diamondhead Taxes	30,000	-	30,000	
3100 · Fines and Fees Income	800	-	800	
3150 · Miscellaneous Income	-	-	-	
3200 · Donations.				
3200 · Donations. - Other	-	-	-	
3210 · Donations Lib. Foundation	2,000	-	2,000	
4100 · Personnel Incentive Grant (PIG)	-	-	-	
4110 · CARES Covid-19 Grant				
4130 · Materials Enhancement (Anti-Racism) (	-	-	-	
4140 · Professional Development Grant	-	-	-	
4150 · Life Insurance Supplement	30	-	30	
4160 · Health Insurance Supplement	8,933	-	8,933	
4300 - E-Rate	18,000	-	18,000	
Total Income	222,563	-	222,563	
Expense				
5000 · Salaries & Wages	88,318	-	88,318	
5200 · Payroll Taxes				
5210 · FICA	5,476	-	5,476	
5220 · Medicare	1,281	-	1,281	
5230 · Unemployment	883	-	883	
5300 · FSA Fees	-	-	-	
5600 · PERS Employer	15,367	-	15,367	
5700 · Health Insurance.	14,004	-	14,004	
5710 - Life Insurance	350	-	350	
5720 - Dental Insurance			1,038	
5800 · Worker's Comp	1,800	-	1,800	
6000 · Materials, Books, DVDs, etc.				
6040 · Adult Books Regular	4,500	-	4,500	
6045 · Adult Books S.O.	2,500	-	2,500	
6050 · Juvenile Books Circ	3,500	-	3,500	
6055 · Teen Books	1,200	-	1,200	
6060 · Subscriptions	1,000	-	1,000	
6080 · CDs	1,500	-	1,500	
6085 · E-Audiobooks	7,000	-	7,000	

Attachment: 2021-2022 Library (8360 : Appropriations)

	East Hancock			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
6090 · DVDs	3,000	-	3,000	
6095 · E-Books	7,000	-	7,000	
6100 - Programming Services				
6140 - Family Programming	5,000	-	5,000	
7100 - Bank Charges		-		
7110 · Advertisements	100	-	100	
7260 · Merchant Fees	20	-	20	
7400 · Contractual Services		-		
7401 · Copy & Fax Contracts	1,200	-	1,200	
7403 · Janitorial Services	8,700	-	8,700	
7405 - Misc. Contracts		-		
7410 · Professional Services.				
7411 · Accounting Services	-	-	-	
7413 · Audit Services	-	-	-	
7415 · Legal Services		-		
7419 · Other Professional Services	-	-	-	
		-		
7450 · Insurance, Building & Contents	4,400	-	4,400	
7500 · Vehicle Costs				
7501 · Fuel	-	-	-	
7503 · Insurance	-	-	-	
7505 - Maintenance	-	-	-	
7650 · Dues & Membership	500	-	500	
7660 · Postage & Delivery	100	-	100	
7670 · Travel & Training.	500	-	500	
7665 · Printing.	-	-	-	
7680 · Utilities				
7681 · Telephone & Internet	21,600	-	21,600	
7682 · Alarm Monitoring	1,000	-	1,000	
7684 · Water, Sewer, Garbage	700	-	700	
7686 · Electricity	9,000	-	9,000	
7700 · Repairs & Maintenance				
7701 · Buildings & Grounds	5,100	-	5,100	
7705 · A/C Maintenance	2,400	-	2,400	
7708 · Pest Control	400	-	400	
7720 · Supplies				
7723 · Janitorial Supplies.	1,500	-	1,500	
7721 · Office Supplies.	700	-	700	
7726 · Technical Service Supplies.	-	-	-	
7728 · Copier & Printer Supplies	700	-	700	
7850 · Computers & IT				

Attachment: 2021-2022 Library (8360 : Appropriations)

	East Hancock			
	Prior Year Budget	Adjustments	Proposed Budget	Notes
7851 · IT Licensing	-	-	-	
7853 · IT Supplies	500	-	500	
7855 · Computer Costs	-	-	-	
7857 - Database Costs	-	-	-	
Total Expense	222,799	-	223,836	
Net Income from Operations	(236)	-	(1,273)	
Other Income				
8100 · Interest Income.				
8110 · Endowment CD Interest				
Total Other Income	-	-	-	
Other Expense				
9000 - Buildings	-	-	-	
9010 - Fixtures & Improvements	-	-	-	
9020 · Equipment	3,000	-	3,000	
9030 · Furniture	200	-	200	
9040 - Vehicles	-	-	-	
9050 - Software	-	-	-	
9200 - Debt Service				
9210 - Capital Lease Payments	-	-	-	
9220 - Interest Expense	-	-	-	
Total Other Expense	3,200	-	3,200	
Net Other Income (Expenses)	(3,200)	-	(3,200)	
Net Income	**(3,436)**	**-**	**(4,473)**	

Allocation of Administrative Costs	**94,434**
Cost of Branch	**318,271**

Attachment: 2021-2022 Library (8360 : Appropriations)

	Current Proposed Budget
Income	
3000 · Local Support	
3010 · Hancock County Appropriation	1,204,000
3015 · Hancock County Other	90,000
3020 · Bay St. Louis Taxes	166,000
3030 · Waveland Taxes	150,951
3040 · Diamondhead Taxes	30,000
3100 · Fines and Fees Income	8,800
3150 · Miscellaneous Income	-
3200 · Donations.	-
3200 · Donations. - Other	-
3210 · Donations Lib. Foundation	10,000
4100 · Personnel Incentive Grant (PIG)	51,306
4110 · CARES Covid-19 Grant	1,900
4130 · Materials Enhancement (Anti-Racism) (	1,000
4140 · Professional Development Grant	-
4150 · Life Insurance Supplement	1,559
4160 · Health Insurance Supplement	101,445
4300 - E-Rate	108,000
Total Income	1,924,961
Expense	
5000 · Salaries & Wages	844,452
5200 · Payroll Taxes	-
5210 · FICA	52,356
5220 · Medicare	12,245
5230 · Unemployment	8,445
5300 · FSA Fees	2,000
5600 · PERS Employer	146,935
5700 · Health Insurance.	131,871
5710 - Life Insurance	3,476
5720 - Dental Insurance	10,058
5800 · Worker's Comp	10,800
6000 · Materials, Books, DVDs, etc.	-
6040 · Adult Books Regular	20,250
6045 · Adult Books S.O.	16,250
6050 · Juvenile Books Circ	16,200
6055 · Teen Books	5,400
6060 · Subscriptions	6,650
6080 · CDs	4,600
6085 · E-Audiobooks	35,000

Attachment: 2021-2022 Library (8360 : Appropriations)

	Current Proposed Budget
6090 · DVDs	12,200
6095 · E-Books	35,000
6100 - Programming Services	-
6140 - Family Programming	26,300
7100 - Bank Charges	100
7110 · Advertisements	3,500
7260 · Merchant Fees	180
7400 · Contractual Services	-
7401 · Copy & Fax Contracts	15,800
7403 · Janitorial Services	45,360
7405 - Misc. Contracts	-
7410 · Professional Services.	-
7411 · Accounting Services	16,000
7413 · Audit Services	10,000
7415 · Legal Services	14,000
7419 · Other Professional Services	10,000
	-
7450 · Insurance, Building & Contents	40,100
7500 · Vehicle Costs	-
7501 · Fuel	1,500
7503 · Insurance	4,300
7505 - Maintenance	2,000
7650 · Dues & Membership	5,600
7660 · Postage & Delivery	3,000
7670 · Travel & Training.	5,500
7665 · Printing.	2,500
7680 · Utilities	-
7681 · Telephone & Internet	134,000
7682 · Alarm Monitoring	5,200
7684 · Water, Sewer, Garbage	8,100
7686 · Electricity	65,000
7700 · Repairs & Maintenance	-
7701 · Buildings & Grounds	28,900
7705 · A/C Maintenance	15,200
7708 · Pest Control	2,200
7720 · Supplies	-
7723 · Janitorial Supplies.	10,300
7721 · Office Supplies.	7,200
7726 · Technical Service Supplies.	6,000
7728 · Copier & Printer Supplies	6,700
7850 · Computers & IT	-

Attachment: 2021-2022 Library (8360 : Appropriations)

	Current Proposed Budget
7851 · IT Licensing	15,000
7853 · IT Supplies	6,500
7855 · Computer Costs	3,000
7857 - Database Costs	20,000
Total Expense	1,913,228
Net Income from Operations	11,733
Other Income	
8100 · Interest Income.	7,500
8110 · Endowment CD Interest	1,600
Total Other Income	9,100
Other Expense	-
9000 - Buildings	-
9010 - Fixtures & Improvements	-
9020 · Equipment	19,500
9030 · Furniture	1,200
9040 - Vehicles	-
9050 - Software	-
9200 - Debt Service	-
9210 - Capital Lease Payments	-
9220 - Interest Expense	-
Total Other Expense	20,700
Net Other Income (Expenses)	(11,600)
Net Income	**133**
	559,445

Attachment: 2021-2022 Library (8360 : Appropriations)

Coastal Mississippi
Come Play on the Bay
Hancock Tourism
BAY ST. LOUIS • DIAMONDHEAD • WAVELAND

HANCOCK COUNTY TOURISM DEVELOPMENT BUREAU

June 16, 2021

Hancock County Board of Supervisors
Government Annex
854 Highway 90, Suite A
Bay Saint Louis, MS 39520

Dear Hancock County Supervisors,

On behalf of the Board of Directors of the Hancock County Tourism Development Bureau, we request funding assistance for FY 2021-2022 in the annual amount of $25,000 by receipt of monthly payments.

This past year was a restructure time for the Hancock County Tourism Bureau. We continue to make efforts of coordination with the regional bureau and its promotional efforts but also maintain an identity that will promote this unique area to our tourists. We are using our new "Come Play on the Bay" theme and logo to focus on promoting to the digital and online market and it has been extremely successful. Our promotions have generated a significant increase in room tax sent to Coastal Mississippi.

Attached is the budget adopted by our Board for FY 2020-2021 and included is our proposed FY 2021-2022 draft. It continues to show reductions that enable us to provide the same services at reduced costs and secure funding without the 2% room tax. Also included is the audit report for FY 2019. FY 2020 audit is currently in process but not complete.

If you need any additional information, please let me know and I will be glad to provide the documents or answer questions during the presentation.

Hospitably yours,

Myrna Green
Manager

P.O. Box 3002 Bay St. Louis, MS 39521 Ph: 228-463-9222 Fax: 228-463-9227
Website: www.playonthebay.org E-mail: tourism@playonthebay.org

Attachment: 2021 Tourism (8360 : Appropriations)

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
BOS Budget Draft 2021 - 2022

Operating Budget Income	Budget 2020-2021	Draft 2021-2022
Hancock County	$ 25,000	$ 25,000
City of Waveland	$ 2,000	$ 2,000
City of Bay Saint Louis	$ 22,500	$ 22,500
Silver Slipper Banner Ads	$ 12,000	$ 12,000
Tour & Group Services	$ 3,000	$ 3,000
City of Diamondhead	$ 1,000	$ 1,000
Donations, Fund Raising, Partners	$ 35,000	$ 35,000
TOTAL OPERATING INCOME	**$ 100,500**	**$ 100,500**
MDA Grants - Visit MS Grants	$ 10,000	$ 10,000
Snowflakes & Other Events	$ 5,000	$ 5,000
Mardi Gras Museum Fund	$ -	$ 5,000
Other Grants & Reimbursements	$ 10,000	$ 10,000
OTHER INCOME TOTAL	**$ 25,000**	**$ 30,000**
Operating Budget Expenses		
Salaries	$ 52,000	$ 57,500
Payroll Expenses	$ 500	$ 500
Payroll Taxes	$ 4,200	$ 4,200
Telephone	$ 2,400	$ 2,000
Tour & Group Services	$ 2,500	$ 1,500
Travel Expenses	$ 200	$ 100
SMBM Copier Lease	$ 600	$ 500
Computer Services	$ 100	$ 50
Office Supplies/Expenses	$ 1,600	$ 1,100
Janitorial Services	$ 1,600	$ 1,600
Postage	$ 700	$ 500
Meeting Expense	$ 300	$ 100
Visitor Center Expense	$ 200	$ 100
Dues/Subscriptions	$ 300	$ 250
Accounting	$ 2,500	$ 2,500
Insurance	$ 5,500	$ 5,500
Storage Services	$ 2,800	$ 1,600
Crusin the Coast	$ 20,000	$ 20,000
Fam Tours & Promotions	$ 1,500	$ 400
Website & Social Media	$ 1,000	$ 500
TOTAL OPERATING EXPENSES	**$ 100,500**	**$ 100,500**
Advertising, Marketing & Promotion - Grant Funding		

Attachment: 2021 Tourism (8360 : Appropriations)

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Bay St. Louis, Mississippi

Financial Statements

September 30, 2019

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Bay St. Louis, Mississippi

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Attachment: 2021 Tourism (8360 : Appropriations)

Independent Auditor's Report

Attachment: 2021 Tourism (8360 : Appropriations)

FLETCHER
& COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Dean A. Fletcher, CPA

10598 D'Iberville Blvd., Suite G
D'Iberville, MS 39540

Phone: 228-594-6559
Fax: 228-594-6554

Independent Auditor's Report

To the Members of the Board of Directors
Hancock County Tourism Development Bureau
Bay St. Louis, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of Hancock County Tourism Development Bureau as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the Hancock County Tourism Development Bureau's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the activities of Hancock County Tourism Development Bureau as of September 30, 2019, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Attachment: 2021 Tourism (8360 : Appropriations)

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3-6 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 1, 2020, on our consideration of the Hancock County Tourism Development Bureau's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Hancock County Tourism Development Bureau's internal control over financial reporting and compliance.

Certified Public Accountants

D'Iberville, Mississippi
October 1, 2020

Attachment: 2021 Tourism (8360 : Appropriations)

Management's Discussion and Analysis

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Management's Discussion and Analysis
For the Year Ended September 30, 2019

This discussion and analysis of Hancock County Tourism Development Bureau's financial performance provides an overall narrative review of the Bureau's financial activities for the year ended September 30, 2019. The intent of this discussion and analysis is to look at the Bureau's performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Bureau's financial performance. Information contained in this section is qualified by the more detailed information contained elsewhere in the Bureau's financial statements, notes to financial statements and any accompanying materials. To the extent this discussion contains any forward-looking statements of the Bureau's plans, objectives, expectations and prospects, the actual results could differ materially from those discussed therein.

FINANCIAL HIGHLIGHTS

- Total net position increased $98,580 during fiscal year 2019.
- Total revenues decreased $323,942 over fiscal year 2018.
- Total expenses decreased $376,156 over fiscal year 2018.
- Total assets, consisting principally of cash and cash equivalents, increased $64,487.
- Total liabilities, consisting principally of accounts payable, accrued payroll taxes and capital lease obligations decreased $34,093.

OVERVIEW OF FINANCIAL STATEMENTS

Our discussion and analysis is intended to serve as an introduction to the Bureau's basic financial statements. The Bureau's basic financial statements compromise two components; 1) basic financial statements, and 2) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Basic Financial Statements: The basic financial statements are designed to provide readers with a broad overview of the Bureau's finances, in a manner similar to a private-sector business. These statements are prepared using the modified accrual basis of accounting and include all assets and liabilities.

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

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

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Management's Discussion and Analysis
For the Year Ended September 30, 2019

OVERVIEW OF FINANCIAL STATEMENTS (Continued)

Basic Financial Statements (continued)

The basic financial statements outline functions of the Bureau that are principally supported by intergovernmental revenues and private grants and contributions. The basic financial statements can be found on pages 7-12 of this report.

Notes to the Financial Statements: The notes provide additional information that is essential to a full understanding of the data provided in the basic financial statements. The notes to the financial statements can be found on pages 13-17 of this report.

Other Information: In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information which is presented on pages 18-19.

FINANCIAL ANALYSIS

Net Position: Net position may serve over time as a useful indicator of the Bureau's financial position. At September 30, 2019 and 2018, the Bureau's assets exceeded liabilities by a total of $219,292 and $120,712, respectively.

By far the largest portion of the Bureau's net position consists of cash and receivables.

The following table presents a summary of the Bureau's net position for the fiscal years ended September 30, 2019 and 2018.

	September 30, 2019	2018
Current assets	$ 220,294	$ 154,977
Capital assets, Net	830	1,660
Total assets	221,124	156,637
Current liabilities	1,832	35,133
Non-current liabilities	-0-	792
Total liabilities	1,832	35,925
Net position:		
Invested in capital assets, net	830	1,660
Restricted	631	627
Unrestricted	217,831	118,425
Total net position	$ 219,292	$ 120,712

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Management's Discussion and Analysis
For the Year Ended September 30, 2019

FINANCIAL ANALYSIS (Continued)

Changes in Net Position: The Bureau's total revenues for the fiscal years ended September 30, 2019 and 2018 were $225,251 and $549,193, respectively. The cost of all programs and services totaled $126,671 and $502,827 for the years ended September 30, 2019 and 2018, respectively. Current year decrease in revenues and expenses are due primarily to the discontinued sales tax revenue from Hancock County and decrease in support from the BP Economic and Property Damages Promotional Fund grant program. The following table presents a summary of the changes in Net Position for the fiscal years ended September 30, 2019 and 2018.

	Year Ended September 30, 2019	2018
Revenues:		
Operating	$ 225,247	$ 549,190
Non-operating	4	3
Total revenues	225,251	549,193
Expenses:		
Operating	126,671	502,827
Change in Net Position	$ 98,580	$ 46,366

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets: As of September 30, 2019 and 2018, the Bureau had $18,720 in furnishings and equipment purchased for office use. Accumulated depreciation as of September 30, 2019 and 2018 totaled $17,890 and $17,060, respectively, resulting in net capital assets of $830 and $1,660, respectively.

Debt Administration: At September 30, 2019 and 2018, the Bureau had $775 and $1,682 in obligations related to capital leases. As of September 30, 2019 and 2018, $775 and $890 was due within one year; and $-0- and $792 was due beyond one year, respectively.

CURRENT ISSUES

The Hancock County Tourism Development Bureau maintains office space in the historic Bay St. Louis Train Depot for the promotion of tourism in Coastal Mississippi. The Bureau is financially stable and is proud of its service to the citizens of the Mississippi Gulf Coast.

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Management's Discussion and Analysis
For the Year Ended September 30, 2019

CURRENT ISSUES (Continued)

The Hancock County Tourism Development Bureau has committed itself to financial excellence for many years. The Bureau's method of financial planning, budgeting and internal financial controls are well regarded. The Bureau plans to continue its sound fiscal management to promote tourism in Coastal Mississippi.

CONTACTING THE HANCOCK COUNTY TOURISM DEVELOPMENT BUREAU'S FINANCIAL MANAGEMENT

If you have questions about this report, contact the Bureau at 228-463-9222.

Attachment: 2021 Tourism (8360 : Appropriations)

Basic Financial Statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Statement of Net Position
September 30, 2019

	Governmental Activities
Assets	
Cash and cash equivalents	$ 210,926
Cash, restricted	631
Accounts receivable	3,903
Prepaid expenses	4,834
Capital assets, net	830
Total assets	221,124
Liabilities	
Accounts payable	360
Payroll and related liabilities	697
Capital leases due within one year	775
Total liabilities	1,832
Net position	
Invested in capital assets	830
Restricted for unemployment claims	631
Unrestricted	217,831
Total net position	$ 219,292

The accompanying notes are an integral part of these financial statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Statement of Activities and Changes in Net Position
Year ended September 30, 2019

Functions/Programs	Expenses	Program Revenue: Charges for Services	Program Revenue: Operating Grants and Contributions	Program Revenue: Capital Grants	Total Governmental Activities
General government	$ 126,671	$ 2,925	$ 222,322	$ -0-	$ 98,576

General Revenues:	
Interest income	4
Change in net position	98,580
Net position, beginning	120,712
Net position, ending	$ 219,292

The accompanying notes are an integral part of these financial statements

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Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Balance Sheet
Governmental Funds
September 30, 2019

	General Fund
Assets	
Cash and cash equivalents	$ 210,926
Cash, restricted	631
Accounts receivable	3,903
Prepaid expenses	4,834
Total assets	220,294
Liabilities and Fund Balances	
Liabilities	
Accounts payable	360
Payroll and related liabilities	697
Capital lease obligation, due within one year	775
Total liabilities	1,832
Fund balances	
Unassigned	218,462
Total liabilities and fund balances	$ 220,294

The accompanying notes are an integral part of these financial statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Reconciliation of the Governmental Fund Balance Sheet
to the Statement of Net Position
September 30, 2019

Total governmental fund balance		$ 218,462
Amounts reported for governmental activities in the statement of net assets are different because:		
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense		
Governmental capital assets	$ 18,720	
Accumulated depreciation	(17,890)	
Governmental capital assets, net of depreciation		830
Net position of governmental activities		$ 219,292

The accompanying notes are an integral part of these financial statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the year ended September 30, 2019

	General Fund
Revenues	
Operating grants and contributions	$ 222,322
Service revenues	2,925
Interest income	4
Total revenues	225,251
Expenditures	
Advertising and marketing	43,008
Computer supplies and expense	418
Dues and subscriptions	150
Equipment and storage rental	2,340
Insurance	6,319
Interest, capital lease	79
Legal and accounting	2,500
Office supplies and expense	4,166
Payroll expense	51,919
Payroll taxes	4,056
Postage and shipping	731
Rent	7,500
Telephone	2,126
Travel	529
Total expenditures	125,841
Excess of revenues over expenses	99,410
Other financing sources (uses)	
Capital lease obligation	(792)
Net change in fund balance	98,618
Fund balances, beginning	119,844
Fund balances, ending	$ 218,462

The accompanying notes are an integral part of these financial statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances
of Governmental Funds to the Statement of Activities
For the year ended September 30, 2019

Net Change in Fund Balance, Total Governmental Funds	$	98,618
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets:		
Depreciation expense	(	830)
The issuance of long-term debt provides current financial resources to government funds, while the repayment of the principal of long term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. This amount is the net effect of these differences in the treatment of long-term debt and related items.		792
Change in Net Position in Governmental Activities	$	98,580

The accompanying notes are an integral part of these financial statements

Attachment: 2021 Tourism (8360 : Appropriations)

Notes to Financial Statements

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Notes to Financial Statements
September 30, 2019

Note 1 – Summary of Significant Accounting Policies

Nature of Operations

The Hancock County Tourism Development Bureau (the Bureau) was organized in April 1996 under the provisions of the House Bill No. 1752 of the Mississippi State Legislature. The Bureau is engaged in promoting and developing tourism and tourism related activities in Hancock County, Mississippi.

The Bureau is composed of nine members appointed as follows: four by the Hancock County Board of Supervisors; one by the Mayor and one by the City Council of the City of Bay St. Louis; one by the Mayor and one by the Board of Aldermen of Waveland; and one by the Hancock County Chamber of Commerce.

The Bureau is not considered to be a component unit of Hancock County, Mississippi and therefore is not included in this or any other governmental reporting entity. In addition, there are no component units which are included in the Bureau's reporting entity.

Financial Reporting Entity

These financial statements relate solely to the operations and balances of the Hancock County Tourism Development Bureau.

Basis of Accounting, Measurement Focus and Financial Statement Presentation

The government-wide financial statements, including the *Statement of Net Position* and the *Statement of Activities*, report information on all activities of the Bureau. The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Hotel room taxes and other items not properly included among program revenues are reported instead as *general revenues*.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenues as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Under the modified accrual basis of accounting, revenues are recognized when they become susceptible to accrual, i.e., measurable and available to pay liabilities of the current period. *Available* means collectible within the current period or soon enough thereafter to pay liabilities of the current period. The Bureau considers revenues to be available if they are collected within 30 days of the end of the current fiscal period. Expenditures are recognized when the related fund liability is incurred, if measurable. Other miscellaneous revenues are recorded as revenues when they are received as they are generally not measurable until actually received.

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Notes to Financial Statements
September 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Fund Types and Major Funds

Governmental Funds – General Fund

Governmental funds are those funds through which the Bureau finances most of its services and are accounted for on the basis of a spending measurement focus. The focus on governmental funds is on the determination of changes in financial position rather than upon net income determination. The Bureau's sole governmental fund is the general fund. The General Fund is the Bureau's primary operating fund. It is used to account for all financial resources of the general government except those required to be accounted for in a separate fund.

Assets, Liabilities and Net Position

a) **Cash and Cash Equivalents**

Cash and cash equivalents include all monies in banks and highly liquid investments with maturity dates of less than one year. The carrying value of cash and certificates of deposit approximates fair market value due to the short-term maturities of those financial instruments. All cash and certificates of deposit of the Hancock County Tourism Development Bureau are held in FDIC insured accounts.

The collateral for these deposits are held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5 of the Mississippi Code. Under this program, the Commission's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not recovered by the FDIC.

b) **Capital Assets**

Capital assets, which include property and equipment, net of depreciation, are reported in the basic financial statements. The Bureau generally capitalizes assets with an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the assets or materially extend asset lives are not capitalized.

Property and equipment of the Bureau consists of office furnishings, fixtures and equipment and various signage and display racks and shelves. These assets are depreciated using the straight-line method over five years, the estimated useful lives of the assets.

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Notes to Financial Statements
September 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

c) **Net Position**

Net position represents the difference between assets and liabilities. Net position invested in capital assets consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction, or improvement of those assets. Net position is reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments. Unrestricted net position represents the portion of net position not meeting the definition of "restricted" or "invested in capital assets, net of related debt".

Equity Classification

Equity in the government-wide financial statements is classified as net position and displayed in three components:

Net Investment in capital assets - Consists of capital assets, net of accumulated depreciation and reduced by the outstanding balances of any debt attributable to the acquisition of these assets.

Restricted net position - Consists of net position with constraints placed on its use, whether by 1) external groups such as creditors, grantors or laws and regulations of other governments; or 2) law through constitutional provisions or enabling legislation.

Unrestricted net position - All other net position that does not meet the definition of "restricted" or "invested in capital assets."

Fund Balances

Fund balances of the governmental funds are classified as follows:

Non-spendable – amounts that cannot be spent either because they are in non-spendable form or because they are legally or contractually required to be maintained intact.

Restricted – amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislation or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

Committed – amounts that can be used only for specific purposes determined by a formal action of the Board. The Board is the highest level of decision-making authority for the Bureau. Commitments may be established, modified, or rescinded only through resolutions approved by the Board.

Assigned – amounts that do not meet the criteria to be classified as restricted or committed, but that are intended to be used for specific purposes. Only the Board may assign amounts for specific purposes.

Unassigned – This classification represents fund balance that has not been restricted, committed or assigned to specific purposes within the general fund.

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Notes to Financial Statements
September 30, 2019

Note 1 – Summary of Significant Accounting Policies (Continued)

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Budgetary Information

The annual budget is prepared by the Bureau and submitted to the Hancock County Board of Supervisors for review and approval. The budget is prepared in accordance with the cash basis of accounting, which differs from generally accepted accounting principles.

Note 2 – Accounts Receivable

At September 30, 2019, the Bureau had accounts receivable for monthly pledges of support from local governments and private entities in the amount of $3,771; and miscellaneous receivables of $132, for total accounts receivable of $3,903 as of September 30, 2019.

Note 3 – Prepaid Expenses

Prepaid expenses consists of the unexpired portion of the Bureau's insurance policies as of the end of the fiscal year, prorated based on the number of months remaining on the individual policies in force at year-end. Prepaid expenses totaled $4,834 at September 30, 2019.

Note 4 – Capital Assets

The capital assets of the Hancock County Tourism Development Bureau and changes for the current year may be stated as follows:

	Balance 10/01/18	Additions	Deletions	Balance 9/30/19
Furniture and office equipment	$ 18,720	$ -0-	$ -0-	$ 18,720
Accumulated depreciation	(17,060)	(830)	(-0-)	(17,890)
Totals	$ 1,660	$ (830)	$ -0-	$ 830

Depreciation expense for the year totaled $830.

Note 5 – Capital Lease

In September, 2015, the Bureau entered into a lease purchase agreement for the acquisition of a copy machine at a cost of $4,150. The terms of the lease are $164 advance payment with 58 monthly payments of $82 at an effective interest rate of 7.5%, commencing in October, 2015. As of September 30, 2019, the principal balance of the capital lease, all current, totaled $775.

Attachment: 2021 Tourism (8360 : Appropriations)

Hancock County Tourism Development Bureau
Notes to Financial Statements
September 30, 2019

Note 6 – Donated Office Space

The Bureau utilizes office space donated by the City of Bay St. Louis, located in the historic train depot. The estimated fair value of the space is $7,500 per year. The Bureau recognizes the value of this donated space as revenue and as a corresponding rent expense in the financial statements.

Note 7 – Storage Unit Lease

During the year ended September 30, 2019, the Bureau leased a storage unit under a month-to-month lease for a monthly fee of $195. Lease expense totaled $2,340 for the fiscal year ended September 30, 2019.

Note 8 – Restricted Cash

At September 30, 2019, the Bureau had a certificate of deposit in the amount of $631, restricted for unemployment claims.

Note 9 – Commitments and Contingencies

The Hancock County Tourism Development Bureau is exposed to various risks of loss related to torts, theft, damage and destruction of assets, errors and omissions, injuries to employees, and natural disasters. The Bureau manages these risks through carrying commercial insurance. There have been no material uninsured losses or other losses exceeding insurance coverage during the past three fiscal years.

Note 10 – Concentrations of Revenue

During the year ended September 30, 2019, the Bureau received a final grant award from the BP Economic and Property Damages Promotional Fund in the amount of $102,869, and a final operations support payment totaling $17,380 from the Mississippi Gulf Coast Convention and Visitors Bureau under a Memorandum of Understanding which expired during the fiscal year. These two revenue sources comprised 30.4% of the Bureau's operating grant and contributions revenue for the fiscal year.

Note 11 – Subsequent Events

Management has evaluated subsequent events through October 1, 2020, the date the financial statements were issued. There were no subsequent events identified requiring disclosure in or adjustment to the financial statements.

Attachment: 2021 Tourism (8360 : Appropriations)

Supplementary Information

Attachment: 2021 Tourism (8360 : Appropriations)

FLETCHER
& COMPANY, PLLC
CERTIFIED PUBLIC ACCOUNTANTS

Dean A. Fletcher, CPA

10598 D'Iberville Blvd., Suite G
D'Iberville, MS 39540

Phone: 228-594-6559
Fax: 228-594-6554

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*

Board of Directors
Hancock County Tourism Development Bureau
Bay St. Louis, Mississippi

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Hancock County Tourism Development Bureau as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Hancock County Tourism Development Bureau's basic financial statements, and have issued our report thereon dated October 1, 2020.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Attachment: 2021 Tourism (8360 : Appropriations)

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Hancock County Tourism Development Bureau's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of this Report

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

Ellis and Company, PLLC.
Certified Public Accountants

D'Iberville, Mississippi
October 1, 2020

Attachment: 2021 Tourism (8360 : Appropriations)

HANCOCK COUNTY
RETIRED & SENIOR VOLUNTEER PROGRAM
301 Coleman Avenue, Waveland, MS 39576
Phone: 228.467.9073
hancockcountyrsvp@hotmail.com

June 2021

Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St Louis, MS 39520

Thank you for allowing RSVP to present its funding needs for your fiscal year October 1, 2021 to September 30, 2022.

Hancock County's RSVP program is currently operating under a 3-year grant. Our primary focus is Education and Community Priorities. We will continue recruiting seniors to mentor students who fall into one of the following categories: 1.5 below grade level, developmentally delayed, high disciplinary referrals and those with low self-esteem. We will continue working in four locations: Bay-Waveland Head Start, two schools in the Bay-Waveland School District, and West Elementary School.

The $4,850.04 allocated by Hancock County's Board of Supervisors to RSVP will assist us in recruiting seniors to mentor children, making sure that the mentors have a Criminal History Background Check performed and their names are cleared in the National Sex Offender Registry.

RSVP will continue to support local nonprofits including The Food Pantry, Ochsner Hancock, Hancock County Library systems, and the cities of Waveland, Bay St. Louis and Diamondhead. RSVP receives calls from seniors on a daily basis for various needs and our volunteers try to assist. We are continuing to connect our callers with volunteers and organizations who might be able to help them with handyman needs, which encompasses about 90% of the requests; the other 10% being rides to and from doctor appointments or sitting with the elderly.

The City of Waveland has administered a successful RSVP program since 1974. With your sustained support, RSVP's volunteers will continue to make a difference within Hancock County! I look forward to working with you and welcome your comments, suggestions and questions! Feel free to call the office 228.467.9073 or my cell 228.918.2001.

Thank you!
Janita Lee Cole
Hancock County RSVP Director

AmeriCorps Seniors

CITY OF WAVELAND HOSPITALITY CITY

Attachment: 2021 RSVP (8360 : Appropriations)

Gulf Coast Center for Nonviolence, Inc.
P.O. Box 333
Biloxi, MS 39533
Office 228-436-3809 Fax 228-435-0513 Crisis Line 800-800-1396

June 18, 2021

Board President Scotty Adam &
Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay Saint Louis, Mississippi 39520

Re: 2021 Funding Request

Dear President Adam & Board of Supervisors:

On behalf of the Gulf Coast Center for Nonviolence (Center) and its Board of Directors, I am writing to request your continued support and consideration in providing critical local funding. Specifically, I am requesting $5,000 to continue providing lifesaving services to your residents. As a domestic violence shelter, state statute requires the Center to receive 25 percent of our funding from local revenue sources. Section 19-5-93 of the Mississippi Code permits the funding of rape crisis centers and domestic violence shelters by the Board of Supervisors in each county; a copy of the code is enclosed for your convenience.

During the pandemic, incidents of domestic violence have increased in our communities, including in Hancock County. During that time, the Center has not failed in its mission to provide essential services to victims of violence in our shared Coast community. We remained open and available to anyone in need for the duration of 2020 and into 2021, which came with challenges that we are proud to have met over the last year. But with the support of the Hancock County Board of Supervisors, we will be able to fill funding gaps that exist and continue helping our clients recover from intimate partner violence.

If allocated funding by the Board of Supervisors, your $5,000 support will be leveraged to bring in $20,000 in federal grant money, allowing us to continue providing enhanced victim services to those impacted by domestic violence, sexual assault, dating violence, stalking, and homicide.

In 2020, the Center provided direct services to 438 adult and child victims of violence from Hancock County. Enclosed is a copy of our 2020 statistical information for services provided to the residents of Hancock County.

Though our main emergency shelter is in Harrison County, the Center is proud to operate a physical Hancock County office so that counseling and court advocacy remain readily available to your residents, in addition to shelter, and we employ a full-time staff member who exclusively serves victims in Hancock County. We work each day to provide meaningful access to services for those who reside in Hancock County.

The Center has been serving the community since 1977 and is a member of the Mississippi Coalition Against Domestic Violence, Mississippi Coalition Against Sexual Assault, and the Mississippi Coalition for Survivors of Homicide. Program components meet all statutory and licensing requirements as set forth by funding sources, State Department of Health, State Department of Mental Health, and accounting principles/standards.

Thank you in advance for your consideration. I am happy to further discuss my request at your convenience if you have any questions. If you need additional information, please contact me at 228.436.3809 or sriley@gccfn.org.

Sincerely,

Stacey Riley, LCSW
Chief Executive Officer

Enclosures

cc: Nancy Kelly, Comptroller
Eddie Favre, County Administrator

Attachment: 2021 Center for Nonviolence (8360 : Appropriations)

HOPE HAVEN
CHILDREN'S ADVOCACY CENTER

Serving the abused, neglected & needy children of South Mississippi through community education advocacy, and direct assistance to families

Member of Children's Advocacy Centers of Mississipp

June 16, 2021

The Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St. Louis, MS 39520

Dear Board of Supervisors,

Thank you for the opportunity to be considered for support by Hancock County. As you know, Hope Haven Children's Advocacy Center has served Hancock County children and families since 1995 originating as a children's shelter. In 2015, Hope Haven's mission changed, and we became the full time Children's Advocacy Center (CAC) for Hancock County. In 2018, we expanded our service area as a CAC to include Pearl River County. We are administered by the Children's Advocacy Center of Mississippi and will soon complete our full accreditation and membership through the National Children's Alliance. Hope Haven is one of only twelve Child Advocacy Center's in Mississippi. We have a unique and specialized mission unlike any other in Hancock County. In the last twelve months through our role as a CAC, we have served over 400 families involved in active felony child physical and sexual abuse investigations. That number has increased every year we have been in existence.

The origin of Children Advocacy Centers began with a District Attorney in Huntsville, Alabama who was discouraged that investigations by Law Enforcement, Child Protective Services and the DA's office on cases involving felony crimes against children were too often poorly coordinated and had no oversight. This resulted in poorly conducted investigations and cases against perpetrators being unsuccessful at trial. Law Enforcement or CPS staff who conducted interviews of children during these investigations were often untrained, and valuable evidence was missed as a result.

CACs were established to be the point of coordination for these investigations and to bring all team members together from the start of the investigation through the prosecution of the case, if warranted, and creating, as an integral part of the CAC model, the MDT (Multidisciplinary Team). Hope Haven CAC staff are nationally certified to conduct forensic interviews of children who are alleged to have been sexually or severely physically abused. Law Enforcement and CPS staff observe these interviews on closed circuit television at our facility while they are conducted by Hope Haven Forensic Interviewers. All cases under investigation are reviewed monthly in an MDT meeting led by Hope Haven staff and attended by all Law Enforcement, CPS and District Attorney's Office team members. Cases in Hancock County do not fall through the cracks and are handled exceptionally well by all MDT members. Our Assistant DA, Chris Daniel, has found the existence of Hope Haven vital to his mission in the investigation and prosecution of these cases. He believes Hancock County has the best Multidisciplinary Team in the state.

While Hope Haven primarily serves as a Children's Advocacy Center, we continue to operate a few of our original programs for Hancock County families. These are a part of our mission and are done as a labor of love for the community. Families that qualify for this assistance are not necessarily involved as a CAC client or under an investigation. Eligibility is open to any citizen of Hancock County that can demonstrate

P.O. Box 3777 • Bay St. Louis, MS 39521 • (228) 466-6395 • Fax (228) 466-6396
www.hopehavencac.org • info@hopehavencac.org
Fed ID# 64-0852491 • CFC# 93132

Attachment: 2021 Hope Haven (8360 : Appropriations)

a need, and we are widely known throughout the community for these programs. Families have learned over the years that they can come to Hope Haven for assistance.

This year we would again like to request your assistance with helping us fund our Helping Hands program. We would like to request $10,000 for this program from Hancock County for FY 2021-2022. As you know, many families have experienced tremendous hardships in the last twelve months due to COVID, and we have seen an increase in homelessness, substance abuse and mental health issues. Helping Hands provides direct monetary assistance and information and referral for community services. We may also provide funding for counseling to Hancock County families experiencing financial and emotional hardship. The goal of Helping Hands is to support Hancock County families who need assistance and to ensure children are healthy, living in a safe environment and able to stay together as a family. This has also become an important program and a referral source for help on cases being investigated by CPS or served through the Youth Court.

Attached is a copy of Hope Haven's proposed budget for FY 2021-2022, an updated Profit and Loss statement and a copy of our most recent agency audit. As I am sure you are aware, the last year has been difficult for nonprofit organizations as our ability to fundraise has been severely restricted by COVID.

We are fortunate to have a CAC in Hancock County, and there are now multiple Children Advocacy Centers in every state in the United States. Most of Hope Haven's funding for CAC programs comes from grants through the Federal Victim of Crimes Act (VOCA) and through private donations. Mississippi expects to receive cuts in VOCA funds from $13 million dollars in FY 2021 to $9 million in FY 2022--and we are not yet certain how that will impact Hope Haven.

Thank you so very much for your consideration of this funding request. If you have any questions, please do not hesitate to let me know.

Sincerely,

John C. James, Executive Director
Hope Haven Children's Advocacy Center

cc: Eddie Favre, County Administrator
Nancy Kelly, County Comptroller

Kathleen Stieffel, President
Hope Haven Board of Directors

Attachment: 2021 Hope Haven (8360 : Appropriations)

9:58 AM
06/16/21
Accrual Basis

Hope Haven of Hancock County, Inc.
Profit & Loss Forecast Overview
July 2021 through June 2022

	Jul '21 - Jun 22
Ordinary Income/Expense	
Income	
Revenue-Events	
Poker Run	2,180.00
Events	32,786.08
Total Revenue-Events	34,966.08
Support	
Contributions Income	
Restricted	
Grants	147,795.06
Restricted - Other	131,291.50
Total Restricted	279,086.56
Unrestricted	
Annual Appeal	21,350.90
Unrestricted - Other	61,050.42
Total Unrestricted	82,401.32
Contributions Income - Other	864.03
Total Contributions Income	362,351.91
In Kind Contr./Goods & Services	400.00
Local governments	3,900.00
Total Support	366,651.91
Total Income	401,617.99
Gross Profit	401,617.99
Expense	
Office Equipment	96.29
Entertainment	
MDT Meetings	952.17
Business Meals	1,234.74
Total Entertainment	2,186.91
Admin Repairs & Maintenance	4,581.92
Advertising	13,093.46
Bank Service Charges	113.10
Computer & Internet	16,848.82
Community Outreach	
Helping Hands	1,307.27
Community Outreach - Other	12,277.50
Total Community Outreach	13,584.77
Dues and Subscriptions	5,768.18
Fund Raising Expenses	
Poker Run	3,375.58
Crawfish Cookoff	17,644.13
Fund Raising Expenses - Other	225.33
Total Fund Raising Expenses	21,245.04
Insurance	
Flood Insurance	2,628.00
Liability Insurance	8,149.52
Workman's Compensation	3,057.00
Total Insurance	13,834.52
Licenses and Permits	53.14

Attachment: 2021 Hope Haven (8360 : Appropriations)

9:58 AM
06/16/21
Accrual Basis

Hope Haven of Hancock County, Inc.
Profit & Loss Forecast Overview
July 2021 through June 2022

	Jul '21 - Jun 22
Travel	
Airline Travel	389.96
Automobile Mileage	6,791.83
Lodging	3,163.06
Travel Meals	1,386.51
Total Travel	11,731.36
Miscellaneous	660.38
Office Supplies	7,801.97
Payroll Expenses	111,987.90
Payroll Taxes	6.24
Postage and Delivery	317.24
Printing and Reproduction	1,771.24
Professional Fees	
Accounting	9,650.00
Legal Fees	3,447.50
Professional Fees - Other	3,450.00
Total Professional Fees	16,547.50
Professional Training	
Conference Registration fees	3,151.00
Professional Training - Other	9,705.33
Total Professional Training	12,856.33
Rent	2,020.00
Safe Deposit Box	30.00
Supplies	1,049.61
Telephone	3,248.37
Utilities	5,729.27
Volunteer Expense	43.28
Total Expense	267,206.84
Net Ordinary Income	134,411.15
Other Income/Expense	
Other Income	
Interest Income	132.50
Total Other Income	132.50
Net Other Income	132.50
Net Income	**134,543.65**

Attachment: 2021 Hope Haven (8360 : Appropriations)

9:57 AM
06/16/21
Accrual Basis

Hope Haven of Hancock County, Inc.
Profit & Loss Budget vs. Actual
July 2020 through May 2021

	Jul '20 - May 21	Budget	$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Revenue-Events	210.00			
Support	320,013.92	0.00	320,013.92	100.0%
Total Income	320,223.92	0.00	320,223.92	100.0%
Gross Profit	320,223.92	0.00	320,223.92	100.0%
Expense				
Storage	390.00			
Taxes and Licenses	23.31			
CJA Trainer	0.00	0.00	0.00	0.0%
Office Equipment	6,414.07	0.00	6,414.07	100.0%
Entertainment	711.82			
Admin Repairs & Maintenance	4,044.11	0.00	4,044.11	100.0%
Advertising	110.00			
Bank Service Charges	70.63			
Computer & Internet	3,656.95			
Community Outreach	9,585.49			
Dues and Subscriptions	6,046.43	0.00	6,046.43	100.0%
Fund Raising Expenses	698.99			
Insurance	9,775.12	0.00	9,775.12	100.0%
Labor	0.00	0.00	0.00	0.0%
Licenses and Permits	53.14			
Shelter Repairs & Maintenance	0.00	0.00	0.00	0.0%
Travel	3,850.93	0.00	3,850.93	100.0%
Janitorial	0.00	0.00	0.00	0.0%
Miscellaneous	4,248.02			
Office Supplies	7,645.44	0.00	7,645.44	100.0%
Payroll Expenses	219,838.06	0.00	219,838.06	100.0%
Payroll Taxes	15,224.22	0.00	15,224.22	100.0%
Postage and Delivery	327.25	0.00	327.25	100.0%
Printing and Reproduction	765.08			
Professional Fees	15,366.36	0.00	15,366.36	100.0%
Professional Training	7,024.32	0.00	7,024.32	100.0%
Rent	1,040.00			
Security	0.00	0.00	0.00	0.0%
Supplies	1,603.70	0.00	1,603.70	100.0%
Suspense	989.55			
Telephone	2,588.21	0.00	2,588.21	100.0%
Utilities	5,036.52	0.00	5,036.52	100.0%
Website	347.88	0.00	347.88	100.0%
Total Expense	327,475.60	0.00	327,475.60	100.0%
Net Ordinary Income	-7,251.68	0.00	-7,251.68	100.0%
Other Income/Expense				
Other Income				
Interest Income	157.50			
Total Other Income	157.50			
Net Other Income	157.50			
Net Income	**-7,094.18**	**0.00**	**-7,094.18**	**100.0%**

Attachment: 2021 Hope Haven (8360 : Appropriations)

HOPE HAVEN OF HANCOCK COUNTY, INC.

AUDITED FINANCIAL STATEMENTS
JUNE 30, 2020

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
June 30, 2020

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Statement of Cash Flows 6

Statement of Functional Expenses 7

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Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
June 30, 2020

LIST OF PRINCIPAL OFFICIALS

Board Members

Kathleen Stieffel – President

Cindy Hornosky – Vice President

Obie Mclure – Secretary

Greg Kothman – Treasurer

Richard Gleber – Board Member

Thomas Hayes, III – Board Member

Renee E. Soulie – Board Member

Caroline Turcotte – Board Member

Jennifer King – Board Member

Jennifer O'Banner – Board Member

Director

Nancy Williams

Attachment: 2021 Hope Haven (8360 : Appropriations)

WRIGHT, WARD, HATTEN & GUEL
PROFESSIONAL LIMITED LIABILITY COMPANY
(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)
Certified Public Accountants
HANCOCK BANK BUILDING
2510 - 14TH STREET
P.O. BOX 129
GULFPORT, MISSISSIPPI 39502

MICHAEL E. GUEL, CPA, CVA, PFS, CFP®, CFE
SANDE W. HENTGES, CPA, CFE
CHRIS TAYLOR, CPA
CHARLENE KERKOW, CPA

MEMBERS
AMERICAN INSTITUTE OF CPAS
MISSISSIPPI SOCIETY OF CPAS

TELEPHONE (228) 863-6501
FAX NUMBER (228) 863-6544
EMAIL: OFFICE@WWHGCPA.COM

INDEPENDENT AUDITOR'S REPORT

To the Board of Trustees of
Hope Haven of Hancock County, Inc.

We have audited the accompanying financial statements of Hope Haven of Hancock County, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2020, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Attachment: 2021 Hope Haven (8360 : Appropriations)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Hope Haven of Hancock County, Inc as of June 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Gulfport, Mississippi
February 26, 2020

Attachment: 2021 Hope Haven (8360 : Appropriations)

FINANCIAL STATEMENTS

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Statement of Financial Position
June 30, 2020

ASSETS

	2020
Current Assets	
Cash	$ 89,586
Short term investments	276,873
Marketable securities	12,525
Grants receivable	54,039
Prepaid expenses	17,923
Total Current Assets	450,946
Noncurrent Assets	
Property and equipment, net of accumulated depreciation	323,510
Total Noncurrent Assets	323,510
Total Assets	$ 774,456

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	$ 7,989
Accrued payroll liabilities	13,813
Total Current Liabilities	21,802
Total Liabilities	21,802
Net Assets	
Without donor restrictions	752,654
With donor restrictions	-
Total Net Assets	752,654
Total Liabilities and Net Assets	$ 774,456

The accompanying Notes are an integral part of this Financial Statement

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Statement of Activities
For the Year Ended June 30, 2020

	Without Donor Restrictions	With Donor Restrictions	2020 Total
Revenues, Gains and Other Support			
Contributions	$ 82,500	-	82,500
Grants	313,022	-	313,022
Special event income	6,001	-	6,001
Special event direct costs	(771)	-	(771)
Investment income	5,890	-	5,890
Unrealized gain on marketable securities	2,127	-	2,127
Miscellaneous	141	-	141
Total Revenues, Gains and Other Support	408,910	-	408,910
Expenses			
Program expenses	284,313	-	284,313
General and administrative expenses	115,495	-	115,495
Fundraising activities	-	-	-
Total Expenses	399,808	-	399,808
Change in Net Assets	9,102	-	9,102
Net Assets at Beginning of Year	733,154	-	733,154
Prior period adjustment	10,398	-	10,398
Net Assets at End of Year	$ 752,654	-	752,654

The accompanying Notes are an integral part of this Financial Statement

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2020

	2020
Cash Flows from Operating Activities	
Changes in Net Assets	$ 9,102
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation expense	13,849
Unrealized (gains) losses on investments	(2,127)
(Increase) decrease in operating assets:	
Grants receivable	(29,802)
Prepaid expenses	(16,147)
Increase (decrease) in operating liabilities:	
Accounts payable	(3,212)
Accrued payroll liabilities	10,388
Net Cash Provided by Operating Activities	(17,949)
Cash Flows from Investing Activities	
Purchase of investments	269,881
Sale of Investments	(276,873)
Net Cash Used by Investing Activities	(6,992)
Net Increase (Decrease) in Cash	(24,941)
Beginning Cash	114,527
Ending Cash	$ 89,586

The accompanying Notes are an integral part of this Financial Statement

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2020

		Supporting Services		
	Program	General & Administrative	Fund Raising	2020 Total
Compensation				
Salary and wages	$ 234,010	4,776	-	238,786
Employee taxes and benefits	17,028	348	-	17,376
Total Compensation	251,038	5,124	-	256,162
Expenses				
Advertising	80	197	-	277
Bank service charges	112	50	-	162
Depreciation expense	-	13,849	-	13,849
Direct assistance	11,261	4,379	-	15,640
Dues and subscriptions	1,141	489	-	1,630
Information technology	-	4,426	-	4,426
Insurance	-	15,773	-	15,773
License and permits	-	53	-	53
Meals and entertainment	280	653	-	933
Miscellaneous	-	2,546	-	2,546
Postage and delivery	-	898	-	898
Printing and production	(1,773)	(443)	-	(2,216)
Professional fees	-	24,151	-	24,151
Professional training	2,648	3,509	-	6,157
Rent	-	4,732	-	4,732
Repairs and maintenance	-	12,725	-	12,725
Supplies	5,530	16,589	-	22,119
Telephone	3,430	1,334	-	4,764
Travel	1,640	1,776	-	3,416
Utilities	3,087	1,813	-	4,900
Vehicle expense	5,839	872	-	6,711
Total Expenses	33,275	110,371	-	143,646
Total Compensation and Expenses	$ 284,313	115,495	-	399,808

The accompanying Notes are an integral part of this Financial Statement

Attachment: 2021 Hope Haven (8360 : Appropriations)

NOTES TO THE FINANCIAL STATEMENTS

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 – Summary of Significant Accounting Policies

A. Organization

Hope Haven of Hancock County, Inc. (Hope Haven) is a 501(c)(3) public charity that was founded in 1995 under the laws of the State of Mississippi whose purpose is to intervene, advocate for and support abused, neglected, foster and at-risk children and to provide prevention programs to the community.

Hope Haven provides its mission through the following services:

- *Forensic Interviews* – Structured conversations in a safe environment between children that may have been abused or neglected and a trained professional interviewer in coordination with law enforcement and child protective services personnel. A single interview model is used so that the children do not have to be questioned repeatedly. The goal of the interviews is to aid in ensuring the safety of the individual child as well as other children in the community.
- *Family Advocate* – Family Advocates counsel children and families before and after forensic interviews to make sure they understand the process involved with the investigation and legal process. The Family Advocate also provides support, education and resources to the child and family to help overcome and cope with the trauma of abuse.
- *Helping Hands* – Provides direct assistance to families experiencing hardship through counseling, monetary assistance, and referrals with the goal of keeping families together and children in a safe and healthy environment. Hope Haven works with several agencies to help children from being taken into custody of child services due solely to economic situations.
- *Parenting Classes* – Video based education series designed for parents and families to learn how to survive and thrive in a fast-changing society and to help support families in every stage of the child's development.
- *Partners in Transition* – Provides basic living expense assistance and scholarship money to young adults aging-out of the foster care system who are usually doing so without family, money, a place to live, or a job to support themselves.
- *Stewards of Children* – Administered by Darkness to Light, which is a national program whose mission it is to raise awareness of the prevalence and consequences of child sexual abuse by educating adults. The organization offers free training to community members to serve as advocates for children.
- *Annual Events* – Hope Haven provides various annual events such as the Children's Health Fair which provides free vision, dental, and hearing screenings for children and the annual Crawfish Cook-Off which is a fundraising event in which teams from all over the Gulf Coast battle for top prize.

Attachment: 2021 Hope Haven (8360 : Appropriations)

NOTE 1 – Summary of Significant Accounting Policies (continued)

General and administrative activities include the functions necessary to provide support to the Organization's program activities. These activities include oversight, business management, recordkeeping, human resource management and similar activities that ensure an adequate working environment and equitable program assistance.

B. Method of Accounting

The financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America in which revenues are recognized in the period in which they are earned and become measurable and expenses are recorded in the period they are incurred. This method allows proper matching of revenues earned during a period with the expenses incurred.

C. Financial Statement Presentation

In accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification 958 update 2016-14, Hope Haven reports information regarding its financial position and activities according to two classes of net assets:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations and may be expended for any purpose in performing the primary objectives of the Organization. The Organization's board may designate assets without restrictions for specific operational purposes. As of June 30, 2020, no amounts of net assets without donor restrictions were designated by the board for specific operational purposes.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization or the passage of time. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. As of June 30, 2020, there were no net assets with donor restrictions.

D. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires Management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

E. Cash and Cash Equivalents

For purposes of the statement of cash flows, Hope Haven considers all investment instruments purchased with a maturity of three months or less to be cash equivalents.

F. Short Term Investments

Investments consist of certificates of deposits with maturity dates less than 90 days. Interest income is reported in the statement of activities.

Attachment: 2021 Hope Haven (8360 : Appropriations)

NOTE 1 Summary of Significant Accounting Policies (continued)

G. Marketable Securities

Valuations are based on quoted prices that are readily available in an active market, valuation of these securities does not entail a significant degree of judgment.

H. Grants Receivable

Grants receivable consists of various amounts due from three granting agencies. No allowance is provided as these amounts are deemed collectible based on history with the granting agencies.

I. Prepaid Expenses

Prepaid expenses consist of payments made to vendors for services that will benefit periods beyond June 30, 2020.

J. Property and Equipment

Property and equipment are presented at cost or donated (appraised) value and are being depreciated by the straight-line method over the useful lives of 5-7 years for fixtures and equipment and 20-39 years for buildings and improvements. Hope Haven's policy is to capitalize property, plant, and equipment purchases over $1,000. Depreciation expense is allocated to program and general and administrative expense based on the function of the related asset.

Hope Haven reviews long-lived assets for impairment whenever changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future net cash flows expected to be generated by the asset. If these assets are considered impaired, the impairment loss recognized is measured as the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

K. Compensated Absences

The Organization has no Compensated Absences policy. Therefore, there is no recognition of any future expense of accumulated compensation time for employees.

L. Public Support, Revenues, and Promises to Give

Public support and revenues are received from a broad base of individual and business contributors and are considered to be available for unrestricted use unless specifically restricted by the donor.

M. Promises to give

As of June 30, 2020, Hope Haven had no promises to give.

Attachment: 2021 Hope Haven (8360 : Appropriations)

NOTE 1 – Summary of Significant Accounting Policies (continued)

N. In-kind and Non-Cash Contributions

Hope Haven periodically receives contributions in a form other than cash or investments. If the Organization receives a contribution of land, buildings, or equipment, the contributed asset is recognized as an asset at its estimates fair value at the date of the gift, provided that the value of the asset and its estimated useful life meets the organization's capitalization policy. Donated supplies are recorded as contributions at the date of gift and as an expense when the donated items are placed into service or distributed.

Contributed services are professional services that have been donated by someone outside of the entity with specialized skills. No in-kind contributions nor donated services meeting this criterion were recorded for the six months ended June 30, 2020.

O. Advertising Costs Accounting Policy

Advertising costs are expensed as incurred. Hope Haven does not participate in direct-response advertising which requires the capitalization and amortization of related costs.

P. Fair Value of Financial Instruments

Hope Haven is required to disclose estimated fair values for its financial instruments in accordance with ASC Topic 820 "Fair Value Measurements and Disclosures." Fair value estimates, methods, and assumptions are set forth below for financial instruments.

The carrying amounts of cash, receivables, prepaid expenses, accounts payable, and accrued liabilities approximate the fair values because of the short maturity of those instruments.

Q. Income Tax Status and Uncertain Tax Positions

Hope Haven qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

The accounting standard on accounting for uncertainty in income taxes addresses the determination of whether tax benefits claimed or expected to be claimed on a tax return should be recorded in the financial statements. Under that guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities based on the technical merits of the position. Examples of tax positions include the tax-exempt status of the Organization and various positions related to the potential sources of unrelated business taxable income (UBIT). The tax benefits recognized in the financial statements from such a position are measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. There were no unrecognized tax benefits identified or recorded as liabilities for the last return filed (June 30, 2019).

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 1 – Summary of Significant Accounting Policies (continued)

R. Functional Allocation of Expenses

Expenses are summarized and categorized based upon their functional classification as wither program or supporting services. Specific expenses that are readily identifiable to a single program or activity are charged directly to that function. Certain categories of expenses are attributable to more than one program or supporting function. Therefore, these expenses require allocation on a reasonable basis that is consistently applied. Costs common to multiple functions have been allocated among the various functions benefited.

NOTE 2 – Cash and Cash Equivalents

The carrying amount of Hope Haven's deposits with financial institutions reported in the financial statements as of June 30, 2020 was $89,586 and the bank balance was $98,928.

Custodial Credit Risk – Deposits: Custodial credit risk is defined as the risk that, in the event of the failure of a financial institution, Hope Haven will not be able to recover deposits or collateral securities that are in possession of an outside party.

The balances in financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to $250,000. Deposits above FDIC coverage are considered exposed to custodial credit risk. As of June 30, 2020, none of Hope Haven's bank balances were exposed to custodial credit risk.

NOTE 3 – Short Term Investments

Investments consist of three certificates of deposits with interest rates of .20% and are carried at fair value in the financial statements. The fair value of investments is determined by market prices. The value of the certificate of deposits at June 30, 2020, was $276,873

Interest Rate Risk – Hope Haven does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates.

Credit Risk – There is no formal investment policy that limits its investment choices or one that addresses credit risk.

Custodial Credit Risk – Custodial credit risk is defined as the risk that, in the event of the failure of the counterparty, Hope Haven will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Hope Haven does not have a formal investment policy for custodial credit risk.

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 4 – Marketable Securities

Marketable are state at fair value and consist of 50 shares of stock. Fair value and unrealized appreciation at June 30, 2020, are summarized as follows:

		Cost	Fair Value	Unrealized Appreciation
Common Stock	$	1,914	12,525	10,611

NOTE 5 – Property and Equipment

Property and equipment consist of the following at June 30, 2020:

	Balance 06/30/19	Additions	Disposals	Balance 6/30/20
Non-depreciable assets:				
Land	$ 73,400	-	-	73,400
Total non-depreciable assets	73,400	-	-	73,400
Depreciable assets:				
Office furniture and equipment	43,108	-	-	43,108
Buildings	252,412	-	-	252,412
Signage	2,114	-	-	2,114
Total depreciable assets	297,634		-	297,634
Accumulated depreciation	(33,675)	(13,849)	-	(47,524)
Total property and equipment being depreciated, net	263,959	(13,849)	-	250,110
Total property and equipment	$ 337,359	(13,849)	-	323,510

NOTE 6 – Ratio of Fund-raising Expenses

Special event expenses were $771 out of a total of $400,579 of total expenses. This is a ratio of .002%. These expenses are reported as an offset to special event income reported in revenues, gains and other support on the statement of activities

Attachment: 2021 Hope Haven (8360 : Appropriations)

Hope Haven of Hancock County, Inc.
Notes to the Financial Statements
For the Year Ended June 30, 2020

NOTE 7 – Liquidity

The Organization's financial assets available within one year of the balance sheet date for general expenditures are as follows:

Cash and cash equivalents	$ 89,586
Short term investments	276,873
Marketable securities	12,525
Grants receivable	54,039
	$ 433,023

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations become due. There were no amounts not available due to contractual or donor-imposed regulations.

NOTE 8 – Related Party Transactions

The Organization did not have any related party transactions during the period

NOTE 9 – Global Pandemic

In early 2020, an outbreak of the novel strain of coronavirus (COVID-19) emerged globally. As a result, there have been mandates from federal, state, and local authorities resulting in an overall decline in economic activity. The ultimate impact of COVID-19 on the financial performance of the Organization is not estimable at this time.

NOTE 10 – Contingencies, Risks, and Uncertainties

There are no contingencies that exist as of the financial statement date or issuance date of the financial statements that could have a material effect on the financial statements.

Additional concentrations exist in the market or geographic area of grantors and contributors. This concentration makes the Organization vulnerable to competition for limited sources of funding and fundraising in the community.

NOTE 11 – Subsequent Events

Events that occur after the statement of net position date but before the financial statements were available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of net position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of net position date require disclosure in the accompanying notes.

Management of the Organization evaluated the activity of the Organization through February 26, 2021, (the date the financial statements were available to be issued) and determined that there are no subsequent events that require disclosure in the notes to the financial statements.

Attachment: 2021 Hope Haven (8360 : Appropriations)

mdcps
Mississippi Department of Child Protection Services

The State of Mississippi
Governor Tate Reeves
Commissioner Andrea A. Sanders
www.mdcps.ms.gov

June 11, 2021

Hancock County Board of Supervisors
854 Hwy 90
Bay St. Louis, MS 39520

RE: Request for Funding- Fiscal Year October 1, 2021 – September 30, 2022

Dear Board of Supervisors:

Mississippi Child Protection Services in Hancock County has received funding from the Hancock County Board of Supervisors in the past. These funds allow us to have emergency funds available to provide the needs not covered by any other source for the children in foster care, to provide emergency assistance to families to avoid removal of children, and to help us leverage other funding. Our current budget requires that services must be entered into our computer system and the funds will be dispersed to our county office within 30 to 45 days.

With 65 children in foster care as of June 21, 2021, these children often need clothing, personal items, or medications that are needed immediately. If we do not have a local vendor who will accept a purchase order and wait 30 to 45 days, we have no way to provide the emergency need of our foster children.

We also use the funding to assist families with emergency one-time assistance to keep children in the home with their parents which greatly reduces trauma to children. In these situations, funds would be used to assist local families to turn electricity or water back on, to purchase food in an emergency, assist with lodging, emergency medical needs, and other emergency needs that would help keep children in their homes with their parents. Without this funding Hancock MDCPS would not be able to continue providing this assistance and more children would be traumatized by being removed from their parents.

Attachment: 2021 CPS request (8360 : Appropriations)

mdcps
Mississippi Department of Child Protection Services

The State of Mississippi
Governor Tate Reeves
Commissioner Andrea A. Sanders
www.mdcps.ms.gov

We also use the funding to leverage additional funding from our state budget. Since our budget works on a reimbursement system, we often have to pay for services prior to receiving the funds in our budget. If we do not have a local vendor that will bill the cost to MDCPS, we have no way to provide the needs to our foster children nor our families since we have to wait 30-45 days for funding from our existing budget.

As you can see, the funding we receive from the Hancock County Board of Supervisor is vital to us serving the immediate emergency needs of our foster children and families in Hancock County. We are requesting to receive $4,000 for the next fiscal year. This funding will allow us to provide the emergency needs of our foster children, avoid removal of children by providing emergency needs for local families and children, and assist us in leveraging additional funds from our state budget.

Please let me know if you have any additional information or have any questions. I will be present on June 21, 2021, to provide a brief presentation to the Board of Supervisors. Please let me know what time I should arrive.

Respectfully submitted,

Tara LeBlanc, LMSW
Acting Regional Director, Region VII-West
Mississippi Department of Child Protection Services

Attachment: 2021 CPS request (8360 : Appropriations)

LET'S GO! GULF COAST
www.letsgogulfcoast.org

a: 11975 Seaway Road, Suit B220
Gulfport, Misssissippi 39503
e: kelsey.keel@letsgogulfcoast.com
p: 228.678.7447
w: www.letsgogulfcoast.org

June 18, 2021

Mississippi Gulf Coast Youth Health Coalition Board of Directors

Amy Brandenstein, Chair
Chevron Pascagoula Refinery

Danielle Emery, Vice-Chair
Salvation Army Kroc Center

Joey Conwill, Secretary
MS Gulf Coast YMCA

Dr. Danielle Fastring, Treasurer
University of Southern Mississippi

Joni Goodman
QuadMed

Jourdan Hartshorn
Molina Healthcare of MS, Inc.

Anna Porter, PhD
University of Southern Mississippi

Melissa Schnoor
Singing River Health System

Erica Schrock
Bienville Orthopaedic Specialists

Laura Sessum
Singing River Health System Foundation

Alan Sudduth
Chevron Pascagoula Refinery

Stacie Zorn
Heidelberg Steinberger, P.A.

Hancock County Board of Supervisors
854 Highway 90, Suite A
Bay St. Louis, MS 39520

Reference: Budget Appropriation Request for FY 2021-2022

To whom it may concern,

Due to the alarming obesity trend in our state, numerous organizations from across the Mississippi Gulf Coast joined together in 2013 to make a difference. Together, the team had a clear vision of combatting childhood obesity and formed the Mississippi Gulf Coast Youth Health Coalition, a fund of the Gulf Coast Community Foundation, with a mission to increase healthy eating and active living in children and their families.

We are requesting $5,000 in financial assistance for a new initiative, the Let's Go! Gulf Coast APP, which will be an innovative digital tool that provides easily accessible and up-to-date information on all outdoor recreational spaces while creating a fun and interactive way for people to engage with those spaces on a social level.

The APP will directly promote Hancock County resources to residents of the County, as well as to residents in Harrison and Jackson Counties and tourists. Residents of Hancock County will be able to freely download the APP's Android and iOS versions and be able to easily locate all outdoor recreational spaces on an interactive map with search filters and will be rewarded for visiting these spaces. Residents of Hancock County will be able to receive calendar updates and push notifications with local events, programs, updates, and more. Hancock County Board of Supervisors will also receive the results of environmental and park activity assessments along with reports including data on number of users utilizing parks and park surveys. This is an innovative tool with no comparable concept existing in the United States to the best of our team's and researchers' knowledge, meaning that the MS Gulf Coast may be a model for the rest of the nation in mapping, improving access to, and rewarding public park usage as pathway to increase physical activity and ultimately combat obesity.

While there has been significant support of this initiative from all 12 coastal cities and Harrison and Jackson Counties in the development, we are now seeking funding to move this project forward to directly impact our local communities. The $5,000 funds requested from Hancock County will be allocated solely for this project. All administrative and salary expenses are currently funded through other grants and programs.

Please find attached to this letter our agency's current year itemized budget, proposed budget for our next fiscal year, and our latest available audit. If any more information is required, please do not hesitate to contact us.

Sincerely,

Kelsey Keel

Kelsey Keel, MPH
Executive Director
MS Gulf Coast Youth Health Coalition
A Fund of the Gulf Coast Community Foundation

Attachment: 2021 MS Gulf Coast Youth Health (8360 : Appropriations)

FY 2022 Budget

	Annualized FY 2020-2021	Budget FY 2020-21	Proposed Budget FY 2021-2022		CHANGE From FY 2021 Budget
Revenue					
Administrative Fees	$288,434	239,000	247,000	A	8,000
Pledges & Memorials	$763	-	120	B	120
Friends of the Foundation	$5,000	30,000	25,000	C	(5,000)
Interest Income	$102,580	100,200	98,400	D	(1,800)
Rental Income	$0	-	-	E	-
Grant from Knight Foundation	$0				-
GCCF Endowment	-	97,884	125,154	G	27,270
Earnings on CHCR Fund	-	44,335	48,538	H	4,203
Total Operating Income	**$396,777**	**$511,419**	**544,212**		**32,793**
Expenses					
Salaries &Taxes	$322,349	333,663	359,513	I	25,850
Employee Benefits -Health	$38,526	41,826	45,810	J	3,984
Consulting Services	$0	-	-	K	-
Fundraising/Friends of the Foundation	$0	2,000	2,000	L	-
Legal & Accounting	$29,850	30,500	30,500	M	-
Insurance Expense	$7,350	7,218	7,070	N	(148)
Comp Maintenance and Software	$64,152	42,552	40,601	O	(1,951)
Website and Marketing	$16,845	16,500	15,000	P	(1,500)
Postage & Shipping	$1,510	1,620	1,620	Q	-
Dues & Subscriptions	$10,431	8,920	10,550	R	1,630
Meetings & Conferences	$475	2,000	2,000	S	-
Travel Expense	$662	2,000	2,000	T	-
Meals & Entertainment	$256	1,000	1,000	U	-
Staff Development	$300	2,000	2,000	V	-
Board Expenses	$2,500	500	500	W	-
Office Lease-Rent	$9,168	9,168	9,168	X	-
Telephone and Internet	$4,617	3,132	5,460	Y	2,328
Office Supplies	$4,791	2,300	3,300	Z	1,000
Repairs & Maintenance	$2,784	2,720	2,820	AA	100
Misc. Expense	$37	300	300	AB	-
Capital Expenditures					
Computers, Printers, Copiers, Furniture	$6,097	3,000	3,000	AC	-
Total Operating Expenses	**$522,700**	**$512,919**	**544,212**		**31,293**
Cash on Hand	50,820	$ 60,789	$ 60,777		
Change in Net Assets from Operations	**$ (75,103)**	**$ 59,289**	**$ 60,777**		

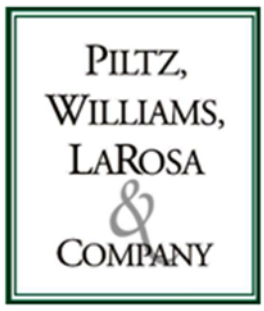
Attachment: GCCF Youth Health Budget FY 2021-22 (8360 : Appropriations)

Financial Statements

Gulf Coast Community Foundation, Inc.
Gulfport, Mississippi

Year ended June 30, 2018
(With Summarized Financial Information
For the Year Ended June 30, 2017)

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)



CERTIFIED PUBLIC ACCOUNTANTS
A Professional Association

Gulf Coast Community Foundation, Inc.
Gulfport, Mississippi

Financial Statements

Year ended June 30, 2018
(With Summarized Financial Information
For the Year Ended June 30, 2017)

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Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

PILTZ, WILLIAMS, LAROSA & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS
A Professional Association

MEMBERS
American Institute of CPAs
AICPA Private Companies Practice Section
AICPA Governmental Audit Quality Center
AICPA Center for Audit Quality
AICPA Employee Benefit Plan Audit Quality Center
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David C. Neumann, CPA, CBA
Mildrey Egües-Strickland, CPA

Gerald Piltz, CPA (1925-2013)
Stanford A. Williams, Jr., CPA (1935-2
Sam J. LaRosa, Jr., CPA (Retired)
William S. Thompson, CPA (Retired)
Gene M. Clark, Jr., CPA (Retired)
Darrell L. Galey, CPA (Retired)
Margaret D. Closson, CPA (Retired)
Stephen P. Theobald, CPA, CVA

Independent Auditors' Report

To the Board of Directors
Gulf Coast Community Foundation, Inc.
Gulfport, Mississippi

We have audited the accompanying financial statements of Gulf Coast Community Foundation, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

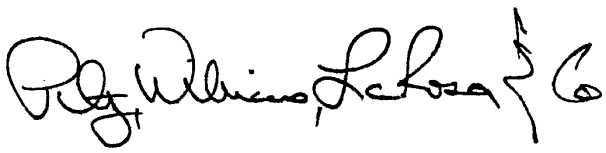
Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Gulf Coast Community Foundation, Inc. as of June 30, 2018 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Summarized Comparative Information

We have previously audited Gulf Coast Community Foundation, Inc.'s 2017 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated November 7, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.



Certified Public Accountants

Biloxi, Mississippi
October 8, 2018

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Gulf Coast Community Foundation, Inc.
Statements of Financial Position

	June 30, 2018	2017
Assets		
Cash and cash equivalents	**$ 4,054,202**	$ 4,300,249
Investments, equity and debt securities	**15,589,910**	14,837,843
Assets held in charitable lead trust	**353,120**	383,421
Beneficial interest in charitable remainder unitrust	**1,672,323**	1,575,514
Investment in Gulf Coast Nonprofit Center	**1,471,523**	1,516,236
Accounts receivable, other	**1,459**	1,670
Property and equipment, net	**7,072**	8,032
Total assets	**$ 23,149,609**	$ 22,622,965
Liabilities and Net Assets		
Liabilities		
Accounts payable	**$ 120,459**	$ 26,572
Grants payable	**18,250**	36,750
Payroll liabilities	**5,902**	4,232
Liability for agency relationships	**4,091,662**	3,705,746
Liability for split interest agreement	**353,120**	374,045
Total liabilities	**4,589,393**	4,147,345
Net assets		
Unrestricted	**12,063,887**	11,727,923
Temporarily restricted	**6,496,329**	6,747,697
Total net assets	**18,560,216**	18,475,620
Total liabilities and net assets	**$ 23,149,609**	$ 22,622,965

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

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Gulf Coast Community Foundation, Inc.
Statements of Activities
For the Year Ended June 30, 2018
(With Summarized Financial Information for the Year Ended June 30, 2017)

	Unrestricted Net Assets	Temporarily Restricted Net Assets	2018 Total	2017 Total
Support and revenue				
Contributions	**$ 384,535**	**$ 2,106,049**	**$ 2,490,584**	2,781,985
Fund raising income	**67,917**	**-**	**67,917**	81,161
Administrative fees, net	**43,144**	**-**	**43,144**	34,391
Interest and dividends	**209,300**	**81,309**	**290,609**	257,276
Realized/unrealized gain	**325,931**	**147,951**	**473,882**	1,060,349
Change in value of split-interest agreements	**96,809**	**-**	**96,809**	176,925
Decrease in equity of unconsolidated non-profit entity	**(44,713)**	**-**	**(44,713)**	(36,602)
Amortization of discounts	**-**	**(2,801)**	**(2,801)**	1,208
Other income	**1,584**	**(20)**	**1,564**	2,916
Net assets released from restrictions	**2,583,856**	**(2,583,856)**	**-**	-
Total support and revenue	**3,668,363**	**(251,368)**	**3,416,995**	4,359,609
Expenses				
Program services:				
Grants	**2,330,448**	**-**	**2,330,448**	3,146,818
General and administrative	**737,683**	**-**	**737,683**	648,914
Support services:				
General and administrative	**243,411**	**-**	**243,411**	246,363
Fundraising	**20,857**	**-**	**20,857**	28,927
Total expenses	**3,332,399**	**-**	**3,332,399**	4,071,022
Changes in net assets	**335,964**	**(251,368)**	**84,596**	288,587
Net assets, beginning of year	**11,727,923**	**6,747,697**	**18,475,620**	18,187,033
Net assets, end of year	**$ 12,063,887**	**$ 6,496,329**	**$ 18,560,216**	$ 18,475,620

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

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Gulf Coast Community Foundation, Inc.
Statements of Functional Expenses
For the Year Ended June 30, 2018
(With Summarized Financial Information for the Year Ended June 30, 2017)

	Program Services	Administrative	Fundraising	2018 Total	2017 Total
Personnel					
Salaries	**$ 247,621**	**$ 81,731**	**$ 7,516**	**$ 336,868**	$ 315,392
Employee benefits	**31,564**	**10,418**	**958**	**42,940**	40,746
Payroll taxes	**18,652**	**6,156**	**566**	**25,374**	25,146
Totals	**297,837**	**98,305**	**9,040**	**405,182**	381,284
Other					
Grants and allocations	**2,330,448**	**-**	**-**	**2,330,448**	3,146,818
Fundraising	**-**	**-**	**10,022**	**10,022**	20,998
Professional fees	**211,847**	**33,223**	**-**	**245,070**	127,895
Advertising	**200**	**-**	**-**	**200**	1,140
Brokerage fees	**-**	**90,585**	**-**	**90,585**	88,370
Computer	**15,578**	**4,583**	**421**	**20,582**	23,240
Consulting fees	**76,488**	**2,564**	**236**	**79,288**	121,670
Depreciation	**-**	**1,776**	**-**	**1,776**	1,411
Dues and subscriptions	**7,915**	**2,072**	**191**	**10,178**	8,360
Telephone	**4,637**	**1,035**	**95**	**5,767**	6,625
Postage	**1,214**	**385**	**35**	**1,634**	1,847
Rent/lease	**12,518**	**2,965**	**273**	**15,756**	28,656
Office supplies and expense	**20,157**	**935**	**86**	**21,178**	24,932
Printing and publications	**4,987**	**56**	**5**	**5,048**	7,745
Travel and meetings	**75,127**	**1,988**	**183**	**77,298**	63,555
Insurance	**5,439**	**1,795**	**165**	**7,399**	7,602
Miscellaneous	**3,739**	**1,144**	**105**	**4,988**	8,874
Totals	**2,770,294**	**145,106**	**11,817**	**2,927,217**	3,689,738
Total expenses	**$ 3,068,131**	**$ 243,411**	**$ 20,857**	**$ 3,332,399**	$ 4,071,022

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

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

Gulf Coast Community Foundation, Inc.
Statements of Cash Flows

	Year Ended June 30, 2018	2017
Cash flows from operating activities		
Increase (decrease) in net assets	**$ 84,596**	$ 288,587
Adjustments to reconcile increase in net assets to net cash used in operating activities:		
Depreciation expense	**1,776**	1,411
Amortization of discount on split-interest agreement	**2,801**	(1,208)
Realized and unrealized loss (gain) on investments	**(473,882)**	(1,060,349)
(Increase) decrease in operating assets:		
Assets held in charitable lead trust	**30,301**	19,871
Beneficial interest in remainder trust	**(96,809)**	(176,925)
Interest in unconsolidated non-profit entity	**44,713**	36,602
Accounts receivable - other	**211**	(218)
Increase (decrease) in operating liabilities:		
Payroll taxes payable	**1,670**	(9,767)
Liability for agency relationships	**385,916**	620,871
Liability for split interest agreement	**(20,925)**	(11,079)
Grants payable	**(18,500)**	10,706
Accounts payable	**93,887**	15,057
Net cash provided by (used in) operating activities	**35,755**	(266,441)
Cash flows from investing activities		
Additions to fixed assets	**(816)**	(1,551)
Investment purchases, net of redemptions	**(280,986)**	738,803
Net cash provided by (used in) investing activities	**(281,802)**	737,252
Net increase (decrease) in cash and cash equivalents	**(246,047)**	470,811
Cash and cash equivalents, beginning of year	**4,300,249**	3,829,438
Cash and cash equivalents, end of year	**$ 4,054,202**	$ 4,300,249

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

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Gulf Coast Community Foundation, Inc.
Notes to Financial Statements
June 30, 2018 and 2017

Note 1 – Summary of Significant Accounting Policies

Organization – The Gulf Coast Community Foundation, Inc. (the Foundation) is a Mississippi nonprofit corporation chartered on October 5, 1989. It is operated exclusively for public charitable uses and purposes, including, but not limited to, all charitable, scientific, literary, educational, cultural, and civic purposes that most effectively serve the needs and interests of the Mississippi Gulf Coast community. The Foundation administers funds contributed or bequeathed to it by individuals, other agencies, corporations, and other sources for the benefit of the Mississippi Gulf Coast in a manner consistent with donors' interests.

Basis of accounting – The financial statements of the Foundation have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Financial statement presentation – The Foundation reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. A description of these classes is as follows:

Temporarily restricted - funds with donor-imposed purpose restrictions which have not been met and trust activity for which the ultimate purpose of the proceeds is not permanently restricted.

Permanently restricted - funds with donor restrictions that the corpus be invested in perpetuity and only the income be made available in accordance with donor restrictions.

Unrestricted - all other net assets, including board-designated or appropriated amounts.

Amounts held for others under agency transactions – If a not-for-profit organization establishes a fund at the Foundation with its own funds and specifies itself as the beneficiary of that fund, the community foundation must account for the transfer of such assets as a liability. The Foundation refers to such funds as "liability for agency relationships."

Cash and cash equivalents – For purposes of the statements of cash flows, the Foundation considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Income taxes – The Foundation is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Similar provisions are available under the Mississippi Code for exemption from state income taxes. Management has evaluated the Foundation's tax positions and believes there are no uncertain tax positions requiring disclosure.

Property and equipment – Property and equipment are stated at cost if purchased, or at fair market value if contributed. Depreciation is provided using the straight-line method over the estimated useful lives of the assets. Additions and betterments of $500 or more are capitalized, while maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed currently.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Grants payable – Grants payable represents amounts due to fund beneficiaries that have been approved by the board and should be paid within the next twelve months.

Estimates – Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

Functional allocation of expenses – The costs of providing the various programs and activities have been summarized on a functional basis in the statements of functional expenses. Accordingly, certain costs have been allocated among the program and supporting services benefited.

Summarized financial information – The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Foundation's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

Note 2 – Investments, Equity and Debt Securities
Investments are carried at fair value, and net realized and unrealized gains and losses are reflected in the statements of activities. The investments' cost, market value, and realized and unrealized gains were as follows for the years ending:

	June 30, 2018		June 30, 2017	
	Cost/ Donated Value	Market Value	Cost/ Donated Value	Market Value
Equity mutual funds	**$ 7,647,171**	**$ 9,938,729**	$ 7,087,088	$ 9,330,036
Government bonds	**2,429,852**	**2,377,054**	2,214,332	2,270,697
Corporate bonds	**3,345,867**	**3,274,127**	3,218,078	3,237,110
Totals	**$ 13,422,890**	**$ 15,589,910**	$12,519,498	$14,837,843

Excess of market over cost, end of year	**$ 2,167,020**	$ 2,318,345
Excess of market over cost, beginning of year	**2,318,345**	1,194,798
Unrealized gain (loss) for the year	**(151,325)**	1,123,547
Allocated to liability for agency funds	**(56,915)**	246,185
Allocated to Foundation net assets	**(94,410)**	877,362
Realized gain for the year	**568,292**	182,987
Net realized and unrealized gain (loss) on investments	**$ 473,882**	$ 1,060,349

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Note 3 - Charitable Lead Trust

On August 29, 1997, a donor established a charitable lead trust naming the Foundation as the trustee and co-beneficiary. Under terms of the split-interest agreement, the Foundation is to receive $10,000 annually for twenty years for its unrestricted use, and the Catholic Diocese of Biloxi is to receive $50,000 annually for the same period. At the expiration of the twenty years, the trust is to terminate and the remaining trust assets are to be distributed to others as specified in the trust agreement. Using a 6.65% discount rate, the present value of future benefits expected to be received by the Foundation was estimated to be $107,317, which was reported in 1997 as a temporarily restricted contribution. Each year, the Foundation recognizes temporarily restricted revenue for the amortization of the present value discount. The Foundation recognized amortization of the discount on the estimated present value of future benefits of $(2,801) and $1,208 for the years ending June 30, 2018 and 2017, respectively.

Assets held under this agreement are recorded at market value and are reflected on the statement of financial position of the Foundation as of June 30, 2018 and 2017 in the amount of $353,120 and $383,421, respectively. The present value of the remainder interest of this trust as of June 30, 2018 and 2017 is reported on the statement of financial position as a liability in the amount of $353,120 and $374,045, respectively. This liability is adjusted during the term of the split-interest agreement for changes in the fair value of the assets and the amortization of the discount.

Note 4 - Charitable Remainder Unitrust

During 2003, a donor established a charitable remainder unitrust with a local third party investment advisory firm. The charitable remainder unitrust provides for distributions to the grantor or other designated beneficiaries over the life of the unitrust (usually the designated beneficiary's lifetime). Upon the death of the designated beneficiary, the remaining unitrust assets will be distributed to the Foundation in satisfaction of its charitable remainder interest. The present value of the unitrust attributable to the future benefits to be received by the Foundation is recorded in the statement of financial position as of June 30, 2018 and 2017 in the amount of $1,672,323 and $1,575,514, respectively. On an annual basis, the Foundation will revalue the remainder interest based on applicable mortality tables and current market conditions.

Note 5 - Investment in Gulf Coast Non-Profit Center

The Foundation acquired a 30% equity interest in the Gulf Coast Non-Profit Center, Inc. for $2,000,000 on June 12, 2008. The Center leases space to non-profit organizations on the Mississippi Gulf Coast at below market price in order to increase their capacity to serve the community. The Center is a 501(c)(25) organization with the United Way of South Mississippi (20%), the Gulf Coast Business Council Research Foundation (30%), the Gulf Coast Community Foundation (30%), and the Mississippi Gulf Coast Chamber of Commerce Foundation (20%) as its members. The facility is operating with a high occupancy rate as of the date of this report, but declines in that occupancy rate could lead to a higher rate of rent for the equity members or a need for capital contributions by the equity members. It is the policy of the Foundation to account for this investment under the equity method of accounting.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

The following summarized financial information of the Gulf Coast Non-Profit Center, Inc. is being presented using the calendar year end of the entity:

	December 31, 2017	December 31, 2016		Year Ended December 31, 2017	Year Ended December 31, 2016
Assets	$4,413,947	$4,562,946	Revenues	$ 681,248	$ 694,720
Liabilities	(20,541)	(20,498)	Expenses	(830,290)	(816,728)
Equity	$4,393,406	$4,542,448	Changes in equity	$ (149,042)	$ (122,008)

Note 6 - Risks and Uncertainties
The Foundation maintains cash balances at financial institutions which at times may exceed the federally insured limit of $250,000. The Foundation also maintains money market accounts at investment institutions that are not insured by the FDIC. Total uninsured balances at June 30, 2018 and 2017 were $3,360,962 and $3,558,621, respectively. The Foundation has not experienced any such losses and does not believe that it is exposed to any significant credit risk on these deposits.

Investment securities are exposed to various market and credit risks. Due to the level of risk associated with certain investment securities, it is at least reasonably possible that changes in net values of investment securities will occur in the near term and those changes could materially affect the amounts reported in the statements of financial position.

Note 7 – Fair Value Measurements
ASC 820, *Fair Value Measurements and Disclosures*, defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820 also establishes a framework for measuring fair value and expands disclosures about fair value measurements. The fair value hierarchy established in ASC 820 prioritizes the inputs used in valuation techniques into three levels as follows:

1 Level 1 – inputs are quoted prices in active markets for identical assets or liabilities;

2 Level 2 – inputs are other than quoted prices included within level 1 that are observable for the asset or liability, either directly or indirectly; and

3 Level 3 – inputs are unobservable for the assets or liability.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Fair values of assets measured on a recurring basis at June 30, 2018 and 2017 are as follows:

June 30, 2018	Market Value	Quoted Prices in Active Markets for Identical Assets **(Level 1)**	Significant Other Observable Inputs **(Level 2)**
Investments, equity and debt securities			
Equity mutual funds	**$ 9,938,729**	**$ 9,938,729**	**$ -**
Government bonds	**2,377,054**	**2,377,054**	**-**
Corporate bonds	**3,274,127**	**3,274,127**	**-**
Total investments	**$ 15,589,910**	**$ 15,589,910**	**$ -**
Assets held in charitable lead trust	**$ 353,120**	**$ 353,120**	**$ -**
Beneficial interest in charitable remainder unitrust	**$ 1,672,323**	**$ -**	**$ 1,672,323**
June 30, 2017			
Investments, equity and debt securities			
Equity mutual funds	$ 9,330,036	$ 9,330,036	$ -
Government bonds	2,270,697	2,270,697	-
Corporate bonds	3,237,110	3,237,110	-
Total investments	$ 14,837,843	$ 14,837,843	$ -
Assets held in charitable lead trust	$ 383,421	$ 383,421	$ -
Beneficial interest in charitable remainder unitrust	$ 1,575,514	$ -	$ 1,575,514

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Foundation had no assets or liabilities valued using Level 3 inputs. The following is a description of the methodologies used for assets measured at fair value.

Investments, equity and debt securities and *Assets held in Charitable Lead Trust:* Valued at the closing price reported on the active market on which the individual securities are traded.

Beneficial interest in charitable remainder unitrust: Valued at the present value of future benefits to be received.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Note 8 - Property and Equipment
Depreciation expense for the periods ended June 30, 2018 and 2017 was $1,776 and $1,411, respectively. A summary of property and equipment follows:

	June 30, 2018	2017
Computer equipment	**$ 53,127**	$ 52,311
Software	**20,000**	20,000
Leashold Improvements	**3,550**	3,550
Office furniture	**3,179**	3,179
Net property and equipment	**79,856**	79,040
Less accumulated depreciation	**72,784**	71,008
Totals	**$ 7,072**	$ 8,032

Note 9 - Liability for Agency Relationships
The Foundation maintained agency funds for the years ended June 30, 2018 and 2017 which are reported on the Statement of Financial Position as a liability. Agency funds are categorized by the Foundation into the following fund types:

	June 30, 2018	2017
Healthcare	**$2,905,382**	$ 2,791,453
Field of interest	**188,212**	179,969
Designated	**445,578**	204,335
Scholarship & education programs	**503,650**	483,129
Organization's operation	**48,840**	46,860
Totals	**$ 4,091,662**	$ 3,705,746

Note 10 – Temporarily Restricted Net Assets
Temporarily restricted net assets available have been categorized as follows:

	June 30, 2018	2017
Donor-advised	**$ 114,613**	$ 8,115
Designated	**3,706,014**	3,808,287
Employee assistance	**452,909**	364,655
Field of interest	**207,463**	190,892
Scholarship & education programs	**1,993,007**	1,998,967
Fiscal Agent	**22,323**	303,781
Totals	**$ 6,496,329**	$ 6,674,697

Note 11 – Related Party Leases
The Foundation rents office and storage space from the Gulf Coast Nonprofit Center (see Note 5). Both leases are for a period of 12 months and are renewed annually. Related party rent expense for the years ended June 30, 2018 and 2017 amounted to $12,224 and $15,280, respectively. Additional amounts included in rent expense on the statements of functional expenses are rents paid on behalf of fiscal sponsorship funds.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Note 12 – Endowment Funds

Effective July 1, 2012 the State of Mississippi enacted the Uniform Prudent Management of Institutional Funds Act "UPMIFA". The Foundation interprets the current state law regarding the treatment of endowments as the preservation of purchasing power and prudent expenditure of endowment funds and related appreciation.

The Board of Directors has determined that the majority of the Foundation's contributions are subject to the terms of its governing documents. Certain contributions are received subject to other gift instruments, or are subject to specific agreements with the Foundation. Under the terms of the Foundation's governing documents, the Board of Directors has the ability to distribute so much of the original principal of any trust or separate gift, devise, bequest, or fund as the Board in its sole discretion shall determine. As a result of the ability to distribute the principal, all contributions not classified as temporarily restricted or permanently restricted are classified as unrestricted net assets for financial statement purposes.

Endowment investment and spending policies - The Foundation has adopted investment and spending policies, approved by the Board of Directors, for endowment assets. The intent of the Foundation is to keep the corpus intact with the income and/or capital gains expended in keeping with the purpose of the Foundation. The objective is to grow the portfolio in parity with the inflation -adjusted target spending. The Foundation targets a diversified asset allocation that places an emphasis on equity-based investments and bond investments to achieve its long-term objectives within prudent risk parameters.

The spending policy calculates the amount of money annually distributed from the Foundation's various endowed funds, for program services and administration. The current spending policy is to distribute an amount of 4% of the fair value of the endowment funds as of the beginning of each fiscal year. Accordingly, over the long term, the Foundation expects its current spending policy to allow its endowment assets to grow and allow the Foundation to collect an administrative fee for maintaining the funds. This is consistent with the Foundation's objective to maintain the purchasing power of endowment assets as well as to provide additional real growth through investment return.

Endowment net asset composition by type of fund as of June 30, 2018 is as follows:

	Unrestricted	Temporarily Restricted	Total
Undesignated endowment funds	**$ 100,145**	**$ -**	**$ 100,145**
Donor-restricted endowment funds			
Designated	**-**	**21,701**	**21,701**
Employee Assistance	**-**	**452,909**	**452,909**
Scholarship	**-**	**1,978,159**	**1,978,159**
Unrestricted board designated funds			
Designated	**1,720,987**	**-**	**1,720,987**
Donor-advised	**2,677,312**	**-**	**2,677,312**
Field of interest	**4,386,885**	**-**	**4,386,885**
Scholarship	**1,000,502**	**-**	**1,000,502**
Total funds	**$ 9,885,831**	**$ 2,452,769**	**$ 12,338,600**

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Gulf Coast Community Foundation, Inc.
Notes to Financial Statements
June 30, 2018 and 2017
(Continued)

Changes in endowment net assets as of June 30, 2018 are as follows:

	Unrestricted	Temporarily Restricted	Total Net Endowment Assets
Endowment net assets, beginning of year	**$ 9,504,357**	**$ 2,381,717**	**$ 11,886,074**
Contributions	**277,963**	**129,526**	**407,489**
Investment income	**176,071**	**48,319**	**224,390**
Net appreciation (depreciation)	**422,740**	**82,404**	**505,144**
Amounts appropriated for expenditure	**(495,300)**	**(189,197)**	**(684,497)**
Endowment net assets, end of year	**$ 9,885,831**	**$ 2,452,769**	**$ 12,338,600**

Endowment net asset composition by type of fund as of June 30, 2017 is as follows:

	Unrestricted	Temporarily Restricted	Total
Donor-restricted endowment funds			
Designated	$ -	$ 22,236	$ 22,236
Employee Assistance	-	364,655	364,655
Scholarship	-	1,994,826	1,994,826
Unrestricted board designated funds			
Designated	1,665,708	-	1,665,708
Donor-advised	2,555,387	-	2,555,387
Field of interest	4,261,062	-	4,261,062
Scholarship	1,022,200	-	1,022,200
Total funds	$ 9,504,357	$ 2,381,717	$ 11,886,074

Changes in endowment net assets as of June 30, 2017 are as follows:

	Unrestricted	Temporarily Restricted	Total Net Endowment Assets
Endowment net assets, beginning of year	$ 8,657,380	$ 3,157,735	$ 11,815,115
Contributions	184,864	390,111	574,975
Investment income	156,976	51,274	208,250
Net appreciation (depreciation)	892,480	187,009	1,079,489
Amounts appropriated for expenditure	(387,343)	(1,404,412)	(1,791,755)
Endowment net assets, end of year	$ 9,504,357	$ 2,381,717	$ 11,886,074

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

Note 13 – Defined Contribution Retirement Plan

The Foundation adopted a resolution effective February 24, 2015, approving the establishment of a tax deferred investment plan under Internal Revenue Code Section 408(p). Employees are eligible to participate in the Plan when they have met service requirements. The Plan is a pre-tax elective deferral plan, commonly known as a Simple IRA. The elective deferral limit for the current year was $12,500 plus the $3,000 catch up provision for employees 50 or older. The Foundation may elect to match participants' pre-tax deferrals on a dollar-for-dollar basis up to 3% (but not less than 1%) of eligible compensation for any year. The Foundation may contribute less than a 3% match (but not less than 1%) in no more than two out of every five years. In lieu of matching contributions, the Foundation may elect to make a non-elective contribution of 2% of each eligible employee's compensation. Employees are immediately vested in all contributions. Employer contributions of $8,816 and $6,813 are included in employee benefits expense for June 30, 2018 and 2017, respectively.

Note 14 – Distribution of Assets

By Agreement dated November 3, 2005, The O'Keefe Foundation ("TOF") transferred TOF's assets to GCCF, which assets GCCF agreed to invest, manage, and utilize for charitable purposes. In the Agreement, TOF retained the right to have any remaining assets returned to TOF. TOF exercised its option on November 16, 2016; and the assets were transferred on December 16, 2016. The distribution is included in grants and allocations on the Statements of Functional Expenses.

Note 15 - Subsequent Events

Management has evaluated subsequent events through October 8, 2018, the date on which the financial statements were available to be issued.

The Foundation experienced two large cash receipts subsequent to year end. The first was a gift from the Mississippi Power Company in the amount of $3,000,000 to establish the Low-Income Energy Assistance Fund. The second, was a settlement from BP in the amount of $425,000 used to establish the BP Settlement Fund.

Attachment: GCCF Audit June 30, 2018 (8360 : Appropriations)

ONE UNITED SCHOOL DISTRICT

REASONS THE COUNTY SUPERVISORS SHOULD FINANCE A STUDY TO DETERMINE THE FINANCIAL SAVINGS AND BENEFITS TO THE STUDENTS, TEACHERS AND TAXPAYERS OF HANCOCK COUNTY

1. The Hancock Board of Supervisors is the only governmental entity in Hancock County that represents all of the citizens of the Bay Waveland and Hancock County School Districts, as was pointed out at the 7 June 2021 meeting. Four of the five Supervisors represent a number of residents in the Bay Waveland School District (BWSD) and all five of the Supervisors represent a number of residents in the Hancock County School District (HCSD).

2. At all times, the goals of school boards should be to do what is right and prudent to:
   a. Provide the best education of students.
   b. Provide the best pay for teachers.
   c. Maintain the lowest Ad Valorem taxes possible while achieving these goals.

3. If/when school boards ignore their fiduciary responsibilities, a governing body or bodies should make the residents aware of the problems and offer possible solutions.

4. If/when school boards believe it is more important to protect their turf and positions than to do what is best for the students, teachers and community, a higher governing body should become involved to evaluate what is best for the community rather than what is best for one school district.

5. If/when "cultural differences" are used as an excuse for not making changes, a governing body should become involved. Hancock County has witnessed tremendous changes following Katrina. Many residents have left the county, many others have moved in. The residents of Hancock County

Attachment: One United School District (8360 : Appropriations)

unite to attend area churches, restaurants, celebrations and festivals. Surely they can unite for an improved educational system. Past prejudices should not define the present.

6. If/when you have a declining school population in two districts with incredibly increased total spending, actions should be taken. At a minimum, there should be an in depth review of duplicate spending, efficiency of services and best utilization of assets. By eliminating duplicity, could some money be used to better support the student population? Could some money be used to improve teacher pay? Could Ad Valorem taxes be lowered?

As you know, I strongly believe that an independent firm should be hired to evaluate and review the benefits that could be obtained through the consolidation of BWSD and HCSD. Once again, I have reiterated my reasoning. Now I have to ask, is there any good reason to NOT spend approximately $15,000 to possibly save millions of dollars? Is there any good reason to NOT spend $15,000 to study decreasing administrative costs and increasing funding for the students and teachers? Is there any good reason to NOT spend $15,000 to evaluate a possible decrease in Ad Valorem taxes.

I hope that you will seriously consider this request.

Ron Thorp

601-569-9002

June 2021

Attachment: One United School District (8360 : Appropriations)

Bay Area Youth Soccer
B.A.Y.S.
est. 1984

June 16, 2021

To: Hancock County Board of Supervisors

Re: Appropriations

Bay Area Youth Soccer respectfully requests the continued appropriation of the funding provided by the Hancock County Board of Supervisors for the Fiscal year beginning October 1, 2021. The funding gives our non-profit club the ability to maintain our playing fields for the benefit of the children of Hancock County.

We thank you for your continued support of our soccer program and the children of Hancock County.

Sincerely,

Charles Oliver Jr.

B.A.Y.S. Registrar

Attachment: Bay Area Youth Soccer (8360 : Appropriations)

Brenda's House Family Center
9930 Highway 603
Bay Saint Louis, MS 39520
(228) 467-2446

Hancock County
Human Resource Agency
601 Bookter Street
Bay St. Louis, MS 39520
Phone -228-216-0249
Fax - 228-344-3081

United Way

Child Development	Senior Citizens	Youth Development	Early Education Center	STARS North	STARS West	STARS East
9930 Highway 603	601 Bookter Street	7150 Lower Bay Road	105 Tiffany Street	6122 Cuevas Town Road	23350 Highway 43	4221 Kiln-Delisle Rd
Bay St. Louis, MS 39520	Bay St. Louis, MS 39520	Bay St. Louis, MS 39520	Waveland, MS 39576	Kiln, MS 39556	Picayune, MS 39466	Kiln, MS 39556
228-467-8050	228-467-9292	228-216-8788	228-463-8889	228-216-4041	228-216-5163	228-493-0215

June 18, 2021

Hancock County Board of Supervisors
854 Highway 90 Suite A
Bay St. Louis, MS 39520

Dear Supervisors,

The Hancock County Human Resource Agency would like request funding for the same amount as last year, $548,180 with $35.000 being redirected to SMPDD, Area Agency on Aging from our Senior Budget to them for Local Sr. Match. Our total funds budget will be split as follows, Seniors- $157,589; Child and Youth Development- $136,000; Administration- $119,955 and Brenda's House Family Center, $99,636.00.

We are excited to continue providing these programs and services to the citizens of Hancock County. Upon creation of the Hancock County Human Resources Agency by the Hancock County Board of Supervisors in 1986, we have worked diligently to bring quality programs to Hancock County.

A great statesman was once quoted as saying "The moral test of society is how society treats those who are in the dawn of life-the children; those who are in the twilight of life-the elderly: and those who are in the shadow of life-the sick, the needy, and the handicapped. We are thankful for your leadership and the opportunity to serve the children, families and seniors of Hancock County, all of which is made possible by your support of our programs.
We look forward to meeting with you soon and the opportunity to give you a presentation of our services.

Sincerely,

Lora Mederos

Lora Mederos, Executive Director
Hancock County Human Resources Agency

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Senior Citizen's Center

Congregate Meals

We serve 25—35 hot or other appropriate meals provided to an eligible person in a congregate setting.

These meals provide a minimum of the thirty-three and one –third percent of the daily recommended dietary allowances as established by the food and nutrition board of the National Academy of Sciences.

By the end of the year we will have served approximately 6,500 congregate meals.

Home Delivered Meals

Home Delivered Meals are available for Hancock County residents who are homebound. In order to quality you must be 60 year or older and be a resident of Hancock County. You may call the Area Agency on Aging at 228-868-2311 or 800-444-8014 to apply for these meals. A representative will visit in your home and do an assessment based on the eligibility assessment tool used by the AAA.

Transportation:

Bay St. Louis/Waveland	M—F
Pearlington	M-W-F
North of I-10	M-W-F

Errands Schedule:

Monday—Banks, Post Office, Govt. Offices, Pharmacy

Tuesday—Beauty/Barber Shop, Bill Paying

Wednesday—Banks, Post Office, Govt. Offices, Pharmacy

Thursday—Bill paying

Friday—Banks, Post Office, Govt. Offices, Pharmacy

Medical Appointments:

Doctor Visits and Hospital—Monday—Friday

Grocery Shopping—12:30 PM

Tuesday—Bay St. Louis
Wednesday—Waveland/Pearlington
Wednesday—North of I-10



Class Schedule:

Monday: Ceramics, Oil Painting, Crochet, Quilting

Tuesday: Crafts, Ceramics, Oil Painting, Quilting

Wednesday: Oil Painting, Ceramics, Quilting, Beginner's Oil Painting

Thursday: Quilting, Ceramics, Oil Painting

Friday: Quilting, Ceramics, Oil Painting

Ceramics, Crafts and Quilting are from 9:00 AM to 11:00 AM

Oil Painting Classes are from 9:00 AM to 1:30 PM

Beginner's Oil Classes are from 9:00 AM to 11:00 AM

HCHRA
SENIOR CITIZENS CENTER

601 Bookter Street
Bay St. Louis, MS 39520

Phone: 228-467-9292
Fax: 228-467-3874

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

MEALS SERVED—

BREAKFAST—9:00 AM
LUNCH—11:30 AM
SNACK—1:00 PM

Located at 601 Bookter Street, our Senior Citizen's Center is open Monday through Friday from 7:00 AM to 3:00 PM. At our beautiful facility we provide a home-like environment where Hancock County residents 60 or older can enjoy a vast array of services. Some of these services include classes, recreation, education and volunteer opportunities, referral, community service projects, etc. The facility serves approximately 50 people per day from different parts of our county. Contact Arlene Johnson, Program Director for more information at 228-467-9292.

The purpose of the center is to:

1) "Provide a focal point in the community where older persons can seek information and referrals, counseling, and assistance;
2) Promote physical, mental and cultural well-being of older Hancock Countians and encourage their participation in community affairs;
3) Provide supportive services that enables older people to maintain themselves in a home-community atmosphere and frees them from the alternatives of institutionalization."

Classes

Ceramics, Crafts, Quilting, Oil Painting and Beginner's Oil Painting

Other Activities Include

Field Trips (casino's bowling, other outings)
Errands (bank, post office, etc.)
Beauty/Barber Shop
Medical Appointments
Grocery Shopping
Farmer's Market
Black History & President's Day Luncheon
May Senior Appreciation Month
July 4th—Picnic BBQ
Thanksgiving Day Party
Christmas Party
Senior Prom

Awareness Activities Include

Flu Shots
Heat Stress Prevention
Southern Care Home Health Presentation
Diabetes awareness and screening
Cancer presentation
High Blood Pressure education and screening
Mayo Health Clinic Presentation
Stroke Prevention
Heart Attack Prevention
HIV/AIDS and the elderly
Mental Health Awareness
MSU Extension Programs—Wellness Health Plans
St. Joseph Hospice
Legal Aide Services
Estate Planning
Hurricane Awareness
Counseling, Information and Referrals

Hancock County Human Resources Agency

601 Bookter Street
Bay St. Louis, MS 39520

HCHRA
SENIOR CITIZENS CENTER

The Philosophy of the Senior Citizen's division of the HCHRA seeks to create an atmosphere that acknowledges the value of family life, individually and collectively, and affirms the dignity and self-worth of the older adult.

We are open Monday through Friday from 7:00 AM to 3 PM.



We have a contract with Coast Transit Authority out of Harrison County to provide our transportation. The bus picks up five days per week.

Bay St. Louis/Waveland	M—F
Pearlington	M-W-F
North of I—10	M-W-F

Tel: 228-467-9292

Fax: 228-467-3874

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY

CHILD DEVELOPMENT CENTERS- Hancock County Child Development, Camp Care, and Hancock STARS West, East, and North (STARS are conveniently located inside Hancock County Public Schools)

July 1, 2020 through March 31, 2021

Please provide Numbers for the following questions

Program Name: **All Early Childhood Programs**

How Many Total Children (July 1 - September 30) you have served _233_
Gender Break Down - Male__**111**_____ Female__**122**___
Ages:
Infants__**11**___ 1's_**31** **2's** **44** **3's** **51**__4's_**60**___5's___**36**____

Ethnicity of Children
African American __**32**___ Caucasian__**169**_____ Hispanic___**5**___ Multi-Race____**25**__
Asian_**2**__

How Many Parent Conferences _____ How Many Parent Meetings/Events _____

How Many Initial Developmental Assessments (within the first 30 days) were completed___**156**_____

How many Staff Meetings____**42**_____

How many children received Speech/Developmental Services _**24**___Hancock _**20**____ B-W_**2**__ First Steps__**1**__

How Many Developmental Assessments (for October and May) were completed _____

How many children are Developing as expected: ___**148**____

How many children met all long-term age-appropriate developmental milestones_ not completed due to closure.

Community/City How many live in the following areas "Approximate" To the best of your abilities

Bay St Louis_**61**_____ Diamondhead ___**22**__Kiln __**35**____ Waveland _**45**__ Hancock County_56____ Harrison County ___**15**

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resources Agency
Administration Office
601 Bookter Street
Bay St. Louis, Ms 39520
Phone 228-220-3350



Private Care Rates:

Infants - Birth - 12 Months $620.00 Monthly

Toddlers - 1 and 2 Year Old's $575.00 Monthly

Preschoolers - 3 and 4 Year Old's $530.00 Monthly

Multifamily Discount: Regular price for 1st child, $20.00 off 2nd child, $30.00 off 3rd child per month.

After School- $135.00 Bi-Monthly

Childcare Assistance Eligibility Requirements:

- **Must be employed at least 25 hours per week or full-time student.**
- **Child Support Verification**
- **Copy of Child Birth Certificate**

Administration Office Located at

601 Bookter St. Bay St Louis, Ms 39520

Sallie West 228-342-5189/Director of Program Op

Angie Collins 228-342-1411/Grants Manager

PHILOSOPHY AND PURPOSE

It is the agency's belief that learning begins with birth and continues throughout life with the first five years of life being the most crucial in a child's development. It is the philosophy of the Child Development program that early childhood should be a time of fun, security, warmth, exploration and discovery. Preschool children are creative and receptive and our staff strives to nurture and encourage these qualities in the children who attend.

The purpose of our programs is to provide learning experiences within a safe, stimulating environment to encourage and support the physical, intellectual, social, emotional and cultural growth and development of the child as a whole.

The Purpose and Philosophy framework of our curriculum includes sharing and conversation time; stories and finger plays; music and movement; learning centers; small and large muscle activities; field trips; food preparation; structured learning activities with exposure to shapes, colors, numbers and letters, and also the celebration of holidays and birthdays.

The Child Development Center, established in 1977 is licensed by the Mississippi State Department of Health and complies with all standards put forth by the department. Children are admitted regardless of race, creed, color, sex, national origin or religion.

Our mission is to serve working families who fall below the eighty fifth percentile of low income. And, to provide a safe, loving and fun environment where children can socialize and learn through play.

Hancock County
Human Resource Agency

9930 HWY 603
Bay St Louis, Ms
39520
228-220-3350

Hancock County Human Resources

EARLY CHILDHOOD & YOUTH DEVELOPMENT PROGRAMS

Hancock County
Human Resource Agency

Serving Hancock County's Children
6 Weeks to 12 years
Phone 228-220-3350

United Way
Volunteer South Mississippi

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Information on our Early Childhood and Youth Development Programs



Child Development Children Building Towers and Roads in The Block Center

Child Development: Located at 9930 Highway 603, The center provides a very flexible and busy schedule designed to meet the needs of each child. Planned curriculum activities help develop the social, emotional, physical and intellectual abilities of each child. We currently use the Frog Street Curriculum which is a Pre-K comprehensive research-based program that integrates instruction across developmental domains and early learning disciplines. The center is open **Monday thru Friday from 7:00 AM until 5:30 PM.** Private Care slots are also available. This program serves 140 children.

For More Information Call 228-467-8050.

Shari Foubare Director of Infant/Toddlers
228-860-4961
Bliss Acker Director of Preschool
228-344-0113

CAMP C.A.R.E. The Youth Development program provides up to 70 Pre-K, after care and summer care slots for children ages 3 to 12. Camp Care is located at 7150 Lower Bay Rd, on the corner of Lower Bay and Lakeshore Rd. The core components of this program are Education and Career Development, Character and Leadership, Sports, Fitness and Recreation, the Arts, and Health and Life Skills. The program is open **Monday thru Friday from 7:00 AM to 5:30 PM and also has a full-time summer program. Please call Debbie Kuylen, Program Director - Office 228-467-9265 or cell 228-216-8788.**



Camp Care children engaged in learning centers

STARS West: Located at Hancock West Elementary, this program serves 5 Infant/Toddler, 20 Pre-K and 20 after school children. As with our Youth Development program the core components of this program also include Education and Career Development, Character and Leadership, Sports, Fitness and Recreation, the Arts, and Health and Life Skills. This program is open **Monday thru Friday from 7:00 AM to 4:30 PM Afterschool until 5:30 PM.** Both private and income-based child care slots are available. Program Director - Trinnae flood 228-216-5764

STARS North: Located at Hancock North Elementary, this program serves 20 Pre-K children ages 3 to 5. The program provides a very flexible and busy schedule designed to meet the needs of each child. Planned curriculum activities help develop the social, emotional, physical and intellectual abilities of each child. This program is open **Monday thru Friday from 7:00 AM to 4:30 PM.** Both private and income-based child care slots are available. Program Director – Amanda Besse 228-216-4041

STARS East: Located at Hancock East Elementary this program serves 20 Pre-K children ages 3 to 5. The program provides a very flexible and busy schedule designed to meet the needs of each child. Planned curriculum activities help develop the social, emotional, physical and intellectual abilities of each child. This program is open **Monday thru Friday from 7:00 AM to 4:30 PM.** Both private and income-based child care slots are available. Program Director -Amanda Humfress 228-342-2109.

STARS Bay-Waveland: Located at Waveland Elementary this program serves 20 Pre-K children ages 3 to 5. The program provides a very flexible and busy schedule designed to meet the needs of each child. Planned curriculum activities help develop the social, emotional, physical and intellectual abilities of each child. This program is open **Monday thru Friday from 7:00 AM to 4:30 PM.** Both private and income-based child care slots are available. Program Director- Kaniesha Montgomery 228-216-0175.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Brenda's House Family Center

Fifth Anniversary Report

April 1, 2016 – March 31, 2021

Brenda's House became a licensed emergency children's shelter in April 2016 and employed 18 full time and part time staff to provide 24/7 care and support of children removed from their homes by MS Child Protective Services. From April 1, 2016 – March 31, 2019, (3.25 years) Brenda's House provided 236 kids 5,885 nights of care, including meals, clothes, personal hygiene, school supplies, transportation to school, outings and opportunities for yoga and other creative therapies.

However, in 2018/2019 several factors converged to create a change in the scope of services for Brenda's House. The Family First Prevention Services Act (FFPSA) signed into law by Trump in February 2018 overhauled the foster care system by focusing on keeping children with the family as much as safety allows and capping the time and money available for congregate care. The new restrictions began in January 2019.

Mississippi's Child Protective Services worked to fully implement the FFPSA and began systemically not placing children in congregate care facilities unless there was no other option during 2018. Additionally, a change in youth court judges in Hancock County brought about a significant reduction of the number of children in care and a reduction of the number of children coming into care and therefore, needing emergency shelter services.

March 31, 2019 was the last day that Brenda's House operated as an emergency shelter. And from April 2019 – July 2019 a core staff of four people transitioned the shelter facility and programs into Brenda's House Family Center.

Brenda's House Family Center is the first and to date the only supervised visitation center in the state of Mississippi. From July 1, 2019 – March 31, 2021, (1.75 years) Brenda's House Family Center has supervised 219 visits with 88 individuals including 40 parents and grand-parents ad 48 kids; provided over 400 transports of children to these visits and provided over 600 meals/snacks to families.

Additionally, Brenda's House Family Center and/or staff has become certified in Crisis Prevention Intervention (CPI) instruction, Child and Adolescent Trauma Professional, and Circle of Security Parenting. Brenda's House Family Center also maintains its licensure from the MS Child Protective Services as a childcare facility to provide daytime respite for CPS kids as needed.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

BHFC has also received national recognition form the US Department of Health and Human Services, Administration for Children and Families and the MS State for creating the program. The Mississippi Administrative Office of the Courts also recognized Brenda's House Family Center for our approach at continuing visits via zoom at the start of the pandemic for providing tablets to each foster family to ensure they would be able to access the technology to continue to see their parent/family member each week.

Finally, there are several projects the staff and/or volunteers have completed for the actual facility and/or grounds of BHFC. Below is a list of the major projects.

- Obtained grant to help fund costs to replace AC unit
- Painted building inside and out
- Installed a raised bed garden
- Landscaping
- Screened in porch to porch with windows
- Replaced drywall in spot where AC leaked
- Added exercise flooring to porch
- Replaced broken dishwasher
- Had broken wooden playset dismantled and hauled off – along with huge stump in front yard
- Cleaned out storage shed
- Power washed buildings

BHFC will continue to grow in the next few years. We are currently exploring several new projects and look forward to sharing those projects in the coming months.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HRA

Proposed Budgets

FY 21-22

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Senior Citizens Program

Fiscal Year **October 1, 2021 til September 30, 2022**

Employees	**Salaries**	**% Time Employed**	**Senior Center**	**Cong. Meals Mgmt.**	**Other Senior Services**
Program Director	$49,920.00	100%	$ 33,780.00	$ 6,480.00	$ 9,660.00
Meal Mgmt./Program Aide	$19,760.00	100%		$ 14,040.00	$ 5,720.00
Program Aide	$18,720.00	38%	$ 7,020.00	$ -	
A. Personnel Salary Total			**$ 40,800.00**	**$20,520.00**	**$ 15,380.00**

Fringe Benefits			**Senior Center**	**Cong. Meals Mgmt.**	**Senior Support Services**
FICA	7.65%		$ 3,121.00	$ 1,570.00	$ 1,177.00
Workmen's Comp.			$ 417.00	$ 215.00	$ 154.00
Unemploy Comp.	.005% 1st 7000		$ 105.00	$ 63.00	$ -
PERS 17.40			$ 5,878.00	$ 3,232.00	$ 2,676.00
Health Insurance	635x2x12	15,240	$ 6,720.00	$ -	$ 8,520.00
B. Subtotal Fringe Benefits			**$ 16,241.00**	**$ 5,080.00**	**$ 12,527.00**
C. GRAND TOTAL PERSONNEL			**$ 57,041.00**	**$25,600.00**	**$ 27,907.00**

TRAVEL	**Senior Center**	**Cong. Meals**	**Senior Services**
Travel	$ -	$ -	
D. Subtotal Travel	**$ -**	**$ -**	

SUPPLIES	**Senior Center**	**Cong. Meals**	**Sen. Serv.**
Consumable Supplies	$ -	$ -	$ 4,000.00
E. Subtotal SUPPLIES	**$ -**	**$ -**	**$ 4,000.00**

EQUIPMENT	**Senior Center**	**Cong. Meals**	**Senior Serv.**
Equipment/Indoor and Outdoor	$ -	$ -	
F. Subtotal EQUIPMENT	**$ -**	**$ -**	

OTHER EXPENDITURES	**(Itemize)**	**Senior Center**	**Cong. Meals**	**Senior Serv.**
Recreation/Field Trips		$ -	$ -	$ 800.00

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 230

P age				
P e Cable	$ -	$ -	$	1,200.00
I d (Utilities, Rental, Maint. Supp., Pest Control) BSL	$ -	$ -	$	55,000.00
Insurance Liability & Contents	$ -	$ -	$	6,000.00
CTA Transportation	$ -	$ -	$	114,000.00
Copier Lease Maint. Contract	$ -	$ -	$	3,600.00
G. Total OTHER EXPENDITURES	**$ -**	**$ -**	**$**	**180,900.00**
H. Total A thru G	**$ 57,041.00**	**$25,600.00**	**$**	**212,807.00**

Funds Available	**Senior Center**	**Cong. Meals**	**Senior Serv.**
Federal/State	$ 50,824.00	$ 22,809.00	$ -
Program income	$ 570.00	$ 256.00	$ -
Hancock County BOS	$ 5,647.00	$ 2,535.00	$ 35,407.00
Transportation CTA Contract/County BOS	$ -	$ -	$ 114,000.00
Inkind - City of BSL $ 55,000.00	$ -	$ -	$ 55,000.00
Bay/Waveland/Diamonhead		$ -	$ 8,400.00
TOTAL FUNDS AVAILABLE	**$ 57,041.00**	**$25,600.00**	**$ 212,807.00**

TOTAL FUNDS AVAILABLE	$ 57,041.00	$ 25,600.00	$ 212,807.00	**COUNTY TOTAL**
TOTAL PROGRAM COSTS	$ 57,041.00	$ 25,600.00	$ 212,807.00	$157,589
EXCESS/DEFECIT	**$ -**	**$ -**		

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

H ICO
C ld Development
F al Year October 1, 2021 through September 30, 2022

A. SALARY

Employee List	Salary	% Time Employed	CCP Grant
Director of Program Operations	43,680.00	100%	43,680.00
CCDF Case Manager	29,120.00	100%	29,120.00
Fees Manager	21,840.00	60%	13,104.00
CHILD DEVELOPMENT- 100 Children to be served			
Program Director	$ 36,400.00	100%	$ 36,400.00
Infants	$ 20,800.00	100%	$ 20,800.00
Toddlers	$ 26,000.00	100%	$ 26,000.00
Toddlers	$ 26,000.00	100%	$ 26,000.00
Two's	$ 20,800.00	100%	$ 20,800.00
Two's	$ 20,800.00	100%	$ 20,800.00
Twos	$ 26,000.00	100%	$ 26,000.00
Threes	$ 20,800.00	100%	$ 20,800.00
Fours	$ 22,880.00	100%	$ 22,880.00
Fours	$ 21,840.00	100%	$ 21,840.00
Teachers Aide	$ 17,680.00	100%	$ 17,680.00
Teachers Aide	$ 17,680.00	69%	$ 11,934.00
Aide	$ 17,680.00	69%	$ 11,934.00
Aide	$ 17,680.00	48%	$ 8,398.00
Safety/Health Coordinator	$ 18,720.00	48%	$ 8,892.00
Safety/Health Coordinator/Aide	$ 20,800.00	73%	$ 15,080.00
Child Care Food Manager	$ 26,000.00	100%	$ 26,000.00
Kitchen Asst.	$ 21,840.00	63%	$ 13,759.00
CAMP CARE- 60 children to be served			
Program Director	$ 36,400.00	100%	$ 36,400.00
Twos	$ 24,960.00	100%	$ 24,960.00
Three to fives	$ 26,000.00	100%	$ 26,000.00
Afterschool Caregiver	$ 24,960.00	100%	$ 24,960.00
Afterschool Caregiver	$ 20,800.00	56%	$ 11,648.00
Cook	$ 20,800.00	52%	$ 10,980.00
KItchen Asst.	$ 18,720.00	38%	$ 7,020.00
STARS EAST, WEST, AND NORTH Elementary Schools Preschool and Aftercare- -90 children to be served			

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 232

Program					
Program Director/Teacher	$	32,240.00	87%	$	28,048.00
Program Director/Teacher	$	32,240.00	87%	$	28,048.00
Infant/Toddler Teacher	$	26,000.00	87%	$	22,620.00
Preschool Aide	$	21,840.00	87%	$	19,000.00
Preschool Aide	$	21,840.00	87%	$	19,000.00
Preschool Aide/ AfterschoolTeacher	$	26,000.00	87%	$	22,620.00
Preschool Aide	$	20,800.00	20%	$	4,200.00
Afterschool Teacher	$	20,800.00	40%	$	8,320.00
Afterschool Assistant	$	20,800.00	39%	$	7,980.00
A. TOTAL PERSONNEL					**780,239.00**

B. Fringe Benefits (Specify)			**CCP Grant**	
FICA	7.65%		$	59,688.00
Workman's Comp.	1.00%		$	8,912.00
Unemploy. Comp.		0.0025	$	1,950.00
PERS	17.40%		$	126,685.00
Health, Dental and Life $640 x 23 x 12			$	176,640.00
FRINGE TOTAL			**$**	**373,875.00**

A. + B. GRAND TOTAL PERSONNEL & FRINGE	**$**	**1,154,114.00**

C. Travel		
Travel	$	3,000.00
Lodging & Subsistence	$	500.00
Subtotal Travel	**$**	**3,500.00**

D. Commodities		
PROGRAM	$	30,000.00
Maint. Supplies	$	12,000.00
Kitchen Supplies	$	12,000.00
Food	$	135,000.00
Commodities Total CACFP	**$**	**189,000.00**

E. Equipment		
Outdoor Equipment		
Indoor Equipment	$	2,000.00
SUBTOTAL EQUIPMENT		**$2,000.00**

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

G. OTHER EXPENDITURES		
Fingerprints/Drug Screening	$	1,200.00
Insurance, Liability, Contents	$	15,000.00
Phones	$	15,450.00
Utilities	$	30,000.00
BLdg/Grounds Maint./Janitorial	$	53,000.00
Pest Control	$	1,800.00
Copiers Lease and Dishwasher Lease	$	9,600.00
Field Trips	$	5,000.00
Training	$	4,000.00
STAR Literacy Testing	$	3,600.00
F. SUBTOTAL OTHER EXPENDITURES	**$**	**138,650.00**

TOTAL AMOUNTS	**CCP Grant**	
(B + C + D + E + F + G)	**$**	**1,487,264.00**

Revenue	**CCP GRANT**	
Ms. Dept. of Human Serv/Child Care Partnership Grant	$	595,579.00
Hancock BOS	$	136,000.00
Co-payments	$	80,460.00
Differential co-payments	$	103,275.00
Private	$	368,950.00
UWSM	$	25,000.00
MDE/CCFP	$	144,000.00
Annual Registration/Curriculum Fees	$	27,000.00
Parent Group Fundraiser	$	7,000.00
TOTAL REVENUE	**$**	**1,487,264.00**

AVAILABLE REVENUE
TOTAL COSTS
EXCESS/DEFICIT

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

BRENDA'S HOUSE FAMILY CENTER

HANCOCK COUNTY HUMAN RESOURCES AGENCY BRENDA'S HOUSE FAMILY CENTER

FISCAL YEAR October 1, 2021 til September 30, 2022

			HC BOS	VOCA
SALARIES	**Salary**	**% Time Employed**		
Program Director	$ 57,000.00	100%	$ 45,600.00	11,400.00
Social Worker	$ 48,000.00	100%	$ 16,500.00	31,500.00
Transpor Co-or.	$ 26,000.00	100%	$ 6,500.00	19,500
Respite Care	$ 26,000.00	45%		11,250
Family Care	$ 26,000.00	45%		11,250
			$68,600.00	**84,900.00**
Fringe Benefits				
FICA/MED 7.65%			$ 5,248.00	6,494
PERS			$ 11,936.00	10,857
Work Comp			$ 1,535.00	
Unem Comp			$ 384.00	
Health Dental and Life			$ 10,140.00	13,260
Total Fringe Benefits			**$28,181.00**	**30,611.00**
GRAND TOTAL S + F			**$96,781.00**	**116,511**
TRAVEL				
Staff training, shopping,transport for visits			$ 500.00	
Total Travel			**$ 500.00**	
EQUIPMENT/CAPITAL OUTLAY				
Office and Kitchen			$ 1,500.00	1000
TOTAL EQUIPMENT			**$ 1,500.00**	**1000**

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

BRENDA'S HOUSE FAMILY CENTER

	HC BOS	VOCA
CONSUMABLE SUPPLIES		
Groceries	$ 1,000.00	3,800.00
Office and Maintenance	$ 1,000.00	2,000
Activity supplies	$ 250.00	2600
Gasoline for Van		3900
TOTAL	**$ 2,250.00**	**12,300.00**
OTHER COSTS/CONTRACTUAL		
Telephone, internet, cable		3600
Utilities		4200
Drug Screenings/Background Checks/Physical	200	
Insurance- Liability &		9600
Building and Grounds Maint		2400
Training		1800
Website maint.	$ 200.00	
Professional Dues	$ 900.00	
TOTAL	**$ 1,300.00**	**21,600.00**
GRAND TOTAL EXPENSES	**102,331**	**151,411**
REVENUE		
VOCA		151,411
HC BOS	99,636	
Other carry over	2,695	
GRAND TOTAL REVENUE	**102,331**	**151,411**

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 236

Administrative Budget

Fiscal Year October 1, 2021 to September 30, 2022

Employees	**Salaries**	**% Time Employed**		
Executive Director	$ 69,490.00	100%	$	69,490.00
Personnel and Finance	$ 31,200.00	75%	$	23,400.00
A. Personnel Salary Total			**$**	**92,890.00**
Fringe Benefits				
FICA 7.65%			$	7,106.00
Unemploy Comp. .0025x1st$14,000			$	140.00
Workman's Comp			$	109.00
PERS 17.40%			$	16,163.00
Health Insurance 630x2x12			$	15,120.00
B. Subtotal Fringe Benefits			**$**	**38,638.00**
C. GRAND TOTAL PERSONNEL			**$**	**131,528.00**
Travel				
Admin Personnel			$	2,400.00
D. Subtotal Travel			**$**	**2,400.00**
Supplies				
OFFICE			$	2,000.00
Janitorial and Maintenance			$	1,200.00
PROGRAM			$	2,000.00
FOOD Training/Meetings			$	1,500.00
E. Subtotal SUPPLIES			**$**	**6,700.00**
Equipment				
Indoor Equipment				
F. Subtotal EQUIPMENT				
G. OTHER EXPENDITURES				

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 237

P age		
F ity Bond	$	450.00
C er Lease	$	4,200.00
Phone/IT	$	2,800.00
Bldg. Maint./Janitorial	$	2,600.00
Legal and Accounting	$	20,000.00
Training	$	500.00
G. Total OTHER EXPENDITURES	**$**	**30,950.00**
TOTAL C. thru G.	**$**	**171,578.00**
REVENUE		
BOS ADMIN.	$	119,955.00
MDHS Child Dev	$	39,623.00
BHFC	$	12,000.00
	$	**171,578.00**

TOTAL FUNDS AVAILABLE
TOTAL PROGRAM COSTS
EXCESS/DEFECIT

County Funding	
Srs.	157,589
Child Care	136,000
Admin	119,955
BHFC	99,636
TOTAL	513,180

Child Care

Admin
CDC's

MDHS CERT. Funds

HANCOCK COUNTY HRA

CURRENT Budgets

FY 20-21

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Senior Citizens Program

Fiscal Year **October 1, 2020 til September 30, 2021**

Employees	**Salaries**	**% Time Employed**	**Senior Center**	**Cong. Meals Mgmt.**	**Other Senior Services**	**Transportation Services**
Program Director	$49,920.00	100%	$ 23,250.00		$ 26,670.00	
Meal Mgmt./Program Aide	$19,760.00	100%	$ 4,315.00	$ 14,040.00	$ 1,405.00	
Program Aide	$18,720.00	38%	$ 4,315.00	$ -	$ 2,705.00	
Program Aide	$20,800.00	43%			$ 9,000.00	
A. Personnel Salary Total			**$ 31,880.00**	**$14,040.00**	**$ 38,375.00**	

Fringe Benefits			**Senior Center**	**Cong. Meals Mgmt.**	**Senior Support Services**
FICA	7.65%		$ 2,439.00	$ 1,075.00	$ 1,328.00
Workmen's Comp.			$ 318.00	$ 140.00	$ 175.00
Unemploy Covid Liability					$ 1,000.00
Unemploy Comp.	.005% 1st 7000		$ 105.00	$ 63.00	$ -
PERS 17.40			$ 5,547.00	$ 2,442.00	$ 1,455.00
Health Insurance	635x2x12	15,240	$ 3,500.00	$ -	$ 11,740.00
B. Subtotal Fringe Benefits			**$ 11,909.00**	**$ 3,720.00**	**$ 15,698.00**
C. GRAND TOTAL PERSONNEL			**$ 57,041.00**	**$17,760.00**	**$ 54,073.00**

	Senior Center	**Cong. Meals**	**Senior Services**	**Transpor.**
Travel	$ -	$ -	$ 400.00	
D. Subtotal Travel	**$ -**	**$ -**	**$ 400.00**	

Supplies	**Senior Center**	**Cong. Meals**	**Sen. Serv.**	**Transpor.**
Consumable Supplies		$ -	$ 3,256.00	
Home Delivered Meals	$ -	$ -		
E. Subtotal SUPPLIES	**$ -**	**$ -**	**$ 3,256.00**	

Equipment	**Senior Center**	**Cong. Meals**	**Senior Serv.**	**Transpor.**
Equipment/Indoor and Outdoor	$ -	$ -		

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

OTHER EXPENDITURES (Itemize)	**Senior Center**	**Cong. Meals**	**Senior Serv.**	**Transpor.**
Recreation/Field Trips	$ -	$ -		
Postage	$ -	$ -	$ 200.00	
Accounting/Bookkeeping			$ 2,500.00	
Phone Cable	$ -	$ -	$ 1,200.00	
Inkind (Utilities, Rental, Maint. Supp., Pest Control) BSL	$ -	$ -	$ 55,000.00	
Insurance Liability & Contents	$ -	$ -	$ 5,309.00	
Building Janitorial Maint.				
CTA Transportation	$ -	$ -		63,651
Local MATCH Requirement paid to SMPDD	$ -	$ -	$ 38,600.00	
Copier Lease Maint. Contract	$ -	$ -	$ 3,600.00	
G. Total OTHER EXPENDITURES	**$ -**	**$ -**	**$ 106,409.00**	
H. Total A thru G	**$ 57,041.00**	**$17,760.00**	**$ 164,138.00**	**$63,651.00**

Funds Available		**Senior Center**	**Cong. Meals**	**Senior Serv.**	**Transpor.**	
Federal/State	$ 50,824.00	$ 31,765.00	$ 11,404.00	$ -	$ 7,699.00	
Program income		$ 570.00	$ 256.00	$ -	$ 103.00	
AAA				$ -	$ 1,500.00	
Hancock County BOS		$ 5,647.00	$ 2,535.00	$ 100,738.00		
Transportation CTA Contract/County BOS		$ -	$ -		$54,349	**COUNTY**
Inkind - City of BSL	$ 55,000.00	$ -	$ -	$ 55,000.00		**TOTAL**
Bay/Waveland/Diamonhead			$ -	$ 8,400.00		
AAA loss of funds	BOS Supervisors	$ 10,059.00	$ 3,565.00			
TOTAL FUNDS AVAILABLE		**$ 48,041.00**	**$17,760.00**	**$ 164,138.00**	**$63,651**	
TOTAL FUNDS AVAILABLE		$ 57,041.00	$ 25,590.00			
TOTAL PROGRAM COSTS		$ 57,041.00	$ 25,590.00			
EXCESS/DEFECIT		**$ -**	**$ -**			

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Child Development

Fiscal Year October 1, 2020 through September 30, 2021

A. SALARY

Employee List	Salary	% Time Employed	CCP Grant
Director of Program Operations	43,680.00	100%	43,680.00
CCDF Case Manager	29,120.00	100%	29,120.00
Fees Manager	21,840.00	60%	13,104.00
CHILD DEVELOPMENT- 120 Children to be served			
Program Director	$ 36,400.00	100%	$ 36,400.00
Infants	$ 26,000.00	100%	$ 26,000.00
Toddlers	$ 23,920.00	100%	$ 23,920.00
Two's	$ 20,800.00	100%	$ 20,800.00
Two's	$ 20,800.00	100%	$ 20,800.00
Twos	$ 24,960.00	100%	$ 24,960.00
Threes	$ 20,800.00	100%	$ 20,800.00
Threes	$ 20,800.00	100%	$ 20,800.00
Fours	$ 20,800.00	100%	$ 20,800.00
Caregiver Aide	$ 24,960.00	69%	$ 17,160.00
Aide	$ 17,680.00	69%	$ 12,155.00
Aide	$ 17,680.00	48%	$ 8,398.00
Aide	$ 17,680.00	48%	$ 8,398.00
Aide and Safety/Health Coordinator	$ 18,720.00	25%	$ 4,680.00
Safety/Health Coordinator	$ 19,760.00	48%	$ 8,892.00
Safety/Health Coordinator	$ 20,800.00	48%	$ 9,880.00
Child Care Food Manager	$ 24,960.00	100%	$ 24,960.00
Kitchen Asst.	$ 20,800.00	63%	$ 13,000.00
CAMP CARE- 74 children to be served			
Program Director	$ 36,400.00	100%	$ 36,400.00
Toddlers/Twos	$ 21,840.00	100%	$ 21,840.00
Three-Fours	$ 21,840.00	100%	$ 21,840.00
Afterschool Caregiver/Janitor	$ 21,840.00	100%	$ 21,840.00
Afterschool Caregiver	$ 18,720.00	56%	$ 11,580.00
Aide	$ 18,720.00	48%	$ 8,892.00
KItchen Asst.	$ 18,720.00	38%	$ 7,020.00
Cook	$ 21,840.00	55%	$ 12,159.00
STARS EAST, WEST, AND NORTH Elementary Schools Preschool and Aftercare- -90 children to be served			
Program Director/Teacher	$ 32,240.00	87%	$ 28,048.00

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 242

P ram					
P ram Director/Teacher	$	32,240.00	87%	$	28,048.00
I t/Toddler Teacher	$	19,760.00	87%	$	3,800.00
I t/Toddler	$	26,000.00	92%	$	24,000.00
Preschool Aide	$	21,840.00	87%	$	18,480.00
Preschool Aide	$	21,840.00	87%	$	19,000.00
Preschool Aide/ AfterschoolTeacher	$	26,000.00	87%	$	22,152.00
West Special Aide-COVID	$	20,800.00	41%	$	6,300.00
North Afterschool Teacher	$	20,800.00	24%	$	5,000.00
NORTH Afterschool Teacher	$	19,760.00	50%	$	9,975.00
A. TOTAL PERSONNEL					**745,064.00**

B. Fringe Benefits (Specify)		**CCP Grant**	
FICA	7.65%	$	56,997.00
Workman's Comp.		$	8,600.00
Unemploy. Liabilities		$	12,000.00
Unemploy. Comp .0025		$	1,856.00
PERS	17.40%	$	116,483.00
Health, Dental and Life $636 x 23 x 12		$	175,536.00
FRINGE TOTAL		$	371,472.00
A. + B. GRAND TOTAL PERSONNEL & FRINGE		**$**	**1,116,536.00**

C. Travel		
Travel	$	4,000.00
Lodging & Subsistence	$	500.00
Subtotal Travel	**$**	**4,500.00**

D. Commodities		
PROGRAM	$	57,000.00
Maint. Supplies	$	10,000.00
Kitchen Supplies	$	8,000.00
Food	$	135,000.00
Commodities Total CACFP	**$**	**210,000.00**

E. Equipment		
Outdoor Equipment	$	22,000.00
Indoor Equipment	$	8,000.00
SUBTOTAL EQUIPMENT	**$**	**30,000.00**

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 243

C THI		
F Fingerprints/Drug Screening	$	2,500.00
I rance, Liability, Contents	$	18,000.00
F es	$	17,000.00
Utilities	$	30,000.00
BLdg/Grounds Maint./Janitorial	$	73,000.00
Pest Control	$	1,600.00
Copiers Lease and Dishwasher Lease	$	6,000.00
Field Trips	$	4,000.00
Training	$	3,000.00
STAR Literacy Testing	$	500.00
Storage	$	2,000.00
F. SUBTOTAL OTHER EXPENDITURES	**$**	**157,600.00**

TOTAL AMOUNTS	**CCP Grant**	
(B + C + D + E + F + G)	**$**	**1,518,636.00**

Revenue	**CCP GRANT**	
Ms. Dept. of Human Serv/Child Care Partnership Grant	$	620,581.00
MDHS CARES Booster Shot Grant	$	73,500.00
Hancock BOS	$	136,000.00
Co-payments	$	12,000.00
MDHS C-Care Certificates for Private Children	$	46,555.00
Private	$	445,000.00
UWSM	$	30,000.00
MDE/CCFP	$	130,000.00
Annual Registration/Curriculum Fees	$	25,000.00
TOTAL REVENUE	**$**	**1,518,636.00**

AVAILABLE REVENUE
TOTAL COSTS
EXCESS/DEFICIT
GRANT/Certificate

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCES AGENCY

BRENDA'S HOUSE FAMILY CENTER

FISCAL YEAR October 1, 2019 til September 30, 2020

SALARIES	SALARY	EMPLOYED	MATCH SALARY HBOS	VOCA SALARY VOCA	OTHER SALARY OTHER
Program Director	$ 57,000.00	100%	$ 40,000.00	17,000.00	
Social Worker	$ 42,000.00	100%	$ 10,500.00	31,500.00	
Family Time Visit Coordinat.	$ 26,000.00	100%	$ 6,500.00	19,500	
Transportation Coordinator	$ 26,000.00	100%	$ 6,500.00	19,500	
Respite Worker(s)	$ 26,000.00	64%		9,850	1400
Visit Coordinator/Court	$ 41,600.00	19%			8000
Eduacation Coordinator	$ 38,648.00	43%			
TOTAL			**$ 63,500.00**	**97,350.00**	**9400**
Fringe Benefits					
FICA/MEI 7.65%			$ 4,856.00	7,447	719
PERS 17.40%			$ 11,049.00	15,225	
Work Comp			$ 1,918.00		
Unem Comp 0.006			$ 413.00	413	
Health Dental and Life $665 empl.x 4x 12 months			$ 11,698.00	20,549	
Total Fringe Benefits			**$ 29,934.00**	**43,634.00**	**719**
GRAND TOTAL SALARY,FRINGE, INDIRECT			**$ 93,434.00**	**140,984**	**10,119**
INDIRECT					
INDIRECT HCHRA ADMINISTRATION 4%			$ 12,000.00		
INDIRECT TOTAL			**$ 12,000.00**		

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

	MATCH/BOS	VOCA	OTHER
TRAVEL			
Staff training, shopping, etc, transport for appts., visits			
Recreational activities, gasoline for van for school			
Gas for Vans VOCA		3,000	
Total Travel		**3,000.00**	
EQUIPMENT/CAPITAL OUTLAY			
Electronic		500	
Furntiure	$ 1,163.00	500	
TOTAL EQUIPMENT	**$ 1,163.00**	**1000**	
SUPPLIES			
Groceries	$ 1,000.00	5,500.00	
Consumable Supplies office,janitorial,maintenance	$ 1,250.00	3,411	
Curriculum			
Brochures			
Activity Supplies	$ 500.00	1749	501
TOTAL	**$ 2,750.00**	**10,660.00**	**501**
Other Costs			
Telephone, internet, cable		2200	800
Utilities	$ 1,000.00	3259	440
Drug Screenings/Background Checks/Physical			250
Insurance- Liability & Auto-Vans	$ 1,289.00	7111	601
Building and Grounds Maint		750	1250
Training		2000	
Website maint.			200

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Professional Dues					900
Yoga Classes			2500		
TOTAL	**$**	**2,289.00**	**17,820.00**		**4441**
	HBOS MATCH		**VOCA**	**TANF**	**OTHER**
GRAND TOTAL	**$**	**111,636.00**	**173,464**		
REVENUE					
VOCA			173464		
OTHER					15,061
County	$	111,636.00			
GRAND TOTAL REVENUE	**$**	**111,636.00**	**173,464**	**26,722**	**15,061**
Grand Total Expenses					
Excess/Deficit					

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 247

Administrative Budget

Fiscal Year **October 1, 2020 to September 30, 2021**

Employees	**Salaries**	**% Time Employed**		
Executive Director	$ 69,490.00	100%	$	69,490.00
Personnel and Finance	$ 31,200.00	48%	$	14,820.00
A. Personnel Salary Total			**$**	**84,310.00**
Fringe Benefits				
FICA 7.65%			$	6,450.00
Unemploy Comp. .0025x1st$14,000			$	140.00
unemploy COVID Liability				
Workman's Comp			$	843.00
PERS 17.40%			$	12,091.00
Health Insurance 630x1x12			$	7,560.00
B. Subtotal Fringe Benefits			**$**	**27,084.00**
C. GRAND TOTAL PERSONNEL			**$**	**111,394.00**
Travel				
Admin Personnel			$	3,600.00
D. Subtotal Travel			**$**	**3,600.00**
Supplies				
OFFICE			$	1,800.00
PROGRAM			$	1,000.00
FOOD Training/Meetings			$	2,400.00
E. Subtotal SUPPLIES			**$**	**5,200.00**
Equipment				
Indoor Equipment				4000
F. Subtotal EQUIPMENT			**$**	**4,000.00**
G. OTHER EXPENDITURES				

4.B.x

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Packet Pg. 248

P age		
F ity Bond	$	450.00
V Ins. 2 Vans	$	4,600.00
Copier Lease	$	4,200.00
Phone/IT	$	4,800.00
Bldg. Maint./Janitorial	$	2,600.00
Legal and Accounting	$	23,000.00
Training	$	2,000.00
G. Total OTHER EXPENDITURES	**$**	**42,050.00**
TOTAL C. thru G.	**$**	**166,244.00**
REVENUE		
BOS ADMIN.	$	135,651.00
MDHS- ADMIN Child Care	$	29,859.00
TOTAL FUNDS AVAILABLE		**$165,510**
TOTAL PROGRAM COSTS		
EXCESS/DEFECIT		

County Funding

Srs.	176,893
Child Care	136,000
Admin	135,651
	448,544
BHFC	111,636
	$502,413

Child Care

29,859	Admin
596,831	CDC's
626,690	

656,878 MDHS CERT. Funds

HANCOCK COUNTY HRA

Profit and Loss

FY 19-20

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resources
Profit & Loss
October 2019 through September 2020

	Oct '19 - Sep 20
Ordinary Income/Expense	
Income	
Government Revenue	
402 · Hancock County	441,786.53
404 · City Of Bay St. Louis	2,600.00
Total Government Revenue	444,386.53
Other Revenue Sources	
407 · Area Agency on Aging	83,650.74
410 · Adult Child Care Food Program	160,914.72
411 · OTHER Child Care Revenue	2,979.92
413 · Child Care Dev. Block Grant	781,141.84
416 · United Way	41,000.00
417 · Private Care	283,359.36
418 · Program Income	648.40
421 · CCDBG-Fees	49,311.59
423 · Miscellaneous	10,877.43
470 · Sunshine Fund	624.50
475 · Registration Fees	4,450.00
478 · Late fees for Grant co-pay	25.00
479 · Parent Program Fee	46,415.00
485 · TANF Grant Income	3,660.24
Total Other Revenue Sources	1,469,058.74
4005 · Shelter Reimbursements	49,206.47
4007 · Shelter - Admin Revenue	6,325.32
4010 · Matt Purchases	24.00
4231 · Insurance Proceeds Income	4,376.31
4312 · Comprehensive Child Care	7,451.79
466 · VOCA Reimbursement	144,285.22
4990 · Refunds	534.28
49900 · Uncategorized Income	151.12
Total Income	2,125,799.78
Expense	
Adult/Child Care Food Program	
701 · Food	88,957.61
702 · Supplies/Maintenance	6,826.42
705 · Contractural Services	1,102.89
Total Adult/Child Care Food Program	96,886.92
Consumable Supplies	
625 · Program Supplies	56,007.94
626 · Janitorial Supplies	13,609.81
640 · Kitchen Supplies	19,243.77
Total Consumable Supplies	88,861.52
General Expenses	
503 · Salaries Expense	949,903.47
506 · FICA & Medicare Expense	-5,731.29
507 · Public Employees Retirement	166,448.20
508 · Health Insurance	235,966.74
509 · State Unemployment Expense	7,644.70
510 · Workman's Compensation	16,178.00
511 · Travel & Subsistance	120,970.09
513 · Drug Screen/Fingerprinting	855.00
514 · Child Care Partnership Close Ou	3,168.62
517 · Bank Charges	134.63
601 · Local Match	24,750.00
603 · Postage	470.80
604 · Telephone/Cable/Communications	26,730.38
605 · Utilities	33,388.42
606 · Rental	11,930.55

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resources
Profit & Loss
October 2019 through September 2020

	Oct '19 - Sep 20
608 · Repairs	1,284.70
609 · Pest Control	4,555.00
611 · Legal & Account	23,960.00
612 · Insurance	35,878.44
613 · Field Trips	275.00
614 · Other Cont Services	1,535.85
616 · Training	4,916.78
617 · Building/Grounds Maintenance	62,702.70
619 · Dues /Memberships	786.00
Total General Expenses	1,728,702.78
Other Misc. Expenses	
695 · Miscellaneous	14,193.21
Total Other Misc. Expenses	14,193.21
Senior Center	
782 · Fringes/PR taxes	53,831.44
786 · Postage	110.00
787 · Insurance	532.20
788 · Telephone	449.80
791 · Program Supplies	5,161.22
Total Senior Center	60,084.66
TANF Grant	
490 · Salaries	-878.71
493 · Equipment	606.56
497 · Commodities	111.88
498 · Travel Expense	193.60
499 · Training/Contractural Services	2,000.00
Total TANF Grant	2,033.33
4177 · Returned Child Care Payment	10,401.70
6006 · Uniforms for Staff	749.36
6312 · Comprehensive Grant	1,737.55
66000 · Payroll Expenses	108,529.22
66900 · Reconciliation Discrepancies	0.01
699 · Sunshine Fund	452.73
6999 · Uncategorized Expenses	151.12
777 · Administrative Costs	1,581.33
900 · VOCA Grant	
903 · Travel	501.29
904 · Program Supplies	6,169.35
905 · Office Supplies	512.57
906 · Janitorial/Maintenance Supplies	1,482.06
907 · Food	2,383.68
910 · Yoga Classes	1,350.00
913 · CPI Books	470.80
914 · Training - VOCA	1,315.00
Total 900 · VOCA Grant	14,184.75
Total Expense	2,128,550.19
Net Ordinary Income	-2,750.41
Other Income/Expense	
Other Expense	
9000 · Close Out of Brenda's House	0.00
Total Other Expense	0.00
Net Other Income	0.00
Net Income	-2,750.41

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HRA

Audit

FY 18-19

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)

AUDITED FINANCIAL STATEMENTS AND SPECIAL REPORTS

SEPTEMBER 30, 2019

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
For the Year Ended September 30, 2019
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HANCOCK COUNTY HUMAN RESOURCE AGENCY
For the Year Ended September 30, 2019

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HANCOCK COUNTY HUMAN RESOURCE AGENCY
List of Agency Officials
September 30, 2019

Commissioners	Area of Representation	Term
Clarence Harris	District I	11/20-11/24
Currently Vacant	District II	
Melanie Mitchell	District III	02/17-02/21
Currently Vacant	District IV	
Currently Vacant	District V	
Jimmy Loiacano	Bay St. Louis	07/19-07/23
Marsha Christmas	Waveland	08/18-08/22
Willie Acker	At Large	08/18-08/22
Jean Pugh	At Large	08/18-08/22

Executive Director	
Lora Mederos	02/92-Present

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

INDEPENDENT AUDITOR'S REPORT

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

WRIGHT, WARD, HATTEN & GUEL
PROFESSIONAL LIMITED LIABILITY COMPANY
(SUCCESSORS TO A. L. EVANS & COMPANY ESTABLISHED 1929)
Certified Public Accountants
HANCOCK BANK BUILDING
2510 - 14TH STREET
P.O. BOX 129
GULFPORT, MISSISSIPPI 39502

MICHAEL E. GUEL, CPA, CVA, PFS, CFP®, CFE
SANDE W. HENTGES, CPA, CFE
CHRIS TAYLOR, CPA
CHARLENE KERKOW, CPA

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TELEPHONE (228) 863-6501
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EMAIL: OFFICE@WWHGCPA.COM

INDEPENDENT AUDITOR'S REPORT

February 8, 2021

To the Commissioners
Hancock County Human Resource Agency

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hancock County Human Resource Agency (the Agency), a component unit of Hancock County, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the basic financial statements of the Agency's primary government as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Governmental Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Unmodified Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of the Agency, as of September 30, 2019, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the Budgetary Comparison Schedule-General Fund and corresponding notes, the Schedule of the Agency's Proportionate Share of the Net Pension Liability, and the Schedule of the Agency's Contributions be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted major special revenue fund budgetary comparison schedules which are required to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Agency's basic financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the basic financial statements. The schedule of expenditures of federal awards is presented for purposes of additional analysis as required by as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and is not a required part of the basic financial statements.

The schedule of expenditures of federal awards is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The introductory section has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

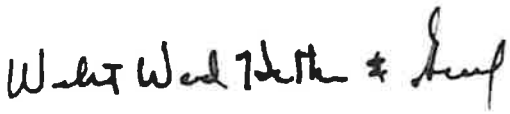
Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 8, 2021, on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Agency's internal control over financial reporting and compliance.

Other Reporting Required by State of Mississippi

In accordance with State of Mississippi, we have also issued our report dated February 8, 2021, on our consideration of the Agency's compliance with state laws and regulations. The purpose of that report is to describe the scope of our testing of internal controls over compliance with state laws and regulations and the result of that testing, and not to provide an opinion on internal controls or compliance. That report is an integral part of an audit performed in accordance with state guidelines in considering the Agency's internal control over financial reporting and compliance.



Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

MANAGEMENT'S DISCUSSION AND ANALYSIS

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

The discussion and analysis of Hancock County Human Resource Agency's (A Component Unit of Hancock County, Mississippi) (the Agency) financial performance provides an overall narrative review of the Agency's financial activities for the year ended September 30, 2019. The intent of this discussion and analysis is to look at the Agency's performance as a whole; readers should also review the notes to the basic financial statements and the financial statements to enhance their understanding of the Agency's financial performance. Information contained in this section is qualified by the more detailed information contained elsewhere in the Agency's financial statements, notes to financial statements and any accompanying materials. To the extent this discussion contains any forward-looking statements of the Agency's plans, objectives, expectations and prospects, the actual results could differ materially from those discussed herein.

FINANCIAL HIGHLIGHTS

- The Agency's net position decreased $339,019 in 2019 compared to a decrease of $164,110 in 2018 primarily due to a significant increase in net pension liability in 2018.
- The Agency had $3,276,023 in total expenses of which depreciation expense was $21,363 in 2019, compared to $3,494,754 total operating expenses of which depreciation was $18,480 for 2018. This decrease is primarily due to the decrease in overall costs.
- Revenues were $2,937,004 from all sources, compared to $3,330,644 for 2018. This decrease was primarily due to the decrease in grant and county revenues for the Emergency Shelter operations.
- Capital assets experienced a net decrease of $21,363 in 2019 compared to a net increase of $4,706 in 2018. The current year change in capital assets was due to depreciation expense.

OVERVIEW OF FINANCIAL STATEMENTS

This discussion and analysis is intended to serve as an introduction to the Agency's basic financial statements. The Agency's basic financial statements comprise three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the Agency's finances, in a manner similar to a private-sector business. These statements are prepared using the accrual basis of accounting and include all assets and liabilities.

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

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

The government-wide financial statements outline functions of the Agency that are principally supported by grants received from various federal, state, and local sources. The governmental activities of the Agency include, but are not limited to, personnel services, program activities, supplies, food and meal costs, and other services and charges for General Administrative, Senior Citizen, Child Development, Youth Services and Emergency Shelter.

The government-wide financial statements can be found on pages 9 and 10 of this report.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Agency uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The funds are all governmental funds.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on current spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the Agency's current financing requirements. Governmental Funds are reported using modified accrual accounting. This method of accounting measures cash and other assets that can be easily converted to cash. The Governmental Funds Statements provide a detailed short-term view of Hancock County Human Resource Agency's operations.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the Agency's current financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities. These reconciliations are on pages 12 and 14, respectively.

The Agency maintains individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for all major funds.

The basic governmental fund financial statements can be found on pages 11 and 13.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 15 through 27 of this report.

Other information. In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the Agency's budget process. This information can be found on pages 28 through 29 of this report. In addition, pension tables required by GASB are presented on pages 30 through 33.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net Position. Net Position may serve over time as a useful indicator of the government's financial position. In the case of the Agency, net position decreased from a year ago - decreasing from $(3,029,677) to $(3,368,696).

The following statement presents a summary of the Agency's net position for the fiscal years ended September 30, 2019 and 2018:

Condensed Statement of Net Position
September 30, 2019 and 2018

	2019	2018	Percent Change
Assets			
Current assets	$ 146,693	259,626	-43%
Capital assets, net	64,780	86,143	-25%
Total Assets	211,473	345,769	-39%
Deferred Outflow of Resources			
Deferred amount on pensions	153,689	420,373	-63%
Total Deferred Outflow of Resources	153,689	420,373	-63%
Libilities			
Current liabilities	132,495	180,297	-27%
Noncurrent liabilities	3,342,474	3,326,594	0%
Total liabilities	3,474,969	3,506,891	-1%
Deferred Inflow of Resources			
Deferred amount on pensions	258,889	251,551	3%
Total Deferred Inflow of Resources	258,889	251,551	3%
Net Position			
Net investment in capital assets	64,780	86,143	-25%
Nonspendable	11,021	14,335	-23%
Unrestricted	(3,444,497)	(3,130,155)	10%
Total Net Position	$ (3,368,696)	(3,029,677)	11%

Changes in Net Position. The following table presents a summary of the changes in net position for the fiscal years ended September 30, 2019 and 2018:

Condensed Statement of Activities
For Year Ended September 30, 2019 and 2018

	2019	2018	Percent Change
Revenues			
Charges for services	$ 605,800	561,512	8%
Operation grants and contributions	2,299,724	2,699,555	-15%
General revenues	31,480	69,577	-55%
Total Revenues	2,937,004	3,330,644	-12%
Program Expenses			
General government	405,021	410,178	-1%
Senior citizen services	335,385	344,316	-3%
Child development services	1,830,622	1,873,858	-2%
Emergency shelter services	704,995	866,402	-19%
Total Expenses	3,276,023	3,494,754	-6%
Change in Net Position	$ (339,019)	(164,110)	

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Governmental activities. The following table presents the cost of four major Agency functions/programs: administration, senior citizen services, child development services and youth services.

The table also shows each function/program net cost (total cost less charges for services generated by the function/program and intergovernmental aid provided for specific programs).

	Net (Expense) Revenue		Percent
Function/Program	2019	2018	Change
General government	(54,369)	(60,286)	-10%
Senior citizen services	(15,202)	(15,606)	-3%
Child development services	(137,735)	(217,767)	-37%
Emergency shelter services	(163,193)	59,972	-372%
	(370,499)	(233,687)	

FINANCIAL ANALYSIS OF THE AGENCY'S FUNDS

As noted earlier, the Agency uses fund accounting to ensure and demonstrate compliance with finance- related legal requirements.

Governmental funds. The focus of the Agency's governmental funds is to provide information on current inflows, outflows and balances of spendable resources. Such information is useful in assessing the Agency's financing requirements. In particular, unreserved fund balance may serve as a useful measure of the Agency's net resources available for spending at the end of the fiscal year.

The financial performance of the Agency as a whole is reflected in its governmental funds. As the Agency completed the year, its governmental funds reported a combined fund balance of $14,198, a decrease of $65,131 from 2018.

BUDGETARY HIGHLIGHTS

A schedule showing the budget amounts compared to the Agency's actual financial activity for governmental activities is provided in this report as required supplementary information.

CAPITAL ASSETS

Capital Assets. As of September 30, 2019, the Agency's total capital assets were $471,128. Total accumulated depreciation as of September 30, 2019 was $406,348 an increase of $21,363 representing depreciation expense.

Additional information of the Agency's capital assets can be found in Note 4 of this report.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

CURRENT FINANCIAL RELATED ACTIVITIES

The Agency currently operates six licensed childcare centers in Hancock County. The largest center, located on Highway 603 in Waveland, Mississippi, serves 103 children (age birth to 5). The majority of these children are cared for through a grant with the Mississippi Department of Human Services. The second center, located in Waveland, Mississippi is a collaborative effort between our agency and the Bay/Waveland School District. We serve 67 children (age birth to 5) at this center with about a 50/50 split of private to grant clients. Our third center moved from inside the Hancock South Elementary School next door to a county owned facility. This facility operates two preschool classrooms and our largest after school program. They serve 70-80 children year-round. The last three centers are located inside Hancock County School District's West, North and East Elementary Schools. STARS West serves 30-40 children, (age 3-12) in preschool and after school programs. STARS North serves 20 preschool children at their facility; STARS East serves 20 preschool children at their facility. STARS West, North and East are open during the school year only.

Many licensed childcare centers closed in our county leaving no place for working families to leave their children. As a part of our agency mission, to plan and provide services, in collaboration with other agencies, and to promote the general social welfare of the citizens of Hancock County, we feel the opening of these centers has fulfilled this mission.

The agency provides senior citizen services for the entire county. This includes transportation services through a contract with Coast Transit Authority. Congregate meals are also served daily at the Senior Center in Bay St. Louis, Mississippi.

The agency administers an emergency children's shelter for the Hancock County Board of Supervisors. This shelter serves 12 children (age birth to 18) in the custody of the MDHS.

CONTACTING THE AGENCY'S FINANCE DEPARTMENT

If you have questions about this report, contact the fiscal officer of the Hancock County Human Resource Agency, 9930 Highway 603, Bay St. Louis, MS 39520.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

FINANCIAL STATEMENTS

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Statement of Net Position
September 30, 2019

	Governmental Activities
Assets	
Current Assets	
Cash	$ 26,226
Receivables, net	109,446
Prepaid expenses	11,021
Total Current Assets	146,693
Noncurrent Assets	
Capital assets, net of accumulated depreciation	64,780
Total Noncurrent Assets	64,780
Total Assets	211,473
Deferred Outflow Of Resources	
Deferred amount on pensions	153,689
Total Deferred Outflow Of Resources	153,689
Liabilities	
Current Liabilities	
Accounts payable and accrued expenses	132,495
Noncurrent Liabilities	
Net pension liability	3,342,474
Total Liabilities	3,474,969
Deferred Inflow Of Resources	
Deferred amount on pensions	258,889
Total Deferred Inflow Of Resources	258,889
Net Position	
Invested in capital assets	64,780
Restricted-nonexpendable	11,021
Unrestricted net position	(3,444,497)
Total Net Position	$ (3,368,696)

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

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Statement of Activities
For the Year Ended September 30, 2019

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Governmental Activities
General Government	$ (405,021)	-	350,652	(54,369)
Senior Citizens Services	(335,385)	1,518	318,665	(15,202)
Child Development Services	(1,830,622)	591,244	1,101,643	(137,735)
Emergency Shelter Services	(704,995)	13,038	528,764	(163,193)
Total Governmental Activities	$ (3,276,023)	605,800	2,299,724	(370,499)
General Revenues:				
Miscelleaneous				31,480
Total General Revenues				31,480
Change in Net Position				(339,019)
Net Position - Beginning				(3,029,677)
Net Position - Ending				$ (3,368,696)

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

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Balance Sheet – Governmental Funds
September 30, 2019

	Major Funds				
	General Fund	Senior Citizen Fund	Child Development Fund	Children's Shelter Fund	Total
ASSETS					
Current Assets					
Cash and cash equavalents	$ 18,337	-	-	7,889	26,226
Receivables, net	-	7,620	46,768	55,058	109,446
Due from other fund	16,937	8,899	19,447	-	45,283
Prepaid Expenses	3,772	1,279	3,489	2,481	11,021
TOTAL ASSETS	$ 39,046	17,798	69,704	65,428	191,976
LIABILITIES AND FUND BALANCES					
Current Liabilities					
Accounts Payable	$ 23,420	11,783	19,103	4,237	58,543
Due to Other Funds	-	-	-	45,283	45,283
Accrued Wages	11,854	4,736	47,112	10,250	73,952
TOTAL LIABILITIES	35,274	16,519	66,215	59,770	177,778
Fund Balances					
Nonspendable	3,772	1,279	3,489	2,481	11,021
Unassigned	-	-	-	3,177	3,177
TOTAL FUND BALANCES	3,772	1,279	3,489	5,658	14,198
TOTAL LIABILITIES AND FUND BALANCES	$ 39,046	17,798	69,704	65,428	191,976

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

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Reconciliation of the Balance Sheet – Governmental Funds to the Statement of Net Position
September 30, 2019

Total governmental funds balance (Exhibit C)		$ 14,198
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense.		
Governmental capital assets	471,128	
Less: accumulated depreciation	(406,348)	64,780
Some liabilities, including net pension obligations, are not due and payable in the current period and therefore, are not reported in the funds		
Net pension liability		(3,342,474)
Deferred outflows and inflows of resources related to pensions are applicable to future periods and, therefore, are not reported in the funds		
Deferred outflows of resources related to pensions	153,689	
Deferred inflows of resources related to pensions	(258,889)	(105,200)
Net assets of governmental activities (Exhibit A)		$ (3,368,696)

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

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Statement of Revenues, Expenditures and Changes in Fund Balances – Governmental Funds
For the Year Ended September 30, 2019

	Major Funds				
	General Fund	Senior Citizen Fund	Child Development Fund	Children's Shelter Fund	Total
REVENUES					
Intergovernmental:					
Federal	$ 220,421	120,278	934,687	211,782	1,487,168
County	123,556	193,877	128,206	316,982	762,621
Local	-	4,500	38,750	-	43,250
Fees for service	-	1,518	591,244	13,038	605,800
Other grants and contributions	6,675	10	-	-	6,685
Miscellaneous	16,188	-	-	15,292	31,480
Total Revenues	366,840	320,183	1,692,887	557,094	2,937,004
EXPENDITURES					
Personnel services	267,873	200,112	1,127,507	376,670	1,972,162
Supplies and commodities	9,544	34,414	278,750	31,348	354,056
Occupancy	10,661	47,949	234,821	17,422	310,853
Contractual services	43,714	35,735	14,318	213,672	307,439
Miscellaneous	36,711	904	16,710	3,300	57,625
Total Expenditures	368,503	319,114	1,672,106	642,412	3,002,135
Excess (Deficiency) of Revenues Over Expenditures	(1,663)	1,069	20,781	(85,318)	(65,131)
OTHER FINANCING SOURCES (USES)					
Transfers in	-	-	48,430	26,107	74,537
Transfers out	(59,603)	(14,934)	-	-	(74,537)
Total Other Financing Sources (Uses)	(59,603)	(14,934)	48,430	26,107	-
Net Changes in Fund Balance	(61,266)	(13,865)	69,211	(59,211)	(65,131)
FUND BALANCES					
October 1, 2018	65,038	15,144	(65,722)	64,869	79,329
September 30, 2019	$ 3,772	1,279	3,489	5,658	14,198

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

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Reconciliation of Statement of Revenues, Expenditures
and Changes in Fund Balances – Governmental Funds to the Statement of Activities
For the Year Ended September 30, 2019

Net change in fund balances - total governmental funds (Exhibit D)		$ (65,131)
Amounts reported for governmental activities in the statement of activities are different because:		
Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is depreciated over their estimated useful lives.		
Capital asset acquisition	$ -	
Less current year depreciation	(21,363)	(21,363)
Some expenses reported in the Statement of Activites do not require the use of current financial resources; therefore, are not reported as expenditures in governmental funds.		
Compensated absences		37,377
Pension expense and other related activity do not require the use of current financial resources, and therefore, are not reported as expendirures in governmental funds:		
Additional pension liability		(289,902)
Change in net assets of governmental activities (Exhibit B)		$ (339,019)

The notes are an integral part of these financial statements.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTES TO THE FINANCIAL STATEMENTS

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Introduction

The Hancock County Human Resource Agency (Agency) is a political subdivision of the State of Mississippi and a component unit of Hancock County, Mississippi. For financial reporting purposes, the Agency includes all funds that relate to Agency operations. The enabling authority for local Human Health Agencies is found in Mississippi Code Section 17-15-7. The Agency was created on October 1, 1986 by the Hancock County Board of Supervisors. The Board of Commissioners is comprised of nine members that are appointed by the Hancock County Board of Supervisors and the Mayors of the Cities of Bay St. Louis and Waveland. The primary purpose of the Agency is planning and providing services for citizens of Hancock County, in cooperation with governmental agencies and other organizations and institutions, both private and civic, and promoting the general social welfare of the community through assistance to citizens in Hancock County. The Agency presently operates a senior citizen's center, child development centers and a youth development center in Hancock County, Mississippi.

The Financial Statements of the Agency have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting principles and practices are discussed in subsequent sections of this note.

B. Financial Reporting Entity

The Agency's basic financial statements include the accounts of all Agency operations. The criteria for including organizations as component units of the Agency consist of oversight responsibility, special financing relationships and scope of public services. Oversight responsibility is determined by the extent of financial interdependency, control over the selection of the governing authority and management, ability to significantly influence operations, and accountability for fiscal matters. Based on these criteria, the Agency has no component units.

C. Basis of Presentation

Government-Wide Financial Statements:

The Statement of Net Position and Statement of Activities display information concerning the Agency as a whole. The statements include all non-fiduciary activities of the Agency. For the most part, the effect of inter-fund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support.

The Statement of Net Position presents the financial condition of the governmental activities of the Agency at year-end. The Government-wide Statement of Activities presents a comparison between direct expenses and program revenues for each function or program. Direct expenses are those that are specifically associated with a service, program or department and therefore, are clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Taxes and other revenues not classified as program revenues are presented as general revenues.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

C. Basis of Presentation (continued)

Fund Financial Statements:

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

The Agency reports the following major governmental funds:

General Fund – This is the Agency's primary operating fund. It accounts for all financial resources, except those required to be accounted for in another fund. From the fund are paid the general operating expenditures, including instructional, support, and other costs.

Senior Citizen Fund – This Special Revenue Fund is used to account for the Federal funds and other revenue sources that pertain to all the program services that relate to the senior citizens of Hancock County.

Child Development Fund – This Special Revenue Fund is used to account for the Federal funds and other revenue sources that pertain to all of the program services and activities for childcare and development of Hancock County.

Children's Shelter Fund – This Special Revenue Fund is used to account for the Hancock County funds and federal funds received that pertain to the emergency shelter activities.

D. Measurement Focus and Basis of Accounting

In the government-wide Statement of Net Position and Statement of Activities, governmental activities are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned, and expenses are recorded when a liability is incurred or economic asset used, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Measurable means knowing or being able to reasonably estimate the amount. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days after year end. Expenditures (including capital outlay) are recorded when the related fund liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and judgments, are recorded only when payment is due.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

D. Measurement Focus and Basis of Accounting (continued)

Federal grants and assistance awards made on the basis of entitlement periods are recorded as receivables and revenues when entitlement occurs. Federal reimbursement type grants are recorded as revenues when the related expenditures are recognized. Use of grant resources is conditioned upon compliance with terms of the grant agreements and applicable federal regulations, which include subjecting grants to financial and compliance audits.

Intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest associated with the current fiscal period are all considered to be susceptible to accrual.

Under the terms of grant agreements, the Agency funds certain programs by a combination of specific cost-reimbursement grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available to finance the program. It is the Agency's policy to first apply cost-reimbursement grant resources to such programs and then general revenues.

The effect of inter-fund activity has been eliminated from the government-wide statements. The account classifications used in the financial statements conform to the broad classifications recommended in *Governmental Accounting, Auditing, and Financial Reporting*, issued in 2005 by the Government Finance Officers Association.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

F. Cash and Cash Equivalents

For the purpose of the Statement of Net Position, "Cash and cash equivalents" includes all demand, savings accounts, and certificates of deposit of the Agency. Additional cash disclosures are presented in Note 2.

G. Receivables

Receivables consist of all revenues earned at year-end and not yet received. Allowances for uncollectible accounts receivable are based on historical trends and the periodic aging of accounts receivable. Receivables consist of unreimbursed grant expenditures and grant support proceeds due at September 30, 2019 for meals served and services rendered.

H. Inter-fund Transactions and Balances

Transactions between funds that are representative of short-term lending/borrowing arrangements and transactions that have not resulted in the actual transfer of cash at the end of the fiscal year are referred to as "Due to/from other funds." Inter-fund receivables and payables between funds within governmental activities are eliminated in the Statement of Net Position.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

I. Prepaid Expenses

Payments made to vendors for services that will benefit periods beyond September 30, 2019 are recorded as prepaid expenses.

J. Capital Assets

Capital acquisition and construction are reflected as expenditures in Governmental Fund statements and the related assets are reported as capital assets in the governmental activities column in the government-wide financial statements. All purchased capital assets are stated at historical cost where records are available and at an estimated historical cost where no records exist. Donated capital assets are recorded at estimated fair market value at the time of donation. The costs of normal maintenance and repairs that do not add to the value of assets or materially extend their respective lives are not capitalized; however, improvements are capitalized. Interest expenditures are not capitalized on capital assets.

Capitalization thresholds (dollar value above which asset acquisitions are added to the capital asset accounts) and estimated useful lives are used to report capital assets in the government- wide statements. Depreciation is calculated on the straight-line basis for all assets, except land. The Agency capitalizes items that are more than $500 and have useful lives of more than one year.

	Estimated Useful Life
Land	N/A
Buildings	40 years
Improvements other than buildings	20 years
Mobile equipment	5-10 years
Furniture and equipment	3-7 years

K. Compensated Absences

Vacation and compensatory time leave benefits are accrued as a liability to the extent that they meet the following conditions:

- The obligations relating to employees' rights to receive compensation for future absences is attributable to employees' services that are already rendered.
- The obligation relates to rights that vest or accumulate.
- Payment of the compensation is probable.
- The amount can be reasonably estimated.

At September 30, 2019 the Agency policy states that no amounts will be paid to the employee upon termination; therefore, no liability has been recorded in the Statement of Net Position.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

L. Deferred Outflows/Inflows of Resources

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

M. In-Kind Services, Materials, and Building Facilities

In-Kind services, materials, and building facilities are recorded at a reasonable value as revenues, expenditures and fixed assets. In addition, payments made directly by other entities on behalf of the Agency are recorded as both revenues and expenditures.

The Agency receives in-kind support from the City of Bay St. Louis in the form of building space for its senior citizens center. The annual rental value of the facility, as estimated at fair value, was $35,000 for the year ended September 30, 2019. The City of Bay St. Louis also paid utilities for the senior citizens center totaling $9,500.

The Agency receives in-kind support from Hancock County in the form of building space for its child development center. The annual rental value of the facility, as estimated at fair value, was $115,000 for the year ended September 30, 2019.

The Agency receives in-kind support from the Bay-Waveland School District in the form of paid services for the early education center. The Bay-Waveland School District paid utilities, insurance, janitorial serves and office supplies for the early education center totaling $56,872.

N. Budget Amendments and Revisions

The original budget is adopted by the Commissioners and presented to the Hancock County Board of Supervisors annually. Actual amounts – budgetary basis exceed amended budget amounts resulting in an unfavorable variance. This is in violation of State of Mississippi law. We have reported a finding in a separate letter dated February 8, 2021 describing this noncompliance.

For comparison purposes only budgeted governmental funds are included and are presented on the same basis of accounting as the budget, which is consistent with accounting principles generally accepted in the United States of America.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

O. Equity Classifications

Government-wide Financial Statements:

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

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

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

Unrestricted Net Position - All other net position not meeting the definition of "restricted" or "net investment in capital assets."

Fund Financial Statements:

In accordance with Government Accounting Standards Board 54, Fund Balance Reporting and Governmental Fund Type Definitions, the Agency classifies governmental fund balances as follows:

Restricted - nonexpendable – amounts that cannot be spent either because it is not in spendable form or because of legal or contractual constraints. Prepaid expenditures of $11,021 are considered nonexpendable Fund Balance.

Assigned – amounts that are intended to be used for specific purposes that are neither considered restricted or committed.

Unassigned - Unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not contained in the other classifications.

The Agency applies restricted resources first when expenditures are incurred for purposes for which either restricted or unrestricted (committed, assigned, and unassigned) amounts are available. Similarly, within unrestricted fund balance, committed amounts are reduced first followed by assigned, and then unassigned amounts when expenditures are incurred for purposes for which amounts in any of the unrestricted fund balance classifications could be used.

P. Reclassifications

In 2019, the Agency combined all the child development funds into one fund. Fund Balances for 2018 have been reclassified. In addition, other certain reclassifications have been made to the 2018 fund financial statement presentation to correspond to the current's year's format. Overall fund balance and changes in net fund balance are unchanged due to these reclassifications.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Q. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

R. Change in Accounting Standard

The Agency implemented the following standards issued by the Governmental Accounting Standards Board (GASB) in the current fiscal year as required: GASB Statement No. 88, Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements. The provisions of this standard have been incorporated into the financial statements and notes.

NOTE 2: CASH AND CASH EQUIVALENTS

The carrying amount of the Agency's total deposits with financial institutions at September 30, 2019 was $26,266 and the bank balance was $86,538.

The collateral for public entities' deposits in financial institutions are held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer. Financial institutions holding deposits of public funds must pledge securities as collateral against those deposits. In the event of failure of a financial institution, securities pledged by that institution would be liquidated by the State Treasurer to replace the public deposits not covered by the Federal Depository Insurance Corporation. As of September 30, 2019, none of its deposits are at risk.

Custodial Credit Risk – Deposits

Custodial credit risk is the risk that in the event of the failure of a financial institution, the Agency will not be able to recover deposits or collateral securities that are in the possession of an outside party.

NOTE 3: INTERFUND BALANCES

A. Loans and Due to/from:

At September 30, 2019 the Agency had the following interfund balances:

Receivable	Payable	Amount
General Fund	Children's Shelter Fund	16,937
Senior Citzen Fund	Children's Shelter Fund	8,899
Child Development Fund	Children's Shelter Fund	19,447
		$ 45,283

These amounts represent excess cash transfers to cover expenditures throughout the year.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 3: INTERFUND BALANCES

B. Transfers In/Out:

Transfers In	Transfers Out	Amount
Child Development Fund	General Fund	$ 48,430
Children's Shelter Fund	General Fund	11,173
Children's Shelter Fund	Senior Citizen's Fund	14,934
		$ 74,537

Transfers were made in the course of the year for loans to various funds. Other transfers were made to reimburse the various funds for expenditures made on the behalf of other fund purposes.

NOTE 4: CAPITAL ASSETS

The Agency uses the financial reporting method of the business type model under GASB statement number 34. The table below describes the current classifications presented on the Statement of Net Position as governmental activities, and the changes in the current year balances because of current year activity.

Depreciable Capital Assets:	Balance 10/1/2017	Additions	Balance 9/30/2018
Improvements	$ 77,215	-	77,215
Furniture	116,513	-	116,513
Equipment	216,870	-	216,870
Vehicles	60,530	-	60,530
Total depreciable capital assets	471,128	-	471,128
Accumulated Depreciation:			
Improvements	33,297	5,463	38,760
Furniture	111,498	542	112,040
Equipment	201,674	8,020	209,694
Vehicles	38,516	7,338	45,854
Total accumulated depreciation	384,985	21,363	406,348
Total depreciable capital assets, net	$ 86,143	(21,363)	64,780

Depreciation expense of $21,363 was reported in the statement of activities for the year ended September 30, 2019. This expense is broken down by fund as follows: Administrative Services $407, Child Development Services $11,798, and Emergency Shelter Services $9,158.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 5: RETIREMENT PLANS

The Agency contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature.

Plan Description and Provisions

Substantially all of the Agency's full-time employees participate in PERS, a multi-employer, cost-sharing, defined benefit public employee pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employee Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, or by calling (601) 359-3589 or 1-800-444-PERS.

Benefits Provided

Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi, state universities, community and junior colleges, and teachers and employees of the public cities. For those persons employed by political subdivisions and instrumentalities of the State of Mississippi, membership is contingent upon approval of the entity's participation in PERS by the PERS' Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring.

Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less.

Average compensation is the average of the employee's earnings during the four highest compensated years of creditable service. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits.

A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter. Plan provisions are established and may be amended only by the State of Mississippi Legislature.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 5: RETIREMENT PLANS

Contributions

PERS members are required to contribute 9.00% of their annual covered salary, and the City is required to contribute at an actuarially determined rate. The employer's rate for the period of October 1, 2018 through June 30, 2019 was 15.75% of annual covered payroll. The employer's rate for the period of July 1, 2019 through September 30, 2019, was 17.4% of annual covered payroll. The contribution requirements of PERS members and employers are established and may be amended only by the State of Mississippi Legislature.

Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At September 30, 2019, the Agency reported a liability of $3,342,474 in the governmental activities for its proportionate share of the PERS net pension liability. The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Agency's proportion of the PERS net pension liability was based on a projection of the Agency's long-term share of contribution to the pension plan relative to projected contributions of all participating entities, actuarially determined. At June 30, 2019, the Agency's proportion was .019%, which was a decrease of 0.001% from its proportion measured at June 30, 2018. For the year ended September 30, 2019, the Agency recognized PERS pension expense for governmental activities of $487,143.

At September 30, 2019, the Agency reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,977	$ 3,598
Changes of assumptions	32,771	-
Net difference between projected and actual earnings on pension plan investments	-	36,568
Changes in proportion and differences between Commission contributions and proportionate share of contributions	79,641	218,723
Commission contributions subsequent to the measurement date	39,300	-
Total	$ 153,689	$ 258,889

Within the deferred outflows, a net amount of $39,300 of deferred outflows of resources is related to pensions resulting from the Agency's contributions subsequent to the measurement date and will be recognized as a reduction to the net pension liability in the year ended September 30, 2019.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 5: RETIREMENT PLANS (continued)

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ending September 30,	
2017	$ (3,910)
2018	(130,851)
2019	(24,999)
2020	15,260
	$ (144,500)

Actuarial assumptions

The total pension liabilities in the June 30, 2019, actuarial valuation were determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.75 percent
Salary increases	3.00-18.25 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Mortality rates were based on the PubS.H-2010(B) Retiree Table with the following adjustments: For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119. For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119. Mortality rates will be projected generationally using the MP-2018 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used in the June 30, 2019 valuation was based on the results of an actuarial experience study for the four-year period ending June 30, 2018. The experience report is dated April 2, 2019.

The long-term expected rate of return on pension plan investments was determined using a log-normal distribution analysis in which best-estimate ranges of expected future real rates of return (expected nominal returns, net of pension plan investment expense and the assumed rate of inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 5: RETIREMENT PLANS (continued)

The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	27.00 %	4.90 %
International Equity	22.00	4.75
Global Equity	12.00	5.00
Fixed Income	20.00	1.50
Real Estate	10.00	4.00
Private Equity	8.00	6.25
Cash	1.00	.25
Total	100.00 %	

Discount rate

The discount rate used to measure the total pension liability was 7.75 percent, which was based on the future long-term expected rate of return of 7.75 percent. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions for PERS will be made at rates set in the Board's Funding Policy. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return investments was applied to all periods of projected benefit payments to determine the plan's total pension liability.

Sensitivity of *the Agency's proportionate share* of *the net pension liability* to *changes in the discount rate*

The following table presents the Agency's proportionate share of the net pension liability calculated using the discount rate of 7.75 percent, as well as what the Agency's proportionate share of the net pension liability would be if it were calculated using a discount rate that is one percentage-point lower (6.75 percent) or one percentage-point higher (8.75 percent) than the current rate:

	1% Decrease (6.75%)	Current Discount Rate (7.75%)	1 % Increase (8.75%)
Agency's Proportionate share of PERS	$ 4,393,799	$ 3,342,474	$ 2,474,701

Pension plan fiduciary net position

Detailed information about the pension plan's fiduciary net position is available in the separately issued PERS financial report which can be obtained at www.pers.ms.gov.

Three-year Trend Information

The Agency made the following the employer contribution to PERS : $191,399, 298,575 and 202,120 for fiscal years ended September 30, 2019, 2018 and 2017, respectively.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

NOTE 6: CONTINGENCIES

Federal Grants: The Agency has received federal grants for specific purposes that are subject to audit by the grantor agencies. Entitlements to these resources are generally conditional upon compliance with terms and conditions of the grant agreements and applicable federal regulations, including the expenditure of resources for allowable purposes. Any disallowances resulting from the grantor audit may become a liability of the Agency.

NOTE 7: ECONOMIC DEPENDENCE

A material portion of the Agency's funding originates with the U.S. Department of Health and Human Services, which is passed through the Mississippi Department of Health and Human Services, and with Hancock County, Mississippi; the loss of either could have a material effect on the Agency. For the year ended September 30, 2019, approximately 30% of total Agency revenues were attributable to Hancock County and approximately 20% of total Agency revenues were attributable to U.S. Department of Health and Human Services.

NOTE 8: RISK MANAGEMENT

The Agency is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees and clients; and natural disasters. The Agency carries commercial insurance for these risks. Settled claims resulting from these insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 9: SUBSEQUENT EVENTS

Events that occur after the Statement of Net Position date but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the Statement of Net Position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the Statement of Net Position date require disclosure in the accompanying notes.

Management of the Agency evaluated the activity through February 8, 2021, (the date the financial statements were available to be issued), and determined that the following subsequent events have occurred requiring disclosure in the notes to the financial statement:

On January 30, 2020, the World Health Organization ("WHO") announced a global health emergency because of a new strain of coronavirus originating in Wuhan, China (the "COVID-19 outbreak") and the risks to the international community as the virus spreads globally beyond its point of origin. In March 2020, the WHO classified the COVID-19 outbreak as a pandemic, based on the rapid increase in exposure globally. The full impact of the COVID-19 outbreak continues to evolve as of the date of this report.

As such, it is uncertain as to the full magnitude that the pandemic will have on the Agency's financial condition, liquidity, and future results of operations. Management is actively monitoring the global situation on its financial condition, liquidity, operations, suppliers, industry, and workforce. Given the daily evolution of the COVID-19 outbreak and the global responses to curb its spread, the Agency is not able to estimate the effects of the COVID-19 outbreak on its results of operations, financial condition, or liquidity for fiscal year 2020.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

REQUIRED SUPPLEMENTARY INFORMATION

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A Component Unit of Hancock County, Mississippi)
Schedule of Revenues, Expenditures and Changes
in Fund Balances – Budget to Actual – Budgetary Basis
General Fund
For the Year Ended September 30, 2019

	Budgeted Amounts		Actual Amounts Budgetary Basis	Variance with Final Budget Favorable (Unfavorable)
	Original	Final		
REVENUES				
Intergovernmental:				
Federal	$ 197,246	220,421	220,421	-
County	118,976	118,976	120,394	1,418
Other grants and contributions	-	-	2,848	2,848
Miscellaneous	-	-	16,188	16,188
Total Revenues	316,222	339,397	359,851	20,454
EXPENDITURES				
Personnel services	270,122	270,122	267,466	2,656
Supplies and commodities	3,800	9,744	9,544	200
Occupancy	13,000	13,000	10,661	2,339
Contractual services	28,000	46,531	43,714	2,817
Miscellaneous			36,711	
Capital outlay	1,300	1,300		
Total Expenditures	316,222	339,397	368,096	8,012
Excess (Deficiency) of Revenues Over Expenditures	-	-	(8,245)	28,466
Net Change in Fund Balance	$ -	-	(8,245)	28,466
Fund balance - October 1 - GAAP basis, restated			65,038	
Reconciliation to GAAP basis:				
Cumulative difference between GAAP basis fund balance and budget basis fund balance at beginning of year			6,989	
Change in revenues			(59,603)	
Transfers of cash funds			(407)	
Change in expenditures				
Fund balance - September 30 - GAAP basis			$ 3,772	

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
Notes to the Required Supplementary Information – Budgetary Schedules
For the Year Ended September 30, 2019

Budgetary Comparison Schedule

(1) Budgetary Information

Prior to the ensuing fiscal year beginning each October 1, the Commissioners of Hancock County Human Resource Agency, using historical and anticipated fiscal data, prepares an original budget for the fiscal year. The completed budget for the fiscal year includes every source of revenue, each general item of expenditure, and the unencumbered cash and investment balances. The budget is adopted by the Agency and filed with the taxing authority. Amendments can be made on the approval of the Commissioners. When, during the fiscal year it appears to the Commissioners that budgetary estimates will not be met, it may make revisions to the budget.

The Agency's budget is prepared principally on the cash basis of accounting.

(2) Basis of Presentation.

The Budgetary Comparison Schedule-Budget and Actual (Non-GAAP Basis) presents the original legally adopted budget, the final legally adopted budget, actual amounts on a budgetary (Non-GAAP Basis) and variances between the final budget and the actual amounts. The Budgetary Comparison Schedule-Budget and Actual (Non-GAAP Basis) is a part of required supplemental information. Budgets have been prepared for the general fund and all major special revenue funds.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resource Agency
(A Component Unit of Hancock County)
Schedule of Agency's Proportionate Share of the Net Pension Liability
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2019

	2019	2018	2017	2016	2015	2014
Agency's proportion of the net pension liability (asset)	0.019%	0.020%	0.021%	0.017%	0.014%	0.014%
Agency's proportionate share of the net pension liability (asset)	$ 3,342,474	3,326,594	3,490,913	3,036,624	2,291,807	1,799,605
Agency's covered payroll	$ 1,231,848	1,286,171	1,335,765	1,068,165	926,273	857,041
Agency's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	271.34%	258.64%	261.34%	284.28%	247.42%	209.98%
Plan fiduciary net position as a percentage of the total pension liability	61.59%	62.54%	61.49%	57.47%	61.70%	67.21%

* The amounts presented for each fiscal year were determined as of the measurement date of June 30 prior to the fiscal year presented. This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until a full 10 year trend is compiled, the Agency has only presented information for the years in which information is available.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resource Agency
(A Component Unit of Hancock County)
Schedule of Agency's Contributions
Last 10 Fiscal Years*
For the Fiscal Year Ended September 30, 2019

	2019	2018	2017	2016	2015	2014
Contractually required contribution	$ 191,399	298,575	202,120	177,513	149,607	144,464
Contributions in relation to the contractually required contribution	191,399	298,575	202,120	177,513	149,607	144,464
Contribution deficiency (excess)	$ -	-	-	-	-	-
Agency's covered payroll	$ 1,184,217	1,895,714	1,283,302	1,127,067	949,886	917,232
Contributions as a percentage of covered payroll	16.16%	15.75%	15.75%	15.75%	15.75%	15.75%

* This schedule is presented to illustrate the requirement to show information for 10 years. However, GASB Statement No. 68 was implemented for the fiscal year ended September 30, 2015, and, until, a full 10 year trend is compiled, the Agency has only presented information for the years in which information is available.

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Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resource Agency
(A Component Unit of Hancock County)
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2019
UNAUDITED

Notes to Pension Schedules:

Changes of assumptions.

- *2019*
  - The expectation of retired life mortality was changed to the PubS.H-2010(B) Retiree Table with the following adjustments:
    - For males, 112% of male rates from ages 18 to 75 scaled down to 105% for ages 80 to 119.
    - For females, 85% of the female rates from ages 18 to 65 scaled up to 102% for ages 75 to 119.
    - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
  - The expectation of disabled mortality was changed to PubT.H-2010 Disabled Retiree Table for disabled retirees with the following adjustments:
    - For males, 137% of male rates at all ages.
    - For females, 115% of female rates at all ages.
    - Projection scale MP-2018 will be used to project future improvements in life expectancy generationally.
  - The price inflation assumption was reduced from 3.00% to 2.75%.
  - The wage inflation assumption was reduced from 3.25% to 3.00%.
  - Withdrawal rates, pre-retirement mortality rates, and service retirement rates were also adjusted to more closely reflect actual experience.
  - The percentage of active member disabilities assumed to be in the line of duty was increased from 7% to 9%.
- 2017
  - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Mortality Table projected with Scale BB to 2022. Small adjustments were also made to the Mortality Table for disabled lives.
  - The wage inflation assumption was reduced from 3.75% to 3.25%.
  - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
  - The percentage of active member disabilities assumed to be in the line of duty was increased from 6% to 7%.
- 2016
  - The assumed rate of interest credited to employee contributions was changed from 3.50% to 2.00%.
- 2015
  - The expectation of retired life mortality was changed to the RP-2014 Healthy Annuitant Blue Collar Table projected to 2016 using Scale BB rather than the RP-2000 Mortality Table, which was used prior to 2015.
  - The expectation of disabled mortality was changed to the RP-2014 Disabled Retiree Table, rather than the RP-2000 Disabled Mortality Table, which was used prior to 2015.
  - Withdrawal rates, pre-retirement mortality rates, disability rates and service retirement rates were also adjusted to more closely reflect actual experience.
  - Assumed rates of salary increase were adjusted to more closely reflect actual and anticipated experience.
  - The price inflation and investment rate of return assumptions were changed from 3.50% to 3.00% and 8.00% to 7.75%, respectively.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resource Agency
(A Component Unit of Hancock County)
Notes to the Required Supplementary Information – Pension Schedules
For the Fiscal Year Ended September 30, 2019
UNAUDITED

Changes in benefit provisions

- 2016
  - Effective July 1, 2016, the interest rate on employee contributions shall be calculated based on the money market rate as published by the Wall Street Journal on December 31 of each preceding year with a minimum rate of one percent and a maximum rate of five percent.

Methods and assumptions used in calculations of actuarially determined contributions

The actuarially determined contribution rates in the schedule of employer contributions are calculated as of June 30, two years prior to the end of the fiscal year in which contributions are reported (June 30, 2016 valuation for the June 30, 2019 fiscal year end). The following actuarial methods and assumptions were used to determine the most recent contribution rate reported in that schedule:

Actuarial cost method	Entry age
Amortization method	Level percentage of payroll, open
Remaining amortization period	38.4 years
Asset valuation method	5-year smoothed market
Price inflation	3.00 percent
Salary increase	3.25 percent to 18.50 percent, including inflation
Investment rate of return	7.75 percent, net of pension plan investment expense, including inflation

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

SUPPLEMENTARY INFORMATION

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
Schedule of Expenditures of Federal Awards
For the Year Ended September 30, 2019

Grantor Federal Agency Pass-Throught Agency Program Title	Federal CFDA Number	Grant No. / Pass-Through Number	Federal Expenditures
U. S. Department of Agriculture			
Passed through Mississippi Department of Education			
Child and Adult Care Food Program	10.558	V0000719280	$ 207,657
Total U.S. Department of Agriculture			207,657
U. S. Department of Justice			
Passed through Mississippi Department of Health & Human Services			
Victims of Crime Act	16.575	2016-VA-GX-4038	104,635
Victims of Crime Act	16.575	2017-VA-GX-0024	23,062
Total U.S. Department of Justice			127,697
U.S. Department of Health & Human Services			
Passed through Mississippi Department of Health & Human Services			
Refugee and Entrant Assistance-Discretionary Grants	93.576 *	6014571	519,331
Sub-total			519,331
Passed through Mississippi Department of Child Protective Services			
Foster Care-Title IV-E	93.658	F1901MSFOST	8,201
Sub-total			8,201
Passed through Mississippi Department of Health & Human Services/			
South Mississippi Planning & Development District, Inc.			
Special Programs for the Aging - Title III - B			
Grants for Supportive Services and Senior Centers	93.044	Title IIIB	55,000
Special Programs for the Aging - Title III - C Nutrition Services	93.045	Title IIIC1	21,132
Medicare Enrollment Assistance Program	93.071	Title IIIC1	2,500
Sub-total			78,632
Total U.S. Department of Health & Human Services			606,164
Total Federal Expenditures			$ 941,518

NOTES TO SCHEDULE:

1. This schedule was prepared using the same basis of accounting and the same significant policies, as applicable, used for the financial statements.

2. * Denotes major program.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

REPORTS ON COMPLIANCE AND INTERNAL CONTROL

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

WRIGHT, WARD, HATTEN & GUEL
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INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

February 8, 2021

To the Commissioners of
Hancock County Human Resource Agency

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Hancock County Human Resource Agency, a component unit of Hancock County, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise Hancock County Human Resource Agency's basic financial statements and have issued our report thereon dated February 8, 2021.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs that we consider to be significant deficiencies: 2019-001 and 2019-002.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Compliance and Other Matters

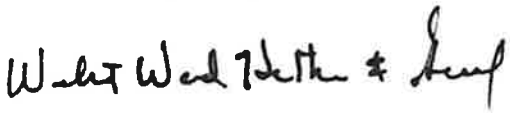
As part of obtaining reasonable assurance about whether Hancock County Human Resource Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Hancock County Human Resource Agency's Response to the Findings

Hancock County Human Resource Agency's response to the findings identified in our audit is described in the accompanying Auditee's Corrective Action Plan and Auditee's Summary Schedule of Prior Audit Finding. Hancock County Human Resource Agency's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

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



Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM GUIDANCE

February 8, 2021

To the Commissioners
Hancock County Human Resource Agency

Report on Compliance for Each Major Federal Program

We have audited Hancock County Human Resource Agency's, a component unit of Hancock County, Mississippi, compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Hancock County Human Resource Agency's major federal programs for the year ended September 30, 2019. The Hancock County Human Resource Agency's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Hancock County Human Resource Agency's major federal program based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and The Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Hancock County Human Resource Agency's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the major federal program. However, our audit does not provide a legal determination of the Hancock County Human Resource Agency's compliance.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Opinion on the Major Federal Program

In our opinion, Hancock County Human Resource Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended September 30, 2019.

Report on Internal Control over Compliance

Management of the Hancock County Human Resource Agency is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Hancock County Human Resource Agency's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with The Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Hancock County Human Resource Agency's internal control over compliance.

A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of The Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

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LIMITED INTERNAL CONTROL AND COMPLIANCE REVIEW MANAGEMENT REPORT

February 8, 2021

To the Commissioners
Hancock County Human Resource Agency

In planning and performing our audit of the financial statements of Hancock County Human Resource Agency, a component unit of Hancock County, Mississippi, for the year ended September 30, 2019, we considered Hancock County Human Resource Agency's internal control to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on internal control.

In addition, for areas not considered material to Hancock County Human Resource Agency's financial reporting, we have performed some additional limited internal control and state legal compliance review procedures as identified in the state legal compliance audit program issued by the Office of the State Auditor. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the Agency's compliance with these requirements. Accordingly, we do not express such an opinion. This report does not affect our report dated February 8, 2021, on the financial statements of Hancock County Human Resource Agency.

Due to the reduced scope, these review procedures and compliance tests cannot and do not provide absolute assurance that all state legal requirements have been complied with. Also, our consideration of internal control would not necessarily disclose all matters within the internal control that might be weaknesses. In accordance with Section 7-7-211, Miss. Code Ann. (1972), the Office of the State Auditor, when deemed necessary, may conduct additional procedures and tests of transactions for this or other fiscal years to ensure compliance with legal requirements.

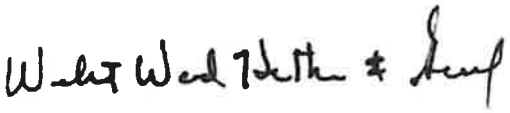
The results of our review procedures and compliance tests identified a certain immaterial instance of noncompliance with state laws and regulations that are opportunities for strengthening internal controls and operating efficiency. Our finding, recommendation, and your response are disclosed below:

1.	Budgeted Amounts
Repeat Finding	Yes-Finding 2
Criteria	State law requires governing authorities to stay within the spending limits set by the budget. During our audit testing, we noted several instances where expenditures exceeded budgeted amounts.
Condition	Budgeted amounts were exceeded during the year.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Cause	Not tracking budgeted revenues and expenditures in the accounting software.
Effect	Not following prescribed budgeting tracking and reports as prescribed by the Mississippi State Auditor's Office.
Recommendation	We recommend a report showing each budgeted fund, the expenditures and liabilities incurred against each fund during the month and year-to-date, and like information for receipts be reviewed monthly to ensure budget limits are not exceeded.
Views of Responsible	Hancock County Human Resource Agency will take steps to ensure that prescribed budget procedures and reporting are being followed as required by State statue.

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



Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A component unity of Hancock County, Mississippi)
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2019

Section 1: Summary of Auditors' Results

Financial Statements:

1.	Type of auditors' report issued on the financial statements:	
	Governmental activities	Unmodified
	General and other major funds	Unmodified
	Aggregate remaining fund information	Unmodified
2.	Internal control over financial reporting:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified that are not considered to be material weaknesses?	Yes
3.	Noncompliance material to the financial statements noted?	No

Federal Awards:

4.	Internal control over major programs:	
	a. Material weaknesses identified?	No
	b. Significant deficiencies identified that are not considered to be material weaknesses?	Yes
5.	Type of auditor's report issued on compliance with major federal programs:	Unmodified
6.	Any finding(s) disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	Yes
7.	Identification of major federal program: CDFA #93.576, U.S. Department of Health & Human Services Child Care and Development Block Grant	
8.	Dollar threshold used to distinguish between type A and type B programs:	$ 750,000
9.	Auditee qualified as low-risk auditee?	No
10.	Prior fiscal year audit finding(s) and questioned costs relative to federal awards which would require the auditee to prepare a summary schedule of prior audit findings in accordance with 2 CFR 200.516(b)?	Yes

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

HANCOCK COUNTY HUMAN RESOURCE AGENCY
(A component unity of Hancock County, Mississippi)
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2019

Section 2: Financial Statement Findings

Significant Deficiency	
2019-001	Improper posting of checks
Repeat Finding	No
Criteria	Agency policy requires all checks to be posted in the proper period.
Condition	During our audit, we noted a check was posted twice. Once in the previous year and again in the current year.
Cause	The Agency went through an overhaul of its accounting system in 2019, that resulted in duplicate postings of several checks and bills.
Effect	Failure to account for duplicate postings may overstate expenditures.
Recommendation	We recommend that a thorough review of all outstanding uncleared checks be performed monthly and all old outstanding checks be investigated for accuracy.
Significant Deficiency	
2019-002	Supporting invoices not properly documented.
Repeat Finding	No
Criteria	Agency policy requires all checks and bank drafts be supported by invoices.
Condition	During our audit, we noted several bank drafts that were recorded with no documentation (invoice) to support the draft.
Cause	The Agency has several bills that are paid as part of a draft from the bank. These are generally automated payments for telephone and utility service. Proper documentation and filing of invoices was not performed.
Effect	Failure to account for all invoices can cause a bill to be paid twice.
Recommendation	We recommend that all bank drafts be examined and supporting documentation be noted and signed indicating the date of the draft for payment.

Section 3-Federal Award Findings and Questioned Costs

There are no federal award findings.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

AUDITEE'S CORRECTIVE ACTION PLAN
AND
AUDITEE'S SUMMARY SCHEDULE OF PRIOR AUDIT FINDING

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)

Hancock County Human Resource Agency
601 Bookter Street
Bay St. Louis, MS 39520
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Emergency Children's Shelter
Brenda's House
9930 Highway 603
Bay Saint Louis, MS 39520
(228) 467-2446

United Way

Child Development
9930 Highway 603
Bay St. Louis, MS 39520
228-467-8050

Senior Citizens
601 Bookter Street
Bay St. Louis, MS 39520
228-467-9292

Youth Development
7150 Lower Bay Road
Bay St. Louis, MS 39520
228-216-8788

Early Education Center
105 Tiffany Street
Waveland, MS 39576
228-463-8889

STARS North
6122 Cuevas Town Road
Kiln, MS 39556
228-216-4041

STARS West
23350 Highway 43
Picayune, MS 39466
228-216-5163

STARS East
4221 Kiln-Delisle Rd
Kiln, MS 39556
228-493-0215

Summary Schedule of Prior Audit Finding
For the Year Ended September 30, 2019

We respectfully submit the following summary of the prior audit finding relative to federal awards.

Child Care and Development Block Grant

2018 – Finding 003 CFDA #93.576

Finding Type:	Significant deficiency in internal control required to be reported under the Uniform Guidance.
Finding:	Incorrect reporting of attendance to grantor.
Recommendation:	We recommend procedures be put in place to verify accurate attendance reporting to the granting agency.
Current status:	The agency is continuing its work to follow the above recommendation; however, input of attendance records are numerous and errors in input are immaterial at best. We have contacted our granting agency and continue to work to improve input accuracy.

Attachment: HANCOCK COUNTY HUMAN RES_20210618153659 (8360 : Appropriations)