

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
June 2, 2020
6:00 PM**

INVOCATION

PLEDGE OF ALLEGIANCE

CONSIDERATION OF MINUTES FROM PRIOR BOARD MEETING

May 19, 2020 and May 20, 2020

CONSIDERATION OF MINUTES FROM PRIOR WORK SESSION

1. AGENDA ITEMS

- a) Parcel #: 072D-19A-128/00.00 & 072D-19A-105/00.00 - Cleaning of Private Property

2. CONSENT ITEMS

- a) Set Public Hearing for Sign Regulations Ordinance Amendment to add provisions for curb-side and short-term parking signs - July 7, 2020
- b) Fiscal Year 2019 Audit Report
- c) Approve Lake Harbour Extension Phase "A" Hemphill Pay Estimate #5, November 22-December 31 2019
- d) Approve Lake Harbour Extension Phase "B" Contractor (Eutaw) Pay Estimate #12, April 1-30, 2020 & MDOT Reimbursement Request #9
- e) Approve Sewer Adjustments
- f) Approve Budget Amendment Increasing General Fund Balance \$811,920.32 and Decreasing Various Accounts \$811,920.32
- g) Discontinue the COVID-19 State of Emergency

3. PAYMENT OF CLAIMS

- a) 161339 - 161564 and May 22, 2020 Payroll (\$3,027,721.05)

4. EXECUTIVE SESSION

ADJOURNMENT

INFORMATION FOR MAYOR AND BOARD

City Attorney Statement for Services thru 5/27/2020

COVID-19 UPDATE

May 26, 2020 Community Awareness Committee Minutes

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
May 19, 2020
6:00 PM**

The Mayor opened the May 19, 2020 meeting of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard (via telephone), Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith (via telephone), Alderman Bill Lee, City Attorney John Scanlon, and City Clerk Paula Tierce. The meeting was opened with an invocation by Mayor Gene McGee followed by the pledge of allegiance.

The Mayor and Board of Aldermen were provided a copy of the April 2020 Financial Statement and the May 2020 Sales Tax Report.

Next came the recognition of Officer Austin Baney for being selected "Officer of the Month" for April 2020. Mayor McGee stated that on March 16, 2020, officers were dispatched to Northpark Mall in reference to an armed carjacking that had just occurred. Officer Baney immediately began surveilling the area and located the victim's vehicle occupied by two males fitting the suspect's description. At this time, Officer Baney conducted a felony stop and the firearm used in the carjacking was located inside the vehicle. Both suspects were then subsequently arrested and taken into custody. Due to Officer Baney's attention to detail and diligence, two suspects were arrested along with the recovery of the victim's vehicle. Upon interviewing the suspects, four more arrests were made in reference to this carjacking and linked to other carjackings that had occurred in the metro area. Mayor McGee thanked Officer Baney for his service to the City of Ridgeland and encouraged him to keep up the good work.

Next came the matter of accepting the Minutes of the May 5, 2020 Board of Aldermen meeting. The Minutes were accepted with no corrections noted.

Next came the consideration of the Consent Agenda. Items "d", "e", and "h" were removed from the agenda. Alderman Chuck Gautier moved to approve the Consent Agenda as follows:

a) - Site Plan / Architectural Review for Wendy's (Renaissance Phase 4) - Order Attached Hereto As Exhibit "A"

b) - City Hall Change Order 3 for Shivers Construction Co., LLC for exterior camera - Order Attached Hereto As Exhibit "B"

c) - Declare Surplus Property and grant authority to Advertise for a corner piece of property at 204 West Jackson Street - Order Attached Hereto As Exhibit "C"

f) - Receive reimbursement check and approve funds transfer for Ridgeland Police Department - Resolution Attached Hereto As Exhibit "D"

g) - Approve Bid Award for Renaissance Traffic Signals - Order Attached Hereto As Exhibit "E"

i) - Approve Hazard Mitigation Plan Proposals - Order Attached Hereto As Exhibit "F"

j) - April 2020 Privilege License Report – Order Attached Hereto As Exhibit "G"

k) - RESOLUTION URGING U.S. CONGRESS TO SUPPORT DIRECT FEDERAL FUNDING TO ALL MUNICIPALITIES IN MISSISSIPPI TO HELP FIGHT COVID-19 AND PROTECT LOCAL CITIZENS FROM THE EFFECTS OF THE NOVEL CORONA VIRUS - Resolution Attached Hereto As Exhibit "H"

Alderman Bill Lee seconded the motion and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee

Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

Next came the payment of claims 161016-161338 and May 8, 2020 Payroll (\$1,497,633.23). Alderman Chuck Gautier moved to approve. The Motion was seconded by Alderman Wesley Hamlin and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee

Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

Next came the Appeal Hearing of Mid State Construction. Jason Parks, the representative of Mid State Construction, addressed the Board of Alderman and submitted a copy of a letter dated April 17, 2020, which is attached hereto as Exhibit "I". Sam Gregory and Jeff Cox, both representatives of Birdsong Construction, addressed the Board and made additional comments in support of the claim. Alan Grant of Dean & Dean Associates/Architects then addressed the Board of Alderman and explained their role in the matter as well as the reason for denying the request of Mid State Construction. John Algood of Benchmark Construction then made a presentation, a copy of which is attached hereto as Exhibit "J". Following the presentation of John Algood, Jeff Cox of Birdsong Construction then made rebuttal remarks.

The Mayor then announced the need to go into Executive Session to discuss potential litigation. Alderman Brian Ramsey moved to go into Closed Session to discuss the need of going into Executive Session to discuss potential litigation. The motion was seconded by Alderman Wesley Hamlin and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

CLOSED SESSION

Alderman Wesley Hamlin moved to go into Executive Session to discuss potential litigation. Alderman Brian Ramsey seconded the motion and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

EXECUTIVE SESSION

Alderman Kevin Holder moved to leave Executive Session. Alderman Bill Lee seconded the motion and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

The Mayor then reopened the meeting and announced that no action was taken by the Board of Aldermen during the Executive Session.

Alderman Chuck Gautier moved to affirm the recommendation of Dean and Dean Associates/Architects as well as Benchmark Construction and deny the request of Mid State Construction. The motion was seconded by Alderman Brian Ramsey and a vote was taken thereon as follows:

Vote: Aye(s): Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee
Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

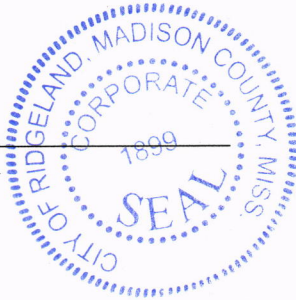
There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 7:00 p.m

WITNESS MY SIGNATURE, this the 21st day of May, 2020.

Gene F. McGee
GENE F. MCGEE, MAYOR

ATTEST:

Paula Tierce
PAULA TIERCE, CITY CLERK



**SPECIAL WORK SESSION OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
May 20, 2020
6:00 PM**

The Mayor opened the special called work session of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Brian Ramsey, Alderman D.I. Smith, Mayor Pro Tempore Kevin Holder, Alderman Bill Lee, Alderman Bill Lee and City Clerk Paula Tierce. City Clerk Paula Tierce attested that proper notice had been given for the special called work session; a copy of the Notice of Special Meeting is attached hereto as Exhibit "A".

City Clerk, Paula Tierce, made a presentation regarding the anticipated impact of COVID-19 to the Fiscal Year budget.

Community Development Director, Alan Hart, made a presentation regarding the recouping the loss revenue as a result of COVID-19.

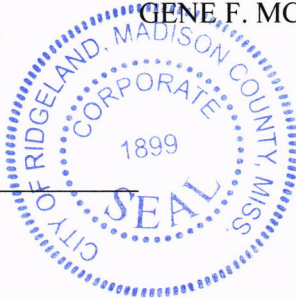
There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 8:00 pm.

WITNESS MY SIGNATURE, the 21th day of May, 2020.

Gene F. McGee
GENE F. MCGEE, MAYOR

ATTEST:

Paula Tierce
PAULA TIERCE, CITY CLERK

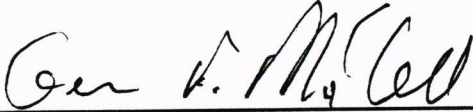


NOTICE OF SPECIAL WORK SESSION

Pursuant to Section 21-3-21 of the Mississippi Code of 1972 (Annotated), notice is hereby given that a special WORK SESSION of the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi will be convened, held, and conducted on Wednesday, May ~~19~~, 2020 at 6:00 p.m. at the City Hall in Ridgeland, Mississippi. The following item will be addressed:

IMPACT OF COVID 19 ON FY2020 BUDGET

The undersigned attests that this notice was posted in the City Hall in a public place at approximately 1:00 P.m. on Wednesday, May ~~19~~, 2020, and delivered to each Aldermen at least three (3) hours prior to the time of the meeting.



GENE MCGEE, MAYOR

EXHIBIT

A



05.06.2020 10:04



05.06.2020 10:05

TRH



MEMORANDUM

To: Mayor and Board of Aldermen

From: Georgia Trebisky, Code Enforcement Manager
Community Development Department

Date: May 6, 2020

Re: Code Enforcement

Pursuant to State Statute 21-19-11, I recommend that the Mayor and Board of Aldermen conduct a hearing for Cleaning of Private Property for the following property to determine if this property is in need of cleaning due to various health, safety, and welfare hazards. Please see attached files for notice requirements and reference of the violations at this property.

Parcel #: 072D-19A-128/00.00 and Parcel #: 072D-19A-105/00.00
(Tommy Harkins, Beau Chene Investments, LLC)

Thank you for your consideration of this matter. Please contact me if you have any questions.



May 6, 2020

NOTICE OF HEARING

To: Tommy Harkins
Beau Chene Investments, LLC
269 Waldrop Road
Flora, MS 39071

You have been made a party in a hearing to be conducted before the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi to determine pursuant to Mississippi Code 21-19-11 whether a parcel of land located at **Parcel #: 072D-19A-128/00.00 and Parcel #: 072D-19A-105/00.00**, owned by you, is in such a state of uncleanness to be a menace to the public health, safety, and/or welfare of the community.

It is in your best interest to be present before the Mayor and Board of Aldermen of the City of Ridgeland at its meeting dated **Tuesday, June 2, 2020, at 6:00p.m.** at the Ridgeland City Hall, 304 Highway 51, Ridgeland, Mississippi 39157, wherein the determination of whether your property is a menace to public health and safety of the community will be made. Should you not be present, a finding that it is a menace to the public health, safety, and/or welfare of the community may be made. Adjudication at this hearing will authorize the City of Ridgeland to enter and clean this property, and all costs associated with the cleaning may become a civil debt against you or become an assessment against the property. Adjudication would also authorize the City of Ridgeland to re-enter and clean the property for a period of two (2) years after the hearing without any further hearing if notice is posted on the property or parcel of land and at Ridgeland City Hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is re-entered for cleaning.

Should you have any questions prior to the scheduled hearing, please contact **Georgia Trebisky, City of Ridgeland Code Enforcement Manager**, at 601-856-3877 during normal business hours.

Issued under my hand, this the 6TH day of MAY, 2020.

CITY OF RIDGELAND, MISSISSIPPI

BY: 

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Alan Hart, rla, asla - director of community development

board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo, mayor pro tempore - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6



cc: 5829 Lake Trace Circle
Jackson, MS 39211

202 Salem Square
Ridgeland, MS 39157

P.O. Box 2785
Ridgeland, MS 39157

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
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Gene F. McGee, cmo - mayor • Alan Hart, rla, asla - director of community development

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Kevin Holder, cmo, mayor pro tempore - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6

05.06.2020 15:24





05.06.2020 15:22

LEP COORDINATOR
CIUDAD DE Ridgeland
304 Highway 51
RIDGELAND, MS 39157
601-856-7113



May 6, 2020

NOTICE OF HEARING

To: Tommy Harkins
Beau Chene Investments, LLC
269 Waldrop Road
Flora, MS 39071

You have been made a party in a hearing to be conducted before the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi to determine pursuant to Mississippi Code 21-19-11 whether a parcel of land located at **Parcel #: 072D-19A-128/00.00 and Parcel #: 072D-19A-105/00.00** owned by you, is in such a state of uncleanness to be a menace to the public health, safety, and/or welfare of the community.

It is in your best interest to be present before the Mayor and Board of Aldermen of the City of Ridgeland at its meeting dated **Thursday, June 2, 2020, at 6:00p.m.** at the Ridgeland City Hall, 304 Highway 51, Ridgeland, Mississippi, where the determination of whether your property is a menace to the public health and safety of the community will be made. Should you not be present, a finding that it is a menace to the public health, safety, and/or welfare of the community may be made. Adjudication at this hearing will authorize the City of Ridgeland to enter and clean this property, and all costs associated with the cleaning may become a civil debt against you or become an assessment against the property. Adjudication would also authorize the City of Ridgeland to re-enter and clean the property for a period of two (2) years after the hearing without any further hearing if notice is posted on the property or parcel of land and at Ridgeland City Hall or another place in the municipality where such notices are generally posted at least seven (7) days before the property or parcel of land is re-entered for cleaning.

Should you have any questions prior to the scheduled hearing, please contact **Georgia Trebisky, City of Ridgeland Code Enforcement Manager**, at 601-856-3877 during normal business hours.

Issued under my hand, this the 6TH day of MAY, 2020.

CITY OF RIDGELAND, MISSISSIPPI

BY:

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo • mayor • Alan Han, ms. asslt. - director of community development

board of aldermen: D.L. Smith, cmo • at large • Kay Heard, cmo • ward 1 • Chuck Gautier, cmo • ward 2
Kevin Hodges, cmo, mayor pro tempore • ward 3 • Brian P. Rantsey, cmo • ward 4 • Bill Lee • ward 5 • Wesley Hamlin, cmo • ward 6

05.06.2020 14:21

NOTICE OF PUBLIC HEARING
TO ADD REGULATIONS THAT GOVERN THE PLACEMENT OF SHORT-TERM AND CURB-SIDE PARKING SIGNS IN THE SIGN REGULATIONS ORDINANCE OF THE CITY OF RIDGELAND, MISSISSIPPI

Notice is hereby given to those parties in interest that there will be a public hearing before the Mayor and Board of Aldermen of the City of Ridgeland on July 7, 2020, at 6:00 o'clock p.m. at the City Hall of Ridgeland, Mississippi, located at 304 Highway 51, Ridgeland, Mississippi, for the purpose of determining whether amendments should be made to the text of the Sign Regulations Ordinance of the City of Ridgeland, Mississippi to add regulations that govern the placement of short-term and curb-side parking signs at commercial and industrial places of business.

For all those interested, complete copies of the proposed changes to the Zoning Ordinance can be obtained from the City Clerk or at the Community Development Department of the City of Ridgeland located at City Hall, 304 Highway 51, Ridgeland, Mississippi.

Approved this the 2nd day of June, 2020.

City of Ridgeland, Mississippi

By: /s/ Gene F. McGee
Gene F. McGee, Mayor

ATTEST:

/s/ Paula Tierce
Paula Tierce, City Clerk

Publish: June 11, 2020

**ORDINANCE AMENDING SECTION II AND ADDING SECTION IV.I TO THE SIGN
REGULATIONS ORDINANCE OF THE CITY OF RIDGELAND, MISSISSIPPI**

WHEREAS, the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi did lawfully adopt a new codification of the Sign Regulations Ordinance on February 17, 2009 after proper notice and a public hearing; and

WHEREAS, the same has been amended from time to time; and

WHEREAS, the Mayor and Board of Aldermen have conducted a Public Hearing on the said Ordinance Amendments and have considered comments made at the Public Hearing; and

WHEREAS, the Mayor and Board of Aldermen have expressed a desire to maintain organization of parking areas and signage and have recognized a need to adapt to the changing needs of businesses; and

WHEREAS, because of Covid-19, businesses are looking for ways to adapt to social distancing guidelines and behavioral changes of consumers; and the need for businesses to provide curb-side and other pick-up options is increasingly necessary; and

WHEREAS, the Mayor and Board of Aldermen have a desire to protect and enhance the overall aesthetic through the City of Ridgeland; and

NOW THEREFORE BE IT ORDAINED, the Mayor and Board of Aldermen find that the Preamble of this amendment is true and correct and adopt the following sections as amendments to the Sign Regulations Ordinance of the City of Ridgeland, Mississippi by amending the following sections:

SECTION 1

Amend Section II to include. **Short-term and Curb-side Signage:** Decorative signage designed to provide for orderly parking of short-term and curb-side patrons of commercial and industrial businesses.

SECTION 2

Add Section IV.I Short-term and Curb-side Parking Signage.

1. Commercial business that provide curb-side pickup or need other short-term parking shall be permitted to have signage to designate parking spaces for this purpose.
 - a. All signage for this purpose must first be permitted by the Building Official.
 - b. The total number of spaces designated for this purpose must not exceed 10% of the total parking requirement of the business.
 - c. All signage for this purpose must adhere to the dimensions and requirements shown in Appendix D of this Ordinance.

SECTION 3

Add to Appendix B. Short-term and Curb-side Parking Signage (each) \$10.00

SECTION 4

Add Appendix D. Short-term and Curb-side Parking Signage.

SECTION 5

That this Ordinance take effect and be in force one (1) month from and after passage as provided by law.

The foregoing Ordinance having been reduced to writing, the same was introduced by Alderman_____, seconded by Alderman_____, and was adopted by the following vote, to-wit:

Alderman Ken Heard (Ward 1) voted:	_____
Alderman Chuck Gautier (Ward 2) voted:	_____
Alderman Kevin Holder (Ward 3) voted:	_____
Alderman Brian Ramsey (Ward 4) voted:	_____
Alderman Bill Lee (Ward 5) voted:	_____
Alderman Wesley Hamlin (Ward 6) voted:	_____
Alderman D. I. Smith (At-large) voted:	_____

The Mayor thereby declared the motion carried and the Ordinance adopted, this the ____ day of _____, 2020.

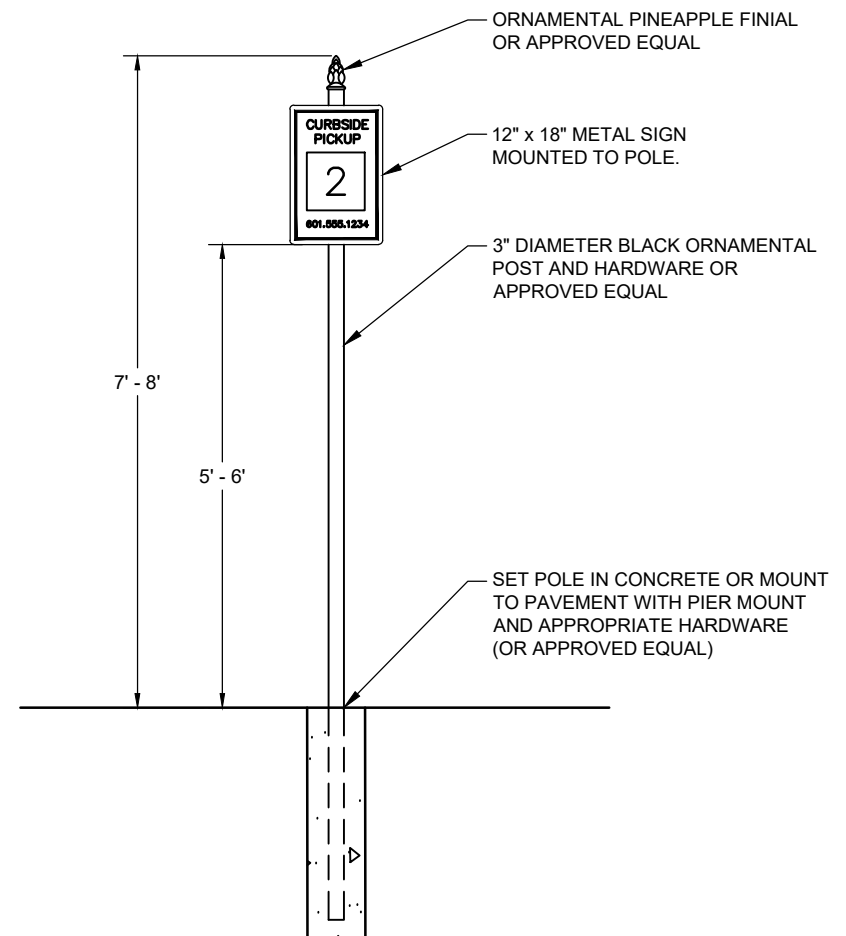
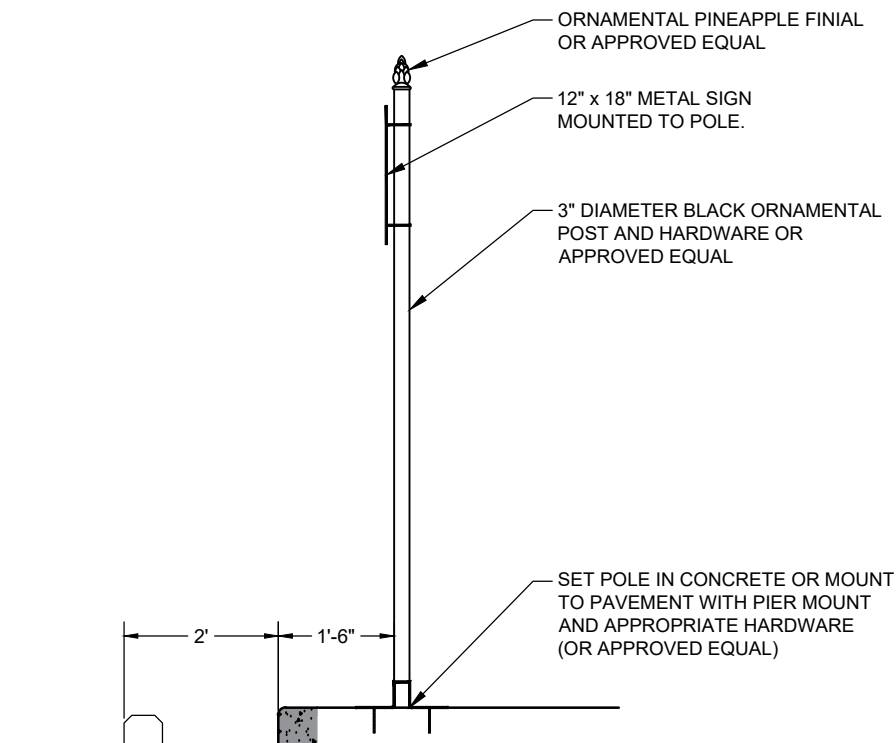
APPROVED:

GENE F. MCGEE, MAYOR

ATTEST:

PAULA TIERCE, CITY CLERK

Published: _____



NOTES:

1. PERMIT IS REQUIRED FOR ALL TEMPORARY AND PERMANENT SIGNAGE.
2. FOR SHORT-TERM AND CURB-SIDE PARKING LOCATED ADJACENT OR PERPENDICULAR TO A BUILDING (FACADE, COLUMN, ETC.) THE SIGNAGE MAY BE ATTACHED TO THE BUILDING. SIGNAGE LOCATED ON THE BUILDING MUST MAINTAIN ALL OTHER DIMENSIONS INDICATED ABOVE.

SHORT-TERM AND CURB-SIDE PARKING SIGNAGE

NOT TO SCALE



CITY OF RIDGELAND, MISSISSIPPI

Comprehensive Annual Financial Report
For the Fiscal Year Ended
September 30, 2019

Prepared by the Department of Finance and Administration
Paula W. Tierce, City Clerk
Ashley Daniel, Finance Manager

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STATE COMPLIANCE SECTION:

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INTRODUCTORY SECTION (UNAUDITED)

This section contains a letter of transmittal intended to give the reader a concise but thorough understanding of the background, structure, and the economic and financial condition of the City. An organizational chart is included along with a listing of principal City officials.



March 24, 2020

To the Citizens of the City of Ridgeland, Mississippi:

It is our pleasure to submit the Comprehensive Annual Financial Report (CAFR) of the City of Ridgeland, Mississippi, for the fiscal year ended September 30, 2019. Responsibility for the accuracy of the data presented and the completeness and fairness of the presentations in the financial statements, including all disclosures, rests with the management of the City of Ridgeland. This report was prepared in conformity with accounting principles generally accepted (GAAP) in the United States of America.

The City is responsible for establishing and maintaining internal controls to ensure that adequate accounting data is compiled to allow preparation of financial statements in conformity with GAAP. Because the cost of a control should not exceed the benefits likely to be derived, internal controls have been implemented to provide reasonable, but not absolute, assurance regarding the reliability of the financial statements. We believe the information as presented is complete and accurate.

Haddox Reid Eubank Betts PLLC, Certified Public Accountants, performed an examination, 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, of the basic financial statements for the City of Ridgeland. Their unmodified opinion is presented as the first page of the financial section of this report. Also, as required by federal law, a single audit was conducted and the report includes a report on compliance and internal control over compliance on major federal program funds expended by the City of Ridgeland.

GAAP requires that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The MD&A of the City of Ridgeland can be found immediately following the auditor's report.

Profile of the Government

The City of Ridgeland, incorporated in 1899, is located in central Mississippi in south Madison County. With a land area of 21 square miles, the City has grown rapidly since 1980. The City of Ridgeland has seen continuous growth in population from census figures of 11,714 in 1990 to 20,173 in 2000 to 24,047 in 2010. The latest population count as of July 1, 2018 is 24,188.

The Ross Barnett Reservoir, a major recreational area, adjoins Ridgeland to the east. The Natchez Trace Parkway, a Federal park commemorating the historical route from Natchez, Mississippi to Nashville, Tennessee, goes through the heart of the City.

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Paula W. Tierce, phr - city clerk / human resources director

board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo, mayor pro tempore - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6

Profile of the Government - continued:

Ridgeland is a code-charter municipality that operates under a Mayor/Board of Aldermen form of government. The Mayor is full-time and is elected at-large. Of the seven aldermen, six are elected by ward and one is elected at-large. The Mayor and Board serve concurrent four-year terms. The next city-wide general election will be held in 2021.

Accounting System and Budgetary Control

The financial statements present information on the financial position and operations of the City as a single comprehensive reporting entity. The City of Ridgeland provides a full range of services to enhance and protect the lives of its citizens. The services include, but are not limited to, police and fire protection, water and sewer services, construction and maintenance of streets and infrastructure, planning and zoning, recreational and cultural services, and general administrative services.

The City of Ridgeland maintains specific budgetary controls. The objective of the budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Mayor and Board of Aldermen. Activities of the general funds, debt service funds, capital projects funds, and enterprise funds are included in the annual appropriated budget. The legal level of budgetary control, the level at which expenditure can not legally exceed the appropriated amount, is established by major expenditure classifications within departments. These major classifications are personnel, supplies, services, and capital outlay. Any change in the appropriated amount of any major classification requires approval by the Mayor and Board of Aldermen. The City Clerk can approve any transfer within a major classification.

Factors Affecting Financial Condition

The City of Ridgeland is located in one of the fastest growing areas of the state. The City has seen steady economic growth from the 1980s through 2019. The City issued building permits in 2019 with a construction value of over \$74.5 million.

Ridgeland continues to enjoy a balanced mix of residential and commercial development. The opening of 950,000 square foot Northpark mall in 1985 was the catalyst for a retail building boom in this area. Other commercial development quickly followed the original opening of Northpark mall, with an associated increase in residential construction. Northpark mall announced a \$25 million renovation in 2017 that was completed in 2019. This renovation includes new interior finishes, new interior lighting, an expanded food court, new entrance features, new parking lot LED lighting, and a repaved parking lot. Now that it is complete, the mall has a brand new feel with a modern style with Southern charm and is expected to boost values and leases in the area. Northpark mall ownership group purchased the adjacent movie theater, signed a lease agreement with B&B Theater, and is working on a substantial renovation plan to modernize and completely update the facility with state of the art technology and furnishings.

In 2002 Madison County saw the beginning operations of a \$930 million Nissan production plant, which employs as many as four thousand employees in its automotive production facilities. The Nissan growth was accompanied by second-tier supplier growth and many more associated jobs.

Highland Colony Parkway was constructed in the late 1990s and has blossomed into a vibrant mixed-use corridor. Many international, national, and regional office headquarters have located along the Parkway. The Parkway is also home to numerous retail developments including Renaissance at Colony Park and Township

Factors Affecting Financial Condition - continued:

at Colony Park. Renaissance is a multi-phased development with 780,000 square foot retail, restaurant, and office development that is adjacent to several mid-rise office buildings. The first phase of Renaissance is home to 400,000 square feet of retail, restaurant and office businesses. The second phase of the Renaissance, includes an additional 80,000 square feet of retail, restaurants and a boutique movie theater. The third phase of Renaissance is anchored by a 150,000 square foot Costco and includes a Walk-On's restaurant and an 8,000 square foot retail building. Additional building sites for 150,000 square feet of retail and restaurant space are available in Renaissance Phase 3. Renaissance Phase 4 includes a Costco Fuel Center and is expected to become a location for several convenience-related uses over the 9-acre phase. In addition, several neighborhoods have developed around the Parkway. The Township continues to grow with the construction of a new Marriott AC Hotel and is planning a new Autograph by Marriott Hotel and conference center and civic space. The Highland Colony Parkway corridor remains the fastest growing area of the City of Ridgeland.

The interstate 55 corridor continues to grow with development. Horne LLP recently completed a 95,712-square foot Class A+ office building at the corners of I-55, Colony Park Boulevard and Sunnybrook Road. The City has also approved construction plans and a tax increment finance agreement to accommodate the development of a Land Rover, Audi, and Jaguar dealership on the I-55 Frontage Road. Construction is expected to begin soon.

Madison County and adjacent Hinds and Rankin counties comprise what is known informally as the "Metro Area". The City of Ridgeland has one of the lowest tax rates in the area, which has remained unchanged since 1992.

Long-Term Financial Planning

In 2008, a long-term strategic plan was adopted by the Mayor and Board of Aldermen with input from citizens and the business community. The primary focus during the coming years will be continued improvement of transportation infrastructure and neighborhood revitalization. As with any rapidly-growing municipality, the City of Ridgeland is faced with keeping up with current demand for services as well as planning for long-term growth.

Major Initiatives

The City of Ridgeland has received national recognition for Freedom Ridge Park, earning multiple awards from USA Softball and other organizations. This led to the City of Ridgeland being selected to host the Men's and Women's USA Softball National Championship Softball Series at Freedom Ridge Park in 2018. This marks only the second time the event was held outside of USA Softball's headquarters in Oklahoma City, and on both occasions the City of Ridgeland was selected as the host site.

Ridgeland Recreation and Parks is also a nineteen time recipient of USA Softball's James Ferrell Award of Excellence, awarded to cities annually for hosting the country's highest rated softball tournaments. Ridgeland's Freedom Ridge Park was selected as the 2007 USA Softball National Complex of the Year. In 2018, Ridgeland Recreation and Parks designated space at Hite Wolcott Park to be used as a Miracle League Field. An existing field was renovated by the Miracle League of Central Mississippi into a new custom-designed field with accessible features.

Ridgeland is an environmental hero among cities, earning the following awards for its efforts in recycling and environmental protection: 2013 First Place Local Government Award from Keep Mississippi Beautiful, local Mayor Award, Public Works Director Award and, Steward in the Mississippi Department of Environmental

Major Initiatives - continued:

Quality's Enhance Program since 2011, Local Government Recycler of the Year 2011 and 2013 from the Mississippi Recycling Coalition, established and environmental policy Merit Award from the American Society of Landscape Architects for the Ridgeland Area Master Plan and Tree City USA certification since 2009. The Ridgeland Area Master Plan earned a Clarion-Ledger/Mississippi Municipal League Excellence Award for Planning and Development in 2008 for its citizen-led process of developing a long-range vision for Ridgeland's future. The plan included progressive tactics to enhance development in a sustainable manner.

Ridgeland has also been recognized for its forward thinking and technology-oriented businesses. Ridgeland was named Mississippi's eCity 2013 by Google for its strong online business community, making Ridgeland one of the nation's digital capitals. BusinessWeek.com named Ridgeland as the Best Small City for Startups in Mississippi in 2009.

Known as a destination for bicycling and a promoter of bicycling safety, Ridgeland earned the bronze award for Bicycle Friendly Community 2010-2015 by the League of American Bicyclists. Designated bike routes in Ridgeland include the Natchez Trace Parkway and Highland Colony Parkway. Local bicycling events often use the multiuse trails, mountain bike trails and the bike routes in Ridgeland.

In 2007, the City of Ridgeland issued \$19,365,000 in bonds for improvement to the water and sewer system, widening Lake Harbour Drive to five lanes, and other miscellaneous drainage, roadway, and park improvements. Construction is completed.

In 2011, the City of Ridgeland issued \$5,825,000 in bonds for the design and construction of a City Center, which was selected as the priority project by the citizen-based Master Plan Steering Committee. The 2011 bonds also funded the construction of an open-air pavilion at the multi-use trail head. The pavilion includes picnic tables, restrooms, a bike rack and a bike repair station.

In 2014, the City issued \$5,100,000 in bonds for continued design and construction of the City Center and the Right-of-way and relocation of Colony Park Boulevard. In 2015, the City issued \$11.9 million bonds for continued construction of the Lake Harbour Extension project. This project is estimated to cost approximately \$24 million. In 2019, the city issued \$19,960,000 in bonds for the continued construction of the City Center and improvements at Freedom Ridge and Wolcott parks. These projects are currently in progress.

The Mayor and Board of Aldermen continue to appropriate \$1,400,000 of the annual budget for street maintenance.

Mississippi law limits the amount of general obligation debt a municipality may issue to 15% of total assessed valuation. With an assessed valuation of \$464,038,874, the City of Ridgeland's margin for further issuance of general obligation debt is \$24,968,066 as of September 30, 2019.

Moody's Investor Services, widely regarded as one of the top three companies in financial research and analysis, awarded the City of Ridgeland with a bond rating of Aa2. Aa2 is categorized as high-grade for long-term debt ratings and Prime-1, which is highest quality, for short-term debt ratings. Aa2 is subject to very low credit risk. The Aa2 rating received by the City of Ridgeland is the highest bond rating among cities in the State of Mississippi.

Financial Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Ridgeland for its Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2018. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

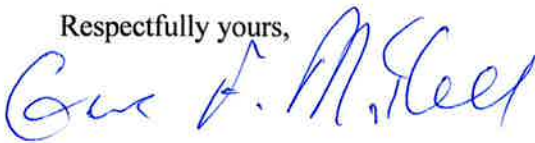
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The reports must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year. This is the twenty-seventh consecutive year that the City of Ridgeland received this prestigious award. We believe our current report continues to conform to the Certificate of Achievement Program requirements, and we are submitting it to GFOA.

The preparation of this report on a timely basis could not have been accomplished without the cooperation of the entire staff of the Department of Finance Administration. We also wish to express our appreciation to the other departments within the City of Ridgeland for their submission of information for this report.

In conclusion, we acknowledge the Board of Aldermen who consistently support the goal of excellence in all aspects of financial management by the City of Ridgeland. Their continuing interest and support are greatly appreciated.

Respectfully yours,



Gene F. McGee
Mayor
City of Ridgeland



Paula Tierce
City Clerk
City of Ridgeland



Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to
**City of Ridgeland
Mississippi**

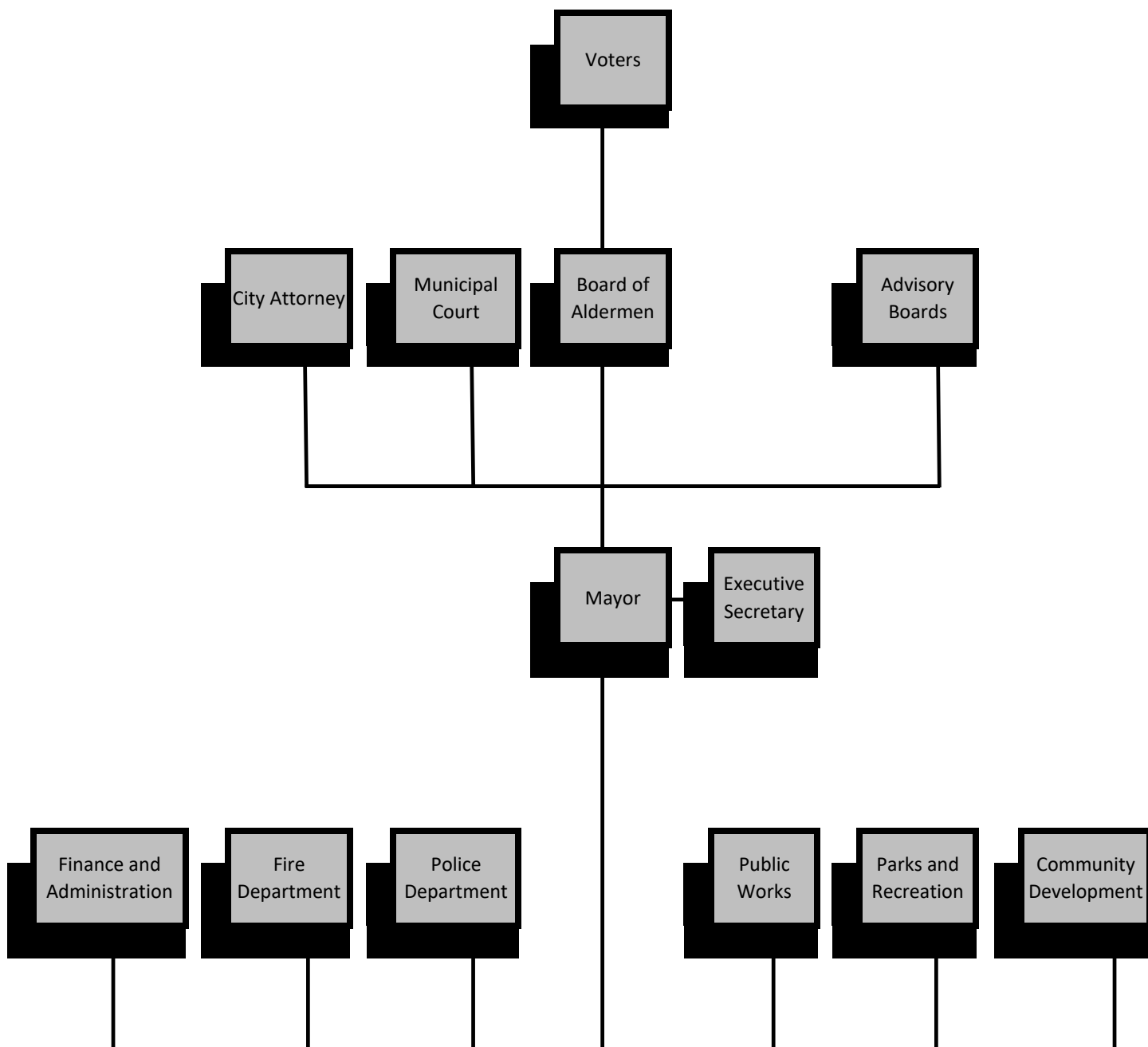
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2018

Christopher P. Morrell

Executive Director/CEO

CITY OF RIDGELAND
ORGANIZATION CHART



CITY OF RIDGELAND
LISTING OF CITY OFFICIALS
AS OF SEPTEMBER 30, 2019

Elected Officials



Gene F. McGee
Mayor



Ken Heard
Alderman - Ward 1



Chuck Gautier
Alderman - Ward 2



Kevin Holder
Alderman - Ward 3
Mayor Pro Tempore



Brian Ramsey
Alderman - Ward 4



William "Bill" Lee
Alderman - Ward 5



Wesley Hamlin
Alderman - Ward 6

CITY OF RIDGELAND
LISTING OF CITY OFFICIALS (continued)
AS OF SEPTEMBER 30, 2019

Elected Officials

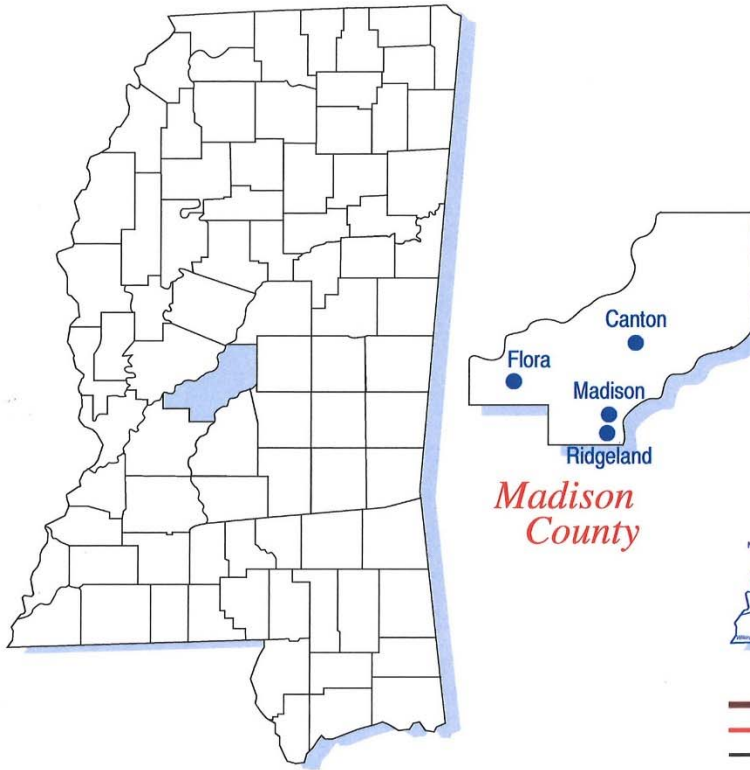


D.I. Smith
Alderman At Large

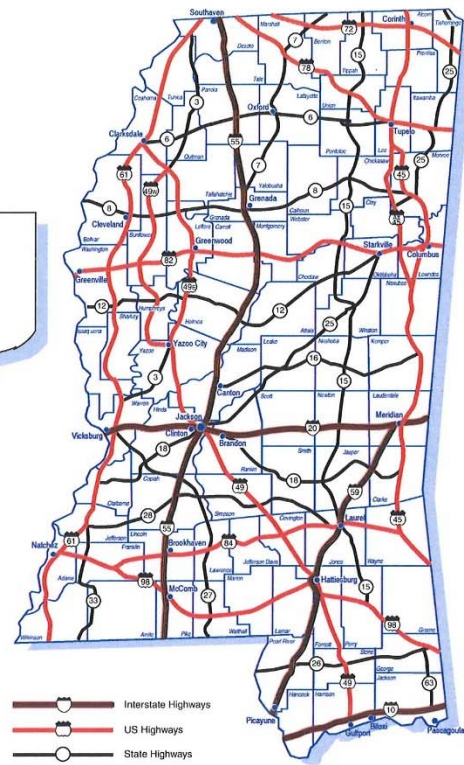
Appointed Officials

City Clerk	Paula W. Tierce
Public Works Director	John M. McCollum
Chief of Police	John Neal
Fire Chief	Matthew Bailey
Parks and Recreation Director	Christopher Chance
Community Development Director	Alan Hart
City Attorney	Jerry L. Mills
City Judge	Hal McCarley
City Judge	Robert Camp
City Prosecutor	Boty McDonald

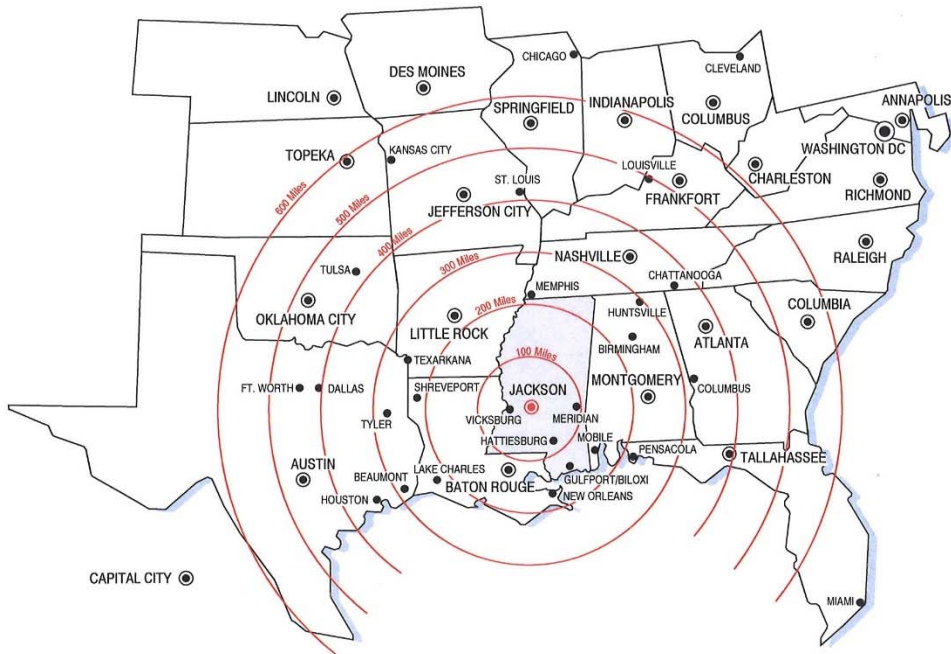
County Location



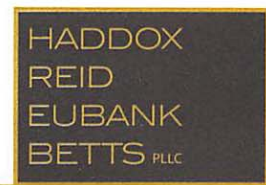
Federal/State Highways



Regional Map



FINANCIAL SECTION



CPAs & Advisors

INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Board of Aldermen
City of Ridgeland
Ridgeland, Mississippi

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Ridgeland, Mississippi'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.

Auditor's Responsibility - continued:

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, 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 on pages 14 to 36, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of the City's Contributions, and budgetary comparison information (Exhibits B1-B3) on pages 84 to 89 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 Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Ridgeland, Mississippi's basic financial statements. The introductory section, combining and individual fund financial statements and schedules (Exhibits C1 - C27), supplemental information section (Schedules D-1 - D-3) and statistical section (Tables 1 - 25), are presented for purposes of additional analysis and are 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 Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and is also not a required part of the basic financial statements.

The combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures of federal awards are the responsibility of management and were 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 combining and individual nonmajor fund financial statements and schedules and the schedule of expenditures for federal awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters - continued:

Other Information - continued:

The introductory section, supplementary information section, and statistical section have 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.

Other Reports Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2020, on our consideration of the City of Ridgeland, Mississippi's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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 the City of Ridgeland, Mississippi'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 the City of Ridgeland, Mississippi's internal control over financial reporting and compliance.



Jackson, Mississippi
March 24, 2020

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

Our discussion and analysis of the City of Ridgeland's (the City) financial performance provides an overview of the City's financial activities for the year ended September 30, 2019. The intent of this discussion and analysis is to look at the City's financial performance as a whole. Readers are also encouraged to review the financial statements and the notes to the financial statements to enhance their understandings of the City's financial performance.

FINANCIAL HIGHLIGHTS

- Total net position of the City increased \$7,851,559, as a result of this year's operations (\$4,848,190 increase in 2018).
- General revenues of the City account for \$28,103,333 or 61.1% of all revenues in 2019. General revenues accounted for \$27,605,610 or 64.6% of all revenues in 2018. Program specific revenues in the form of charges for services and grants and contributions accounted for \$17,893,495 or 38.9% of total revenues in 2019, compared with \$15,125,289 or 35.4% of total revenues in 2018.
- The City had \$38,145,069 in expenses, an amount which increased when compared with the \$37,872,709 in expenses for 2018; \$17,893,495 of these expenses were offset by program specific charges for services, grants and contributions. General revenues of \$28,103,333 and \$27,605,611 were adequate to provide for these programs in 2019 and 2018, respectively.
- Among the major funds, the General Fund had \$23,543,377 in revenues and \$22,708,071 in expenditures. In 2018, the General Fund had \$23,408,658 in revenues and \$23,331,638 in expenditures. The General Fund's fund balance increased by \$640,133 from 2018 to 2019 and increased by \$957,544 from 2017 to 2018.
- The Public Utility Fund had \$6,815,059 in operating revenues and \$5,292,640 in operating expenses. Its increase in net position after net non-operating expenses and transfers was \$1,395,906. Last year it reported \$7,043,458 in operating revenues and \$5,318,976 in operating expenses. The prior year increase in net position was \$1,828,934 after net non-operating expenses, transfers, and capital contributions.
- Capital assets, net of accumulated depreciation, increased by \$11,185,832 in the governmental activities from 2018 to 2019. Capital assets, net of accumulated depreciation, increased by \$474,300 in the governmental activities from 2017 to 2018.
- Capital assets, net of accumulated depreciation, decreased by \$975,272 in the business-type activities from 2018 to 2019. Capital assets decreased by \$1,003,295 in the business-type activities from 2017 to 2018.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL HIGHLIGHTS - CONTINUED:

- Long-term debt increased by \$17,347,300 in the governmental activities from 2018 to 2019. The majority of the increase was attributed to the City issuing new general obligation bonds of \$19,960,000 at a premium of \$1,660,402 combined with the current year principal payments on long-term debt. Long-term debt decreased by \$4,359,319 in the governmental activities from 2017 to 2018.
- Long-term debt decreased by \$1,091,293 in the business-type activities from 2018 to 2019. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$1,063,539 in the business-type activities from 2017 to 2018.

USING THE ANNUAL FINANCIAL REPORT

This annual report consists of a series of financial statements and notes to those statements. These statements are organized so the reader can understand the City of Ridgeland, Mississippi as a financial whole or as an entire operating entity. The statements then proceed to provide an increasingly detailed look at specific financial conditions.

The Statement of Net Position and Statement of Activities provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements show how services were financed in the short-term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

REPORTING THE CITY AS A WHOLE

Statement of Net Position and Statement of Activities

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did we do financially during 2019?" The Statement of Net Position and the Statement of Activities answer this question.

These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting used by private sector companies. The accrual basis of accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid. These two statements report the City's net position for the 2019 fiscal year and changes in them. The City's net position - assets plus deferred outflows of resources less liabilities and deferred inflows of resources - is one way to measure the City's financial health or financial position. Over time, increases or decreases in the City's net position are one indicator of whether its financial health

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

REPORTING THE CITY AS A WHOLE - CONTINUED:

Statement of Net Position and Statement of Activities - continued:

is improving or deteriorating. However, in evaluating the overall position of the City, non-financial information, such as changes in the City's tax base and the condition of the City's capital assets, will also need to be evaluated.

In the Statement of Net Position and the Statement of Activities, the City is divided into two types of activities:

- **Governmental Activities** - Most of the City's basic services are reported here which includes general government, police, fire, court services, public services, health and welfare, and culture and recreation. Property taxes, sales taxes, court fines and fees, and franchise fees finance most of these activities.
- **Business-Type Activities** - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's public utility system, regional sewer system, and sanitation services are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

The analysis of the City's major funds begins on page 39. The fund financial statements provide detailed information about the City's most significant funds - not the City as a whole. Based on restrictions on the use of monies, the City has established many funds which account for the multitude of services provided to the City's residents. Some funds are required to be established by State law, while others are established by the City to help control and manage money for a particular purpose. However, these fund financial statements focus on the City's most significant funds. The City's two types of funds - governmental and proprietary - utilize different accounting approaches.

Governmental funds - The majority of the City's basic services are reported in governmental funds, which focus on how money flows into and out of the individual funds, and the balances left at year-end available for spending in future periods. These funds are reported using an accounting method called modified accrual basis of accounting, which measures cash and all other financial assets that can readily be converted to cash. The governmental fund statements provide a detailed short-term view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future on services provided to the City's residents. The relationship (or differences) between government activities (reported in the Statement of Net Position and the Statement of Activities) and governmental funds is reconciled in the financial statements.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

REPORTING THE CITY AS A WHOLE - CONTINUED:

Reporting the City's Most Significant Funds - continued:

Fund Financial Statements - continued:

Governmental funds - continued:

The City of Ridgeland considers the General Fund, Debt Service Fund, Colony Park TIF Bond Debt Fund, City Center Fund and Lake Harbour Drive Extension Fund to be major funds and, therefore, presents information on these funds separately in the Governmental Funds Balance Sheet and in the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances. Data from all other governmental funds are combined into a single, aggregated nonmajor fund presentation.

Proprietary funds - The City charges customers for certain services it provides. These services are reported in proprietary funds. Proprietary funds are reported in the same way that all activities are reported in the Statement of Net Position and the Statement of Activities. In fact, the City's enterprise funds are identical to the business-type activities that are reported in the government-wide statements but provide more detail and additional information such as cash flows. The Internal Service Fund is utilized to report activities that provide services for the City's other programs and activities. Because these services benefit both governmental as well as business-type functions, their cost has been included in both the governmental and business-type activities in the government-wide financial statements.

The City of Ridgeland maintains three individual enterprise funds. The City uses enterprise funds to account for its public utility system, regional sewer system and sanitation services. The proprietary fund financial statements provide separate information for the Public Utility Fund, East Madison County Regional Sewer Fund, and Sanitation Fund.

FINANCIAL ANALYSIS OF THE CITY

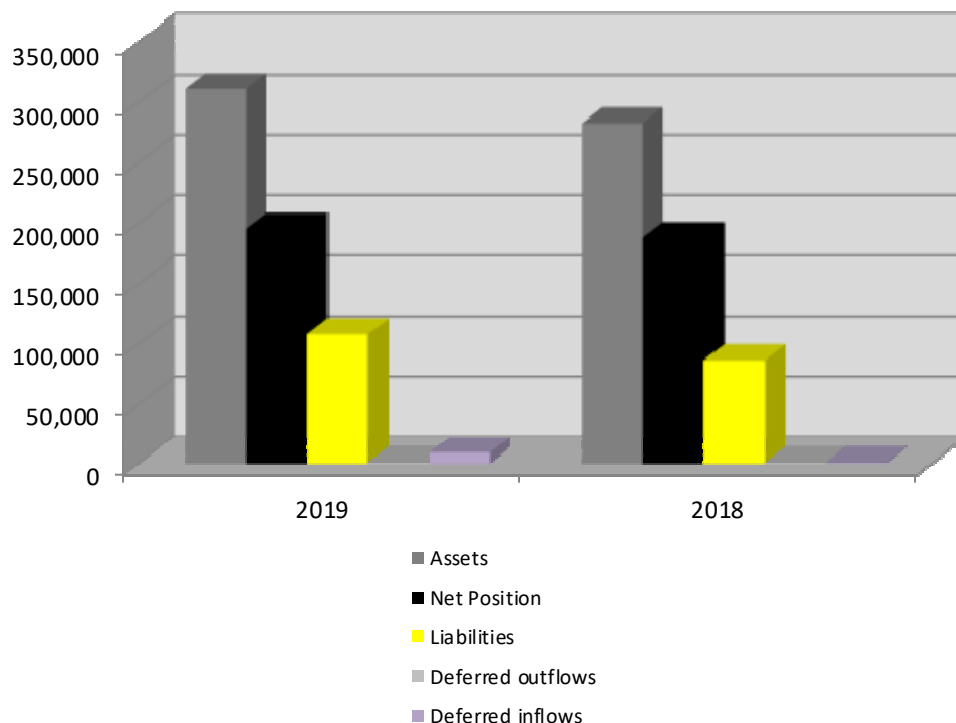
Over time the trend as well as the amount of net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$233,368,335 at September 30, 2019.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities

The following chart depicts the total amount of assets, deferred outflows, liabilities, deferred inflows and net position as of September 30, 2019 and 2018 in the governmental activities column of the government-wide financial statements. The amounts are expressed in thousands.



The largest portion of the City's net position for governmental activities (\$166,698,400, or 85.4%) is net investment in capital assets (capital assets less any capital related outstanding debt used to acquire those capital assets). Although the City's investment in capital assets is reported net of the related debt, it should be noted that the resources needed to repay this debt must be provided from other sources and not the capital assets themselves.

Table 1 provides a summary of the City's net position for governmental activities. The City's net position for governmental activities was \$195,170,758 and \$187,877,060 as of September 30, 2019 and 2018, respectively.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

(Table 1)
Condensed Statements of Net Position - Governmental Activities
At September 30, 2019 and 2018

	<u>2019</u>	<u>2018</u>	<u>Change</u>
ASSETS:			
Current and other assets	\$ 71,857,407	54,364,565	32.2%
Capital assets	<u>239,283,480</u>	<u>228,097,648</u>	4.9%
Total assets	<u>311,140,887</u>	<u>282,462,213</u>	10.2%
Deferred outflows of resources:			
Deferred outflows related to pension	<u>880,765</u>	<u>820,925</u>	7.3%
Total deferred outflows of resources	<u>880,765</u>	<u>820,925</u>	7.3%
LIABILITIES:			
Current liabilities	11,315,781	8,090,386	39.9%
Noncurrent liabilities	<u>96,797,751</u>	<u>78,312,034</u>	23.6%
Total liabilities	<u>108,113,532</u>	<u>86,402,420</u>	25.1%
Deferred inflows of resources:			
Deferred property tax revenue	8,080,772	8,176,965	-1.2%
Deferred inflows related to pension	<u>656,590</u>	<u>826,693</u>	-20.6%
Total deferred inflows of resources	<u>8,737,362</u>	<u>9,003,658</u>	-3.0%
NET POSITION:			
Net investment in capital assets	166,698,400	172,800,060	-3.5%
Restricted	39,884,675	26,264,954	51.9%
Unrestricted	<u>(11,412,317)</u>	<u>(11,187,954)</u>	-2.0%
Total net position	\$ <u>195,170,758</u>	<u>187,877,060</u>	3.9%

In connection with the implementation of recent standards on accounting and financial reporting for pensions, management presents the following additional information:

Total unrestricted net position (deficit)	\$ (11,412,317)
Less unrestricted deficit in net position resulting from implementation of GASB No. 68 and 71	<u>27,826,898</u>
Unrestricted net position, exclusive of the net pension liability effect	\$ <u>16,414,581</u>

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

The Changes in Net Position for the years ended September 30, 2019 and 2018 are summarized in Table 2 below.

(Table 2)
Condensed Statements of Changes in Net Position
For the Years Ended September 30, 2019 and 2018

	2019	2018	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 2,950,884	2,976,210	-0.9%
Operating grants and contributions	154,770	120,552	28.4%
Capital grants and contributions	5,600,059	2,722,258	105.7%
Total program revenues	<u>8,705,713</u>	<u>5,819,020</u>	49.6%
General revenues:			
Property taxes	9,965,464	10,088,912	-1.2%
Sales taxes	13,467,679	13,597,361	-1.0%
Other revenues	4,365,953	3,819,355	14.3%
Total general revenues	<u>27,799,096</u>	<u>27,505,628</u>	1.1%
Total revenues	<u>36,504,809</u>	<u>33,324,648</u>	9.5%
EXPENSES:			
General government	4,352,422	4,214,421	3.3%
Public safety	12,083,956	11,793,113	2.5%
Court services	181,333	165,804	9.4%
Public services	7,528,062	8,452,730	-10.9%
Health and welfare	98,199	54,950	78.7%
Culture and recreation	2,725,772	2,741,279	-0.6%
Interest on long-term debt	2,331,861	2,390,580	-2.5%
Total expenses	<u>29,301,605</u>	<u>29,812,877</u>	-1.7%
CHANGES IN NET POSITION BEFORE TRANSFERS	7,203,204	3,511,771	105.1%
TRANSFERS	<u>90,494</u>	<u>-</u>	100.0%
INCREASE IN NET POSITION	7,293,698	3,511,771	107.7%
NET POSITION AT BEGINNING OF YEAR	<u>187,877,060</u>	<u>184,365,289</u>	1.9%
NET POSITION AT END OF YEAR	\$ <u>195,170,758</u>	<u>187,877,060</u>	3.9%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

Governmental activities revenues increased \$3,180,161 from 2018 to 2019. The most significant increases resulted from the following:

- An increase of \$2,877,801 in capital grants and contributions revenue is mainly attributed to capital grant revenue in 2019 in the amount of \$4,894,357 recognized in the Lake Harbour Drive Extension Fund.
- An increase of \$408,813 in interest earnings in 2019 compared with 2018.
- An increase of \$427,395 in investment earnings in 2019 compared with 2018.

Several revenue sources fund our governmental activities. The City's largest source of operating revenue was received from sales tax which accounted for \$13,467,679 or 36.9% of total revenues; and property taxes accounted for \$9,965,464 or 27.3% of total revenues. Capital and operating grants and contributions amounted to \$5,754,829 or 15.8% of total revenues.

Governmental activities expenses decreased \$511,272 from 2018 to 2019 which represents a 1.7% decrease. Major expense activities include police and fire safety expenses accounting for 41.2% of the total program expenses, and public services expenses accounting for 25.7%. The City of Ridgeland is committed to providing the best services possible for its citizens.

The City of Ridgeland has worked very hard to increase our property tax base and our sales tax collections by being proactive with new businesses in our City and limiting increases in operating costs to the minimum amount necessary to provide essential services for each department. The ability of the City to continue to provide quality services without increasing taxes rests on the City management's ability to keep these costs in line.

General Government Functions

The City's General Fund is used to account for expenditures of traditional services as well as all financial resources other than those required to be accounted for in other funds. General Fund revenues include property tax, sales tax, intergovernmental revenues, various permit fees, franchise taxes, fines, and other sources as indicated on the accompanying graphs and tables.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Table 3
General Fund Revenues and Expenditures
For the Years Ended September 30, 2019 and 2018

	2019	2018	Dollar Increase (Decrease)	Percent Increase (Decrease)
Revenues:				
Sales tax	\$ 11,807,367	11,889,358	(81,991)	-0.7%
Property tax	5,525,818	5,698,769	(172,951)	-3.0%
Franchise fees	1,248,776	1,255,603	(6,827)	-0.5%
Licenses and permits	463,049	550,788	(87,739)	-15.9%
Intergovernmental	1,582,444	1,419,335	163,109	11.5%
Charges for services	826,623	857,395	(30,772)	-3.6%
Fines and forfeitures	1,381,329	1,385,783	(4,454)	-0.3%
Contributions	18,099	23,898	(5,799)	-26.3%
Investment and interest earnings	504,856	147,505	357,351	242.3%
Other	185,016	180,224	4,792	2.7%
Total revenues	<u>23,543,377</u>	<u>23,408,658</u>	<u>134,719</u>	0.6%
Expenditures:				
General government	3,819,747	3,811,925	7,822	0.2%
Public safety	10,430,356	9,970,140	460,216	4.6%
Court services	168,568	166,514	2,054	1.2%
Public services	4,892,977	4,694,823	198,154	4.2%
Health and welfare	98,199	54,950	43,249	78.7%
Culture and recreation	2,222,342	2,210,920	11,422	0.5%
Capital outlay	956,139	1,292,064	(335,925)	-26.0%
Debt service	119,743	130,302	(10,559)	-8.1%
Total expenditures	<u>\$ 22,708,071</u>	<u>22,331,638</u>	<u>376,433</u>	1.7%

Revenues

The primary source of General Fund revenues is sales tax. The State of Mississippi levies a general sales tax of 7% on most retail sales. Of the amount collected by the state, each municipality receives 18.5% of the amount collected within its corporate boundaries. Sales tax accounted for 50.2% of General Fund revenues in fiscal year 2019, compared to 50.8% in fiscal year 2018. Sales tax collections in fiscal year 2019 were \$11,807,367, a 0.7% decrease compared to the \$11,889,358

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

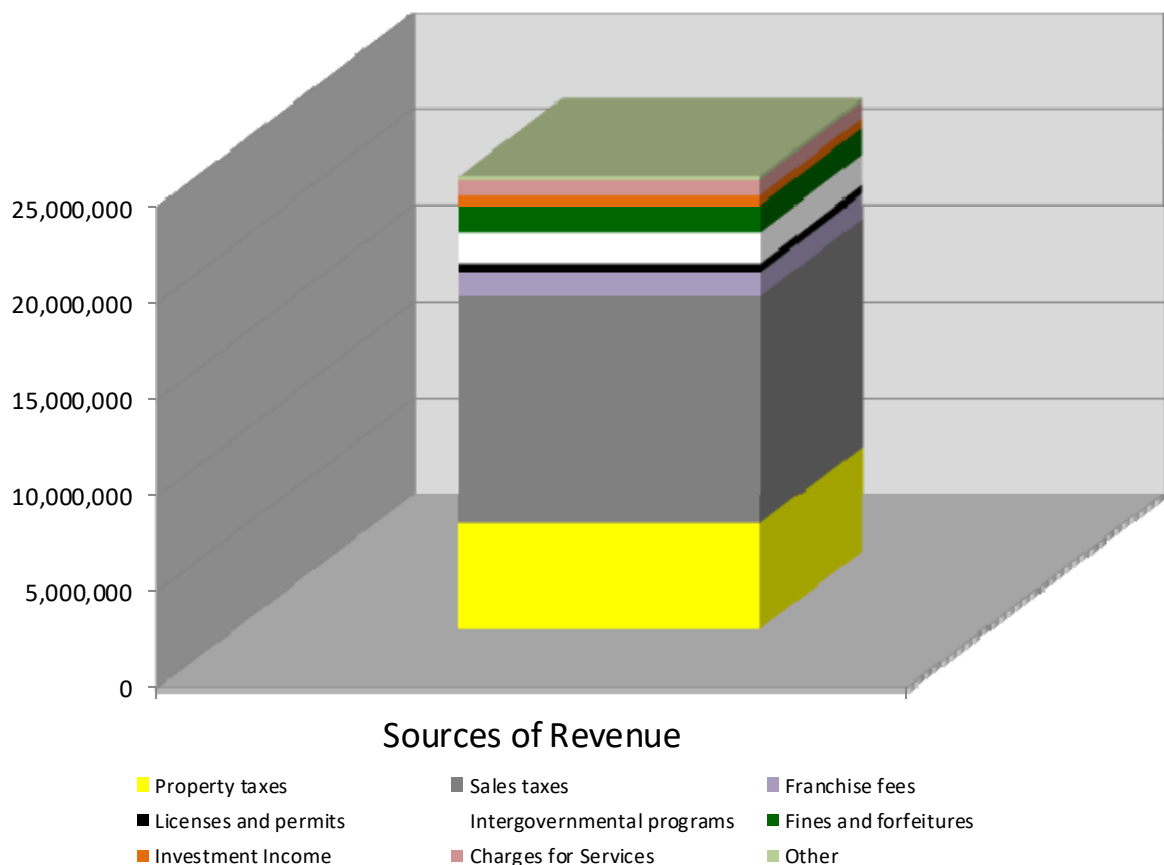
General Government Functions - continued:

Revenues - continued:

collected in 2018. Total General Fund operating revenues were \$23,543,377, an increase of \$134,719 compared to the prior year. The increase in current year revenues for General Fund is attributed to an increase in investment earnings in the amount of \$357,351.

Assessed valuation within the City has increased 0.4% from fiscal year 2018. The City continues to attract residents and businesses alike. The following graph presents the City's sources of revenue for the General Fund.

General Fund 2019 Revenue Sources



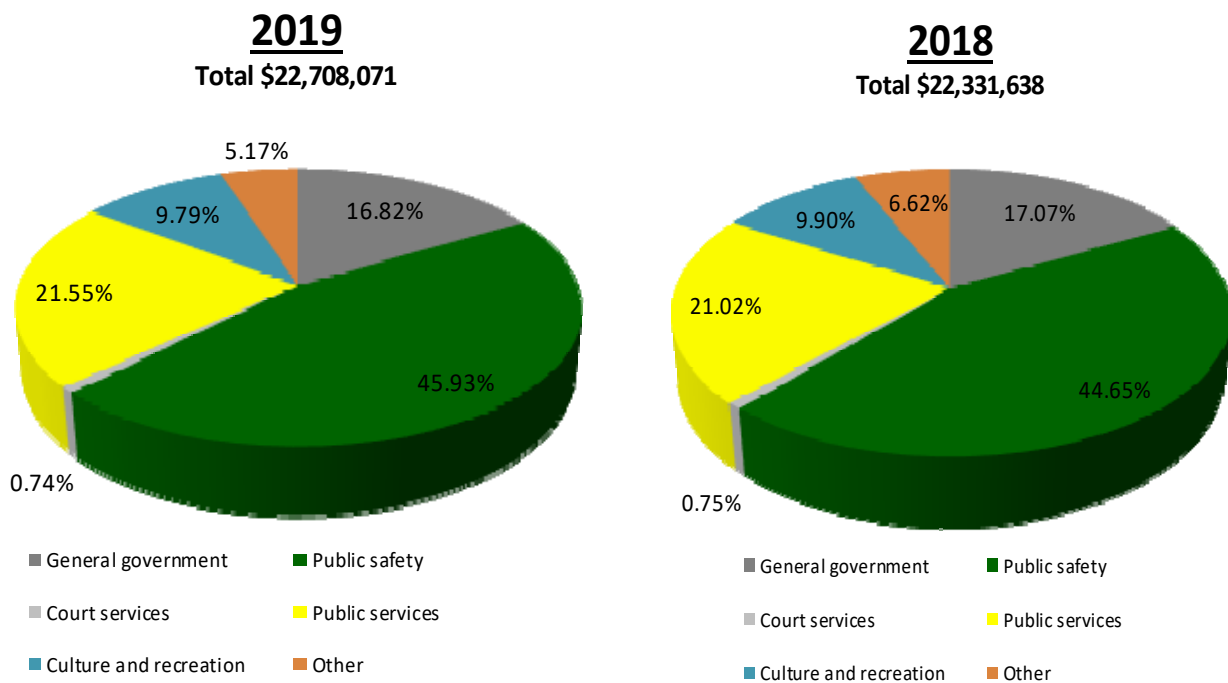
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Expenditures

The following chart displays the expenditures by department for the General Fund:



General Fund operating expenditures increased \$376,433 when compared to the prior year. During the year, the City strived to save money where possible. Increases in expenditures include an increase in salaries and related expenses for public safety in the amount of \$392,169.

The following page shows the details of the Other category in the pie charts above by year:

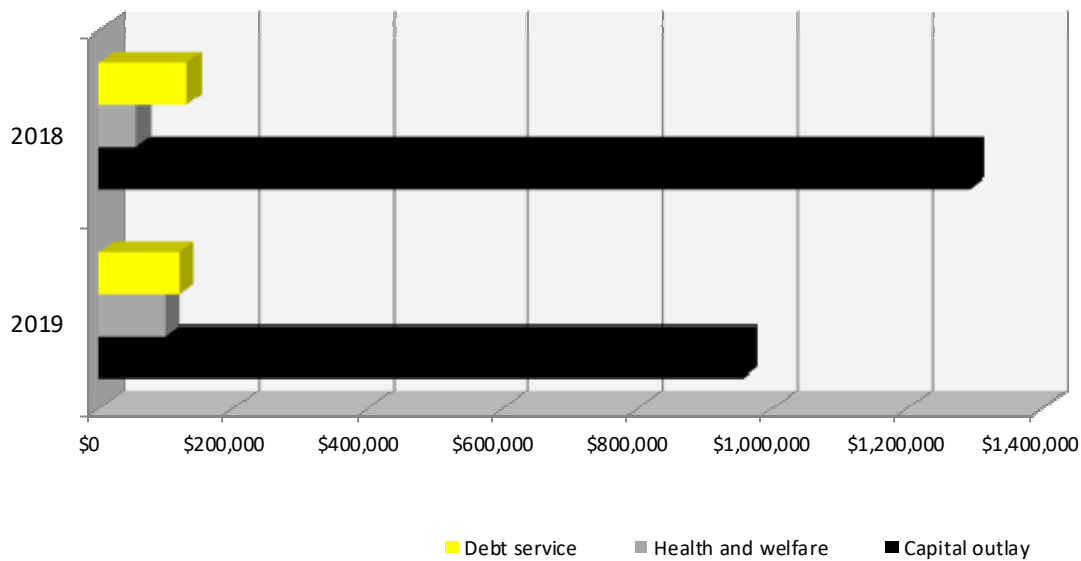
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Expenditures - continued:

General Fund's Other Expenditures



Status of Fund Balance

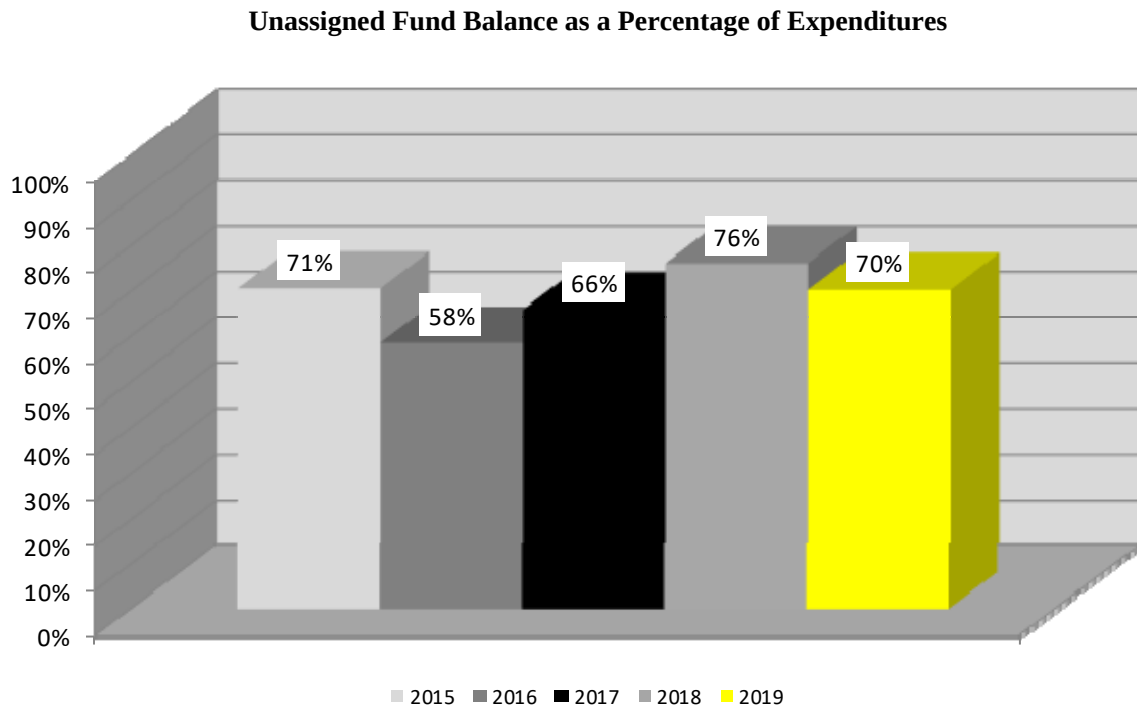
On the General Fund balance sheet, fund balance is reported in classifications that comprise a hierarchy based primarily on the extent to which the government is bound to honor constraints on the specific purposes for which amounts in those funds can be spent and the remaining portion is available for appropriation. The fiscal year ended September 30, 2019 ending unassigned fund balance is \$15,947,258 which is 70.2% of the general fund operating expenditures.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Status of Fund Balance - continued:



Other Governmental Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$50,279,831, an increase of \$14,700,922. \$15,630,574 or 31.1% of the fund balance is classified as unassigned, which represents the residual classification of fund balance that has not been assigned to other funds and that has not been restricted or assigned to specific purposes. The remaining fund balance of \$34,649,257 or 68.9% is either nonspendable, restricted or assigned to indicate that it is not available for spending except only for the purposes to which it is restricted, committed or assigned.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Other Governmental Funds - continued:

Unassigned fund balance is the residual classification for the general fund. The general fund is the only fund that reports a positive unassigned fund balance amount. This year the City of Ridgeland had a positive \$15,947,258 unassigned fund balance in the general fund, which constitutes 31.7% of the total fund balance in the governmental funds. The Other Nonmajor Funds had a negative unassigned fund balance in the amount of \$316,684. Authoritative guidance indicates that if there is a negative balance after classifying amounts as nonspendable, restricted or committed, the fund would report a negative amount as unassigned. The Board of Aldermen passed a resolution in a previous year to maintain a fund balance of at least 45% of expenditures in the General Fund.

The increase in fund balance in General Fund was \$640,133. The increase in the fund balance of General Fund is attributed to an increase in investment earnings combined with an increase in general intergovernmental revenue in 2019 compared to 2018. The increase in the fund balance of Debt Service Fund was \$343,918. The increase in the fund balance of Debt Service Fund is the result of current year property tax and other revenue exceeding the current year debt service requirements. The increase in the fund balance of Colony Park TIF Bond Fund was \$27,987. The increase in the fund balance of Colony Park TIF Bond Fund is the result of current year tax and other revenue exceeding current year debt service requirements. The City Center Fund reported an increase in fund balance of \$3,865,139. The increase is due to the budgeted transfer in of funds from the 2019 \$19,960,000 bond issue fund that is included in other non-major funds. The Lake Harbour Drive Extension fund balance increased by \$6,032,831. The increase is due to an increase in grant revenue combined with a budgeted transfer from the 2015 \$11.9M bond issue fund included in other non-major funds. Other non-major funds reported an increase in fund balance of \$3,790,914. The increase can be attributed to bonds issued during the current year and the budgeted transfer between major and non-major funds.

Proprietary Funds

Ridgeland's proprietary operations consist of the Public Utility Fund, the Sanitation Fund, and the East Madison County Regional Sewer (EMCRS) Fund. The Public Utility Fund accounts for traditional water and sewer revenues and expenditures to construct and maintain a water and sewer system. The Sanitation Fund accounts for revenues from garbage and recycling fees and expenses for those services. The East Madison County Regional Sewer Fund was created through an agreement between the Cities of Ridgeland, Madison, and the Pearl River Valley Water Supply District whereby all sewage is sent through interceptor lines to be treated at the City of Jackson treatment plant. All entities involved collect a separate sewer fee for this service and submit the fee to the City of Ridgeland monthly. The City of Ridgeland maintains the accounting records, forwards payments to the City of Jackson, and performs maintenance on the system.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities

The Statements of Net Position for the years ended September 30, 2019 and 2018 are summarized in Table 4 below.

(Table 4)

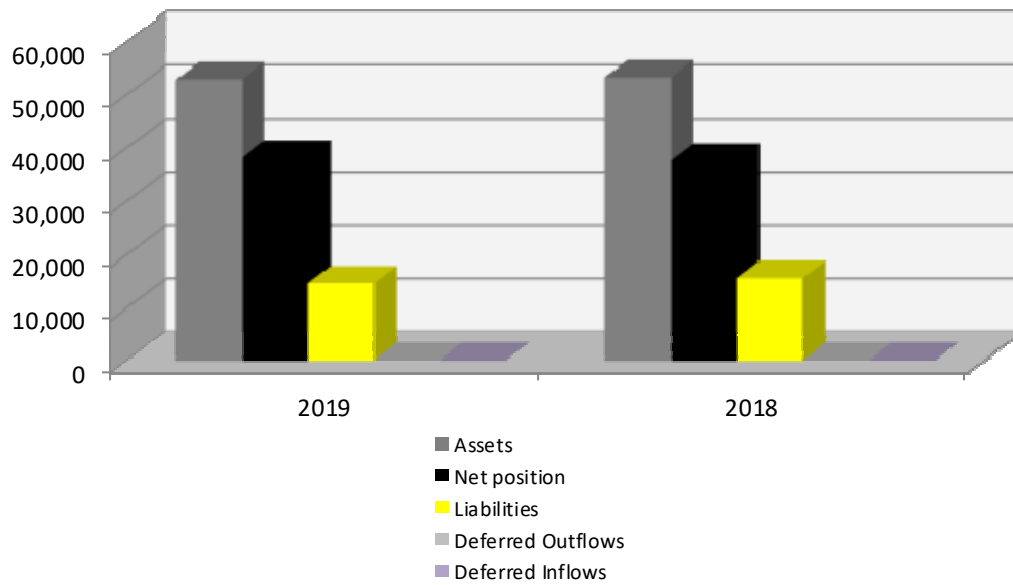
	2019	2018	Percentage Change
ASSETS:			
Current and other assets	\$ 13,048,864	12,455,239	4.8%
Capital assets	<u>39,888,743</u>	<u>40,864,015</u>	-2.4%
Total assets	<u>52,937,607</u>	<u>53,319,254</u>	-0.7%
Deferred outflows of resources:			
Deferred outflows related to pension	<u>93,052</u>	<u>88,870</u>	4.7%
Total deferred outflows of resources	<u>93,052</u>	<u>88,870</u>	4.7%
LIABILITIES:			
Current liabilities	2,585,747	2,433,858	6.2%
Noncurrent liabilities	<u>12,177,967</u>	<u>13,245,056</u>	-8.1%
Total liabilities	<u>14,763,714</u>	<u>15,678,914</u>	-5.8%
Deferred inflows of resources:			
Deferred inflows related to pension	<u>69,368</u>	<u>89,494</u>	-22.5%
Total deferred inflows of resources	<u>69,368</u>	<u>89,494</u>	-22.5%
NET POSITION:			
Net investment in capital assets	29,635,778	29,508,774	0.4%
Unrestricted	<u>8,561,799</u>	<u>8,130,942</u>	5.3%
Total net position	<u>\$ 38,197,577</u>	<u>37,639,716</u>	1.5%

The following chart shows the assets, deferred outflows, liabilities, deferred inflows and net position for the government wide, business-type activities. The amounts are expressed in thousands.

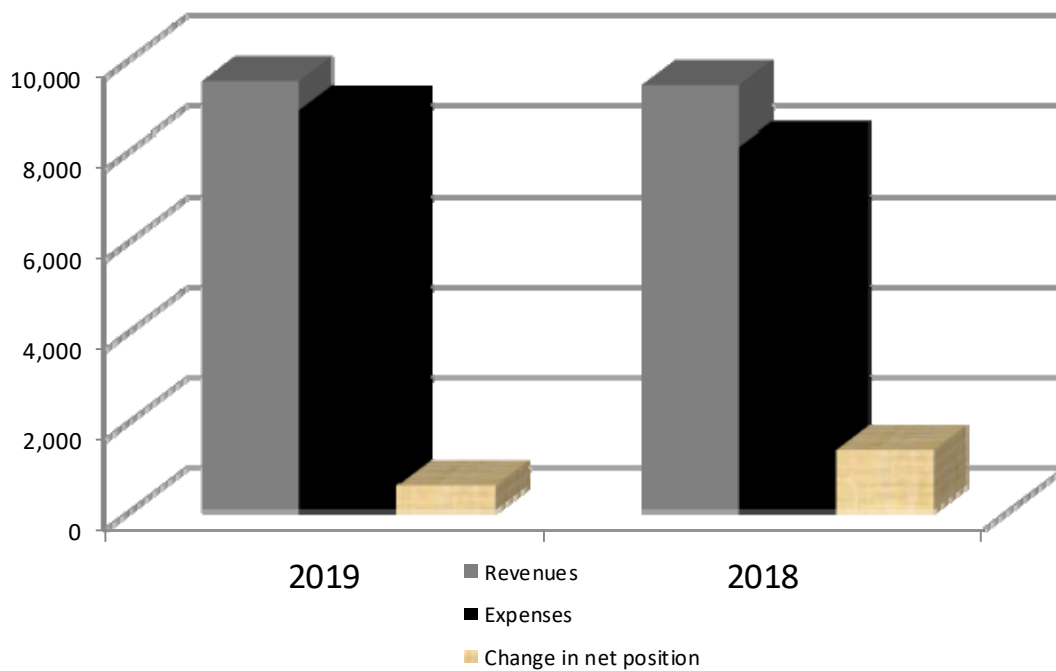
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:



Below is a comparative analysis of the revenues and expenses of the government-wide statements Business-Type Activities column. The amounts are expressed in thousands.



CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The Changes in Net Position for the years ended September 30, 2019 and 2018 are summarized in table 5 below.

(Table 5)
Condensed Statements of Changes in Net Position
Business-Type Activities
For the Years Ended September 30, 2019 and 2018

	2019	2018	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 9,170,509	8,925,650	2.7%
Capital grants and contributions	17,273	380,619	-95.5%
Total program revenues	<u>9,187,782</u>	<u>9,306,269</u>	-1.3%
General revenues:			
Other	304,037	99,982	204.1%
Total general revenues	<u>304,037</u>	<u>99,982</u>	204.1%
Total revenues	<u>9,491,819</u>	<u>9,406,251</u>	0.9%
EXPENSES:			
Public utility	7,379,121	6,672,773	10.6%
Sanitation	<u>1,464,343</u>	<u>1,387,059</u>	5.6%
Total expenses	<u>8,843,464</u>	<u>8,059,832</u>	9.7%
CHANGE IN NET POSITION BEFORE TRANSFERS	648,355	1,346,419	-51.8%
TRANSFERS	<u>(90,494)</u>	<u>-</u>	-100.0%
INCREASE IN NET POSITION	557,861	1,346,419	-58.6%
NET POSITION AT BEGINNING OF YEAR	<u>37,639,716</u>	<u>36,293,297</u>	3.7%
NET POSITION AT END OF YEAR	<u>\$ 38,197,577</u>	<u>37,639,716</u>	1.5%

Total revenues of the City's business-type activities were \$9,491,819 and \$9,406,251 for the fiscal years ended September 30, 2019 and 2018, respectively. Total expenses including transfers for the City's business-type activities were \$8,933,958 for 2019 and \$8,059,832 for 2018, resulting in an increase in net position of \$557,861 in 2019 and an increase in net position of \$1,346,419 in 2018.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

Public Utility Fund

The City operates its own water and sewer utility system. Comparative financial data for the Public Utility Revenue Fund for the last two fiscal years is presented below:

	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 6,815,059	7,043,458
Operating expenses	<u>(5,292,640)</u>	<u>(5,318,976)</u>
Operating income	\$ <u>1,522,419</u>	<u>1,724,482</u>

The decrease in current year operating revenues of the Public Utility Fund is the result of a decrease in Water sales and Sewer charges.

East Madison County Regional Sewer Fund

The fund is used to account for monies collected from customers of the City of Ridgeland, the City of Madison, and the Pearl River Valley Water Supply District for operation and maintenance of the regional sewer utility, and for payments to the City of Jackson for treatment of sewage at their treatment plant. The amount each entity contributes is based on flow which is metered at various locations.

Comparative financial data for the East Madison County Regional Sewer Fund for the last two years is presented as follows:

	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 784,597	326,835
Operating expenses	<u>(1,720,527)</u>	<u>(955,339)</u>
Operating loss	\$ <u>(935,930)</u>	<u>(628,504)</u>

Overpayments in a prior year were credited to East Madison County Sewage Disposal System in 2018 to adjust the annual payment to ensure payment is in accordance with the sewage disposal agreement. This credit in prior year resulted in a significant decrease in operating revenues and expenses in the prior year.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

East Madison County Regional Sewer Fund - continued:

The required member billings and related operating expenses for East Madison County Sewage Disposal System were higher in the current year as a result and the credit resulting to prior years being fully utilized.

Sanitation Fund

Comparative financial data for the Sanitation Fund for the last two years is presented as follows:

	<u>2019</u>	<u>2018</u>
Operating revenues	\$ 1,570,853	1,555,357
Operating expenses	<u>(1,464,343)</u>	<u>(1,387,059)</u>
Operating income	\$ <u>106,510</u>	<u>168,298</u>

GENERAL FUND BUDGETARY HIGHLIGHTS

The City's budgets are prepared using the modified cash basis in accordance with the laws of the State of Mississippi. The most significant budgeted fund is the General Fund.

Original budget compared to final budget

The original General Fund revenue budget of \$22,694,729 was increased by amendments totaling \$598,746 to a final revenue budget of \$23,293,475. Major components of the amendments included:

- Revenues for intergovernmental revenues were increased \$532,339 for participating revenues expected to be received from Madison County, Mississippi and other agencies, for various street projects and various grants received during the year.

The original General Fund expense budget of \$23,461,186 was increased by various amendments totaling \$896,585 to a final expense budget of \$24,357,771. Major components of the amendments included:

- Expenditures for public services were increased \$400,000 as a result of an increase in professional fees for street overlay related to funds received from Madison County and \$50,000 for professional services related to a tree mitigation grant.
- Expenditures for culture and recreation were increased by \$125,000 for new batting cages at Freedom Ridge Park.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

GENERAL FUND BUDGETARY HIGHLIGHTS - CONTINUED:

Original budget compared to final budget - continued:

- Expenditures for general government and public safety capital outlay were increased by \$52,553 for updating computer equipment.
- Expenditures for public safety capital outlay were increased by \$120,345 for expenses related to a new fitness center for the police department and \$50,000 for radio equipment purchased with funds received from Madison County.

Final budget compared to actual results

Actual revenues for the year were \$458,477 more than estimated. There were significant increases in intergovernmental revenue and investment and interest earnings.

Actual expenditures for the year were \$1,928,312 less than estimated. In general, the City has been proactive in limiting the amount of operating costs to the minimum necessary to provide essential services. The most significant differences in the final budget and actual occurred in the following areas:

- General government other services and charges were \$212,328 less than estimated as a result of actual expenses for legal fees, liability insurance, and a variety of other expenses being less than estimated.
- Public safety personnel services were \$736,545 less than estimated as a result of turnover in the police and fire departments which resulted in vacancies throughout the year.
- Public services other services and charges were \$272,136 less than estimated as a result of the streetlights expenditures being less than expected.
- Public safety other services and charges were \$220,961 less than estimated as a result of actual expenditures for vehicle maintenance, training and jail fees being less than estimated.
- Public safety capital outlay was \$198,266 less than estimated because car video equipment wasn’t upgraded as predicted.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

At September 30, 2019, the City’s capital assets for governmental activities include non-depreciable assets consisting of land and construction in progress of \$144,632,218, and depreciable capital assets, net of accumulated depreciation of \$94,651,262 for a total of \$239,283,480 in capital assets

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

as reported in the Governmental Activities column of the Statement of Net Position. The changes in capital assets are summarized in table 6 below.

(Table 6)
GOVERNMENTAL ACTIVITIES
Capital Assets
(Net of Depreciation)

	September 30, 2019	September 30, 2018	Percentage Change
Land	\$ 127,846,811	127,828,748	0.0%
Construction in progress	16,785,407	4,404,019	281.1%
Buildings	8,939,318	9,252,763	-3.4%
Improvements other than buildings	4,856,645	5,071,147	-4.2%
Infrastructure	77,243,065	77,697,302	-0.6%
Vehicles	1,852,635	2,217,168	-16.4%
Furniture and equipment	1,375,265	1,412,723	-2.7%
Leased property	384,334	213,778	79.8%
Total	\$ <u>239,283,480</u>	<u>228,097,648</u>	4.9%

See Note 6 to the Financial Statements for more detailed information concerning capital assets.

At September 30, 2019, the City of Ridgeland had \$44,637,765 in outstanding General Obligation Bonds, including premiums on bonds issued, \$23,474,120 in outstanding Limited Obligation Bonds, including discounts on bonds issued, and \$5,341,977 in other Long-Term Debt, including compensated absences.

(Table 7)
GOVERNMENTAL ACTIVITIES
Outstanding Debt and Long-Term Obligations at Year End

	September 30, 2019	September 30, 2018	Percentage Change
General obligation bonds	\$ 44,637,765	25,107,453	77.8%
Limited obligation bonds	23,474,120	24,979,979	-6.0%
Loans and leases payable	4,473,195	5,210,156	-14.1%
Compensated absences	868,782	808,974	7.4%
Total	\$ <u>73,453,862</u>	<u>56,106,562</u>	30.9%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

At September 30, 2019, the City had just below \$40 million invested in a broad range of capital assets related to business-type activities. See Table 8 below.

(Table 8)
BUSINESS-TYPE ACTIVITIES
Capital Assets
(Net of Depreciation)

	September 30, 2019	September 30, 2018	Percentage Change
Land	\$ 3,404,209	3,397,936	0.2%
Buildings	130,495	153,297	-14.9%
Utility Systems	35,846,260	36,783,066	-2.5%
Vehicles	175,573	212,527	-17.4%
Machinery and equipment	332,206	317,189	4.7%
Total	\$ <u>39,888,743</u>	<u>40,864,015</u>	-2.4%

See Note 6 to the Financial Statements for more detailed information concerning capital assets.

At September 30, 2019, the City of Ridgeland had \$6,200,102 in outstanding General Obligation Bonds, including premiums on bonds issued, and \$4,155,499 in other Long-Term Debt, including compensated absences.

(Table 9)
BUSINESS-TYPE ACTIVITIES
Outstanding Debt and Long-Term Obligations at Year End

	September 30, 2019	September 30, 2018	Percentage Change
General obligation bonds	\$ 6,200,102	6,972,679	-11.1%
Other long-term debt	4,052,863	4,382,562	-7.5%
Compensated absences	102,636	91,653	12.0%
Total	\$ <u>10,355,601</u>	<u>11,446,894</u>	-9.5%

See Note 7 to the Financial Statements for more detailed information concerning long-term debt.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

CONTACTING THE CITY'S FINANCE DEPARTMENT

This financial report is designed to provide our citizens, taxpayers, creditors, and investors with a general overview of the City's finances and to show the City's accountability for the money it receives. Our mailing address is City of Ridgeland, P.O. Box 217, Ridgeland, MS 39158. If you have any questions about this report or need additional financial information, contact Paula W. Tierce, City Clerk, at (601) 856-7113 or visit our website at www.ridgelandms.org.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2019**

	Governmental Activities	Business-Type Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 2,574,290	7,844,544	10,418,834
Investments	6,695,442	3,528,492	10,223,934
Receivables (net, where applicable, of allowance for uncollectibles):			
Accounts	2,467,285	784,315	3,251,600
Grants	3,190,075	-	3,190,075
Taxes	10,431,075	-	10,431,075
Interest	44,399	9,061	53,460
Internal balances	78,897	(78,897)	-
Inventories	-	166,924	166,924
Prepays	197,215	14,996	212,211
Restricted assets:			
Cash and cash equivalents	28,720,675	-	28,720,675
Investments	9,685,321	779,429	10,464,750
Due from other governments	7,772,733	-	7,772,733
Capital assets:			
Non-depreciable capital assets	144,632,218	3,404,209	148,036,427
Depreciable capital assets, net	<u>94,651,262</u>	<u>36,484,534</u>	<u>131,135,796</u>
Total assets	<u>311,140,887</u>	<u>52,937,607</u>	<u>364,078,494</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	<u>880,765</u>	<u>93,052</u>	<u>973,817</u>
Total deferred outflows of resources	\$ <u>880,765</u>	<u>93,052</u>	<u>973,817</u>

The accompanying notes are an integral part of this statement.

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES</u>			
Accounts payable	\$ 4,208,167	536,091	4,744,258
Accrued liabilities	343,096	36,085	379,181
Claims payable	64,486	-	64,486
Accrued interest payable	1,002,610	60,121	1,062,731
Deferred revenue	-	45,095	45,095
Customer deposits	-	767,146	767,146
Cash bonds and seized cash	136,450	-	136,450
Due to other governments	757,087	-	757,087
Unearned revenue	96,701	-	96,701
Noncurrent liabilities:			
Due within one year:			
Compensated absences	43,439	5,127	48,566
Loans and leases payable	950,874	336,882	1,287,756
Bonds payable	3,712,871	799,200	4,512,071
Due in more than one year:			
Compensated absences	825,343	97,509	922,852
Loans and leases payable	3,522,321	3,715,981	7,238,302
Bonds payable	64,399,014	5,400,902	69,799,916
Net pension liability	28,051,073	2,963,575	31,014,648
Total liabilities	<u>108,113,532</u>	<u>14,763,714</u>	<u>122,877,246</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred property tax revenue	8,080,772	-	8,080,772
Deferred inflows related to pension	656,590	69,368	725,958
Total deferred inflows of resources	<u>8,737,362</u>	<u>69,368</u>	<u>8,806,730</u>
<u>NET POSITION</u>			
Net investment in capital assets	166,698,400	29,635,778	196,334,178
Restricted for:			
Court services	1,115,393	-	1,115,393
Tree mitigation	82,596	-	82,596
Public safety	335,119	-	335,119
Debt service	12,961,248	-	12,961,248
Capital projects	25,390,319	-	25,390,319
Unrestricted	<u>(11,412,317)</u>	<u>8,561,799</u>	<u>(2,850,518)</u>
Total net position	\$ <u>195,170,758</u>	<u>38,197,577</u>	<u>233,368,335</u>

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

		Program Revenues			Net (Expenses) Revenues and Changes in Net Position		Total
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	
<u>Functions/Programs:</u>	<u>Expenses</u>						
Governmental activities:							
General government	\$ 4,352,422	1,090,166	-	49,116	(3,213,140)	-	(3,213,140)
Public safety	12,083,956	1,661,212	129,770	338,523	(9,954,451)	-	(9,954,451)
Court services	181,333	-	-	-	(181,333)	-	(181,333)
Public services	7,528,062	20,250	25,000	5,212,420	(2,270,392)	-	(2,270,392)
Health and welfare	98,199	-	-	-	(98,199)	-	(98,199)
Culture and recreation	2,725,772	179,256	-	-	(2,546,516)	-	(2,546,516)
Interest on long-term debt	2,331,861	-	-	-	(2,331,861)	-	(2,331,861)
Total government activities	29,301,605	2,950,884	154,770	5,600,059	(20,595,892)	-	(20,595,892)
Business-type activities:							
Sanitation	1,464,343	1,570,853	-	-	-	106,510	106,510
Public utility	7,379,121	7,599,656	-	17,273	-	237,808	237,808
Total business-type activities	8,843,464	9,170,509	-	17,273	-	344,318	344,318
Total government	\$ 38,145,069	12,121,393	154,770	5,617,332	(20,595,892)	344,318	(20,251,574)
General revenues:							
Taxes:							
Ad valorem taxes				\$ 9,965,464	-		9,965,464
Sales tax				13,467,679	-		13,467,679
Utility in lieu of tax				334,173	-		334,173
Franchise fees				1,248,776	-		1,248,776
General intergovernmental revenue				1,592,767	-		1,592,767
Interest earnings				543,858		137,468	681,326
Investment earnings				475,425		164,099	639,524
Gain on sale of capital assets				-		2,470	2,470
Other				170,954		-	170,954
Interfund transfers				90,494		(90,494)	-
Total general revenues				27,889,590		213,543	28,103,133
Change in net position				7,293,698		557,861	7,851,559
Net position at beginning of year				187,877,060		37,639,716	225,516,776
Net position at end of year				\$ 195,170,758		38,197,577	233,368,335

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2019**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	City Center Fund	Lake Harbour Drive Extension Fund	Other Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>							
Cash and cash equivalents	\$ 4,014,742	2,011,650	4,737,553	15,669,143	25,648	4,790,161	31,248,897
Investments	6,695,442	-	-	-	9,685,321	-	16,380,763
Receivables (net of allowance for uncollectibles, where applicable):							
Accounts	1,710,198	-	-	-	-	-	1,710,198
Grants	108,606	-	-	-	3,071,269	10,200	3,190,075
Taxes	6,401,349	3,271,942	618,016	-	-	139,768	10,431,075
Interest	12,969	-	-	-	31,430	-	44,399
Due from other funds	6,494,755	-	-	-	-	-	6,494,755
Prepays	197,215	-	-	-	-	-	197,215
Due from other governments	-	-	7,670,335	-	-	102,398	7,772,733
Total assets	\$ <u>25,635,276</u>	<u>5,283,592</u>	<u>13,025,904</u>	<u>15,669,143</u>	<u>12,813,668</u>	<u>5,042,527</u>	<u>77,470,110</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>							
Liabilities:							
Accounts payable	\$ 677,081	-	-	914,629	2,017,531	598,926	4,208,167
Accrued liabilities	343,096	-	-	-	-	-	343,096
Cash bonds and seized cash	136,450	-	-	-	-	-	136,450
Due to other funds	-	-	1,602,021	-	4,072,155	380,579	6,054,755
Unearned revenue	96,701	-	-	-	-	-	96,701
Total liabilities	<u>1,253,328</u>	<u>-</u>	<u>1,602,021</u>	<u>914,629</u>	<u>6,089,686</u>	<u>979,505</u>	<u>10,839,169</u>
Deferred Inflows of Resources:							
Unavailable revenue - property taxes	4,156,274	3,230,609	618,016	-	-	75,873	8,080,772
Unavailable revenue - court fines	1,386,923	-	-	-	-	-	1,386,923
Unavailable revenue - Madison county	-	-	6,781,017	-	-	102,398	6,883,415
Total deferred inflows of resources	<u>5,543,197</u>	<u>3,230,609</u>	<u>7,399,033</u>	<u>-</u>	<u>-</u>	<u>178,271</u>	<u>16,351,110</u>
Fund Balances:							
Nonspendable:							
Prepaid items	197,215	-	-	-	-	-	197,215
Restricted for:							
Court services	1,115,393	-	-	-	-	-	1,115,393
Tree mitigation	82,596	-	-	-	-	-	82,596
Public safety	45,507	-	-	-	-	289,612	335,119
Debt service	-	2,052,983	4,024,850	-	-	-	6,077,833
Capital projects	-	-	-	14,754,514	6,723,982	3,911,823	25,390,319
Assigned to:							
Fiscal year 2020 budget appropriations	1,450,782	-	-	-	-	-	1,450,782
Unassigned	<u>15,947,258</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(316,684)</u>	<u>15,630,574</u>
Total fund balances	<u>18,838,751</u>	<u>2,052,983</u>	<u>4,024,850</u>	<u>14,754,514</u>	<u>6,723,982</u>	<u>3,884,751</u>	<u>50,279,831</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ <u>25,635,276</u>	<u>5,283,592</u>	<u>13,025,904</u>	<u>15,669,143</u>	<u>12,813,668</u>	<u>5,042,527</u>	<u>77,470,110</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI
RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2019

Total fund balances - governmental funds **\$ 50,279,831**

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in the operation of governmental funds are not financial resources and, therefore, are not reported in the funds.

Governmental capital assets	348,523,187	
Less accumulated depreciation	<u>(109,239,707)</u>	239,283,480

Fines revenue that was earned in the current period but not received within 60 days is not recognized in the fund statement but recognized under full accrual.		1,386,923
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Other long-term assets are not available to pay for current period expenditures and therefore, are unavailable in the funds and recognized as revenue in the Statement of Activities.		6,883,415
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An internal service fund is used by management to charge the assets and liabilities of the internal service revenue fund are included in governmental activities in the Statement of Net Position.		(379,521)
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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		(28,051,073)

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 pension	880,765	
Deferred inflows of resources related to pension	<u>(656,590)</u>	224,175

Long-term liabilities of governmental funds, including bonds payable, are not due and payable in the current period and therefore, are not reported in the funds. These long-term liabilities consist of:		
Bond obligations	(68,111,885)	
Loan and lease obligations	(4,473,195)	
Accrued interest payable	(1,002,610)	
Compensated absences	<u>(868,782)</u>	<u>(74,456,472)</u>

Net position of governmental activities		\$ <u>195,170,758</u>
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The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES
GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	City Center Fund	Lake Harbour Drive Extension Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES:							
Taxes:							
Sales taxes	\$ 11,807,367	-	1,274,908	-	-	385,404	13,467,679
Current year ad valorem taxes	5,435,229	3,674,369	633,657	-	-	61,206	9,804,461
Prior year ad valorem taxes	90,589	70,414	-	-	-	-	161,003
Franchise fees	1,248,776	-	-	-	-	-	1,248,776
Licenses and permits	463,049	-	-	-	-	-	463,049
Intergovernmental	1,582,444	20,261	889,318	-	4,894,357	506,062	7,892,442
Charges for services	826,623	-	-	-	-	-	826,623
Fines and forfeitures	1,381,329	-	-	-	-	15,972	1,397,301
Contributions	18,099	-	-	-	-	-	18,099
Interest earnings	247,082	44,046	57,867	43	187,245	5,510	541,793
Investment earnings	257,774	-	-	-	217,651	-	475,425
Miscellaneous	185,016	-	-	2,400	1,237	-	188,653
Total revenues	<u>23,543,377</u>	<u>3,809,090</u>	<u>2,855,750</u>	<u>2,443</u>	<u>5,300,490</u>	<u>974,154</u>	<u>36,485,304</u>
EXPENDITURES:							
General government	3,819,747	-	-	-	-	-	3,819,747
Public safety	10,430,356	-	-	-	-	-	10,430,356
Court services	168,568	-	-	-	-	-	168,568
Public service	4,892,977	-	-	-	-	-	4,892,977
Health and welfare	98,199	-	-	-	-	-	98,199
Culture and recreation	2,222,342	-	-	-	-	-	2,222,342
Capital outlay	956,139	-	-	1,379,454	10,418,243	2,317,580	15,071,416
Debt service:							
Principal	116,515	2,550,621	1,515,000	-	-	380,000	4,562,136
Interest and other fiscal charges	3,228	965,433	1,312,763	-	-	25,962	2,307,386
Total expenditures	<u>22,708,071</u>	<u>3,516,054</u>	<u>2,827,763</u>	<u>1,379,454</u>	<u>10,418,243</u>	<u>2,723,542</u>	<u>43,573,127</u>
Excess (deficiency) of revenues over (under) expenditures	<u>835,306</u>	<u>293,036</u>	<u>27,987</u>	<u>(1,377,011)</u>	<u>(5,117,753)</u>	<u>(1,749,388)</u>	<u>(7,087,823)</u>
OTHER FINANCING SOURCES (USES):							
Issuance of capital lease	\$ 255,900	-	-	-	-	-	255,900
Sale of capital assets	41,269	-	-	-	-	-	41,269
Issuance of debt	-	-	-	-	-	21,620,402	21,620,402
Bond issuance costs	-	-	-	-	-	(219,320)	(219,320)
Transfers in	25,576	50,882	-	16,066,774	11,150,584	11,433,036	38,726,852
Transfers out	(517,918)	-	-	(10,824,624)	-	(27,293,816)	(38,636,358)
Total other financing sources (uses):	<u>(195,173)</u>	<u>50,882</u>	<u>-</u>	<u>5,242,150</u>	<u>11,150,584</u>	<u>5,540,302</u>	<u>21,788,745</u>
NET CHANGE IN FUND BALANCES	640,133	343,918	27,987	3,865,139	6,032,831	3,790,914	14,700,922
Fund balances at beginning of year	<u>18,198,618</u>	<u>1,709,065</u>	<u>3,996,863</u>	<u>10,889,375</u>	<u>691,151</u>	<u>93,837</u>	<u>35,578,909</u>
Fund balances at end of year	\$ <u>18,838,751</u>	<u>2,052,983</u>	<u>4,024,850</u>	<u>14,754,514</u>	<u>6,723,982</u>	<u>3,884,751</u>	<u>50,279,831</u>

CITY OF RIDGELAND, MISSISSIPPI

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES
GOVERNMENTAL FUNDS**

FOR THE YEAR ENDED SEPTEMBER 30, 2019

Net change in fund balances - total governmental funds	\$ 14,700,922
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:	
Expenditures for capital assets	16,469,885
Less current year depreciation expense	<u>(5,223,277)</u>
	11,246,608
The net effect of other transactions involving capital assets (i.e., sales, disposals, and donations) is to increase net position.	(60,776)
Revenues in the funds that provide current financial resources but have been included in the Statement of Activities in prior fiscal years.	17,276
The effect of bond premiums and discounts is reported in the fund financial statements when debt is issued but amortized in the Statement of Activities.	26,674
Bond and capital lease proceeds provide current financial resources to governmental funds; however, issuing debt increases long-term liabilities in the Statement of Net Position. In the current year proceeds were received from:	
General obligation bonds, series 2019	(21,620,402)
Capital lease obligations issued	<u>(255,900)</u>
	(21,876,302)
Repayment of long-term debt is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position.	4,562,136
The Statement of Activities reports pension expense and other activity related to the net pension liability:	
Contributions made after the measurement date	537,923
Pension expense	<u>(1,524,322)</u>
	(986,399)
An internal service fund is used by management to charge the cost of health and dental insurance to individual funds. The net revenue (expense) is reported with governmental activities.	(225,484)
Certain expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in the governmental funds:	
Change in accrued interest payable	(51,149)
Change in compensated absences	<u>(59,808)</u>
	(110,957)
Change in net position of governmental activities	\$ <u>7,293,698</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2019**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 7,010,327	488,584	345,633	7,844,544	46,068
Investments	3,528,492	-	-	3,528,492	-
Receivable (net of allowances for uncollectibles, where applicable):					
Accounts	634,230	24,487	125,598	784,315	-
Interest	9,061	-	-	9,061	-
Inventories	166,924	-	-	166,924	-
Prepays	14,846	150	-	14,996	-
Total current assets	<u>11,363,880</u>	<u>513,221</u>	<u>471,231</u>	<u>12,348,332</u>	<u>46,068</u>
Restricted assets:					
Investments	<u>779,429</u>	<u>-</u>	<u>-</u>	<u>779,429</u>	<u>-</u>
Total restricted assets	<u>779,429</u>	<u>-</u>	<u>-</u>	<u>779,429</u>	<u>-</u>
Property, plant and equipment:					
Land	3,404,209	-	-	3,404,209	-
Buildings	782,034	-	-	782,034	-
Machinery and equipment	1,394,613	58,047	-	1,452,660	-
Vehicles	1,169,391	67,475	-	1,236,866	-
Utility systems	<u>53,803,919</u>	<u>7,113,127</u>	<u>-</u>	<u>60,917,046</u>	<u>-</u>
	60,554,166	7,238,649	-	67,792,815	-
Less: accumulated depreciation	<u>(24,718,377)</u>	<u>(3,185,695)</u>	<u>-</u>	<u>(27,904,072)</u>	<u>-</u>
Net property, plant and equipment	<u>35,835,789</u>	<u>4,052,954</u>	<u>-</u>	<u>39,888,743</u>	<u>-</u>
Total assets	<u>47,979,098</u>	<u>4,566,175</u>	<u>471,231</u>	<u>53,016,504</u>	<u>46,068</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	<u>87,502</u>	<u>5,550</u>	<u>-</u>	<u>93,052</u>	<u>-</u>
Total deferred outflows of resources	<u>\$ 87,502</u>	<u>5,550</u>	<u>-</u>	<u>93,052</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

Business-Type Activities Enterprise Funds					
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
<u>LIABILITIES</u>					
Current liabilities:					
Accounts payable	\$ 218,377	196,633	121,081	536,091	-
Claims payable	-	-	-	-	64,486
Accrued liabilities	33,842	2,243	-	36,085	-
Accrued interest payable	60,121	-	-	60,121	-
Deferred revenue	-	45,095	-	45,095	-
Due to other funds	-	-	-	-	440,000
Compensated absences - current	4,764	363	-	5,127	-
Notes payable - current	336,882	-	-	336,882	-
Bonds payable - current	799,200	-	-	799,200	-
Total current liabilities	<u>1,453,186</u>	<u>244,334</u>	<u>121,081</u>	<u>1,818,601</u>	<u>504,486</u>
Current liabilities payable from restricted assets:					
Customer deposits	<u>767,146</u>	<u>-</u>	<u>-</u>	<u>767,146</u>	<u>-</u>
Long-term liabilities:					
Compensated absences	90,520	6,989	-	97,509	-
Notes payable - net of current portion	3,715,981	-	-	3,715,981	-
Bonds payable - net of current portion	5,400,902	-	-	5,400,902	-
Net pension liability	2,786,825	176,750	-	2,963,575	-
Total non-current liabilities	<u>11,994,228</u>	<u>183,739</u>	<u>-</u>	<u>12,177,967</u>	<u>-</u>
Total liabilities	<u>14,214,560</u>	<u>428,073</u>	<u>121,081</u>	<u>14,763,714</u>	<u>504,486</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pension	<u>65,231</u>	<u>4,137</u>	<u>-</u>	<u>69,368</u>	<u>-</u>
Total deferred inflows of resources	<u>65,231</u>	<u>4,137</u>	<u>-</u>	<u>69,368</u>	<u>-</u>
<u>NET POSITION</u>					
Net investment in capital assets	25,582,824	4,052,954	-	29,635,778	-
Unrestricted	<u>8,203,985</u>	<u>86,561</u>	<u>350,150</u>	<u>8,640,696</u>	<u>(458,418)</u>
Total net position	<u>\$ 33,786,809</u>	<u>4,139,515</u>	<u>350,150</u>	<u>38,276,474</u>	<u>(458,418)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				<u>(78,897)</u>	
Net position of business-type activities				<u>\$ 38,197,577</u>	

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
OPERATING REVENUES:					
Water sales	\$ 3,283,653	-	-	3,283,653	-
Sewer changes	3,267,502	784,597	-	4,052,099	-
Tap fees and connection fees	43,924	-	-	43,924	-
Late fees	152,934	-	-	152,934	-
Tamper fees	1,585	-	-	1,585	-
Convenience fees	59,776	-	-	59,776	-
Billing contracts	5,602	-	-	5,602	-
Miscellaneous income	83	-	176	259	-
Sanitation	-	-	1,570,677	1,570,677	-
Health insurance contributions	-	-	-	-	1,729,482
Total operating revenues	<u>6,815,059</u>	<u>784,597</u>	<u>1,570,853</u>	<u>9,170,509</u>	<u>1,729,482</u>
OPERATING EXPENSES:					
Personal services	1,499,137	98,459	-	1,597,596	-
Supplies	432,312	22,812	-	455,124	-
Other service charges	1,378,300	1,369,604	1,464,343	4,212,247	-
Depreciation	1,982,891	229,652	-	2,212,543	-
Claims expense	-	-	-	-	1,983,677
Total operating expenses	<u>5,292,640</u>	<u>1,720,527</u>	<u>1,464,343</u>	<u>8,477,510</u>	<u>1,983,677</u>
OPERATING INCOME (LOSS)	<u>1,522,419</u>	<u>(935,930)</u>	<u>106,510</u>	<u>692,999</u>	<u>(254,195)</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest earnings	119,448	11,971	6,049	137,468	2,066
Investment earnings	164,099	-	-	164,099	-
Grant revenue	11,000	-	-	11,000	-
Gain on sale of capital assets	2,470	-	-	2,470	-
Interest and fiscal charges	(339,309)	-	-	(339,309)	-
Total nonoperating revenues (expenses)	<u>(42,292)</u>	<u>11,971</u>	<u>6,049</u>	<u>(24,272)</u>	<u>2,066</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>1,480,127</u>	<u>(923,959)</u>	<u>112,559</u>	<u>668,727</u>	<u>(252,129)</u>
Capital contributions	6,273	-	-	6,273	-
Transfers out	<u>(90,494)</u>	<u>-</u>	<u>-</u>	<u>(90,494)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>1,395,906</u>	<u>(923,959)</u>	<u>112,559</u>	<u>584,506</u>	<u>(252,129)</u>
NET POSITION AT BEGINNING OF YEAR	<u>32,390,903</u>	<u>5,063,474</u>	<u>237,591</u>	<u>37,691,968</u>	<u>(206,289)</u>
NET POSITION AT END OF YEAR	<u>\$ 33,786,809</u>	<u>4,139,515</u>	<u>350,150</u>	<u>38,276,474</u>	<u>(458,418)</u>

Change in net position - total proprietary funds \$ 584,506

Adjustments to reflect the consolidation of internal
service fund activities related to enterprise funds (26,645)

Change in net position for business-type activities \$ 557,861

The accompanying notes are an integral part of this statement.

Exhibit A-8

CITY OF RIDGELAND, MISSISSIPPI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 6,762,584	805,205	1,570,887	9,138,676	-
Health insurance contributions received	-	-	-	-	1,873,616
Cash paid to suppliers and employees	(3,290,453)	(549,768)	(1,459,277)	(5,299,498)	(2,126,562)
Net cash provided by (used in) operating activities	<u>3,472,131</u>	<u>255,437</u>	<u>111,610</u>	<u>3,839,178</u>	<u>(252,946)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal paid on bonds and notes	(1,085,424)	-	-	(1,085,424)	-
Change in amount due to or from other funds	63,176	-	-	63,176	100,000
Proceeds from grants	11,000	-	-	11,000	-
Transfers out	(90,494)	-	-	(90,494)	-
Interest paid on bonds and notes	(362,498)	-	-	(362,498)	-
Acquisition of capital assets	(676,071)	(555,033)	-	(1,231,104)	-
Proceeds from sale of capital assets	<u>2,576</u>	<u>-</u>	<u>-</u>	<u>2,576</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>(2,137,735)</u>	<u>(555,033)</u>	<u>-</u>	<u>(2,692,768)</u>	<u>100,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments - net	(568,688)	-	-	(568,688)	-
Interest and investment earnings	<u>342,457</u>	<u>11,971</u>	<u>6,049</u>	<u>360,477</u>	<u>2,066</u>
Net cash provided by (used in) investing activities	<u>(226,231)</u>	<u>11,971</u>	<u>6,049</u>	<u>(208,211)</u>	<u>2,066</u>
Net increase (decrease) in cash and cash equivalents	1,108,165	(287,625)	117,659	938,199	(150,880)
Cash and cash equivalents at beginning of year	<u>5,902,162</u>	<u>776,209</u>	<u>227,974</u>	<u>6,906,345</u>	<u>196,948</u>
Cash and cash equivalents at end of year	\$ <u>7,010,327</u>	<u>488,584</u>	<u>345,633</u>	<u>7,844,544</u>	<u>46,068</u>

CITY OF RIDGELAND, MISSISSIPPI

STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN)					
OPERATING ACTIVITIES:					
Operating income (loss)	\$ 1,522,419	(935,930)	106,510	692,999	(254,195)
Adjustments to reconcile operating income (loss) to net cash provided by (used in)					
operating activities:					
Depreciation expense	1,982,891	229,652	-	2,212,543	-
(Increase) decrease in:					
Accounts receivable	(78,948)	(24,487)	34	(103,401)	144,134
Inventories	4,635	-	-	4,635	-
Prepays	777	862,520	-	863,297	-
Deferred outflows related to pension	147,719	9,291	-	157,010	-
Increase (decrease) in:					
Accounts payable	77,607	74,293	5,066	156,966	(142,885)
Accrued compensated absences	498	46	-	544	-
Accrued liabilities	(105,050)	392	-	(104,658)	-
Unearned revenue	-	45,095	-	45,095	-
Customer deposits	26,473	-	-	26,473	-
Compensated absences - long-term	9,473	966	-	10,439	-
Net pension liability	54,214	4,340	-	58,554	-
Deferred inflows related to pension	(170,577)	(10,741)	-	(181,318)	-
Total adjustments	1,949,712	1,191,367	5,100	3,146,179	1,249
Net cash provided by (used in) operating activities	\$ 3,472,131	255,437	111,610	3,839,178	(252,946)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contribution of capital assets	\$ 6,273	-	-	6,273	-
Amortization of bond premium included in interest expense	\$ (16,852)	-	-	(16,852)	-

NOTES TO FINANCIAL STATEMENTS

CITY OF RIDGELAND, MISSISSIPPI

NOTES TO FINANCIAL STATEMENTS SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Ridgeland, Mississippi (the City) was incorporated in 1899 and operates under a Mayor-Board of Aldermen form of government. The City is a primary government with no separate component units. The City is organized into the following divisions: general government, public safety (police and fire), court services, public services, health and welfare, and culture and recreation.

The financial statements of the City of Ridgeland have been prepared in conformity with generally accepted accounting principles (GAAP) as applicable to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following is a summary of the more significant policies:

A. Financial Reporting Entity

Component Units

As required by accounting principles generally accepted in the United States of America, the financial statements of the reporting entity include those of the City of Ridgeland (the primary government) and any component units thereof. Component units must either be (1) a legally separate organization for which the elected officials of the primary government are financially accountable or (2) another organization for which the nature and significance of its relationship with the primary government is such that exclusion would cause the City of Ridgeland's financial statements to be misleading or incomplete. Based upon the application of these criteria, no potential component unit will be included as a part of the City.

Related Organizations

Related organizations are excluded from the financial reporting entity because the City's accountability does not extend beyond making appointments. Audited financial statements are available from the respective organizations. Related organizations are described as follows:

Related Organization

Brief Description of Activities and Relationship to the City

Ridgeland Tourism Commission	Promotes tourism for the City of Ridgeland. All members are appointed by the Board of Aldermen. The Commission reports independently.
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B. Government-Wide and Fund Financial Statements

Basic financial statements consist of the following:

- Government-wide financial statements
- Fund financial statements
- Notes to the financial statements

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

B. Government-Wide and Fund Financial Statements - continued:

The government-wide financial statements consist of the statement of net position and the statement of activities and report information on all of the nonfiduciary activities of the Primary Government. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. All internal balances in the statement of net position have been eliminated with the exception of those representing balances between the governmental activities and the business-type activities, which are presented as internal balances and eliminated in the total government column.

Both of the government-wide financial statements distinguish functions of the City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City include general government, public safety (police and fire), court services, public services, health and welfare, and culture and recreation. The business-type activities of the City include operation of the public utility system, east Madison County regional sewer system, and sanitation.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or activity. Indirect expenses are allocated based on the annual cost allocation plan. 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 activity, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate fund financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary funds financial statements. Revenues are recorded when earned or, for property tax revenues, in the period in which levied. Expenses are recorded when a liability is incurred regardless of the timing and related cash flows.

Governmental funds 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. Revenues are considered to be available when

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation - continued:

they are collectible within the current period. The City, in general, considers revenues available if they are collected within 60 days after year-end. Grants and similar items are recognized as revenue as soon as all eligibility requirements have been met. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on general long-term debt which is recognized when due, and certain compensated absences and claims and judgements which are recognized when payment is due.

The accounts of the City are organized on the basis of funds. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

The City reports the following major governmental funds:

The **General Fund** is the general operating fund of the City. General tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenses, fixed charges, and capital improvement costs not paid through other funds are paid from this fund.

The **Debt Service Fund** accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation debt. The primary revenue source is local property taxes levied specifically for debt service.

The **City Center Fund** is a capital project fund that accounts for the financial resources to be used for the construction of the new City hall.

The **Colony Park TIF Bond Debt Fund** is a debt service fund that accounts for the accumulation of financial resources for the payment of principal and interest on the debt related to the Colony Park project.

The **Lake Harbour Drive Extension Fund** is a capital project fund that accounts for financial resources to be used for the construction of the extension of Lake Harbour Drive from Highway 51 to Highland Colony Parkway.

The City reports the following major proprietary funds:

The **Public Utility Fund** accounts for the operating activities of the City's public utility services.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

C. Measurement Focus, Basis of Accounting and Financial Statement Presentation - continued:

The **East Madison County Regional Sewer Fund** accounts for the operating activities related to sewer services provided as a result of an interlocal cost-sharing agreement between the City of Ridgeland, Mississippi, the City of Madison, Mississippi and the Pearl River Valley Water Authority.

The **Sanitation Fund** accounts for the operating activities related to garbage and recycling services.

Additionally, the City reports the following fund types:

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes.

The **Insurance Trust Fund** is an internal service fund that accounts for the insurance transactions handled by the City for their self-insured employee health insurance program.

Proprietary funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the proprietary funds of the City are charges to customers for sales and services. Operating expenses for the proprietary fund includes the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Cash and Other Deposits and Cash Equivalents

The City deposits excess funds in the financial institutions selected by the Mayor and Board of Aldermen in accordance with state statutes.

Cash consists of amounts on deposit with a financial institution in interest bearing demand accounts and petty cash. Other deposits consist of non-interest-bearing accounts. Cash and other deposits are valued at cost.

Various restrictions on deposits are imposed by state statutes. The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by section 27-105-5, Miss. Code Ann. (1972). Under this program, the entity's funds are protected through a collateral pool administered by the State Treasurer.

For purposes of the combined statement of cash flows, the municipality considers to be cash equivalents all highly liquid investments and certificates of deposit if they have a maturity of three months or less when acquired.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

E. Investments

The City is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the State of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved; or in interest-bearing time deposits with any financial institution approved for the deposit of state funds. Investment earnings are reported in the fund reporting the investment and consist of interest and dividends received and the change in fair value of investments. Investments are reported at fair value.

F. Receivables

Receivables, net of estimated uncollectible amounts, are reported in the governmental and proprietary financial statements for goods and services, taxes, loans, grants, and interest. The estimated uncollectible amounts by fund are reported in Note 3.

G. Inventories

Inventories of materials and supplies in the proprietary funds are stated at cost, calculated on the first-in, first-out basis.

H. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items using the consumption method in both government-wide and fund financial statements.

I. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and balance sheet report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and will not be recognized as an outflow of resources (expense) until then.

In addition to liabilities, the statement of net position and balance sheet report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to future periods and will not be recognized as an inflow of resources (revenue) until then.

J. Budgets and Budgetary Accounting

The budget is adopted annually by the Mayor and the Board of Aldermen, and subsequent amendments are made during the year on the approval of the Mayor and Board or, when allowed, upon authority of the City Clerk, as described in the following paragraphs.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

J. Budgets and Budgetary Accounting - continued:

The governmental fund and proprietary fund types are budgeted in accordance with the laws of the State of Mississippi which require that municipalities budget on a modified-cash basis. Claims that have been incurred prior to the end of the year and that are paid within 30 days are recorded under the accrual basis. Prior year claims that are paid after 30 days revert to the cash basis. All revenue is accounted for under the cash basis. The required budgetary basis is therefore not considered to be in accordance with generally accepted accounting principles. Governmental accounting requires that the “Budget to Actual” statement be prepared according to budgetary laws and the “Combined Statement of Revenues, Expenditures, and Fund Balance” be prepared according to the modified accrual basis (GAAP).

The legal level of control, that is the level on which actual expenditures may not legally exceed appropriations, is the major expenditure classifications within departments. Such classifications are Personnel Services, Supplies, Other Services and Charges and Capital Outlay.

All amendments to the budget to the legal level of control must be approved by the City of Ridgeland’s Mayor and Board of Aldermen. The City Clerk is allowed to reclassify, without governing body approval, any budget “line items”; that is, amounts below the legal level of control.

The expenditure budget adopted and approved by the duly elected members of the governing authority of the City of Ridgeland is the appropriation ordinance of said municipality.

As allowed by statute, the expenditure budget was amended and approved by the duly elected members of the governing authority of the City of Ridgeland. Such amendments are included in the reported budgetary data.

K. Capital Assets

In the governmental funds, the cost incurred for the purchase or construction of capital assets are recorded as capital outlay expenditures.

Capital assets are reported at actual or estimated historical cost based on appraisals or deflated current replacement cost. Donated capital assets are reported at acquisition value.

Maintenance, repairs, and minor equipment are charged to operations when incurred. Expenses that materially change capacities or extend useful lives are capitalized. Upon sale or retirement of land, buildings, and equipment, the cost and related accumulated depreciation, if applicable, are eliminated from the respective amounts and any resulting gain or loss is included in the statement of activities.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets - continued:

All proprietary funds are accounted for on an economic measurement focus. This means that all assets and liabilities (whether current or noncurrent) associated with their activity are included on their Statement of Net Position. Their fund equity is reported in the total net position of the Statement of Revenues, Expenses and Changes in Net Position. The capital assets threshold for the proprietary funds is the same as it is for governmental funds which is described in detail below.

In accordance with authoritative guidance, governmental infrastructure has been capitalized. Capitalization thresholds (dollar value above which assets acquisitions are added to the capital asset account) and estimated useful lives of capital assets are reported in the government-wide statements and proprietary funds. Depreciation is calculated on the straight-line basis for all assets, except land. The following schedule details those thresholds.

Capital assets thresholds are as follows:

Land	\$	N/A
Infrastructure		N/A
Furniture, vehicles and equipment		500
Improvements other than buildings		25,000
Buildings		50,000
Leased assets under capital leases		*

Estimated useful lives and salvage values for depreciable assets are as follows:

	Useful Life	Salvage Value
Computer equipment and peripherals	3 years	1%
Vehicles and equipment	5 years	10%
Heavy equipment (backhoes, dozers, front-end loaders, tractors, etc.)	10 years	10%
Furniture and fixtures	7 years	10%
Improvements other than buildings	20 years	20%
Buildings	40 years	20%
Infrastructure:		
Roads	20 years	20%
Concrete bridges	50 years	20%
Timber bridges	30 years	20%
Leased assets under capital leases	*	*

*The threshold amount will correspond with the amounts for the applicable asset classifications as listed.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

L. Unearned Revenue and Deferred Inflows of Resources

Unearned revenue is a liability that arises when resources are obtained before revenue recognition criteria, other than time recognition criteria, have been satisfied. Resources that are obtained before time recognition criteria have been satisfied are considered as deferred inflows of resources.

M. Compensated Absences

Upon termination of employment, the City of Ridgeland provides payment of accrued personal leave to the departing employee. While such leave is accumulated from 5 to 20 days each year, depending on length of service, no payment for medical leave is allowed absent the required evidence of such need.

Unpaid personal leave expected to be paid from the Governmental Funds is reported under Long-term Debt as "Compensated Absences" in the government-wide statements. Similar amounts related to the proprietary funds are accrued in the enterprise funds. Typically, the related "Compensated Absences Expense" has been paid from the General Fund and the Public Utility Fund.

The respective liabilities are computed utilizing the specific identification method (i.e., each employee's actual accumulated personal leave days are multiplied by the applicable actual per day salary). The City's liability for compensated absences is not recorded in the governmental funds, for such liability may be paid from financial resources not currently available. Compensated absences are reported in governmental funds only if they have matured.

N. Encumbrances

An encumbrance system is maintained to account for commitments resulting from approved purchase orders, work orders and contracts. All encumbrances lapse at year-end; accordingly, no encumbrances were outstanding at September 30, 2019.

O. Net Position and Fund Balances

Net position in government-wide and proprietary fund financial statements utilize a net position presentation. Net position is categorized as follows:

Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation and is reduced by any debt outstanding against the acquisition, construction or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt is included in this component of net position.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

O. Net Position and Fund Balances - continued:

Restricted net position - This component of net position consists of restricted assets plus deferred outflows of resources reduced by liabilities and deferred inflows of resources related to those assets.

Unrestricted net position - This component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of the net investment in capital assets or restricted net position.

In the fund financial statements, fund balances for governmental funds are reported in classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in those funds can be spent. Fund balances are composed of two major types which are nonspendable and spendable. Nonspendable fund balances are balances that cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact. Examples of this classification are prepaid items, inventories, and principal (corpus) of an endowment fund.

In addition to the nonspendable fund balance, spendable fund balance is composed of four classifications designed to disclose the hierarchy of spending constraints.

- Restricted: fund balances that are constrained by external parties, constitutional provisions, or enabling legislation.
- Committed: fund balances that contain self-imposed constraints of the government from its highest level of decision making authority.
- Assigned: fund balances that contain self-imposed constraints of the government to be used for a particular purpose.
- Unassigned: fund balance that is not constrained for any particular purpose. General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds it is not appropriate to report a positive unassigned fund balance; however, in governmental funds other than general, if expenditures incurred for a specific purpose exceed the amount in restricted, committed or assigned, it may be necessary to report a negative unassigned balance in the fund.

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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

O. Net Position and Fund Balances - continued:

It is the goal of the City to achieve and maintain a fund balance in the general fund at fiscal year-end of not less than 45% of the expenditures in the current year's General Fund. If the fund balance at fiscal year-end falls below the goal, the City shall develop a restoration plan to achieve and maintain the minimum fund balance.

P. Restricted Assets

Certain proceeds of the City's bonds, as well as certain resources set aside for their repayment, are classified as restricted on the Statement of Net Position because their use is limited by applicable debt covenants. Additionally, customer utility deposits are set aside for repayment are classified as restricted. When both restricted and unrestricted resources are available for use, it is the City's policy to use restricted resources first, and then unrestricted resources as they are needed.

Q. Capitalization of Interest

The City capitalizes interest costs for business-type activities only, net of related interest earned, from the date of the borrowing until the projects acquired with those funds are ready for their intended use.

R. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Public Employees' Retirement System (PERS) and additions to/deductions from PERS' fiduciary net position have been determined on the same basis as they are reported by PERS. For this purpose, the benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

S. Long-Term Liabilities

In the government-wide financial statements and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Initial-issue bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method. The difference between the reacquisition price of refunding bonds and the net carrying amount of refunded debt (deferred amount on refunding) is amortized over the shorter of the lives of the refunding debt or remaining life of the refunded debt. The unamortized portion of the deferred amount on refunding is recorded as either a deferred outflow of resources or deferred inflow of resources. Bonds payable are reported net

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

S. Long-Term Liabilities - continued:

of the unamortized portion of applicable premium or discount. Bond issuance costs are expensed during the current period. Amortization of bond premiums, discounts, and deferred amounts on refunding are included in interest expense.

T. 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 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. Accordingly, actual results could differ from those estimates.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments are comprised of the following at September 30, 2019.

	Cash and Cash Equivalents	Investments	Restricted Cash and Cash Equivalents	Restricted Investments	Total
Governmental activities:					
General fund	\$ 2,528,222	6,695,442	1,486,520	-	10,710,184
Debt service fund	-	-	2,011,650	-	2,011,650
Colony park TIF bond debt fund	-	-	4,737,553	-	4,737,553
City center fund	-	-	15,669,143	-	15,669,143
Lake Harbour Drive extension fund	-	-	25,648	9,685,321	9,710,969
Nonmajor governmental funds	-	-	4,790,161	-	4,790,161
Internal service fund	46,068	-	-	-	46,068
Total governmental activities	2,574,290	6,695,442	28,720,675	9,685,321	47,675,728
Business-type activities:					
Public utility fund	7,010,327	3,528,492	-	779,429	11,318,248
East Madison County regional sewer fund	488,584	-	-	-	488,584
Sanitation fund	345,633	-	-	-	345,633
Total business-type activities	7,844,544	3,528,492	-	779,429	12,152,465
Government-wide total	\$ 10,418,834	10,223,934	28,720,675	10,464,750	59,828,193

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Deposits

The collateral for public entities' deposits in financial institutions is held in the name of the State Treasurer under a program established by the Mississippi State Legislature and is governed by Section 27-105-5, Miss. Code Ann. (1972). Under this program, the City'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 Deposit Insurance Corporation. Deposits at September 30, 2019 are summarized as follows:

	<u>Reported Amount</u>	<u>Bank Balance</u>
Cash	\$ 39,139,509	39,602,802
Total deposits	\$ <u>39,139,509</u>	<u>39,602,802</u>

The difference of \$463,293 was principally due to outstanding checks. Of the bank balance, \$750,000 was covered by Federal Depository Insurance.

Custodial Credit Risk - Deposits - Custodial risk is defined as the risk that, in the event of a financial institution's failure, the City's deposits may not be returned to it. As of September 30, 2019, \$38,852,802 of the City's bank balance of \$39,602,802 was exposed to custodial credit risk as follows:

Collateralized by the State Public Funds Guaranty Pool	\$ <u>38,852,802</u>
Total	\$ <u>38,852,802</u>

Investments

The City is allowed, by statute, to invest excess funds in any bonds or other direct obligations of the United States of America or the State of Mississippi, or of any county or municipality of this state, when such county or municipal bonds have been properly approved; or in interest-bearing time deposits with any financial institution approved for the deposit of state funds. Investments are reported at fair value.

Interest Rate Risk. Interest Rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The City's investment policy is limited to complying with the State's investment statutes. The State law has not addressed interest rate risk. The City uses the Specific Identification method to disclose interest-income rate risk. Under this method, the notes provide an actual list of the maturities for different individual investments.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

Concentration of Credit Risk. Disclosures of investments held by amount and issuer for any issuer that represents five percent or more of total investments is required. This requirement does not apply to investments issued or explicitly guaranteed by the U.S. government, investments in mutual funds and external investment pools, and other pooled investments. As of September 30, 2019, the City had the following investments:

<u>Investment Type</u>	<u>Fair Value</u>	<u>Credit Ratings</u>	<u>Percentage of Investments</u>	<u>Interest Rates</u>
U.S. Treasury Bills	\$ 4,581,075	Not Rated	22.14%	
Federal Home Loan Bank	2,497,516	Not Rated	12.07%	1.25-2.09%
Federal Home Loan Bank	2,469,203	AA+	11.94%	2.00%
Federal National Mortgage Association (FNMA)	250,131	AA+	1.20%	2.58%
Governmental National Mortgage Association (GNMA)	7,066,549	Not Rated	34.16%	1.98-3.97%
State of Mississippi Tax Notes	1,000,200	Not Rated	4.83%	1.89%
Mississippi Development Bank Tax Notes	606,763	AA	2.93%	2.94%
Overseas Private Investment Corp	603,144	Not Rated	2.92%	1.81%
Small Business Administration Loans	1,514,046	Not Rated	7.32%	2.34-2.76%
Pearl MS Urban Renewal Rev.	100,057	Not Rated	0.49%	5.60%
Total investments	<u>\$ 20,688,684</u>		<u>100.00%</u>	

Investment Maturities in Years:

<u>Investment Type</u>	<u>Less Than 1</u>	<u>1-5</u>	<u>6-10</u>	<u>More than 10</u>
U.S. Treasury Bills	\$ 4,581,075	-	-	-
Federal Home Loan Bank	2,497,516	2,469,203		-
Federal National Mortgage Association (FNMA)	-	-	250,131	-
Governmental National Mortgage Association (GNMA)	-	-	-	7,066,549
Mississippi Development Bank Tax Notes	-	606,763	-	-
State of Mississippi Tax Notes	1,000,200	-	-	-
Overseas Private Investment Corp	-	603,144	-	-
Small Business Administration Loans	-	810,386	328,637	375,023
Pearl MS Urban Renewal Rev.	-	-	100,057	-
Total investments	<u>\$ 8,078,791</u>	<u>4,489,496</u>	<u>678,825</u>	<u>7,441,572</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

Credit Risk. The City is allowed, by State Statute, to invest excess funds in any bonds or other direct obligations of the United States of America, of the State of Mississippi, or of any county or municipality of Mississippi, when such county or municipal bonds have been properly approved; or in obligations issued or guaranteed in full as to principal and interest by the United States of America which are subject to a repurchase agreement with a qualified depository; or in interest-bearing time certificates of deposit with any financial institution approved for the deposit of state funds.

Custodial Credit Risk - Investments. Custodial credit risk is defined as the risk that, in the event of a financial institution's failure, the City will not be able to recover the value of its investments. The City does not have a formal investment policy that addresses custodial credit risk. As of September 30, 2019, all investments were held by a third-party custodian counterparty and all investments which were held by the counterparty's trust department or agent are registered in the City's name.

The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements); followed by quoted prices in inactive markets or for similar assets or with observable inputs (Level 2 measurements); and the lower priority to unobservable inputs (Level 3 measurements). At September 30, 2019, the City had an unrealized loss of \$73,803, which reflects changes in the fair market value of investments. The City's level 2 investments are valued using pricing models maximizing the use of observable inputs for similar securities.

The City has the following recurring fair value measurements as of September 30, 2019:

- Mortgage Backed Securities of \$3,759,638 are valued using quoted market prices (Level 2 inputs)
- Collateralized Mortgage Obligations of \$5,424,101 are valued using quoted market prices (Level 2 inputs)
- Municipal Obligations of \$1,707,020 are valued using quoted market prices (Level 2 inputs)
- US Government Obligations of \$5,216,850 are valued using quoted market prices (Level 2 inputs)
- US Treasury Bills of \$4,581,075 are valued using quoted market prices (Level 2 inputs)

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 3 - RECEIVABLES

Receivables at September 30, 2019, consisted of the following:

	Accounts	Grants	Taxes	Other Governments	Interest	Total
Governmental activities:						
General fund	\$ 6,385,194	108,606	6,401,349	-	12,969	12,908,118
Debt service fund	-	-	3,271,942	-	-	3,271,942
Colony Park TIF bond debt fund	-	-	618,016	7,670,335	-	8,288,351
Lake Harbour Drive extension fund	-	3,071,269	-	-	31,430	3,102,699
Nonmajor governmental funds	-	10,200	139,768	102,398	-	252,366
Gross receivables	6,385,194	3,190,075	10,431,075	7,772,733	44,399	27,823,476
Less: Allowance for uncollectible accounts	(3,917,909)	-	-	-	-	(3,917,909)
Total governmental activities	2,467,285	3,190,075	10,431,075	7,772,733	44,399	23,905,567
Business-type activities:						
Public utility enterprise fund	1,021,251	-	-	-	9,061	1,030,312
East Madison County regional sewer fund	24,487	-	-	-	-	24,487
Sanitation fund	208,157	-	-	-	-	208,157
Gross receivables	1,253,895	-	-	-	9,061	1,262,956
Less: Allowance for uncollectible accounts	(469,580)	-	-	-	-	(469,580)
Total business-type activities	784,315	-	-	-	9,061	793,376
Total government-wide	\$ 3,251,600	3,190,075	10,431,075	7,772,733	53,460	24,698,943

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2019, in the amount of \$7,772,733 represents the net present value of amounts due from Madison County, Mississippi in accordance with two interlocal pledge agreements designed to provide funds for the payment of the Colony Park tax increment financing bonds and the County Line taxable notes. The amounts to be paid are based on the added incremental increase in ad valorem taxes to be collected by the County as a result of the Colony Park and County Line Projects completed by the City in prior years. The amounts due from the County are irrevocable until all outstanding liabilities of the two projects are paid in full.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 4 - DUE FROM OTHER GOVERNMENTS - CONTINUED:

Amounts due from the County are estimated to be collected as follows:

Fiscal Year Ending <u>September 30,</u>	
2020	\$ 1,697,786
2021	895,492
2022	895,161
2023	894,102
2024	893,877
2025-2029	4,463,426
2030-2032	<u>508,482</u>
Total payments due under interlocal pledge agreements	10,248,326
Less discount to present value	<u>(2,475,593)</u>
Total due from other governments	\$ <u><u>7,772,733</u></u>

NOTE 5 - PROPERTY TAXES

Property taxes for fiscal year 2019 were levied in September 2018 on the assessed valuation of property located in the City of Ridgeland, Mississippi as of the preceding January 1, the lien date. Revenues from property taxes are recognized in the fiscal year for which property taxes are levied. The financial statements reflect the accrual of the estimated fiscal year 2020 property taxes levied in September 2019. The City has recorded deferred inflows for the estimated fiscal year 2020 real and personal property taxes as of September 30, 2019.

The City levies property taxes annually based upon assessed valuations. Real, personal property, public utility, automobile ad valorem taxes and certain road taxes are collected by the tax collector of Madison County and are disbursed to the City accordingly. Current collection of real, public utility, and personal property taxes for the year ended September 30, 2019 were approximately 99% of the total tax levy.

The tax rate levied by the City for 2019 was set at 20.03 mills. The City allocated the property tax per \$1,000 of assessed value for the year as follows:

General Fund	\$ 11.27
Debt Service Fund	<u>8.76</u>
	\$ <u><u>20.03</u></u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2019 was as follows:

	Balance at October 1, 2018	Increases	Decreases	Transfers	Balance at September 30, 2019
Governmental activities:					
Non-depreciable capital assets:					
Land	\$ 127,828,748	18,063	-	-	127,846,811
Construction in progress	4,404,019	14,113,491	-	(1,732,103)	16,785,407
Total non-depreciable capital assets	<u>132,232,767</u>	<u>14,131,554</u>	<u>-</u>	<u>(1,732,103)</u>	<u>144,632,218</u>
Depreciable capital assets:					
Buildings	15,687,958	-	-	-	15,687,958
Improvements other than buildings	10,434,093	164,311	-	-	10,598,404
Infrastructure	160,483,068	1,394,590	-	1,732,103	163,609,761
Vehicles	8,161,311	154,071	(253,864)	(2,709)	8,058,809
Furniture and equipment	5,230,828	369,459	(291,275)	2,709	5,311,721
Leased property under capital leases	368,416	255,900	-	-	624,316
Total depreciable capital assets	<u>200,365,674</u>	<u>2,338,331</u>	<u>(545,139)</u>	<u>1,732,103</u>	<u>203,890,969</u>
Less accumulated depreciation for:					
Buildings	(6,435,195)	(313,445)	-	-	(6,748,640)
Improvements other than buildings	(5,362,946)	(378,813)	-	-	(5,741,759)
Infrastructure	(82,785,766)	(3,580,930)	-	-	(86,366,696)
Vehicles	(5,944,143)	(474,758)	212,727	-	(6,206,174)
Furniture and equipment	(3,818,105)	(389,988)	271,637	-	(3,936,456)
Leased property under capital leases	(154,638)	(85,344)	-	-	(239,982)
Total accumulated depreciation	<u>(104,500,793)</u>	<u>(5,223,278)</u>	<u>484,364</u>	<u>-</u>	<u>(109,239,707)</u>
Total depreciable capital assets, net	<u>95,864,881</u>	<u>(2,884,947)</u>	<u>(60,775)</u>	<u>1,732,103</u>	<u>94,651,262</u>
Total governmental activities capital assets, net	\$ <u>228,097,648</u>	<u>11,246,607</u>	<u>(60,775)</u>	<u>-</u>	<u>239,283,480</u>

Depreciation expense for governmental activities is charged to functions as follows:

General government	\$ 77,167
Public safety	861,355
Public services	3,861,052
Culture and recreation	<u>423,704</u>
Total depreciation expense - governmental activities	\$ <u>5,223,278</u>

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 6 - CAPITAL ASSETS - CONTINUED:

	Balance at October 1, 2018	Increases	Decreases	Transfers	Balance at September 30, 2019
Business-type activities:					
Non-depreciable capital assets:					
Land	\$ 3,397,936	6,273	-	-	3,404,209
Total non-depreciable capital assets	<u>3,397,936</u>	<u>6,273</u>	<u>-</u>	<u>-</u>	<u>3,404,209</u>
Depreciable capital assets:					
Buildings	782,034	-	-	-	782,034
Utility systems	59,769,048	1,147,998	-	-	60,917,046
Vehicles	1,258,591	-	(21,725)	-	1,236,866
Machinery and equipment	<u>1,380,534</u>	<u>83,108</u>	<u>(10,982)</u>	<u>-</u>	<u>1,452,660</u>
Total depreciable capital assets	<u>63,190,207</u>	<u>1,231,106</u>	<u>(32,707)</u>	<u>-</u>	<u>64,388,606</u>
Less accumulated depreciation for:					
Buildings	\$ (628,737)	(22,801)	-	-	(651,538)
Utility systems	(22,985,982)	(2,084,806)	-	-	(25,070,788)
Vehicles	(1,046,064)	(36,954)	21,726	-	(1,061,292)
Machinery and equipment	<u>(1,063,345)</u>	<u>(67,982)</u>	<u>10,873</u>	<u>-</u>	<u>(1,120,454)</u>
Total accumulated depreciation	<u>(25,724,128)</u>	<u>(2,212,543)</u>	<u>32,599</u>	<u>-</u>	<u>(27,904,072)</u>
Total depreciable capital assets, net	<u>37,466,079</u>	<u>(981,437)</u>	<u>(108)</u>	<u>-</u>	<u>36,484,534</u>
Total business-type activities capital assets, net	\$ <u>40,864,015</u>	<u>(975,164)</u>	<u>(108)</u>	<u>-</u>	<u>39,888,743</u>

Depreciation expense for business-type activities is charged to functions as follows:

Public Utility Fund	\$ 1,982,891
East Madison County Regional Sewer Fund	<u>229,652</u>
Total depreciation expense - business-type activities	\$ <u>2,212,543</u>

NOTE 7 - LONG-TERM LIABILITIES

The following is a summary of changes in long-term liabilities reported in the government-wide financial statements for the year ended September 30, 2019:

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

	Beginning Balance October 1, 2018	Additions/ Proceeds	Reductions/ Payments	Ending Balance September 30, 2019	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 24,794,768	19,960,000	2,054,275	42,700,493	2,022,651
General obligation premium	312,685	1,660,402	35,815	1,937,272	109,361
Limited obligation bonds	25,095,000	-	1,515,000	23,580,000	1,590,000
Limited obligation discount	(115,021)	-	(9,141)	(105,880)	(9,141)
Notes	5,085,535	-	876,375	4,209,160	905,645
Capital lease obligations	124,621	255,900	116,486	264,035	45,229
Compensated absences	808,974	59,808	-	868,782	43,439
Government activities total	\$ 56,106,562	21,936,110	4,588,810	73,453,862	4,707,184
Business-type activities:					
General obligation bonds	\$ 6,845,232	-	755,725	6,089,507	782,348
General obligation premium	127,447	-	16,852	110,595	16,852
Notes	4,382,562	-	329,699	4,052,863	336,882
Compensated absences	91,653	10,983	-	102,636	5,127
Business-type activities total	11,446,894	10,983	1,102,276	10,355,601	1,141,209
Government-wide total	\$ 67,553,456	21,947,093	5,691,086	83,809,463	5,848,393

Debt service requirements at September 30, 2019 were as follows:

Fiscal Year Ending September 30,	Governmental Activities							
	General		Limited		Notes and Capital			
	Obligation Bonds		Obligation Bonds		Leases Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	\$ 2,132,012	1,437,459	1,580,859	1,231,900	950,874	138,849	4,663,745	2,808,208
2021	2,180,138	1,288,828	1,665,859	1,151,500	564,339	108,568	4,410,336	2,548,896
2022	2,238,763	1,345,310	1,740,859	1,070,063	581,698	90,788	4,561,320	2,506,161
2023	2,320,264	1,157,114	1,830,859	979,869	599,921	72,135	4,751,044	2,209,118
2024	8,943,326	2,285,886	3,089,295	3,343,931	1,776,363	92,685	13,808,984	5,722,502
2025-2029	9,195,505	3,344,163	9,961,389	507,103	-	-	19,156,894	3,851,266
2030-2034	7,616,617	1,919,672	3,605,000	-	-	-	11,221,617	1,919,672
2035-2039	10,011,140	1,170,600	-	-	-	-	10,011,140	1,170,600
	\$ 44,637,765	13,949,032	23,474,120	8,284,366	4,473,195	503,025	72,585,080	22,736,423

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019**

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Fiscal Year Ending September 30,	Business-Type Activities					
	General		Note Payable		Total	
	Obligation Bonds					
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2020	\$ 799,200	253,401	336,882	79,092	1,136,082	332,493
2021	819,257	229,781	344,240	71,715	1,163,497	301,496
2022	850,270	200,612	351,774	64,200	1,202,044	264,812
2023	888,769	165,182	355,257	56,914	1,244,026	222,096
2024	922,612	127,932	350,272	48,784	1,272,884	176,716
2025-2029	1,919,994	191,415	1,585,461	142,551	3,505,455	333,966
2030-2034	-	-	586,575	31,681	586,575	31,681
2035-2039	-	-	142,402	3,497	142,402	3,497
	<u>\$ 6,200,102</u>	<u>1,168,323</u>	<u>4,052,863</u>	<u>498,434</u>	<u>10,252,965</u>	<u>1,666,757</u>

Bonds and notes payable at September 30, 2019 are comprised of the following individual issues:

General Obligation Bonds:

\$11,530,000 Refunding Series 2014 due in annual installments of \$215,000 to \$1,385,000, payable on 8-1 of each year through 8-1-27, net of unamortized premium of \$206,151 at September 30, 2019; and interest at 2.00% to 5.00%, payable on 2-1 and 8-1 of each year.

Debt Service Fund	\$ 5,048,724	
Public Utility Enterprise Fund	<u>4,567,427</u>	\$ 9,616,151

\$19,960,000 General Obligation Bonds Series 2019 due in annual installments of \$400,000 to \$1,490,000, payable on 8-1 of each year through 8-1-39, net of unamortized premium of \$1,660,402 at September 30, 2019; and interest at 3.00% to 4.00%, payable on 2-1 and 8-1 of each year. 21,620,402

\$5,825,000 General Obligation Bonds Series 2011 due in annual installments of \$290,000 to \$505,000, payable on 5-1 of each year through 5-1-26, net of unamortized premium of \$27,512 at September 30, 2019; and interest at 3.00% to 4.00%, payable on 5-1 and 11-1 of each year. 3,177,512

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

General Obligation Bonds - continued:

\$5,100,000 General Obligation Bonds Series 2014 due in annual installments of \$195,000 to \$340,000, payable on 6-1 of each year through 6-1-34; and interest at 3.00% to 4.00%, payable on 6-1 and 12-1 of each year. 4,085,000

\$11,900,000 General Obligation Bonds Series 2015 due in annual installments of \$430,000 to \$795,000, payable on 12-1 of each year through 12-1-35, net of unamortized premium of \$141,127 at September 30, 2019; and interest at 2.25% to 3.125%, payable on 6-1 and 12-1 of each year. 10,706,127

\$3,805,000 Refunding Bonds Series 2010 due in annual installments of \$255,000 to \$340,000, payable at 11-1 of each year through 11-1-23, net of unamortized premium of \$12,675 at September 30, 2019; and interest at 2.00% to 3.10%, payable on 5-1 and 11-1 of each year. This bond is to be paid by the City's Public Utility Enterprise Fund. 1,632,675

\$ 50,837,867

Limited Obligation Bonds:

\$24,625,000 Tax Increment Financing Bonds Series 2009 due in annual installments of \$845,000 to \$1,850,000, payable 10-1-10 through 10-1-29; and interest varying annually from 3.000% to 5.375%, payable on 4-1 and 10-1 of each year beginning with 4-1-10 and ending with 10-1-29. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise. \$ 16,110,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

\$10,375,000 Tax Increment Financing Bonds Series 2011 due in annual installments of \$315,000 to \$845,000, payable 4-1-12 through 4-1-2031, net of unamortized discount of \$105,880 at September 30, 2019; and interest varying annually from 5.200% to 6.375%, payable on 4-1 and 10-1 of each year beginning with 10-1-11 and ending with 4-1-31. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

\$ 7,364,120

\$ 23,474,120

Notes:

\$5,072,000 note payable to the Mississippi Department of Transportation due in annual installments of \$114,200 to \$403,900, payable 1-1-08 through 1-1-26; and interest at 5.0%, payable on 1-1 and 7-1 of each year beginning with 1-1-08 and ending with 1-1-26. In June 2013, the City and MDOT entered into an agreement to defer payments on this debt until the completion of the purchase of rights-of-way by the City for the Colony Park Boulevard project, but no later than January 1, 2017. Deferred payments thru January 1, 2017 have been capitalized as part of the note. The amounts deferred will be spread evenly over the remaining life of the note payments.

\$ 3,814,160

\$1,899,275 note payable to the Mississippi Department of Environmental Quality. The note is payable in monthly installments for 237 months starting on 7-1-11 and maturing 3-1-31 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.

1,184,736

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Notes - continued:

\$1,771,698 note payable to the Mississippi Department of Health for drinking water improvements. The note is payable in monthly installments for 235 months starting on 12-1-10 and maturing 6-1-30 with interest at 1.95%. This note is to be paid by the City's Public Utility Enterprise Fund.	\$ 1,055,473
\$978,640 note payable to the Mississippi Department of Health for drinking water improvements. The note is payable in monthly installments for 234 months starting on 9-12-17 and maturing 2-1-37 with interest at 1.95%. This note is to be paid by the City's Public Utility Enterprise Fund.	890,925
\$282,322 note payable to Madison County Wastewater Authority for Catlett Road improvements. The note is payable in monthly installments for 237 months starting on 10-1-03 through 6-1-23 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.	61,358
\$404,830 note payable to Madison County Wastewater Authority for Parkway Forcemain improvements. The note is payable in monthly installments for 237 months starting on 10-10-10 through 6-10-30 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.	237,558
\$800,000 note payable to Madison County Wastewater Authority for improvements. The note is payable in monthly installments for 180 months starting on 12-1-10 through 11-1-25 with interest at 3.73%. This note is to be paid by the City's Public Utility Enterprise Fund.	383,517
\$363,006 note payable to Madison County Wastewater Authority for Bozeman Road pump station improvements. The note is payable in monthly installments for 234 months starting on 5-5-12 through 10-5-31 with interest at 1.75%. This note is to be paid by the City's Public Utility Enterprise Fund.	239,296

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Notes - continued:

\$1,845,000 Taxable Note, Series 2015 due in annual installments of \$345,000 to \$395,000, payable on 9-1-16 through 9-1-20; and interest at 3.35%, payable on 3-1 and 9-1 of each year beginning with 9-1-16 and ending with 9-1-20. The notes are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal cooperation agreement between the City and Madison County, Mississippi, the County has pledged its ad valorem tax collections on the benefiting property annually for payment of a portion of the principal and interest on the Note. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on the Note is paid in full, whether at maturity or otherwise.

\$ 395,000
\$ 8,262,023

The amount of general obligation bonded debt that can be incurred by the City is limited by state statute. Total outstanding bonded debt during a year can be no greater than 15% of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, unless certain conditions, such as set forth in state statutes under Mississippi Code Ann., Section 21-33-303, have been met which increases the bonded debt to no greater than 20% of the assessed value. As of September 30, 2019, the amount of outstanding bonded debt was equal to 9.62% of property assessments of \$464,038,874 computed as follows:

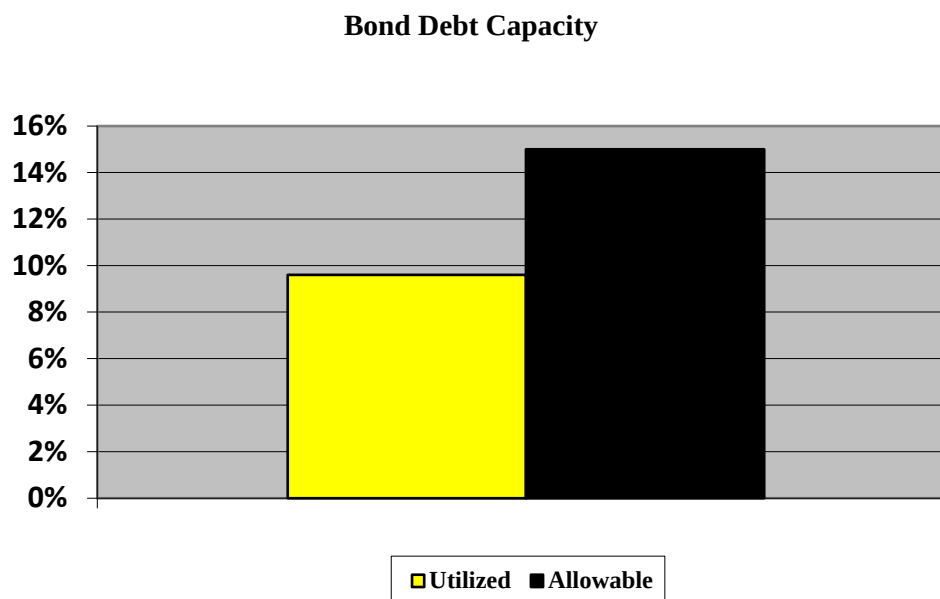
Bonded debt:

General obligation bonds - Governmental Activities	\$ 44,637,765
General obligation bonds - Business-Type Activities	6,200,102
Less excludable debt:	
General obligation bonds - Business-Type Activities	<u>(6,200,102)</u>
Total debt subject to limitation	\$ <u>44,637,765</u>
Assessed valuation	\$ 464,038,874
Percentage	9.62%

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

The following is a graphic representation of the bond debt capacity:



Capital Lease Obligations

The City has entered into two lease agreements for financing the acquisition of a street sweeper and a telephone system. These lease agreements qualify as capital leases for accounting purposes and, therefore, have been reported at the present value of the future minimum lease payments as of the inception date. See Note 6 of the financial statements for capitalization and depreciation related to assets under capital lease. Obligations of the City's governmental activities under capital leases at September 30, 2019 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2020	\$ 45,229	10,446	55,675
2021	38,594	8,845	47,439
2022	40,154	7,285	47,439
2023	41,777	5,662	47,439
2024	98,281	4,158	102,439
	<u>264,035</u>	<u>36,396</u>	<u>300,431</u>
Total lease payments	\$ 264,035	36,396	300,431

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Operating Lease Obligations

The City has entered into several equipment operating lease agreements. Costs for these leases totaled \$141,277 for the year ended September 30, 2019. Future payments are due as follows:

	<u>Amount</u>
Year ending September 30,	
2020	\$ 142,686
2021	137,912
2022	75,145
2023	69,923
2024	<u>30,550</u>
Total lease payments	\$ <u>456,216</u>

There are a number of limitations and restrictions contained in the various bond indentures. The City is in compliance with all significant limitations and restrictions.

NOTE 8 - INTERFUND ADVANCES AND TRANSFERS

The following tables summarize interfund advances from/to, and transfers in/out at September 30, 2019:

Advances

Advances to/from other funds at September 30, 2019 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Lake Harbour Ext Fund	\$ 4,072,155
	Colony Park TIF Bond Debt Fund	1,602,021
	Internal Service Fund	440,000
	Other Nonmajor Funds	<u>380,579</u>
Total		\$ <u>6,494,755</u>

The above interfund balances resulted from the time lag between the dates that reimbursable expenses occur and payments between the funds are made. The balances are expected to be paid within one year.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 8 - INTERFUND ADVANCES AND TRANSFERS - CONTINUED:

Transfers

Operating transfer in/out from other funds at September 30, 2019 are as follows:

Transfer To	Transfer From	Amount
General Fund	Other Nonmajor Funds	\$ 25,576
Debt Service Fund	Other Nonmajor Funds	50,882
City Center Fund	Other Nonmajor Funds	16,066,774
Lake Harbour Ext Fund	Other Nonmajor Funds	11,150,584
Other Nonmajor Funds	General Fund	517,918
Other Nonmajor Funds	City Center Fund	10,824,624
Other Nonmajor Funds	Public Utility Fund	90,494
		<u>\$ 38,726,852</u>

Transfers are used to: (1) move revenues from the fund required by statute or budget to collect them to the fund required by statute or budget to expend them, and (2) move receipts identified for debt service from the funds collecting the receipts to the Debt Service Funds to make debt service payments when they become due.

NOTE 9 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

Plan Description. The City contributes to the Public Employees' Retirement System of Mississippi (PERS), a cost-sharing multiple-employer defined benefit pension plan. PERS provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by State law and may be amended only by the State of Mississippi Legislature. PERS issues a publicly available financial report that includes financial statements and required supplementary information. That information may be obtained by writing to Public Employees' Retirement System, PERS Building, 429 Mississippi Street, Jackson, MS 39201-1005, by calling (601) 359-3589 or 1-800-444-PERS, or by visiting online at www.pers.ms.gov.

Benefits Provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public school districts. For those persons employed by political subdivisions and instrumentalities of the State, 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. Members and employers are statutorily required to

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

contribute certain percentages of salaries and wages as specified by the Board of Trustees. A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions. 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. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. 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. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary. 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.

The City's total payroll for all employees was \$11,749,083 and the total covered payroll was \$11,572,091 for the year ended September 30, 2019. Covered payroll refers to all compensation paid by the City to active employees covered by the Plan.

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 City's required contribution rate increased effective July 1, 2019 from 15.75% to 17.40% of annual covered payroll. The contribution requirements of PERS members are established and may be amended only by the State of Mississippi Legislature. The City's contributions to PERS for the fiscal years ended September 30, 2019, 2018 and 2017 were \$1,873,614, \$1,788,276, and \$1,816,285, respectively. The contributions for each year met the required contributions and were paid out of General Fund, Public Utility Fund, and East Madison County Regional Sewer Fund based on each fund's proportionate share of covered payroll.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At September 30, 2019, the City reported a liability of \$31,014,649 for its proportionate share of the 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 June 30, 2018. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating entities, actuarially determined. At June 30, 2019, the City's proportion was 0.1763 percent, which was a decrease of .0025 percent from its proportion measured as of June 30, 2018.

For the year ended September 30, 2019, the City recognized pension expense of \$2,907,981. At September 30, 2019, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 18,607	59,621
Net difference between projected and actual earnings on pension plan investments	-	361,104
Change of assumptions	307,744	-
Changes in proportion and differences between City contributions and proportionate share of contributions	109,543	305,233
City contributions subsequent to the measurement date	<u>537,923</u>	<u>-</u>
Total	\$ <u>973,817</u>	<u>725,958</u>

The \$537,923 of deferred outflows of resources resulting from the City's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending September 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Year ended September 30,	
2020	\$ 113,351
2021	(551,262)
2022	6,249
2023	<u>141,598</u>
Total	\$ <u>(290,064)</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - continued:

Actuarial Assumptions. The total pension liability in the June 30, 2019 actuarial valuation was 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 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. The target asset allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic Equity	\$ 27 %	4.90 %
International Equity	22 %	4.75 %
Global Equity	12 %	5.00 %
Fixed Income	20 %	1.50 %
Real Estate	10 %	4.00 %
Private Equity	8 %	6.20 %
Cash	1 %	0.25 %
Total	\$ <u>100 %</u>	

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions - continued:

Discount Rate. The discount rate used to measure the total pension liability was 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 (9.00%) and that employer contributions will be made at the former employer contribution rate (15.75%) through June 30, 2019 and at the current contribution rate (17.40%) thereafter. 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 on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following table presents the City's proportionate share of the net pension liability of PERS based on the June 30, 2019, actuarial valuations, calculated using the discount rate of 7.75 percent, as well as what the City'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:

	City's Proportionate Share of Net <u>Pension Liability</u>
1.00% decrease (6.75%)	\$ 40,769,830
Current discount rate (7.75%)	31,014,649
1.00% increase (8.75%)	22,962,622

Pension Plan Fiduciary Net Position. Detailed information about the pension plan's fiduciary net position is available in the separately issued Public Employees' Retirement System of Mississippi's financial report.

NOTE 10 - CONTINGENT LIABILITIES

Grant Audits

The City receives Federal and state grants for specific purposes that are subject to review and audit by Federal and state agencies. Such audits could result in a request for reimbursements for expenditures disallowed under the terms and conditions of the appropriate agency. In the opinion of City management, such disallowances, if any, will not be significant.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 10 - CONTINGENT LIABILITIES - CONTINUED:

Litigation

The City is party to numerous legal proceedings, which occur in the normal course of governmental operations. Several suits were filed against the City as a result of the City amending its Zoning Ordinance in 2014. The majority of litigation surrounding the amendment to the Zoning Ordinance has been dismissed with prejudice. It is not possible at the present time to estimate the outcome or liability, if any, of the City in respect to the Zoning Ordinance and various other proceedings, however, in the opinion of management all claims will be disposed of without material adverse effect on the net position of the City.

NOTE 11 - RISK MANAGEMENT

The City 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 natural disasters. The City participates in State insurance funds for risks of loss for all liability and workers' compensation insurance. Settled claims resulting from these insured risks have not exceeded State insurance coverage in any of the past three fiscal years.

The City has joined with other municipalities to pool its risk as a member of the Mississippi Public Entity Workers' Compensation Trust, a public entity risk pool. The City pays premiums to the pool for its worker's compensation insurance coverage, and the participation agreement provides that the pool will be self-sustaining through member premiums. The retention for the pool is \$500,000 for employees for each accident and completely covers statutory limits set by the Workers' Compensation Commission. Risk of loss is remote for claims exceeding the pool's retention liability.

However, the pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures. A report can be obtained by accessing the following website: <http://www.mwcc.state.ms.us/> or by writing to the Mississippi Workers' Compensation Commission at P.O. Box 5300, Jackson, Mississippi 39296-5300.

NOTE 12 - HEALTH INSURANCE PLAN

The City has established a Risk Pool Agreement authorized by Section 25-15-101 of the Mississippi Code to be self-insured for its employee group health plan. The City contributes \$456 per month per employee to the plan to cover each employee and each employee, at their option, authorizes payroll withholdings to pay contributions for dependent coverage. The City's monthly premiums to cover all employees have been expensed in the General Fund, Public Utility Enterprise Fund, and the East Madison County Regional Sewer Fund in the same manner as the employees' salary.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 12 - HEALTH INSURANCE PLAN - CONTINUED:

The City has contracted with a third party administrator to act on behalf of the City in the administration of the plan. The administrator is to perform enrollment and underwriting functions and to audit, process and pay all medical expense claims of the plan. Provisions for administrative fees and stop loss premiums are included in the contractual provisions. The administrative contract can be terminated upon thirty days of written notice.

The City of Ridgeland became self-insured in February 2003. Blue Cross Blue Shield of Mississippi is the third party administrator and their mailing address is P.O. Box 1043, Jackson, Mississippi 39215. Under this plan, the employee benefit plan payments to be covered are medical and prescription drug card. The aggregate percentage reimbursable (excess of aggregate deductible) is 100%. For the purpose of the aggregate excess insurance, the maximum allowable covered expense per person is \$65,000 for the contract period. No active service is required and retirees are not covered. In addition, the policy will reimburse the City if total losses for the policy year exceed \$1,151,787, the annual aggregate attachment point (AAAP). The AAAP is an amount equal to the product of an aggregate monthly factor times the number of covered individuals.

For fiscal year ended September 30, 2019, the City was reimbursed \$-0- for losses in excess of \$65,000 per individual. The AAAP was not exceeded for the fiscal year. The liability reported at September 30, 2019 is based on the requirements that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. These liabilities include an amount for claims that have been incurred but not reported. Because actual claims liabilities depend on numerous complex factors, the process used in computing the claims liability does not necessarily result in an exact amount. Claims liabilities are re-evaluated periodically to take into consideration recently settled claims, the frequency of claims, and other economic and social factors. Changes in this claims liability during fiscal years 2017 through 2019 were as follows:

	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2016-2017	\$ 80,184	1,381,462	1,367,172	94,474
2017-2018	94,474	1,544,490	1,431,593	207,371
2018-2019	207,371	1,541,367	1,684,252	64,486

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 13 - COMMITMENTS

At September 30, 2019, the City has entered into contracts to acquire and construct municipal facilities and infrastructure as follows:

Project	Contract Type	Total Contract Amount	Cost Incurred as of September 30, 2019	Commitment Outstanding as of September 30, 2019
City Center	Architecture	\$ 484,121	390,201	93,920
City Center	Engineering	1,233,940	770,643	463,297
City Center	Construction	11,163,324	1,338,147	9,825,177
Lake Harbour Drive Extension	Construction	19,680,640	9,631,249	10,049,391
Lake Harbour Drive Extension	Engineering	3,142,606	2,211,763	930,843
Lake Harbour Drive Extension	Other	107,471	92,113	15,358
Jackson St. Multi-Use	Construction	584,963	560,007	24,956
Freedom Ridge	Engineering	83,736	79,549	4,187
Freedom Ridge	Construction	1,395,593	768,169	627,424
Wollcott	Engineering	123,750	13,056	110,694
Total			\$	<u>22,145,247</u>

NOTE 14 - DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS

A listing of the individual funds that have a deficit fund balance, including amounts of the deficits, is as follows:

	<u>Amount</u>
Debt Service Funds - consolidated with other nonmajor funds:	
Lowes TIF Note Debt Fund	\$ 316,684
Capital Project Funds - consolidated with other nonmajor funds:	
Highland Colony Rehabilitation Fund	41,570
Internal Service Fund	<u>458,418</u>
Total	\$ <u>816,672</u>

The deficit in the Lowes TIF bond debt fund will be remedied through the generation of future surpluses. The deficit in the Highland Colony Rehabilitation Fund will be satisfied through a transfer from another municipal fund. The deficit in the internal service fund is expected to be remedied as a result of the City increasing the deductible amounts for employees during fiscal year 2020 coupled with the City continuing to increase its monthly contribution to the plan from \$456 to \$471 effective October 1, 2019.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Accounting Pronouncements

GASB Statement No. 83, *Certain Asset Retirement Obligations*, issued November 2016, enhances comparability of financial statements among governments by establishing uniform criteria for governments to recognize and measure certain AROs, including obligations that may not have been previously reported. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring disclosures related to those AROs. The requirements of this Statement are effective for reporting periods beginning after June 15, 2018. The implementation of this Statement in fiscal year 2019 did not impact the City's financial statements.

GASB Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*, issued March 2018, improves the information that is disclosed in notes to the government financial statements related to debt, including direct borrowings and direct placements. It also clarifies which liabilities governments should include when disclosing information related to debt. The requirements of this Statement are effective for periods beginning after June 15, 2018. The implementation of this Statement in fiscal year 2019 did not impact the City's financial statements.

Recently Issued Accounting Pronouncements

GASB Statement No. 84, *Fiduciary Activities*, issued January 2017, the requirements of this Statement will enhance consistency and comparability by (1) establishing specific criteria for identifying activities that should be reported as fiduciary activities and (2) clarifying whether and how business-type activities should report their fiduciary activities. Greater consistency and comparability enhances the value provided by the information reported in financial statements for assessing government accountability and stewardship. The requirements of this Statement are effective for reporting periods beginning after December 15, 2018. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

GASB Statement No. 87, *Leases*, issued June 2017, will increase the usefulness of governments' financial statements by requiring reporting of certain lease liabilities that currently are not reported. It will enhance comparability of financial statements among governments by requiring lessees and lessors to report leases under a single model. This Statement also will enhance the decision-usefulness of the information provided to financial statement users by requiring notes to financial statements related to the timing, significance, and purpose of a government's leasing arrangements. The requirements of this Statement are effective for reporting periods beginning after December 15, 2019. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2019

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

GASB Statement No. 89 *Accounting for Interest Cost Incurred before the End of a Construction Period*, issued June 2018, enhances the relevance and comparability of information about capital assets and the cost of borrowing for a reporting period and simplifies accounting for interest cost incurred before the end of a construction period. The requirements of this Statement are effective for periods beginning after December 15, 2019. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

GASB Statement No. 90 *Majority Equity Interests as an amendment of GASB Statements No. 14 and No. 61*, issued August 2018, improves the consistency and comparability of reporting a government's majority equity interest in a legally separate organization and also improves the relevance of the financial statement information for certain component units. The requirements of this Statement are effective for periods beginning after December 15, 2018. This accounting pronouncement is not expected to impact the City's financial statements.

GASB Statement No. 91 *Conduit Debt Obligations*, issued May 2019, provides a single method of reporting conduit debt obligations by issuers and eliminates diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. The requirements of this Statement are effective for periods beginning after December 15, 2020. This accounting pronouncement is not expected to impact the City's financial statements.

NOTE 16 - SUBSEQUENT EVENTS

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus ("COVID-19") as a global pandemic, which continues to spread throughout the world and in the United States. As of March 24, 2020, the City is aware of changes in both its daily operations and the operations of commercial businesses located in the City as a result of COVID-19 but is uncertain of the impacts of these changes on its future financial operations. While the ultimate potential impact cannot be estimated at this time, the City does not currently anticipate a material adverse effect on its financial position.

Except as provided above, the City has evaluated subsequent events through March 24, 2020, the date the financial statements were approved by the City's management and thereby available to be issued and has determined that there are no subsequent events of a material nature requiring adjustment to or disclosure in the accompanying financial statements.

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

CITY OF RIDGELAND, MISSISSIPPI

**GENERAL FUND
SEPTEMBER 30, 2019**

The general fund is used to account for resources traditionally associated with local governments which are not required to be accounted for in another fund.

The City maintains one general fund.

CITY OF RIDGELAND, MISSISSIPPI

BUDGETARY COMPARISON SCHEDULE

GENERAL FUND

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Sales taxes	\$ 11,753,581	11,753,581	11,778,001	24,420
Ad valorem taxes	5,817,452	5,817,452	5,519,898	(297,554)
Franchise fees	1,216,765	1,216,765	1,248,776	32,011
Licenses and permits	396,622	396,622	463,049	66,427
Intergovernmental	848,904	1,381,243	1,853,227	471,984
Charges for services	869,159	877,889	826,623	(51,266)
Fines and forfeits	1,531,057	1,532,577	1,352,537	(180,040)
Contributions	-	17,495	18,099	604
Investment and interest earnings	184,785	184,785	506,726	321,941
Miscellaneous	76,404	115,066	185,016	69,950
Total revenues	<u>22,694,729</u>	<u>23,293,475</u>	<u>23,751,952</u>	<u>458,477</u>
EXPENDITURES:				
General government:				
Personnel services	2,679,285	2,679,285	2,655,773	23,512
Supplies	70,195	70,195	48,846	21,349
Other services and charges	1,334,476	1,327,163	1,114,835	212,328
Capital outlay	<u>60,000</u>	<u>122,753</u>	<u>114,213</u>	<u>8,540</u>
Total general government	<u>4,143,956</u>	<u>4,199,396</u>	<u>3,933,667</u>	<u>265,729</u>
Public safety:				
Personnel services	10,057,474	9,937,549	9,201,004	736,545
Supplies	452,491	481,933	374,913	107,020
Other services and charges	1,248,023	1,270,174	1,049,213	220,961
Capital outlay	<u>284,800</u>	<u>583,518</u>	<u>385,252</u>	<u>198,266</u>
Total public safety	<u>12,042,788</u>	<u>12,273,174</u>	<u>11,010,382</u>	<u>1,262,792</u>
Public service:				
Personnel services	1,850,916	1,817,329	1,768,050	49,279
Supplies	506,090	508,210	504,956	3,254
Other services and charges	2,358,654	2,849,366	2,577,230	272,136
Capital outlay	<u>-</u>	<u>22,784</u>	<u>17,371</u>	<u>5,413</u>
Total public service	<u>4,715,660</u>	<u>5,197,689</u>	<u>4,867,607</u>	<u>330,082</u>
Health and Welfare:				
Other services and charges	<u>120,000</u>	<u>120,000</u>	<u>98,199</u>	<u>21,801</u>
Total health and welfare	<u>120,000</u>	<u>120,000</u>	<u>98,199</u>	<u>21,801</u>

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE - CONTINUED:
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED:				
Culture and recreation:				
Personnel services	\$ 1,076,941	1,053,528	1,055,557	(2,029)
Supplies	209,750	211,480	192,201	19,279
Other services and charges	982,252	999,252	968,700	30,552
Capital outlay	<u>50,000</u>	<u>183,413</u>	<u>183,403</u>	<u>10</u>
Total culture and recreation	<u>2,318,943</u>	<u>2,447,673</u>	<u>2,399,861</u>	<u>47,812</u>
Debt service:				
Principal	116,517	116,517	116,515	2
Interest and other fiscal charges	<u>3,322</u>	<u>3,322</u>	<u>3,228</u>	<u>94</u>
Total debt service	<u>119,839</u>	<u>119,839</u>	<u>119,743</u>	<u>96</u>
Total expenditures	<u>23,461,186</u>	<u>24,357,771</u>	<u>22,429,459</u>	<u>1,928,312</u>
Excess (deficiency) of revenue over (under) expenditures	\$ <u>(766,457)</u>	<u>(1,064,296)</u>	<u>1,322,493</u>	<u>2,386,789</u>
Other financing sources (uses):				
Transfers in		30,929	25,576	(5,353)
Transfers out	(811,459)	(811,459)	(517,918)	293,541
Sale of capital assets	<u>-</u>	<u>-</u>	<u>41,269</u>	<u>41,269</u>
Total other financing sources (uses)	<u>(811,459)</u>	<u>(780,530)</u>	<u>(451,073)</u>	<u>329,457</u>
Net change in fund balance	\$ <u>(1,577,916)</u>	<u>(1,844,826)</u>	<u>871,420</u>	<u>2,716,246</u>
Fund balance at beginning of year			<u>15,147,824</u>	
Fund balance at end of year			\$ <u><u>16,019,244</u></u>	

**EXPLANATION OF DIFFERENCES BETWEEN
NET CHANGE IN BUDGETARY BASIS FUND
BALANCE AND NET CHANGE IN GAAP BASIS
FUND BALANCE:**

Fund balance at end of year - budgetary basis	\$ 16,019,244
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	2,689,923
Net prepaids	197,215
Net accrued expenditures and related liabilities paid after 30 days	<u>(67,631)</u>
Fund balance at end of year - GAAP basis	\$ <u><u>18,838,751</u></u>

The notes to the required supplementary information are an integral part of this schedule.

CITY OF RIDGELAND, MISSISSIPPI

REQUIRED SUPPLEMENTARY INFORMATION

PUBLIC EMPLOYEES RETIREMENT SYSTEM OF MISSISSIPPI

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE

OF THE NET PENSION LIABILITY

LAST 10 FISCAL YEARS *

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
City's proportion of the collective net pension liability	\$ 31,014,648	29,739,752	29,689,382	31,420,132	27,944,096	21,816,659
City's proportionate share of the collective net pension liability	0.1763%	0.1788%	0.1786%	0.1759%	0.1808%	0.1797%
City's covered payroll	11,483,568	11,418,940	11,460,235	11,255,168	11,086,571	9,925,733
City's proportionate share of the net pension liability as a percentage of its covered payroll	270.08%	260.44%	259.06%	279.16%	252.05%	219.80%
PERS' 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 of the fiscal year presented. PERS implemented GASB 67 in fiscal year 2014 and thus information is not available to present a full ten years. The City has presented information for the years in which information is available.

The notes to the required supplementary information are an integral part of this schedule.

CITY OF RIDGELAND, MISSISSIPPI

**REQUIRED SUPPLEMENTARY INFORMATION
PUBLIC EMPLOYEES' RETIREMENT SYSTEM OF MISSISSIPPI
SCHEDULE OF THE CITY'S CONTRIBUTIONS
LAST 10 FISCAL YEARS ***

	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 1,873,614	1,788,276	1,816,285	1,828,010	1,793,444	1,747,698
Contributions in relation to the contractually required contribution	<u>1,873,614</u>	<u>1,788,276</u>	<u>1,816,285</u>	<u>1,828,010</u>	<u>1,793,444</u>	<u>1,747,698</u>
Contribution deficiency (excess)	\$ <u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 11,572,091	11,354,133	11,531,968	11,606,413	11,386,946	11,096,495
Contributions as a percentage of a covered payroll	16.19%	15.75%	15.75%	15.75%	15.75%	15.75%

* The amounts presented for each fiscal year were determined as of the employer's fiscal year-end. PERS implemented GASB 67 in fiscal year 2014 and thus information is not available to present a full ten years. The City has presented information for the years in which information is available.

The notes to the required supplementary information are an integral part of this schedule.

CITY OF RIDGELAND, MISSISSIPPI

NOTES TO REQUIRED SUPPLEMENTAL INFORMATION SCHEDULES SEPTEMBER 30, 2019

Budgetary Comparison Schedules

NOTE A - BASIS OF PRESENTATION

The City's governmental fund types are budgeted in accordance with the laws of the State of Mississippi which require that municipalities budget on a modified-cash basis. Claims that have been incurred prior to the end of the year and that are paid within 30 days are recorded under the accrual basis. Prior year claims that are paid after 30 days revert to the cash basis. All revenue is accounted for under the cash basis. Capital project funds, however, are budgeted per project and do not lapse at year end. The required budgetary basis is therefore not considered to be in accordance with generally accepted accounting principles. Governmental accounting requires that the "Budget to Actual" statement be prepared according to budgetary laws.

Pension Schedules

NOTE A - METHOD 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, 2017 valuation for the September 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

NOTE B - CHANGES IN BENEFIT PROVISIONS

None.

NOTE C - CHANGES OF ASSUMPTIONS

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.

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION SCHEDULES
SEPTEMBER 30, 2019**

Pension Schedules - continued:

NOTE C - CHANGES OF ASSUMPTIONS - CONTINUED:

- 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 7.00% to 9.00%.

NOTE D - DATA AVAILABLE AND PRESENTED

The required supplementary pension schedules are presented to illustrate the requirement to show information for ten years, as required by GASB 68. GASB 68 was implemented during the fiscal year ended September 30, 2015, and only reflects data for years for which trend information is available.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF RIDGELAND, MISSISSIPPI

**MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

1. Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the City's general obligation debt.
2. Colony Park TIF Bond Debt Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the Colony Park TIF bonds.
3. City Center Fund - Capital Project Fund - This fund accounts for the accumulation of financial resources for the purchase of land, planning and construction related to the new City Center.
4. Lake Harbour Drive Extension Fund - Capital Project Fund- This fund accounts for the accumulation of financial resources for the purchase, planning, and construction related to the extension of Lake Harbour Drive from Highway 51 to Highland Colony Parkway.

CITY OF RIDGELAND, MISSISSIPPI

DEBT SERVICE FUND - MAJOR FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>Final Budget</u>
			<u>(Budgetary</u>	<u>Positive</u>
			<u>Basis)</u>	<u>(Negative)</u>
REVENUES:				
Taxes:				
Property taxes	\$ 3,839,544	3,839,544	3,739,999	(99,545)
Intergovernmental	19,194	19,194	20,261	1,067
Interest earnings	7,115	7,115	44,046	36,931
Total revenues	<u>3,865,853</u>	<u>3,865,853</u>	<u>3,804,306</u>	<u>(61,547)</u>
EXPENDITURES:				
Debt Service:				
Principal	2,550,620	2,550,620	2,550,621	(1)
Interest and other fiscal charges	978,800	978,800	965,433	13,367
Total expenditures	<u>3,529,420</u>	<u>3,529,420</u>	<u>3,516,054</u>	<u>13,366</u>
Excess (deficiency) of revenue over (under) expenditures	<u>336,433</u>	<u>336,433</u>	<u>288,252</u>	<u>(48,181)</u>
OTHER FINANCING SOURCES:				
Transfers in	50,882	50,882	50,882	-
Total other financing sources	<u>50,882</u>	<u>50,882</u>	<u>50,882</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>387,315</u>	<u>387,315</u>	339,134	<u>(48,181)</u>
Fund balance at beginning of year			<u>1,672,516</u>	
Fund balance at end of year			\$ <u>2,011,650</u>	
EXPLANATION OF DIFFERENCES BETWEEN				
NET CHANGE IN BUDGETARY BASIS FUND				
BALANCE AND NET CHANGE IN GAAP BASIS				
FUND BALANCE:				
Fund balance at end of year - budgetary basis			2,011,650	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>41,333</u>	
Fund balance at end of year - GAAP basis			\$ <u>2,052,983</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COLONY PARK TIF BOND DEBT FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Taxes:				
Sales tax	\$ 1,353,915	1,353,915	1,274,908	(79,007)
Property taxes	600,945	600,945	633,657	32,712
Intergovernmental	873,065	873,065	-	(873,065)
Interest earnings	<u>19,356</u>	<u>19,356</u>	<u>57,867</u>	<u>38,511</u>
Total revenues	<u>2,847,281</u>	<u>2,847,281</u>	<u>1,966,432</u>	<u>(880,849)</u>
EXPENDITURES:				
Debt Service:				
Principal	1,515,000	1,515,000	1,515,000	-
Interest and other fiscal charges	<u>1,312,925</u>	<u>1,312,925</u>	<u>1,312,763</u>	<u>162</u>
Total expenditures	<u>2,827,925</u>	<u>2,827,925</u>	<u>2,827,763</u>	<u>162</u>
NET CHANGE IN FUND BALANCE	\$ <u>19,356</u>	<u>19,356</u>	(861,331)	<u>(880,687)</u>
Fund balance at beginning of year			<u>3,996,863</u>	
Fund balance at end of year			\$ <u><u>3,135,532</u></u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS				
FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 3,135,532	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>889,318</u>	
Fund balance at end of year - GAAP basis			\$ <u><u>4,024,850</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

**CITY CENTER FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Investment earnings	\$ -	-	45,801	45,801
Miscellaneous	<u>2,400</u>	<u>4,800</u>	<u>2,800</u>	<u>(2,000)</u>
Total revenues	<u>2,400</u>	<u>4,800</u>	<u>48,601</u>	<u>43,801</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>16,133,927</u>	<u>1,336,423</u>	<u>14,797,504</u>
Total expenditures	<u>-</u>	<u>16,133,927</u>	<u>1,336,423</u>	<u>14,797,504</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,400</u>	<u>(16,129,127)</u>	<u>(1,287,822)</u>	<u>14,841,305</u>
OTHER FINANCING SOURCES (USES):				
Transfers in		16,066,774	16,066,774	-
Transfers out	<u>(10,824,624)</u>	<u>(10,824,624)</u>	<u>(10,824,624)</u>	<u>-</u>
Total other financing sources (uses)	<u>(10,824,624)</u>	<u>5,242,150</u>	<u>5,242,150</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(10,822,224)</u>	<u>(10,886,977)</u>	3,954,328	<u>14,841,305</u>
Fund balance at beginning of year			<u>10,843,217</u>	
Fund balance at end of year			\$ <u>14,797,545</u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 14,797,545	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(43,031)</u>	
Fund balance at end of year - GAAP basis			\$ <u>14,754,514</u>	

CITY OF RIDGELAND, MISSISSIPPI

**LAKE HARBOUR DRIVE EXTENSION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 8,344,322	8,344,322	1,837,890	(6,506,432)
Investment earnings	-	-	373,466	373,466
Miscellaneous	-	-	1,237	1,237
Total revenues	<u>8,344,322</u>	<u>8,344,322</u>	<u>2,212,593</u>	<u>(6,131,729)</u>
EXPENDITURES:				
Capital outlay	<u>23,430,131</u>	<u>23,430,131</u>	<u>8,945,651</u>	<u>14,484,480</u>
Total expenditures	<u>23,430,131</u>	<u>23,430,131</u>	<u>8,945,651</u>	<u>14,484,480</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,085,809)</u>	<u>(15,085,809)</u>	<u>(6,733,058)</u>	<u>8,352,751</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>10,493,064</u>	<u>11,150,584</u>	<u>11,150,584</u>	<u>-</u>
Total other financing sources (uses)	<u>10,493,064</u>	<u>11,150,584</u>	<u>11,150,584</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(4,592,745)</u>	<u>(3,935,225)</u>	4,417,526	<u>8,352,751</u>
Fund balance at beginning of year			<u>681,143</u>	
Fund balance at end of year			\$ <u>5,098,669</u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ 5,098,669	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			3,102,699	
Net accrued expenditures and related liabilities paid after 30 days			<u>(1,477,386)</u>	
Fund balance at end of year - GAAP basis			\$ <u>6,723,982</u>	

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2019**

1. Forfeiture and Seizure Fund - Special Revenue Fund - This fund accounts for the revenues and related expenditures for forfeitures and seizures of the Ridgeland Police Department.
2. School Creek Intercept Special Assessment Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the special assessments bonds for the School Creek Interceptor.
3. Avery Boulevard Special Assessment Bond Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the special assessments bonds for Avery Boulevard.
4. Lowes TIF Bond Note Fund - Debt Service Fund - This fund accounts for the accumulation of financial resources for the payment of principal and interest on the tax increment financing (TIF) note related to the Lowes TIF project.
5. Jackson Street Multi-Use Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of the Jackson Street Multi-Use Path between Highway 51 and Trace Ridge Drive.
6. City Entrance Sign Hwy 51 Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of the city entrance sign on Highway 51.
7. 2019 \$19.96M Bond Issue Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the capital projects funded by general obligation bonds issued August 20, 2019.
8. East Lake Harbour Overlay Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the overlay of East Lake Harbour Drive.
9. Sunnybrook Road Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the improvement of Sunnybrook Road.
10. Colony Park Boulevard Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of Colony Park Boulevard, an interstate connector road.
11. County Line Milling/Overlay Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the overlay of County Line Road.
12. Freedom Ridge Park Fund - Capital Projects Fund - This fund accounts for the financial resources to be used for the improvement of Freedom Ridge Park.
13. Lake Harbour Reconstruction of Hwy 51 to Northpark Drive Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the widening of lanes on Lake Harbour Drive from Highway 51 to Northpark Drive.

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED:
SEPTEMBER 30, 2019**

14. Wolcott Park Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the improvement of Wolcott Park.
15. Harbour Crossing TIF Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the Harbour Crossing development on Harbour Drive.
16. Highland Colony Rehab Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the rehabilitation of Highland Colony Boulevard.
17. 2015 \$11.9M Bond Issue Fund - Capital Projects Fund - This fund accounts for the financial resources to be used for the capital projects funded by general obligation bonds issued December 22, 2015.

CITY OF RIDGELAND, MISSISSIPPI

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

AS OF SEPTEMBER 30, 2019

	Special Revenue Fund	Debt Service Funds	Capital Project Funds	Total Other Nonmajor Governmental Funds (See Exhibit A-3)
	Forfeiture and Seizure Fund			
<u>ASSETS</u>				
Cash and cash equivalents	\$ 289,612	-	4,500,549	4,790,161
Receivables (net of allowance for uncollectibles, where applicable):				
Grants	-	-	10,200	10,200
Taxes	-	139,768	-	139,768
Due from other governments	-	102,398	-	102,398
Total assets	<u>\$ 289,612</u>	<u>242,166</u>	<u>4,510,749</u>	<u>5,042,527</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ -	-	598,926	598,926
Due to other funds	-	380,579	-	380,579
Total liabilities	<u>-</u>	<u>380,579</u>	<u>598,926</u>	<u>979,505</u>
Deferred Inflows of Resources:				
Unavailable revenue - property taxes	-	75,873	-	75,873
Unavailable revenue - Madison county	-	102,398	-	102,398
Total deferred inflows of resources	<u>-</u>	<u>178,271</u>	<u>-</u>	<u>178,271</u>
Fund Balances:				
Restricted:				
Public safety	289,612	-	-	289,612
Capital projects	-	-	3,911,823	3,911,823
Unassigned	-	(316,684)	-	(316,684)
Total fund balances	<u>289,612</u>	<u>(316,684)</u>	<u>3,911,823</u>	<u>3,884,751</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 289,612</u>	<u>242,166</u>	<u>4,510,749</u>	<u>5,042,527</u>

CITY OF RIDGELAND

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Interfund Eliminations	Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES:					
Taxes:					
Sales taxes	\$ -	385,404	-	-	385,404
Property taxes	-	61,206	-	-	61,206
Intergovernmental	-	105,882	400,180	-	506,062
Fines and forfeitures	15,972	-	-	-	15,972
Interest earnings	5,483	27	-	-	5,510
Total revenues	<u>21,455</u>	<u>552,519</u>	<u>400,180</u>	<u>-</u>	<u>974,154</u>
EXPENDITURES:					
Capital outlay	64,518	-	2,253,062	-	2,317,580
Debt Service:					
Principal	-	380,000	-	-	380,000
Interest and other fiscal charges	-	25,962	-	-	25,962
Total expenditures	<u>64,518</u>	<u>405,962</u>	<u>2,253,062</u>	<u>-</u>	<u>2,723,542</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(43,063)</u>	<u>146,557</u>	<u>(1,852,882)</u>	<u>-</u>	<u>(1,749,388)</u>
OTHER FINANCING SOURCES (USES):					
Issuance of debt	-	-	21,620,402	-	21,620,402
Bond issuance costs	-	-	(219,320)	-	(219,320)
Transfers in	-	63,174	11,369,862	-	11,433,036
Transfers out	<u>(25,578)</u>	<u>(50,880)</u>	<u>(27,217,358)</u>	<u>-</u>	<u>(27,293,816)</u>
Total other financing sources (uses)	<u>(25,578)</u>	<u>12,294</u>	<u>5,553,586</u>	<u>-</u>	<u>5,540,302</u>
NET CHANGE IN FUND BALANCES	<u>(68,641)</u>	<u>158,851</u>	<u>3,700,704</u>	<u>-</u>	<u>3,790,914</u>
Fund balances at beginning of year	<u>358,253</u>	<u>(475,535)</u>	<u>211,119</u>	<u>-</u>	<u>93,837</u>
Fund balances at end of year	\$ <u><u>289,612</u></u>	<u><u>(316,684)</u></u>	<u><u>3,911,823</u></u>	<u><u>-</u></u>	<u><u>3,884,751</u></u>

CITY OF RIDGELAND, MISSISSIPPI

FORFEITURE AND SEIZURE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Fines and forfeitures	\$ -	-	15,972	15,972
Interest earnings	-	-	5,483	5,483
Total revenues	-	-	21,455	21,455
EXPENDITURES:				
Capital outlay	144,000	144,000	64,518	79,482
Total expenditures	144,000	144,000	64,518	79,482
Excess (deficiency) of revenues over (under) expenditures	(144,000)	(144,000)	(43,063)	100,937
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(30,929)	(25,578)	5,351
Total other financing sources (uses)	-	(30,929)	(25,578)	5,351
NET CHANGE IN FUND BALANCE	\$ (144,000)	(174,929)	(68,641)	106,288
Fund balance at beginning of year			358,253	
Fund balance at end of year (same as GAAP)			\$ 289,612	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF SEPTEMBER 30, 2019**

	School Creek Intercept S.A. Fund	Avery Blvd S.A. Bond Fund	Lowes TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-5)
<u>ASSETS</u>				
Receivables (net of allowance for uncollectibles, where applicable):				
Taxes	\$ -	-	139,768	139,768
Due from other governments	-	-	102,398	102,398
Total assets	\$ -	-	242,166	242,166
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>				
Liabilities:				
Due to other funds	\$ -	-	380,579	380,579
Total liabilities	-	-	380,579	380,579
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	-	75,873	75,873
Unavailable revenue - Madison county	-	-	102,398	102,398
Total deferred inflows of resources	-	-	178,271	178,271
Fund balances:				
Unassigned	-	-	(316,684)	(316,684)
Total fund balances	-	-	(316,684)	(316,684)
Total liabilities, deferred inflows of resources, and fund balances	\$ -	-	242,166	242,166

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	School Creek Intercept S.A. Fund	Avery Blvd S.A. Bond Fund	Lowes TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-6)
REVENUES:				
Taxes:				
Sales taxes	\$ -	-	385,404	385,404
Property taxes	-	-	61,206	61,206
Intergovernmental	-	-	105,882	105,882
Interest earnings	-	27	-	27
Total revenues	<u>-</u>	<u>27</u>	<u>552,492</u>	<u>552,519</u>
EXPENDITURES:				
Debt service:				
Principal	-	-	380,000	380,000
Interest and other fiscal charges	-	-	25,962	25,962
Total expenditures	<u>-</u>	<u>-</u>	<u>405,962</u>	<u>405,962</u>
Excess of revenues over expenditures	<u>-</u>	<u>27</u>	<u>146,530</u>	<u>146,557</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	63,174	-	-	63,174
Transfers out	-	(50,880)	-	(50,880)
Total other financing uses	<u>63,174</u>	<u>(50,880)</u>	<u>-</u>	<u>12,294</u>
NET CHANGE IN FUND BALANCES	63,174	(50,853)	146,530	158,851
Fund balances at beginning of year	<u>(63,174)</u>	<u>50,853</u>	<u>(463,214)</u>	<u>(475,535)</u>
Fund balances at end of year	\$ <u><u>-</u></u>	<u><u>-</u></u>	<u><u>(316,684)</u></u>	<u><u>(316,684)</u></u>

CITY OF RIDGELAND, MISSISSIPPI

**SCHOOL CREEK INTERCEPT SPECIAL ASSESSMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u></u>
REVENUES:				
Taxes:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	63,176	63,176	63,174	(2)
Transfers out	(2)	(2)	-	2
Total other financing sources (uses)	63,174	63,174	63,174	-
NET CHANGE IN FUND BALANCE	\$ <u>63,174</u>	<u>63,174</u>	63,174	<u>-</u>
Fund balance at beginning of year			(63,174)	
Fund balance at end of year (same as GAAP)			\$ <u>-</u>	

CITY OF RIDGELAND, MISSISSIPPI

**AVERY BOULEVARD SPECIAL ASSESSMENT BOND FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest earnings	\$ -	-	27	27
Total revenues	-	-	27	27
EXPENDITURES:				
Debt service:				
Principal	-	-	-	-
Interest and other fiscal charges	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	27	27
OTHER FINANCING SOURCES (USES):				
Transfers out	(50,880)	(50,880)	(50,880)	-
Total other financing sources (uses)	(50,880)	(50,880)	(50,880)	-
NET CHANGE IN FUND BALANCE	\$ (50,880)	(50,880)	(50,853)	27
Fund balance at beginning of year			50,853	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

LOWES TIF NOTE DEBT FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	
REVENUES:				
Taxes:				
Sales taxes	\$ 366,750	366,750	384,589	17,839
Property taxes	73,441	73,441	61,206	(12,235)
Intergovernmental	<u>96,011</u>	<u>96,011</u>	<u>105,882</u>	<u>9,871</u>
Total revenues	<u>536,202</u>	<u>536,202</u>	<u>551,677</u>	<u>15,475</u>
EXPENDITURES:				
Debt service:				
Principal	380,000	380,000	380,000	-
Interest and other fiscal charges	<u>27,963</u>	<u>27,963</u>	<u>25,962</u>	<u>2,001</u>
Total expenditures	<u>407,963</u>	<u>407,963</u>	<u>405,962</u>	<u>2,001</u>
NET CHANGE IN FUND BALANCE	\$ <u>128,239</u>	<u>128,239</u>	145,715	<u>17,476</u>
Fund balance at beginning of year			<u>(526,294)</u>	
Fund balance at end of year			\$ <u><u>(380,579)</u></u>	
EXPLANATION OF DIFFERENCES BETWEEN				
NET CHANGE IN BUDGETARY BASIS FUND				
BALANCE AND NET CHANGE IN GAAP BASIS				
FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ (380,579)	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>63,895</u>	
Net change in fund balance - GAAP basis			\$ <u><u>(316,684)</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

COMBINING BALANCE SHEET

NONMAJOR CAPITAL PROJECTS FUNDS

AS OF SEPTEMBER 30, 2019

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	2019 \$19.96M Bond Issue Fund	East Lake Harbour Overlay Fund	Sunnybrook Road Improvements Fund	Colony Park Boulevard Fund	County Line Milling / Overlay Fund	Freedom Ridge Park Improvements Fund	Lake Harbour Recon 51 to NP Fund	Wolcott Park Improvements Fund	Harbour Crossing TIF Fund	Highland Colony Rehab Fund	2015 \$11.9M Bond Issue Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-5)
<u>ASSETS</u>														
Cash and cash equivalents	\$ 221,379	15,000	1,805,020	-	168,376	30,604	-	903,773	-	1,323,330	-	33,067	-	4,500,549
Receivables (net of allowance for uncollectibles, where applicable):														
Grants	10,200	-	-	-	-	-	-	-	-	-	-	-	-	10,200
Total assets	<u>231,579</u>	<u>15,000</u>	<u>1,805,020</u>	<u>-</u>	<u>168,376</u>	<u>30,604</u>	<u>-</u>	<u>903,773</u>	<u>-</u>	<u>1,323,330</u>	<u>-</u>	<u>33,067</u>	<u>-</u>	<u>4,510,749</u>
<u>LIABILITIES AND FUND BALANCES</u>														
Liabilities:														
Accounts payable	175,711	-	-	-	57,889	-	-	272,162	-	18,527	-	74,637	-	598,926
Total liabilities	<u>175,711</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>57,889</u>	<u>-</u>	<u>-</u>	<u>272,162</u>	<u>-</u>	<u>18,527</u>	<u>-</u>	<u>74,637</u>	<u>-</u>	<u>598,926</u>
Fund Balances:														
Restricted for:														
Capital projects	55,868	15,000	1,805,020	-	110,487	30,604	-	631,611	-	1,304,803	-	(41,570)	-	3,911,823
Unassigned	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total fund balances	<u>55,868</u>	<u>15,000</u>	<u>1,805,020</u>	<u>-</u>	<u>110,487</u>	<u>30,604</u>	<u>-</u>	<u>631,611</u>	<u>-</u>	<u>1,304,803</u>	<u>-</u>	<u>(41,570)</u>	<u>-</u>	<u>3,911,823</u>
Total liabilities and fund balances	\$ <u>231,579</u>	<u>15,000</u>	<u>1,805,020</u>	<u>-</u>	<u>168,376</u>	<u>30,604</u>	<u>-</u>	<u>903,773</u>	<u>-</u>	<u>1,323,330</u>	<u>-</u>	<u>33,067</u>	<u>-</u>	<u>4,510,749</u>

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	2019 \$19.96M Bond Issue Fund	East Lake Harbour Overlay Fund	Sunnybrook Road Improvements Fund	Colony Park Boulevard Fund	County Line Milling / Overlay Fund	Freedom Ridge Park Improvements Fund	Lake Harbour Recon 51 to NP Fund	Wolcott Park Improvements Fund	Harbour Crossing TIF Fund	Highland Colony Rehab Fund	2015 \$11.9M Bond Issue Fund	Interfund Elimin- ations	Total Nonmajor Capital Projects Funds (See Exhibit C-6)
REVENUES:															
Intergovernmental	\$ 300,000	-	-	-	-	100,180	-	-	-	-	-	-	-	-	400,180
Miscellaneous income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total revenues	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>100,180</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>400,180</u>
EXPENDITURES:															
Capital outlay	<u>564,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,391</u>	<u>178,374</u>	<u>-</u>	<u>900,457</u>	<u>-</u>	<u>34,897</u>	<u>-</u>	<u>416,837</u>	<u>-</u>	<u>-</u>	<u>2,253,062</u>
Total expenditures	<u>564,106</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>158,391</u>	<u>178,374</u>	<u>-</u>	<u>900,457</u>	<u>-</u>	<u>34,897</u>	<u>-</u>	<u>416,837</u>	<u>-</u>	<u>-</u>	<u>2,253,062</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(264,106)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(158,391)</u>	<u>(78,194)</u>	<u>-</u>	<u>(900,457)</u>	<u>-</u>	<u>(34,897)</u>	<u>-</u>	<u>(416,837)</u>	<u>-</u>	<u>-</u>	<u>(1,852,882)</u>
OTHER FINANCING SOURCES (USES):															
Issuance of debt	-	-	21,620,402	-	-	-	-	-	-	-	-	-	-	-	21,620,402
Bond issuance costs	-	-	(219,320)	-	-	-	-	-	-	-	-	-	-	-	(219,320)
Transfers in	204,830	-	-	581	268,878	-	1,751	1,532,068	266,808	1,339,700	1,030	132,920	10,824,624	(3,203,328)	11,369,862
Transfers out	-	-	(19,596,062)	-	-	-	-	-	-	-	-	-	(10,824,624)	3,203,328	(27,217,358)
Total other financing sources (uses)	<u>204,830</u>	<u>-</u>	<u>1,805,020</u>	<u>581</u>	<u>268,878</u>	<u>-</u>	<u>1,751</u>	<u>1,532,068</u>	<u>266,808</u>	<u>1,339,700</u>	<u>1,030</u>	<u>132,920</u>	<u>-</u>	<u>-</u>	<u>5,553,586</u>
NET CHANGE IN FUND BALANCES	<u>(59,276)</u>	<u>-</u>	<u>1,805,020</u>	<u>581</u>	<u>110,487</u>	<u>(78,194)</u>	<u>1,751</u>	<u>631,611</u>	<u>266,808</u>	<u>1,304,803</u>	<u>1,030</u>	<u>(283,917)</u>	<u>-</u>	<u>-</u>	<u>3,700,704</u>
Fund balances at beginning of year	<u>115,144</u>	<u>15,000</u>	<u>-</u>	<u>(581)</u>	<u>-</u>	<u>108,798</u>	<u>(1,751)</u>	<u>-</u>	<u>(266,808)</u>	<u>-</u>	<u>(1,030)</u>	<u>242,347</u>	<u>-</u>	<u>-</u>	<u>211,119</u>
Fund balances at end of year	<u>\$ 55,868</u>	<u>15,000</u>	<u>1,805,020</u>	<u>-</u>	<u>110,487</u>	<u>30,604</u>	<u>-</u>	<u>631,611</u>	<u>-</u>	<u>1,304,803</u>	<u>-</u>	<u>(41,570)</u>	<u>-</u>	<u>-</u>	<u>3,911,823</u>

CITY OF RIDGELAND, MISSISSIPPI
JACKSON STREET MULTI-USE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ <u>300,000</u>	<u>300,000</u>	<u>289,800</u>	<u>(10,200)</u>
Total revenues	<u>300,000</u>	<u>300,000</u>	<u>289,800</u>	<u>(10,200)</u>
EXPENDITURES:				
Capital outlay	<u>619,994</u>	<u>619,994</u>	<u>388,393</u>	<u>231,601</u>
Total expenditures	<u>619,994</u>	<u>619,994</u>	<u>388,393</u>	<u>231,601</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(319,994)</u>	<u>(319,994)</u>	<u>(98,593)</u>	<u>221,401</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>204,830</u>	<u>204,830</u>	<u>204,830</u>	<u>-</u>
Total other financing sources	<u>204,830</u>	<u>204,830</u>	<u>204,830</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(115,164)</u></u>	<u><u>(115,164)</u></u>	<u>106,237</u>	<u><u>221,401</u></u>
Fund balance at beginning of year			<u>115,144</u>	
Fund balance at end of year			\$ <u><u>221,381</u></u>	

EXPLANATION OF DIFFERENCES BETWEEN

**NET CHANGE IN BUDGETARY BASIS FUND
BALANCE AND NET CHANGE IN GAAP BASIS
FUND BALANCE:**

Fund balance at end of year - budgetary basis	221,381
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	10,200
Net accrued expenditures and related liabilities paid after 30 days	<u>(175,713)</u>
Fund balance at end of year - GAAP basis	\$ <u><u>55,868</u></u>

CITY OF RIDGELAND, MISSISSIPPI

CITY ENTRANCE SIGN HWY 51 FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
			<u>(Budgetary</u>	<u>Budget</u>
			<u>Basis)</u>	<u>Positive</u>
				<u>(Negative)</u>
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Total expenditures	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	-	-	-
Fund balance at beginning of year			15,000	
Fund balance at end of year (same as GAAP)			\$ 15,000	

CITY OF RIDGELAND, MISSISSIPPI

2019 \$19.96M BOND ISSUE

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Issuance of debt	-	21,620,401	21,620,402	1
Bond costs	-	(230,000)	(219,320)	10,680
Transfers out	-	(19,596,062)	(19,596,062)	-
Total other financing sources	-	1,794,339	1,805,020	10,681
NET CHANGE IN FUND BALANCE	\$ -	1,794,339	1,805,020	10,681
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 1,805,020	

CITY OF RIDGELAND, MISSISSIPPI

EAST LAKE HARBOUR OVERLAY FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	-	51,445	51,445
Total revenues	-	-	51,445	51,445
EXPENDITURES:				
Capital outlay	-	-	581	(581)
Total expenditures	-	-	581	(581)
Excess (deficiency) of revenue over (under) expenditures	-	-	50,864	50,864
OTHER FINANCING SOURCES:				
Transfers in	-	581	581	-
Total other financing sources	-	581	581	-
NET CHANGE IN FUND BALANCE	\$ -	581	51,445	50,864
Fund balance at beginning of year			(51,445)	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI
SUNNYBROOK ROAD IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Capital outlay	<u>431,673</u>	<u>431,673</u>	<u>158,391</u>	<u>273,282</u>
Total expenditures	<u>431,673</u>	<u>431,673</u>	<u>158,391</u>	<u>273,282</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(431,673)</u>	<u>(431,673)</u>	<u>(158,391)</u>	<u>273,282</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>431,673</u>	<u>431,673</u>	<u>268,878</u>	<u>(162,795)</u>
Total other financing sources	<u>431,673</u>	<u>431,673</u>	<u>268,878</u>	<u>(162,795)</u>
NET CHANGE IN FUND BALANCE	\$ <u>-</u>	<u>-</u>	110,487	<u>110,487</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year (same as GAAP)			\$ <u>110,487</u>	

CITY OF RIDGELAND, MISSISSIPPI

COLONY PARK BOULEVARD FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 99,980	99,980	100,180	200
Total revenues	<u>99,980</u>	<u>99,980</u>	<u>100,180</u>	<u>200</u>
EXPENDITURES:				
Capital outlay	<u>208,778</u>	<u>208,778</u>	<u>178,374</u>	<u>30,404</u>
Total expenditures	<u>208,778</u>	<u>208,778</u>	<u>178,374</u>	<u>30,404</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(108,798)</u>	<u>(108,798)</u>	<u>(78,194)</u>	<u>30,604</u>
OTHER FINANCING SOURCES (USES):				
Sale of capital assets	-	-	-	-
Transfers out	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>(108,798)</u>	<u>(108,798)</u>	(78,194)	<u>30,604</u>
Fund balance at beginning of year			<u>108,798</u>	
Fund balance at end of year (same as GAAP)			\$ <u>30,604</u>	

CITY OF RIDGELAND, MISSISSIPPI

COUNTY LINE MILLING/OVERLAY FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers in	1,750	1,750	1,751	1
Total other financing sources	1,750	1,750	1,751	1
NET CHANGE IN FUND BALANCE	\$ 1,750	1,750	1,751	1
Fund balance at beginning of year			(1,751)	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

FREEDOM RIDGE PARK IMPROVEMENT FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	1,532,068	900,457	631,611
Total expenditures	-	1,532,068	900,457	631,611
Excess (deficiency) of revenues over (under) expenditures	-	1,532,068	900,457	631,611
OTHER FINANCING SOURCES (USES):				
Transfers in	-	1,532,068	1,532,068	-
Total other financing sources	-	1,532,068	1,532,068	-
NET CHANGE IN FUND BALANCE	\$ -	-	631,611	631,611
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 631,611	

CITY OF RIDGELAND, MISSISSIPPI

**LAKE HARBOUR RECONSTRUCTION HWY 51 TO NORTHPARK DRIVE
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		<u>(Negative)</u>
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers in	<u>266,808</u>	<u>266,808</u>	<u>266,808</u>	-
Total other financing sources	<u>266,808</u>	<u>266,808</u>	<u>266,808</u>	-
NET CHANGE IN FUND BALANCE	\$ <u><u>266,808</u></u>	<u><u>266,808</u></u>	266,808	<u><u>-</u></u>
Fund balance at beginning of year			<u>(266,808)</u>	
Fund balance at end of year (same as GAAP)			\$ <u><u>-</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

WOLCOTT PARK IMPROVEMENTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	1,339,700	34,897	1,304,803
Total expenditures	-	1,339,700	34,897	1,304,803
Excess (deficiency) of revenues over (under) expenditures	-	(1,339,700)	(34,897)	1,304,803
OTHER FINANCING SOURCES:				
Transfers in	-	1,339,700	1,339,700	-
Total other financing sources	-	1,339,700	1,339,700	-
NET CHANGE IN FUND BALANCE	\$ -	-	1,304,803	1,304,803
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			<u>1,304,803</u>	

CITY OF RIDGELAND, MISSISSIPPI

HARBOUR CROSSING TIF FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ <u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
EXPENDITURES:				
Total expenditures	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
Excess (deficiency) of revenues over (under) expenditures	<u> -</u>	<u> -</u>	<u> -</u>	<u> -</u>
OTHER FINANCING SOURCES:				
Transfers in	<u> 1,030</u>	<u> 1,030</u>	<u> 1,030</u>	<u> -</u>
Total other financing sources	<u> 1,030</u>	<u> 1,030</u>	<u> 1,030</u>	<u> -</u>
NET CHANGE IN FUND BALANCE	\$ <u> 1,030</u>	<u> 1,030</u>	<u> 1,030</u>	<u> -</u>
Fund balance at beginning of year			<u> (1,030)</u>	
Fund balance at end of year (same as GAAP)			\$ <u> -</u>	

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COLONY REHAB FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2019

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 215,000	215,000	-	(215,000)
Total revenues	<u>215,000</u>	<u>215,000</u>	<u>-</u>	<u>(215,000)</u>
EXPENDITURES:				
Capital outlay	<u>884,388</u>	<u>884,388</u>	<u>416,837</u>	<u>467,551</u>
Total expenditures	<u>884,388</u>	<u>884,388</u>	<u>416,837</u>	<u>467,551</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(669,388)</u>	<u>(669,388)</u>	<u>(416,837)</u>	<u>252,551</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>427,041</u>	<u>426,460</u>	<u>132,920</u>	<u>(293,540)</u>
Total other financing sources (uses)	<u>427,041</u>	<u>426,460</u>	<u>132,920</u>	<u>(293,540)</u>
NET CHANGE IN FUND BALANCE	\$ <u>(242,347)</u>	<u>(242,928)</u>	<u>(283,917)</u>	<u>(40,989)</u>
Fund balance at beginning of year			<u>242,347</u>	
Fund balance at end of year (same as GAAP)			\$ <u>(41,570)</u>	

CITY OF RIDGELAND, MISSISSIPPI

**2015 \$11.9M BOND ISSUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	10,824,624	10,824,624	10,824,624	-
Transfers out	<u>(10,824,624)</u>	<u>(10,824,624)</u>	<u>(10,824,624)</u>	-
Total other financing sources (uses)	-	-	-	-
NET CHANGE IN FUND BALANCE	\$ -	-	-	-
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ -	

SUPPLEMENTAL INFORMATION
(UNAUDITED)

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2019**

GENERAL FUND:

U.S. Treasury Bills	\$ 848,249
Governmental National Mortgage Association (GNMA)	3,737,462
Mississippi Development Bank Tax Notes	372,216
Overseas Private Investment Corp	603,144
Small Business Administration	<u>1,134,371</u>
	<u>6,695,442</u>

LAKE HARBOUR EXTENTION FUND:

U.S. Treasury Bills	3,468,271
Federal Home Loan Bank	4,966,719
Federal National Mortgage Association (FNMA)	250,131
State of Mississippi Tax Notes	<u>1,000,200</u>
	<u>9,685,321</u>

PUBLIC UTILITY FUND:

U.S. Treasury Bills	264,555
Governmental National Mortgage Association (GNMA)	3,329,087
Mississippi Development Bank Tax Notes	234,547
Small Business Administration Loans	379,675
Pearl MS Urban Renewal Rev.	<u>100,057</u>
	<u>4,307,921</u>

Total of all investments	\$ <u><u>20,688,684</u></u>
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CITY OF RIDGELAND, MISSISSIPPI

SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS SEPTEMBER 30, 2019

<u>Position</u>	<u>Name</u>	<u>Company</u>	<u>Amount</u>
Mayor	Gene F. McGee	St. Paul	\$ 100,000
Alderman	Chuck Gautier	St. Paul	100,000
Alderman	Wesley Hamlin	St. Paul	100,000
Alderman	Kenneth Heard, Jr.	St. Paul	100,000
Alderman	William Lee	St. Paul	100,000
Alderman	Brian Ramsey	St. Paul	100,000
Alderman	D.I. Smith	St. Paul	100,000
Alderman	Kevin Holder	St. Paul	100,000
City Clerk	Paula Tierce	St. Paul	50,000
Finance Manager	Ashley Daniel	St. Paul	50,000
Utility Manager	Barbara Lopez	St. Paul	50,000
Utility Billing Clerk	Lee Ann Keith	St. Paul	50,000
Deputy Clerk	Cindy Boatner	St. Paul	50,000
Deputy Clerk	Ina Byrd	St. Paul	50,000
Deputy Clerk	Ericka Brown	St. Paul	50,000
Deputy Clerk	Karen Knight	St. Paul	50,000
Deputy Clerk	Leslie Thomas	St. Paul	50,000
Admin Assistant	Gilda Carter	St. Paul	50,000
Purchasing Clerk	Kim Traylor	St. Paul	50,000
Admin Assistant	Megan Spears	St. Paul	50,000
Program Coordinator	Lauren Chamblee	St. Paul	50,000
Events Coordinator	Wendy Bourdin	St. Paul	50,000
Sr. Adult Coord	Lynda M Assink	St. Paul	50,000
Athletics Coord	John Sidney North	St. Paul	50,000
Custodian	Houston Drane	St. Paul	50,000
Court Clerk	Michele Wallace	St. Paul	50,000
Deputy Court Clerk	Alexandria McDaniels	St. Paul	50,000
Deputy Court Clerk	Laondra Williams	St. Paul	50,000
Records Clerk	Stephanie McMillian	St. Paul	50,000
Records Clerk	Barrie Sivils	St. Paul	50,000
Records Clerk	Phylis Thomas	St. Paul	50,000
Evidence Custodian	Jeremy Watkins	St. Paul	50,000
Booking Officer	Robert Haar	St. Paul	50,000
Booking Officer	Michael Pientowski	St. Paul	50,000
Booking Officer	Khalil Morris	St. Paul	50,000
Booking Officer	Tony Thompson	St. Paul	50,000
Code Enforcement	Bryan Johnson	St. Paul	50,000
Code Enforcement	Robert Ward	St. Paul	50,000
Code Enforcement	Georgia Trebisky	St. Paul	50,000

Police Officers are covered under a blanket bond.

CITY OF RIDGELAND, MISSISSIPPI

SCHEDULE OF CHANGES IN LONG-TERM DEBT FOR THE YEAR ENDED SEPTEMBER 30, 2019

	Date of Obligation	Date of Maturity	Interest Rate	Original Amount	Balance October 1, 2018	Current Year Transactions			Balance September 30, 2019
						Additions	Retirements	Refunding	
<u>Governmental Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	05-01-12	05-01-19	2.000%	3,230,000	\$ 495,000	-	(495,000)	-	-
Bond premium				113,662	9,475	-	(9,475)	-	-
Public improvement	05-31-11	05-01-26	3-4%	5,825,000	3,530,000	-	(380,000)	-	3,150,000
Bond premium				61,897	31,638	-	(4,126)	-	27,512
General obligation bonds	07-15-14	06-01-34	3-4%	5,100,000	4,295,000	-	(210,000)	-	4,085,000
Refunding bonds	12-18-14	08-01-27	2-5%	6,053,549	5,449,768	-	(509,275)	-	4,940,493
Bond premium				175,874	121,760	-	(13,529)	-	108,231
General obligation bonds	12-22-15	12-01-35	2.25-3.125%	11,900,000	11,025,000	-	(460,000)	-	10,565,000
Bond premium				173,695	149,812	-	(8,685)	-	141,127
General obligation bonds	08-20-19	08-01-39	3-4%	19,960,000	-	19,960,000	-	-	19,960,000
Bond premium				1,660,402	-	1,660,402	-	-	1,660,402
Total general obligation bonds					<u>25,107,453</u>	<u>21,620,402</u>	<u>(2,090,090)</u>	<u>-</u>	<u>44,637,765</u>
Limited obligation bonds:									
Colony Park phase I	10-15-09	11-30-29	3-5.375%	24,625,000	17,200,000	-	(1,090,000)	-	16,110,000
Colony Park phase II	04-21-11	04-01-31	5.2-6.375%	10,375,000	7,895,000	-	(425,000)	-	7,470,000
Bond discount				(173,695)	(115,021)	-	9,141	-	(105,880)
Total limited obligation bonds					<u>24,979,979</u>	<u>-</u>	<u>(1,505,859)</u>	<u>-</u>	<u>23,474,120</u>
Other long-term debt:									
County Line refunding taxable note	09-01-15	09-01-20	3.350%	1,845,000	775,000	-	(380,000)	-	395,000
Mississippi Department of									
Transportation	10-11-06	01-01-26	5.0%	5,072,000	4,310,535	-	(496,375)	-	3,814,160
Capital lease	03-10-15	03-10-19	2.24%	80,000	10,396	-	(10,396)	-	-
Capital lease	10-20-15	12-02-18	1.76%	65,139	22,063	-	(22,063)	-	-
Capital lease	02-10-17	02-13-20	5.97%	67,712	31,592	-	(23,457)	-	8,135
Capital lease	03-08-18	09-30-19	2.665%	120,936	60,570	-	(60,570)	-	-
Capital lease	11-20-18	12-14-23	4.000%	255,900	-	255,900	-	-	255,900
Total other long-term debt					<u>5,210,156</u>	<u>255,900</u>	<u>(992,861)</u>	<u>-</u>	<u>4,473,195</u>
Total governmental activities long-term debt					<u>55,297,588</u>	<u>21,876,302</u>	<u>(4,588,810)</u>	<u>-</u>	<u>72,585,080</u>
<u>Business-Type Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	11-04-10	11-01-23	2.0-3.1%	2,129,367	1,474,930	-	(148,310)	-	1,326,620
Bond premium				31,625	12,568	-	(2,433)	-	10,135
Refunding bonds	11-04-10	11-01-23	2.01-3.1%	1,466,894	440,068	-	(146,688)	-	293,380
Bond premium				21,786	4,719	-	(2,179)	-	2,540
Refunding bonds	12-18-14	08-01-27	2-5%	5,476,452	4,930,234	-	(460,727)	-	4,469,507
Bond premium				159,125	110,160	-	(12,240)	-	97,920
Total general obligation bonds					<u>6,972,679</u>	<u>-</u>	<u>(772,577)</u>	<u>-</u>	<u>6,200,102</u>
Other long-term debt:									
State Revolving Fund Loan	05-06-11	03-01-31	1.75%	1,889,275	1,276,936	-	(92,200)	-	1,184,736
State Revolving Fund Loan	10-18-10	06-01-30	1.95%	1,771,698	1,142,878	-	(87,405)	-	1,055,473
State Revolving Fund Loan	09-12-17	02-01-37	1.95%	978,640	933,473	-	(42,548)	-	890,925
Madison County Wastewater Authority	04-20-04	06-01-23	1.75%	282,322	77,053	-	(15,695)	-	61,358
Madison County Wastewater Authority	03-31-07	06-10-30	1.75%	404,830	257,470	-	(19,912)	-	237,558
Madison County Wastewater Authority	11-01-10	11-01-25	3.73%	800,000	437,826	-	(54,309)	-	383,517
Madison County Wastewater Authority	02-15-12	10-05-31	1.75%	363,006	256,926	-	(17,630)	-	239,296
Total other long-term debt					<u>4,382,562</u>	<u>-</u>	<u>(329,699)</u>	<u>-</u>	<u>4,052,863</u>
Total business-type activities long-term debt					<u>\$ 11,355,241</u>	<u>-</u>	<u>(1,102,276)</u>	<u>-</u>	<u>10,252,965</u>

STATISTICAL SECTION

(UNAUDITED)

This part of the City of Ridgeland's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

Financial Trends (Tables 1-5)

These schedules contain financial trends information intended to assist the reader in understanding and assessing how a government's financial position has changed over time.

Revenue Capacity (Tables 6-9)

These schedules contain information to help the reader assess the factors affecting the City's ability to generate its own-source revenues-property and sales tax.

Debt Capacity (Tables 10-16)

These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.

Demographic and Economic Information (Tables 17-21)

These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place and to help make comparisons over time and with other governments.

Operating Information (Tables 22-25)

These schedules contain services and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 1
FUND BALANCE AND NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Governmental Funds Fund Balances</u>										
General Fund:										
Reserved	\$ 514	-	-	-	-	-	-	-	-	-
Unreserved	12,448	-	-	-	-	-	-	-	-	-
Nonspendable**	-	57	56	79	65	75	111	148	173	197
Restricted**	-	455	330	263	248	301	589	751	1,009	1,244
Assigned**	-	46	46	45	46	282	2,377	1,178	26	1,451
Unassigned**	-	12,749	12,937	14,805	14,298	16,376	13,517	15,164	16,991	15,947
Total General Fund Fund Balance	\$ <u>12,962</u>	<u>13,307</u>	<u>13,369</u>	<u>15,192</u>	<u>14,657</u>	<u>17,034</u>	<u>16,594</u>	<u>17,241</u>	<u>18,199</u>	<u>18,839</u>
All Other Governmental Funds:										
Reserved	\$ 525	-	-	-	-	-	-	-	-	-
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	449	-	-	-	-	-	-	-	-	-
Capital Projects Funds	291	-	-	-	-	-	-	-	-	-
Debt Service Funds	1,634	-	-	-	-	-	-	-	-	-
Nonspendable**	-	529	1,351	900	-	-	-	-	-	-
Restricted**	-	1,397	11,945	5,638	5,786	1,788	18,737	18,408	18,126	31,758
Assigned**	-	96	92	78	69	94	-	-	-	-
Unassigned**	-	-	-	-	-	-	(32)	(1,245)	(746)	(317)
Total All Other Governmental Funds Fund Balances	\$ <u>2,899</u>	<u>2,022</u>	<u>13,388</u>	<u>6,616</u>	<u>5,855</u>	<u>1,882</u>	<u>18,705</u>	<u>17,163</u>	<u>17,380</u>	<u>31,441</u>
<u>Government-Wide Funds Position</u>										
Governmental Activities:										
Net Investment in Capital Assets	\$ 180,216	176,163	177,810	185,396	183,960	191,730	162,630	167,990	172,800	166,698
Restricted	1,801	923	1,068	498	4,581	395	28,229	27,218	26,265	39,885
Unrestricted	<u>4,729</u>	<u>8,097</u>	<u>7,283</u>	<u>9,088</u>	<u>13,993</u>	<u>(4,682)</u>	<u>(8,055)</u>	<u>(10,843)</u>	<u>(11,188)</u>	<u>(11,412)</u>
Total Governmental Activities Net Position	\$ <u>186,746</u>	<u>185,183</u>	<u>186,161</u>	<u>194,982</u>	<u>202,534</u>	<u>187,443</u>	<u>182,804</u>	<u>184,365</u>	<u>187,877</u>	<u>195,171</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 1
FUND BALANCE AND NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>Government-Wide Funds Position</u> - continued:										
Business-Type Activities:										
Net Investment in Capital Assets	\$ 13,540	17,548	17,901	18,747	20,515	20,214	28,164	29,447	29,509	29,636
Restricted	2,653	4,808	1,532	1,631	1,788	1,906	-	-	-	-
Unrestricted	<u>9,957</u>	<u>7,489</u>	<u>9,487</u>	<u>9,036</u>	<u>6,115</u>	<u>3,504</u>	<u>5,641</u>	<u>6,846</u>	<u>8,131</u>	<u>8,561</u>
Total Business-Type Activities Net Position	\$ <u>26,150</u>	<u>29,845</u>	<u>28,920</u>	<u>29,414</u>	<u>28,418</u>	<u>25,624</u>	<u>33,805</u>	<u>36,293</u>	<u>37,640</u>	<u>38,197</u>
Total Primary Government:										
Net Investment in Capital Assets	\$ 193,756	193,711	195,711	204,143	204,475	211,944	190,794	197,437	202,309	196,334
Restricted	4,454	5,731	2,600	2,129	6,369	2,301	28,229	27,218	26,265	39,885
Unrestricted	<u>14,686</u>	<u>15,586</u>	<u>16,770</u>	<u>18,124</u>	<u>20,108</u>	<u>(1,178)</u>	<u>(2,414)</u>	<u>(3,997)</u>	<u>(3,057)</u>	<u>(2,851)</u>
Total Primary Government Net Position	\$ <u>212,896</u>	<u>215,028</u>	<u>215,081</u>	<u>224,396</u>	<u>230,952</u>	<u>213,067</u>	<u>216,609</u>	<u>220,658</u>	<u>225,517</u>	<u>233,368</u>

Source: Audited Financial Statements

**Fund Balance information with respect to these categories for year 2010 is unavailable before GASB 54 implementation.

*Amounts prior to 2016 have not been updated to reflect the effect of current year prior period adjustments.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>EXPENSES</u>										
Governmental activities:										
General government	\$ 4,039	5,376	4,066	3,444	4,954	5,504	5,666	4,749	4,214	4,353
Public safety	10,502	10,909	11,827	10,662	11,343	12,795	11,786	12,314	11,793	12,084
Court services	318	323	150	314	390	454	324	216	166	181
Public services	6,615	6,243	6,323	5,982	7,041	7,826	7,319	7,581	8,453	7,528
Health and welfare	29	45	39	31	50	55	54	86	55	98
Sanitation	1,197	1,068	1,190	1,195	1,197	-	-	-	-	-
Culture and recreation	2,393	2,586	2,651	2,745	2,840	2,988	2,697	2,738	2,741	2,726
Interest on long-term debt	1,166	3,634	4,528	4,835	2,121	2,170	2,570	2,495	2,391	2,332
Bond issuance expense	-	-	-	-	-	-	365	-	-	-
Pension expense	-	-	-	-	-	2,726	-	-	-	-
Total governmental activities expense	26,259	30,184	30,774	29,208	29,936	34,518	30,781	30,179	29,813	29,302
Business-type activities:										
Sanitation	-	-	-	-	-	1,278	1,314	1,355	1,387	1,464
Public utility	5,231	5,317	6,169	5,523	7,574	7,494	10,781	9,031	6,673	7,379
Total business-type activities expense	5,231	5,317	6,169	5,523	7,574	8,772	12,095	10,386	8,060	8,843
Total primary government expenses	\$ 31,490	35,501	36,943	34,731	37,510	43,290	42,876	40,565	37,873	38,145
<u>PROGRAM REVENUES</u>										
Governmental activities:										
Charges for services:										
General government	\$ 4,153	3,671	3,529	5,418	7,173	9,405	914	976	1,153	1,090
Public safety	426	65	7	25	9	1	2,007	1,650	1,568	1,661
Public services	242	222	235	357	304	308	100	23	13	20
Sanitation	989	1,024	1,047	1,071	1,286	-	-	-	-	-
Culture and recreation	305	339	337	310	311	281	261	224	242	180

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
<u>PROGRAM REVENUES -</u>										
CONTINUED:										
Governmental activities - continued:										
Operating grants and contributions	\$ 198	326	167	230	276	198	224	203	121	155
Capital grants and contributions	<u>341</u>	<u>228</u>	<u>440</u>	<u>7,125</u>	<u>4,740</u>	<u>4,513</u>	<u>3,799</u>	<u>479</u>	<u>2,722</u>	<u>5,600</u>
Total governmental activities program revenues	<u>6,654</u>	<u>5,875</u>	<u>5,762</u>	<u>14,536</u>	<u>14,099</u>	<u>14,706</u>	<u>7,305</u>	<u>3,555</u>	<u>5,819</u>	<u>8,706</u>
Business-type activities:										
Charges for services:										
Sanitation	-	-	-	-	-	1,488	1,511	1,546	1,555	1,570
Public utility	7,402	6,284	5,652	6,080	6,413	6,918	9,953	9,173	7,370	7,600
Capital grants and contributions	<u>-</u>	<u>-</u>	<u>668</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>93</u>	<u>460</u>	<u>381</u>	<u>17</u>
Total business-type activities program revenues	<u>7,402</u>	<u>6,284</u>	<u>6,320</u>	<u>6,125</u>	<u>6,413</u>	<u>8,406</u>	<u>11,557</u>	<u>11,179</u>	<u>9,306</u>	<u>9,187</u>
Total primary government program revenues	\$ <u>14,056</u>	<u>12,159</u>	<u>12,082</u>	<u>20,661</u>	<u>20,512</u>	<u>23,112</u>	<u>18,862</u>	<u>14,734</u>	<u>15,125</u>	<u>17,893</u>
<u>NET (EXPENSE)/REVENUE</u>										
Governmental activities	\$ (19,605)	(24,309)	(25,012)	(14,672)	(15,837)	(19,812)	(23,476)	(26,624)	(23,994)	(20,596)
Business-type activities	<u>2,171</u>	<u>967</u>	<u>151</u>	<u>602</u>	<u>(1,161)</u>	<u>(366)</u>	<u>(538)</u>	<u>793</u>	<u>1,246</u>	<u>344</u>
Total primary government net expense	\$ <u>(17,434)</u>	<u>(23,342)</u>	<u>(24,861)</u>	<u>(14,070)</u>	<u>(16,998)</u>	<u>(20,178)</u>	<u>(24,014)</u>	<u>(25,831)</u>	<u>(22,748)</u>	<u>(20,252)</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 2
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Intergovernmental/unrestricted	\$ 11,281	10,194	10,361	11,424	11,288	13,788	15,286	13,611	15,475	15,061
Taxes:										
Property taxes	6,745	10,089	10,254	9,176	8,695	9,362	9,662	9,881	10,089	9,965
Other taxes	554	586	613	607	615	632	1,600	1,527	1,598	1,583
Investment and interest earnings	1,001	287	363	8	306	197	180	225	183	1,019
Other	2,000	1,605	4,282	2,144	2,486	615	153	173	161	171
Transfers	(30)	-	189	133	-	236	-	400	-	90
Total governmental activities	<u>21,551</u>	<u>22,761</u>	<u>26,062</u>	<u>23,492</u>	<u>23,390</u>	<u>24,830</u>	<u>26,881</u>	<u>25,817</u>	<u>27,506</u>	<u>27,889</u>
Business-type activities:										
Investment and interest earnings	243	168	77	(143)	39	56	61	49	76	302
Other	6	235	365	169	127	85	100	-	24	2
Transfers	30	-	(189)	(133)	-	(236)	-	(400)	-	(90)
Total business-type activities	<u>279</u>	<u>403</u>	<u>253</u>	<u>(107)</u>	<u>166</u>	<u>(95)</u>	<u>161</u>	<u>(351)</u>	<u>100</u>	<u>214</u>
Total primary government	\$ <u>21,830</u>	<u>23,164</u>	<u>26,315</u>	<u>23,385</u>	<u>23,556</u>	<u>24,735</u>	<u>27,042</u>	<u>25,466</u>	<u>27,606</u>	<u>28,103</u>
<u>CHANGE IN NET POSITION</u>										
Governmental activities	\$ 1,946	(1,548)	1,050	8,820	7,553	5,018	3,405	(807)	3,512	7,293
Business-type activities	<u>2,450</u>	<u>1,370</u>	<u>404</u>	<u>495</u>	<u>(995)</u>	<u>(461)</u>	<u>(377)</u>	<u>442</u>	<u>1,346</u>	<u>558</u>
Total primary government	\$ <u>4,396</u>	<u>(178)</u>	<u>1,454</u>	<u>9,315</u>	<u>6,558</u>	<u>4,557</u>	<u>3,028</u>	<u>(365)</u>	<u>4,858</u>	<u>7,851</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 3
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
REVENUES:										
Taxes	\$ 18,001	20,255	20,584	20,512	20,152	23,110	23,260	23,102	23,686	23,433
Franchise fees	1,059	1,160	1,122	1,126	1,273	1,367	1,245	1,167	1,256	1,249
Licenses, fees, and permits	255	280	294	362	379	382	392	399	551	463
Fines and forfeitures	2,075	1,442	1,316	1,698	1,241	2,350	1,905	1,707	1,594	1,397
Charges for services	2,157	1,780	1,797	1,968	2,142	847	797	815	857	827
Special assessments	21	74	44	43	46	44	46	48	-	-
Investment and interest earnings	998	286	361	8	306	197	180	224	182	1,017
Intergovernmental programs	1,251	1,551	2,702	9,191	7,863	5,962	6,554	2,238	4,941	7,892
Other revenue	180	130	193	74	126	292	149	209	207	207
Total revenues	<u>25,997</u>	<u>26,958</u>	<u>28,413</u>	<u>34,982</u>	<u>33,528</u>	<u>34,551</u>	<u>34,528</u>	<u>29,909</u>	<u>33,274</u>	<u>36,485</u>
EXPENDITURES:										
General government	3,398	3,479	3,390	3,391	3,784	4,821	5,217	4,243	3,812	3,820
Public safety	9,917	10,118	9,720	9,934	10,580	10,603	9,877	10,225	9,970	10,430
Court services	317	323	150	314	390	454	287	191	167	169
Public services	3,411	4,047	3,554	3,714	4,695	4,676	4,328	4,423	4,695	4,893
Sanitation	1,043	1,068	1,190	1,195	1,197	-	-	-	-	-
Health and welfare	29	45	39	31	50	55	54	86	55	98
Culture and recreation	2,112	2,108	2,090	2,184	2,377	2,191	2,159	2,195	2,211	2,222
Economic development and assistance	70	53	38	50	50	-	-	-	-	-
Capital outlay	3,962	5,674	1,231	7,846	6,844	8,023	4,551	3,089	4,474	15,071
Debt service:										
Debt issuance cost and other	-	-	-	-	-	25	365	-	-	219
Interest	1,315	3,290	4,720	2,618	2,044	2,293	2,250	2,676	2,459	2,308
Principal	<u>2,818</u>	<u>3,212</u>	<u>3,473</u>	<u>3,259</u>	<u>2,869</u>	<u>2,199</u>	<u>3,827</u>	<u>4,172</u>	<u>4,423</u>	<u>4,562</u>
Total expenditures	<u>28,392</u>	<u>33,417</u>	<u>29,595</u>	<u>34,536</u>	<u>34,880</u>	<u>35,340</u>	<u>32,915</u>	<u>31,300</u>	<u>32,266</u>	<u>43,792</u>
Excess of revenues over (under) expenditures	\$ <u>(2,395)</u>	<u>(6,459)</u>	<u>(1,182)</u>	<u>446</u>	<u>(1,352)</u>	<u>(789)</u>	<u>1,613</u>	<u>(1,391)</u>	<u>1,008</u>	<u>(7,307)</u>

CITY OF RIDGELAND, MISSISSIPPI
TABLE 3
CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
OTHER FINANCING SOURCES										
(USES):										
Issuance of bonds/loan proceeds	\$ 4,160	5,887	3,159	-	5,100	6,053	13,745	-	-	21,620
Payment to refunded debt escrow agent	(4,350)	-	114	-	-	(6,230)	-	-	-	-
Premium on bonds	273	-	(3,240)	-	-	176	174	-	-	-
Debt service principal	-	-	-	-	-	-	(1,814)	-	-	-
Sale of assets	212	38	45	33	24	88	40	27	46	41
Inception of capital leases	-	-	-	-	-	80	65	68	121	256
Transfers from other funds	10,984	1,119	1,397	410	11,550	4,856	11,137	929	731	38,727
Transfers to other funds	<u>(11,014)</u>	<u>(1,119)</u>	<u>(1,209)</u>	<u>(427)</u>	<u>(11,550)</u>	<u>(4,856)</u>	<u>(11,137)</u>	<u>(529)</u>	<u>(731)</u>	<u>(38,636)</u>
Total other financing sources (uses)	<u>265</u>	<u>5,925</u>	<u>266</u>	<u>16</u>	<u>5,124</u>	<u>167</u>	<u>12,210</u>	<u>495</u>	<u>167</u>	<u>22,008</u>
Net change in fund balances	\$ <u>(2,130)</u>	<u>(534)</u>	<u>(916)</u>	<u>462</u>	<u>3,772</u>	<u>(622)</u>	<u>13,823</u>	<u>(896)</u>	<u>1,175</u>	<u>14,701</u>
Debt service as a percentage of noncapital expenditures	<u>17.72%</u>	<u>24.34%</u>	<u>29.52%</u>	<u>22.68%</u>	<u>18.24%</u>	<u>17.23%</u>	<u>21.82%</u>	<u>24.81%</u>	<u>26.06%</u>	<u>25.95%</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 4
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	General Government	Public Safety	Court Services	Public Works	Sanitation	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay	Debt Service	Total
2010	3,398	9,917	317	3,411	1,043	29	2,112	70	3,962	4,133	28,392
2011	3,479	10,118	323	4,047	1,068	45	2,108	53	5,674	6,502	33,417
2012	3,390	9,720	150	3,554	1,190	39	2,090	38	1,231	8,193	29,595
2013	3,391	9,934	314	3,714	1,195	31	2,184	50	7,846	5,877	34,536
2014	3,784	10,580	390	4,695	1,197	50	2,377	50	6,844	4,913	34,880
2015	4,821	10,603	454	4,676	-	55	2,191	-	8,023	4,517	35,340
2016	5,217	9,877	287	4,328	-	54	2,159	-	4,551	6,442	32,915
2017	4,243	10,225	191	4,423	-	86	2,195	-	3,089	6,848	31,300
2018	3,812	9,970	167	4,695	-	55	2,211	-	4,474	6,882	32,266
2019	3,820	10,430	169	4,893	-	98	2,222	-	15,071	7,089	43,792

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 5
GENERAL GOVERNMENT TAX REVENUE BY SOURCE
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Property Taxes	Sales Taxes (1)
2010	7,139	11,281
2011	10,061	10,194
2012	10,223	10,361
2013	9,088	11,424
2014	8,659	11,493
2015	9,323	13,787
2016	9,662	13,598
2017	9,881	13,221
2018	10,089	13,597
2019	9,965	13,468

Source: Audited Financial Statements

(1) Sales tax is not an "own-source revenue" of the City. Sales taxes are levied by the State of Mississippi at a rate of 7 percent. The State of Mississippi levies and collects all sales taxes in the state and remits 18.5 percent of the 7 percent levied to each municipality based on their portion of sales taxes generated from sales within the municipality. Principal payer information is not currently made available to the City of Ridgeland.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 6
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>(1) Total Levy</u>	<u>Current Collections</u>	<u>% Current Collected</u>	<u>Collections in Subsequent Years</u>	<u>Total Tax Collections</u>	<u>Ratio Total Collected to Levy</u>
2010	7,454	7,268	97.5%	186	7,454	100.0%
2011	7,977	7,822	98.1%	155	7,977	100.0%
2012	7,862	7,667	97.5%	195	7,862	100.0%
2013	8,723	8,641	99.1%	82	8,723	100.0%
2014	8,961	8,817	98.4%	144	8,961	100.0%
2015	9,571	9,316	97.3%	255	9,571	100.0%
2016	8,976	8,876	98.9%	100	8,976	100.0%
2017	9,184	9,067	98.7%	117	9,184	100.0%
2018	9,163	9,109	99.4%	44	9,153	99.9%
2019	9,203	9,142	99.3%	-	9,142	99.3%

(1) Levy is established October 1 of year in which taxes are collected.

Source: Madison County Tax Collector Office

CITY OF RIDGELAND, MISSISSIPPI
TABLE 7
ASSESSED AND ACTUAL VALUE OF PROPERTY (1)
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Real Property		Personal Property		Utilities		Vehicles		Totals		% Assessed
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Increase (Decrease)
2010	294,179	2,150,431	60,092	400,613	6,645	44,300	51,891	172,970	412,807	2,768,314	6.7%
2011	311,607	2,277,829	65,939	439,593	5,218	34,787	49,283	164,277	432,047	2,916,486	4.7%
2012	315,729	2,307,961	51,047	340,313	5,613	37,420	48,298	160,993	420,687	2,846,687	-2.6%
2013	318,905	2,331,177	54,693	364,620	7,063	47,087	48,691	162,303	429,352	2,905,187	2.1%
2014	322,443	2,357,039	52,537	350,247	9,497	63,313	50,386	167,953	434,863	2,938,552	1.3%
2015	336,960	2,463,158	49,511	330,073	10,296	68,640	52,299	174,330	449,066	3,036,201	3.3%
2016	334,520	2,445,322	49,856	332,373	10,130	67,533	58,088	193,627	452,594	3,038,855	0.8%
2017	336,716	2,461,374	49,401	329,340	10,526	70,173	61,893	206,310	458,536	3,067,197	1.3%
2018	342,527	2,503,852	48,525	323,500	11,110	74,067	59,842	199,473	462,004	3,100,892	0.8%
2019	346,367	2,531,923	46,771	311,807	10,848	72,320	60,053	200,177	464,039	3,116,227	0.4%

(1) Assessment rates are as follows:

Real Property - Assessed at 10% of actual value for homeowner-occupied, 15% for all others.

Personal Property - Assessed at 15% of actual value.

Utilities - Assessed at 15% of actual value.

Vehicles - Assessed at 30% of actual value.

Above schedule uses estimated combined assessment ratio of 13.68% for real property.

(2) Large increase due in part to area annexed going on the tax rolls.

(3) The weighted average of all individual direct rates is 14.9%.

Source: Madison County Tax Assessor

CITY OF RIDGELAND, MISSISSIPPI
TABLE 8
PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS
LAST TEN FISCAL YEARS

	<u>City of Ridgeland</u>			<u>Madison County</u>			<u>School District</u>			Grand
<u>Fiscal Year</u>	<u>Operating Millage</u>	<u>Debt Millage</u>	<u>Total Millage</u>	<u>Operating Millage</u>	<u>Debt Millage</u>	<u>Total Millage</u>	<u>Operating Millage</u>	<u>Debt Millage</u>	<u>Total Millage</u>	<u>Total Millage</u>
2010	10.02	10.01	20.03	29.05	6.58	35.63	41.65	12.90	54.55	110.21
2011	11.27	8.76	20.03	29.08	6.55	35.63	40.99	13.56	54.55	110.21
2012	11.27	8.76	20.03	29.08	6.55	35.63	41.57	12.98	54.55	110.21
2013	11.27	8.76	20.03	31.58	6.55	38.13	43.55	11.00	54.55	112.71
2014	11.27	8.76	20.03	31.58	6.55	38.13	43.55	11.00	54.55	112.71
2015	11.27	8.76	20.03	31.58	6.55	38.13	45.55	9.00	54.55	112.71
2016	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2017	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2018	11.27	8.76	20.03	31.58	6.55	38.13	46.55	8.00	54.55	112.71
2019	11.27	8.76	20.03	28.91	9.22	38.13	47.55	7.00	54.55	112.71

Source: Madison County Tax Assessor's Office

CITY OF RIDGELAND, MISSISSIPPI
TABLE 9
PRINCIPAL TAXPAYERS
CURRENT AND NINE YEARS AGO
(AMOUNTS EXPRESSED IN THOUSANDS)

Taxpayer	Type of Business	2019			2010			
		Assessed Valuation	Rank	% of Total Assessed Valuation	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation
Renaissance at Colony Park, LLC	Lifestyle Center	\$ 13,375	1	3.31%		7,987	2	2.21%
Entergy Mississippi Inc.	Energy	9,713	2	2.40%				
Northpark Mall LP	Shopping Mall	8,085	3	2.00%		7,751	3	2.15%
200 Renaissance, LLC	Office Building	7,522	4	1.86%		8,579	1	2.38%
Trace Apartment, LP	Apartments	5,388	5	1.33%		2,976	5	0.82%
300 Renaissance, LLC	Office Building	4,780	6	1.18%		5,265	4	1.46%
Cellular South (S3)	Phone	3,944	7	0.98%				
Southern Farm Bureau Casualty Insurance	Insurance	3,154	8	0.78%		2,624	8	0.73%
Legacy Park Apartments, LLC	Apartments	3,054	9	0.76%		2,790	6	0.77%
Arbors Acquisition	Apartments	<u>2,984</u>	10	<u>0.74%</u>				
Natchez Trace - BH, LLC					Apartments	2,657	7	0.74%
Sunchase of Ridgeland, Ltd.					Apartments	2,587	9	0.72%
Mid-America Capital Partners, LP					Apartments	<u>2,567</u>	10	<u>0.71%</u>
Total taxable assessed value of 10 largest taxpayers		61,999		15.34%		45,783		12.69%
Total taxable assessed value of other taxpayers		<u>341,987</u>		84.66%		<u>315,133</u>		87.31%
Total taxable assessed value of all taxpayers		\$ <u>403,986</u>		100.00%		\$ <u>360,916</u>		100.00%

Source: Madison County Tax Assessor's Office.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 10
SPECIAL ASSESSMENT BILLINGS AND COLLECTIONS
LAST TEN FISCAL YEARS

Fiscal Year	Beginning Balance	Current Billing	Current Collection (1)	Ratio of Collection to Amount Due	Assessments	Total Outstanding Assessments
2010	681,210	120,977	120,977	100%	-	560,233
2011	560,233	120,977	167,974	139%	-	392,259
2012	392,259	120,977	165,975	137%	-	226,284
2013	226,284	46,997	46,997	100%	-	179,287
2014	179,287	46,997	46,997	100%	-	132,290
2015	132,290	46,997	46,997	100%	-	85,293
2016	85,293	46,997	13,380	28%	-	71,913
2017	71,913	41,570	71,913	173%	-	-
2018	-	-	-	-	-	-
2019	-	-	-	-	-	-

(1) Includes prepayments

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 11
COMPUTATION OF DIRECT AND OVERLAPPING BONDED DEBT (1)
CURRENT AND NINE YEARS AGO
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>Jurisdiction</u>	<u>(2) Net Debt Outstanding</u>	<u>(3) Percentage Applicable to Ridgeland</u>	<u>Amount Applicable to Ridgeland</u>
Direct:				
2019	City of Ridgeland	\$ 72,585	100.00%	72,585
Total Direct		<u>72,585</u>		<u>72,585</u>
Overlapping:				
2019	Madison County	78,295	37.40%	29,282
2019	Madison County Schools	<u>50,173</u>	37.40%	<u>18,765</u>
Total Overlapping		<u>128,468</u>		<u>48,047</u>
Total Direct and Overlapping		\$ <u>201,053</u>		<u>120,632</u>
Direct:				
2010	City of Ridgeland	\$ 19,985	100.00%	19,985
Total Direct		<u>19,985</u>		<u>19,985</u>
Overlapping:				
2010	Madison County	-	37.40%	-
2010	Madison County Schools	<u>99,015</u>	37.40%	<u>37,032</u>
Total Overlapping		<u>99,015</u>		<u>37,032</u>
Total Direct and Overlapping		\$ <u>119,000</u>		<u>57,017</u>

(1) Excludes general obligation bonds reported in the enterprise funds.

(2) Total bonded G.O. debt less amount in debt service funds for retirement of bonds.

(3) The percentage used for overlapping debt is based on population.

Source: Madison County School District, Madison County

CITY OF RIDGELAND, MISSISSIPPI
TABLE 12
RATIOS OF OUTSTANDING DEBT BY TYPE
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Governmental Activities			Business-type Activities		Total Primary Government	Percentage of Personal Income (a)	Per Capita
	General Obligation Bonds (net of premiums)	Limited Obligation Bonds (net of premiums and discounts)	Notes and Capital Lease Obligations	General Obligation Bonds (net of premiums)	Notes			
2010	20,233	4,101	7,559	8,315	8,609	48,817	6.05%	2.25
2011	24,014	27,423	6,617	11,631	4,364	74,049	8.52%	3.08
2012	21,349	35,986	5,853	11,094	5,687	79,969	9.26%	3.25
2013	18,416	34,313	5,459	10,528	5,297	74,013	8.24%	3.02
2014	20,979	32,561	5,059	9,952	4,896	73,447	8.38%	2.99
2015	18,995	31,002	4,843	9,168	4,518	68,526	7.89%	2.83
2016	29,174	27,854	6,760	8,456	4,680	76,924	8.81%	3.16
2017	27,146	26,421	6,066	7,718	4,702	72,053	8.12%	2.94
2018	25,107	24,980	5,210	6,973	4,383	66,653	7.58%	2.75
2019	44,638	23,474	4,473	6,200	4,053	82,838	9.12%	3.42

Notes: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

(a) See Table 17 for personal income and population data. These ratios are calculated using personal income and population for the prior calendar year.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 13
LEGAL DEBT MARGIN INFORMATION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Assessed value of property	\$ 412,807	\$ 432,047	\$ 420,687	\$ 429,352	\$ 434,863	\$ 449,066	\$ 452,594	\$ 458,536	\$ 462,004	\$ 464,039
Debt limit, 15% of assessed valuation	61,921	64,807	63,103	64,403	65,229	67,360	67,889	68,780	69,301	69,606
Amount of debt applicable to limit:										
General obligation bonds	20,233	24,014	21,349	18,416	20,979	18,995	29,174	27,146	25,107	44,638
Less:										
Special assessment bonds	<u>265</u>	<u>230</u>	<u>195</u>	<u>160</u>	<u>120</u>	<u>80</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit (a)-(b)	19,968	23,784	21,154	18,256	20,859	18,915	29,134	27,146	25,107	44,638
Legal debt margin	<u>41,953</u>	<u>41,023</u>	<u>41,949</u>	<u>46,147</u>	<u>44,370</u>	<u>48,445</u>	<u>38,755</u>	<u>41,634</u>	<u>44,194</u>	<u>24,968</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>32.25%</u>	<u>36.70%</u>	<u>33.52%</u>	<u>28.35%</u>	<u>31.98%</u>	<u>28.08%</u>	<u>42.91%</u>	<u>39.47%</u>	<u>36.23%</u>	<u>64.13%</u>

Source: City of Ridgeland.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 14
RATIO OF NET GENERAL OBLIGATION DEBT TO ASSESSED VALUE AND
NET GENERAL OBLIGATION BONDED DEBT PER CAPITA
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>Estimated Population (1)</u>	<u>Assessed Valuation (2)</u>	<u>Gross Bonded Debt (3)</u>	<u>Less Debt Service Fund</u>	<u>Net Bonded Debt</u>	<u>Net Bonded Debt Per Capita (4)</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>
2010	21.7	412,807	20,233	1,738	18,495	852	4.48%
2011	24.0	432,047	24,014	1,169	22,845	952	5.29%
2012	24.5	420,687	21,349	275	21,074	860	5.01%
2013	24.5	429,352	18,416	-	18,416	752	4.29%
2014	24.6	434,863	20,979	-	20,979	853	4.82%
2015	24.2	449,066	18,995	463	18,532	766	4.13%
2016	24.3	452,594	29,174	1,318	27,856	1,146	6.15%
2017	24.5	458,536	27,146	1,523	25,623	1,046	5.59%
2018	24.2	462,004	25,107	1,709	23,398	967	5.06%
2019	24.2	464,039	44,638	2,053	42,585	1,760	9.18%

(1) Bureau of the Census established 1990 and 2000 populations.

Interim figures are based on estimates by the Planning District and residential construction permits.

(2) From Table 7.

(3) General obligation bonds reported in the Enterprise Fund and Special Assessment debt have been excluded.

(4) Expressed in actual dollars.

CITY OF RIDGELAND, MISSISSIPPI
TABLE 15
RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL
OBLIGATION BONDED DEBT TO TOTAL GOVERNMENTAL EXPENDITURES (1)
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total Governmental Expenditures</u>	<u>Ratio of Debt Service to General Governmental Expenditures</u>
2010	2,218	935	3,153	28,392	11.11%
2011	3,212	3,194	6,406	33,417	19.17%
2012	3,474	4,627	8,101	29,595	27.37%
2013	3,258	2,606	5,864	34,536	16.98%
2014	2,869	1,916	4,785	34,880	13.72%
2015	2,199	2,293	4,492	35,340	12.71%
2016	3,826	2,250	6,076	32,915	18.46%
2017	4,172	2,676	6,848	31,300	21.88%
2018	4,423	2,459	6,882	32,266	21.33%
2019	4,562	2,308	6,870	43,792	15.69%

(1) Includes Special Assessment Bonds. General Obligation bonds reported in the Enterprise Fund have been excluded.

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 16
PLEDGED REVENUES
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Utility Revenue Notes

Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses (1)	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2010	7,402	3,770	3,632	336	76	412	8.82
2011	6,284	3,510	2,774	208	79	287	9.67
2012	6,001	4,192	1,809	289	97	386	4.69
2013	6,080	3,720	2,360	298	95	393	6.01
2014	6,412	5,700	712	308	79	387	1.84
2015	6,919	5,468	1,451	317	69	386	3.76
2016	6,924	5,344	1,580	327	59	386	4.09
2017	6,806	4,938	1,868	231	68	299	6.25
2018	7,043	3,346	3,697	218	65	283	13.06
2019	6,815	3,310	3,505	222	61	283	12.39

(1) Total operating expenses exclusive of depreciation and amortization expense.

Limited Obligation Bonds

Fiscal Year	Pledged Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2010	2,108	1,256	1,374	2,630	0.80
2011	2,120	1,263	1,633	2,896	0.73
2012	3,654	1,622	1,906	3,528	1.04
2013	3,158	1,663	1,832	3,495	0.90
2014	3,200	1,741	1,240	2,981	1.07
2015	2,593	1,549	1,688	3,237	0.80
2016	3,686	1,330	1,499	2,829	1.30
2017	2,783	1,390	1,441	2,831	0.98
2018	2,876	1,450	1,379	2,829	1.02
2019	2,856	1,515	1,310	2,825	1.01

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI
TABLE 17
DEMOGRAPHIC AND ECONOMIC STATISTICS
LAST TEN FISCAL YEARS

<u>Calendar Year</u>	<u>Population</u>	<u>Personal Income (thousands of dollars)</u>	<u>Per Capita Personal Income</u>	<u>Median Age</u>	<u>County School Enrollment</u>	<u>Unemployment Rate</u>
2010	21,708	807,538	37,200	34.4	11,575	5.7%
2011	24,047	869,299	36,150	34.4	12,159	7.6%
2012	24,596	863,147	35,093	34.4	11,811	6.5%
2013	24,542	898,360	36,605	34.2	12,182	6.3%
2014	24,592	876,852	35,656	35.1	12,506	5.3%
2015	24,221	868,783	35,869	33.7	12,772	4.2%
2016	24,351	873,446	35,869	33.7	13,075	4.4%
2017	24,483	887,582	36,253	33.3	13,171	3.6%
2018	24,266	879,715	36,253	33.3	13,252	3.3%
2019	24,188	908,284	37,551	34.0	13,302	4.5%

Source: U.S. Census Bureau
Mississippi Development Authority
Economic and Community Development Section
U.S. Labor Bureau Statistics

CITY OF RIDGELAND, MISSISSIPPI
TABLE 18
EDUCATION RELATED INFORMATION
LAST TEN FISCAL YEARS

Fiscal Year	Elementary Schools	Middle Schools	High Schools	Vocational Schools	Junior College	Total County Enrollment
2010	2	1	1	1	1	11,575
2011	2	1	1	1	1	12,159
2012	2	1	1	1	1	11,811
2013	2	1	1	1	1	12,182
2014	2	1	1	1	1	12,506
2015	2	1	1	1	1	12,772
2016	2	1	1	1	1	13,075
2017	2	1	1	1	1	13,171
2018	2	1	1	1	1	13,252
2019	2	1	1	1	1	13,302

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 19
PRINCIPAL EMPLOYERS
CURRENT AND NINE YEARS AGO

Employer	<u>2019</u>			<u>2010</u>		
	<u>Employees</u>	<u>Rank</u>	<u>Percentage of Total Employment</u>	<u>Employees</u>	<u>(2) Rank</u>	<u>Percentage of Total Employment (1)</u>
C-Spire	693	1	2.99%	-	-	-
Madison County Schools	500	2	2.16%	-	-	-
Butler, Snow	335	3	1.44%	230	3	Unknown
Bankplus	284	4	1.22%	-	-	-
City of Ridgeland	266	5	1.15%	-	-	-
Wal-Mart Superstore	241	6	1.04%	425	1	Unknown
Horne LLP	195	7	0.84%	179	4	Unknown
Morgan-White Group, Inc.	165	8	0.71%	-	-	-
Beyond Trust	117	9	0.51%	-	-	-
Southern Healthcare Agency Inc	108	10	0.47%			
Southern Farm Bureau				271	2	Unknown
Gulf South Medical Supply				150	5	Unknown
Total employees of principal employers	2,904		12.53%	1,255		Unknown
Total employees of other employers	<u>20,264</u>		<u>87.47%</u>	<u>Unknown</u>		<u>Unknown</u>
Total	<u>23,168</u>		<u>100.00%</u>	<u>Unknown</u>		<u>Unknown</u>

Source: Mississippi Department of Employment Security, City of Ridgeland, Individual companies

(1) Information was unavailable.

(2) The only information available for 2010 was the top 5 Employers.

CITY OF RIDGELAND, MISSISSIPPI

TABLE 20

**CONSTRUCTION ACTIVITY
LAST TEN FISCAL YEARS**

Calendar Year	Non-Residential		Residential			Alterations	Total Value	% Change
	Number of Permits	Value	Number of Permits	Increase in Family				
				Units	Value			
2010	121	18,864,101	98	22	9,792,372	19,480,029	48,136,502	12.3%
2011	123	19,447,698	132	24	12,233,459	14,627,572	46,308,729	-3.8%
2012	104	8,075,242	196	35	18,368,500	12,507,771	38,951,513	-15.9%
2013	142	19,023,885	143	35	14,774,347	15,715,274	49,513,506	27.1%
2014	120	18,923,933	202	77	29,655,431	20,430,180	69,009,544	39.4%
2015	100	20,415,795	207	89	33,605,562	11,186,414	65,207,771	-5.5%
2016	90	19,637,647	224	62	26,517,126	15,191,336	61,346,109	-5.9%
2017	81	29,118,327	211	55	21,761,280	17,281,810	68,161,417	11.1%
2018	99	36,948,075	260	63	25,818,290	26,174,511	88,940,876	30.5%
2019	101	39,687,650	143	13	7,369,800	27,338,093	74,395,543	-16.4%

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 21
PROPERTY VALUE AND CONSTRUCTION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

Fiscal Year	Real Property Value (2)	Non-Residential Construction (1)		Residential Construction (1)		Additions/ Alterations (1)	
		Number of Units	Value	Number of Units	Value	Number of Units	Value
2010	2,150,431	121	18,864	22	9,792	76	19,480
2011	2,277,829	123	19,448	24	12,233	108	14,628
2012	2,307,961	104	8,075	35	18,369	161	12,508
2013	2,331,177	142	19,024	35	14,774	108	15,715
2014	2,357,039	120	18,924	77	29,655	125	20,430
2015	2,463,158	100	20,416	89	33,606	118	11,186
2016	2,445,322	90	19,638	62	26,517	162	15,191
2017	2,461,374	81	29,118	55	21,761	156	17,282
2018	2,503,852	99	36,948	63	25,818	197	26,175
2019	2,531,923	101	39,688	13	7,370	130	27,338

(1) From Table 20

(2) Total estimated actual value from Table 7

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 22
FULL-TIME EQUIVALENT GOVERNMENT EMPLOYEES BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government	15	22	42	42	42	42	42	37	37	33
Public safety (1)	156	159	151	147	147	147	150	158	138	157
Public services	83	71	60	60	60	60	60	65	65	63
Culture and recreation	<u>12</u>	<u>14</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
Total	<u>266</u>	<u>266</u>	<u>266</u>	<u>262</u>	<u>262</u>	<u>262</u>	<u>265</u>	<u>273</u>	<u>253</u>	<u>266</u>

Source: City of Ridgeland

Notes:

(1) Includes Fire and Police

CITY OF RIDGELAND, MISSISSIPPI
TABLE 23
OPERATING INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
General government:										
Building permits issued*	219	255	300	285	322	307	314	292	359	244
Building inspections conducted	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police:										
Arrests	3,302	3,447	3,393	3,735	3,817	3,619	3,764	3,945	3,322	3,415
Traffic violations	11,971	14,734	12,980	11,968	12,266	15,738	13,412	12,674	12,832	14,460
Parking violations	106	81	96	103	100	86	125	64	74	43
Fire:										
Number of emergency calls answered	2,348	2,030	2,022	2,697	2,642	2,968	2,826	3,204	3,610	3,561
Number of inspections conducted	866	900	639	476	615	662	1,136	990	715	825
Fire insurance rating	5	5	5	5	5	5	5	5	4	4
Public Services:										
Centerline miles of road maintained:										
City	140	140	142	223	225	227	227	227	227	227
Street resurfacing (miles)	**	**	**	**	**	**	**	**	**	**
Potholes repaired	**	**	**	**	**	**	**	**	**	**
Sanitation:										
Water:										
Service connections	7,720	7,720	7,712	8,478	8,470	8,828	8,828	9,078	9,026	9,090
Water main breaks	6	6	-	-	-	-	-	-	-	-
Average daily consumption										
(thousands of gallons)	3,800	3,800	3,800	3,800	3,800	3,800	3,800	4,060	3,495	3,495
Number of fire hydrants	910	935	940	940	948	987	987	989	989	989
Sewer:										
Average daily sewage treatment										
(thousands of gallons)	***	***	***	***	***	***	***	***	***	***
Culture and recreation:										
Library:										
Volumes in collection	**	**	**	**	**	**	**	**	**	**
Total volumes borrowed	**	**	**	**	**	**	**	**	**	**
Parks:										
Athletic field permits issued	**	**	**	**	**	**	**	**	**	**

* Totals include Residential and Nonresidential

** This information was not available at the time this report was prepared.

*** Entire sanitary sewer is treated by the City of Jackson, therefore there are no figures for average daily sewage treatment

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 24
CAPITAL ASSETS INDICATORS BY FUNCTION
LAST TEN FISCAL YEARS

<u>Function/Program</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>
Public safety:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Zone offices	-	-	-	-	-	-	-	-	-	-
Patrol units	64	71	70	68	74	75	74	73	76	77
Fire:										
Number of stations	4	4	4	4	4	4	4	4	4	4
Public services:										
Street miles	162	162	164	233	239	230	230	230	230	230
Street lights	1,200	1,248	1,250	1,320	1,325	1,325	1,325	1,327	1,327	1,327
Traffic signals	42	42	42	42	44	49	49	50	52	52
Sanitation:										
Water:										
Water mains (miles)	165	165	166	166	175	200	200	200	200	200
Storage capacity (thousands of gallons)	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300	3,300
Sewer:										
Sanitary sewers (miles)	190	190	191	191	195	220	220	220	220	220
Storm sewers (miles)	150	150	150	150	155	155	155	155	155	155
Treatment capacity (thousands of gallons)	*	*	*	*	*	*	*	*	*	*
Refuse collection:										
Collection trucks	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Culture and recreation:										
Number of parks	5	5	5	5	5	5	5	5	5	5
Park acreage	250	250	250	250	250	250	250	250	250	250
Golf courses	-	-	-	-	-	-	-	-	-	-
Community centers	1	1	1	1	1	1	1	1	1	1
Recreational trail miles	7	7	7	7	17	18	18	18	18	18

Note: No capital assets indicators are available for the General Government function.

* Entire sanitary sewer is treated by the City of Jackson, therefore no treatment capacity necessary.

** The information was not available at the time this report was prepared.

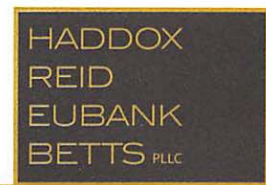
Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 25
MISCELLANEOUS STATISTICS

Date of incorporation	1899	Average selling price of homes	\$	181,100
Form of government	Mayor/Aldermen	Median income - household		54,833
Population (estimated census)	24,188			
Area in square miles	21	Major highways		1
Number of employees (excluding police and fire):				
Classified	85	Railroads	Canadian Nt. - Illinois Central	
Exempt	24			
City of Ridgeland facilities and services:		Nearest commercial airport:	Jackson International, 18 miles	
Culture and recreation:			Runway length 8,500 feet	
Ballfields	11			
Tennis courts	17	Nearest general airport:	Bruce Campbell Field, 3 miles	
Soccer fields	8		Runway length 4,444 feet	
Police protection:				
Number of sworn officers	76	Nearest full-service port:	Port of Vicksburg, 55 miles	
Number of residents per sworn officer	318.26		Name of waterway - Mississippi River	
Water system:				
Maximum capacity in gallons per minutes	6,166			
Other statistics:				
Percentage of population (>25 yrs.) with at least:				
High school diploma	93.5%			
Bachelor's degree	50.1%			

Source: City of Ridgeland
U.S. Census Bureau

SINGLE AUDIT SECTION



CPAs & Advisors

**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**

To the Honorable Mayor and Board of Aldermen
City of Ridgeland, 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, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2019, and the related notes to the financial statements, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements, and have issued our report thereon dated March 24, 2020.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Ridgeland, Mississippi'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 the City of Ridgeland, Mississippi's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Ridgeland, Mississippi'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.

Compliance and Other Matters

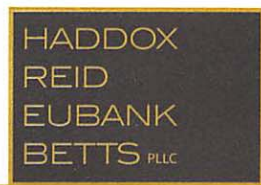
As part of obtaining reasonable assurance about whether the City of Ridgeland, Mississippi's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have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

Purpose of 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.

A handwritten signature in black ink that reads "Haddox Reed Eubank Better PLLC". The signature is written in a cursive, flowing style.

Jackson, Mississippi
March 24, 2020



CPAs & Advisors

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To the Honorable Mayor and Board of Aldermen
City of Ridgeland, Mississippi

Report on Compliance for Each Major Federal Program

We have audited the City of Ridgeland, Mississippi's compliance with the type of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on the City of Ridgeland, Mississippi's major federal program for the year ended September 30, 2019. The City of Ridgeland, Mississippi's major federal program is 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 the compliance for each of the City of Ridgeland, Mississippi'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* 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 City of Ridgeland, Mississippi's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

Auditor's Responsibility - continued

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 the City of Ridgeland, Mississippi's compliance.

Opinion on Each Major Federal Program

In our opinion, the City of Ridgeland, Mississippi, 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.

Reports on Internal Control over Compliance

Management of the City of Ridgeland, Mississippi, 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 City of Ridgeland, Mississippi'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 purposes 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 City of Ridgeland, Mississippi'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 a 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. 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.



Jackson, Mississippi
March 24, 2020

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

Federal Grantor / Pass-Through Grantor / Program or <u>Cluster Title</u>	Federal CFDA <u>Number</u>	Agency or Pass-Through <u>Number</u>	Federal <u>Expenditures</u>
U.S. Department of Justice			
Direct programs:			
Federal Bureau of Investigation Jackson Safe Streets Task Force	16.UNKNOWN		\$ 18,117
United States Marshalls Service Regional Fugitive Task Force	16.UNKNOWN		14,254
United States Marshall's Office Equitable Sharing of Federally Forfeited Property	16.UNKNOWN		<u>64,518</u>
Total U.S. Department of Justice			<u>96,889</u>
U.S. Department of Transportation			
Pass-through programs from:			
Mississippi Department of Transportation			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	STP-8323-00(004)	4,894,357
Highway Planning and Construction	20.205	STP-0213-00(031)	<u>300,000</u>
Total Highway Planning and Construction Cluster			<u>5,194,357</u>
Pass-through programs from:			
Mississippi Department of Public Safety			
Highway Safety Cluster:			
State and Community Highway Safety	20.600	PT-2019-PT-23-01	<u>8,761</u>
Total Highway Safety Cluster			<u>8,761</u>
Alcohol Open Container Requirements	20.607	154AL-2019-ST-23-01	<u>37,716</u>
Total U.S. Department of Transportation			<u>5,240,834</u>
Executive Office of the President			
Pass-through programs from:			
Mississippi Bureau of Narcotics - Gulf Coast HIDTA			
High Intensity Drug Trafficking Area Program - State and Local Assistance	95.001	G17-GC0003A	4,437
High Intensity Drug Trafficking Area Program - State and Local Assistance	95.001	G18-GC0003A	<u>13,881</u>
Total Executive Office of the President			<u>18,318</u>
U.S. Department of Homeland Security			
Pass-through program from:			
Mississippi Department of Public Safety - Office of Homeland Security			
Homeland Security Grant Program	97.067	17LE316M	49,996
Homeland Security Grant Program	97.067	18LE316	10,594
Homeland Security Grant Program	97.067	M18LE316	<u>28,490</u>
Total U.S. Department of Homeland Security			<u>89,080</u>
Total Expenditures of Federal Awards			\$ <u>5,445,121</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

NOTE A - BASIS OF PRESENTATION

The accompanying schedule of expenditures of Federal awards (the Schedule) includes the Federal award activity of the City of Ridgeland, Mississippi, under programs of the Federal government for the year ended September 30, 2019. The information in this Schedule is presented in accordance with the 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). Because the schedule presents only a selected portion of the operations of the City of Ridgeland, Mississippi, it is not intended to and does not present the financial position, changes in net positions, or cash flows of the City of Ridgeland, Mississippi.

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

NOTE C - INDIRECT COST RATE

The City of Ridgeland, Mississippi, has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2019**

(1) SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the financial statements of the City of Ridgeland, Mississippi, were prepared in accordance with GAAP.
2. No significant deficiencies or material weaknesses relating to the audit of the financial statements are reported in the "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*."
3. No instances of noncompliance material to the financial statements of the City of Ridgeland, Mississippi, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies or material weaknesses in internal control over major Federal award programs are reported in the "Independent Auditor's Report on Compliance for Each Major Program and on Internal Control over Compliance Required by the Uniform Guidance."
5. The auditor's report on compliance for the major Federal award programs for the City of Ridgeland, Mississippi, expresses an unmodified opinion on its major Federal program.
6. There were no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
7. The programs tested as a major program are as follows:

<u>Program</u>	<u>Federal CFDA Number</u>
Highway Planning and Construction Cluster:	
Highway Planning and Construction	20.205

8. The threshold for distinguishing Types A and B programs was \$750,000.
9. The City of Ridgeland, Mississippi, was determined to not be a low-risk auditee.

(2) FINDINGS - FINANCIAL STATEMENT AUDIT

None.

(3) FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

None.

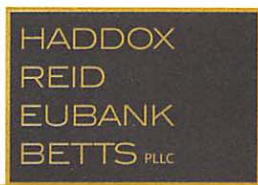
CITY OF RIDGELAND, MISSISSIPPI

**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2019**

FINDING - FINANCIAL STATEMENT AUDIT

None.

STATE COMPLIANCE SECTION



CPAs & Advisors

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE
WITH STATE LAWS AND REGULATIONS

To the Honorable Mayor and Board of Aldermen
City of Ridgeland, Mississippi

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2019, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements and have issued our report thereon dated March 24, 2020. We have 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.

As required by the state legal compliance audit program prescribed by the Mississippi Office of the State Auditor, we have also performed procedures to test compliance with certain state laws and regulations. However, providing an opinion on compliance with state laws and regulations was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of those procedures and our audit of the financial statements disclosed no material instances of noncompliance with state laws and regulations.

This report is intended solely for the information of the City of Ridgeland, Mississippi's management, Honorable Mayor and Board of Aldermen, and the Mississippi Office of the State Auditor and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Haddox Reid Eubank Betts PLLC

Jackson, Mississippi
March 24, 2020



public works

MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

FROM: Christopher W. Bryson, P.E., City Engineer 

DATE: May 27, 2020

RE: **CONTRACTOR'S ESTIMATE NO. 5**
Hemphill Construction Company, Inc.
Lake Harbour Drive Extension, Phase "A", CN Railroad Box Culvert Replacement
Project No. HPP-8323-00(004) LPA/104859-801200
City of Ridgeland, Madison County, Mississippi

We respectfully request the Mayor and Board of Aldermen approve payment in the amount of **\$204,034.81** for work completed on the referenced project during the period beginning on November 22, 2019 and ending on December 31, 2019. There are no federal funds obligated for this contract; therefore, the City of Ridgeland is responsible for 100% of this payment. Through this payment period, the Contractor has completed 84% of the work in 191% of the Contract Time. The total cost of work performed to date is \$4,163,353.54.

The contract completion date for this project was September 19, 2019, and through this pay period there have been 103-calendar days in contract time overrun. The contract requires a daily liquidated damage charge of \$830.00 for every calendar day after the contract completion date. The total amount of liquidated damages being deducted from the contractor's payments to date is \$85,490.00.

Thank you for your consideration of our request. Please contact me if you have any questions.

Cc: John M. McCollum, Public Works Director

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.853.2027 • fax: 601.853.2019 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John M. McCollum - director of public works

board of aldermen: D.I. Smith - at-large • Ken Heard, cmo, mayor pro tempore - ward 1 • Chuck Gautier - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6



143-A LeFleurs Square | Jackson, MS 39211
601 355-9526 OFFICE | 601 352-3945 FAX
WAGGONERENG.COM

April 6, 2020

City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

ATTN: Chris Bryson, P.E.
City Engineer

RE: Construction of Box Bridge under CNIC Railroad in
Association with the Lake Harbour Drive Extension Project
CONSTRUCTION CONTRACTOR PAYMENT REQUEST
MDOT Project #HPP-8323-00(007)LPA/104859-801200

Dear Chris:

Transmitted, for your review and approval, are two copies of Hemphill Construction Company's Estimate No. Five for the referenced project. The estimate for the work period from November 22, 2019 to December 31, 2019 is ready for processing in the amount of \$204,034.81. This amount includes the deduction of Liquidated Damages in the amount of \$33,200 for forty (40) calendar days; sixty-three (63) calendar days was withheld from prior Estimates for a total to date of one hundred three (103) calendar days.

Should you have any questions or require additional information, please contact us. Thank you.

Sincerely,

Chad Edwards, P.E.
Project Engineer

CE/reg

Attachments

c: Gene F. McGee, Mayor, City of Ridgeland
Paula Tierce, City Clerk, City of Ridgeland
Mike McCollum, Director, Public Works Department
Brandon Brown, Project Manager, Hemphill Construction Company, Inc.

LIQUIDATED DAMAGES STATEMENT FORM
LPA DIVISION, MDOT

STATEMENT OF DAILY CHARGES FOR LIQUIDATED DAMAGES
(FOR EACH CALENDAR DAY OF DELAY)

PROJECT NO : HPP-8323-00(007)/104859-801200

COUNTY : Madison

CONTRACTOR : Hemphill Construction Company, Inc.

ADDRESS : P.O. Drawer 879; Florence, MS 39073

ORIGINAL CONTRACT TIME : One hundred and thirteen (113) ☒ WORKING DAY ☐ CALENDAR DAY

ORIGINAL COMPLETION DATE Actual completion date is 9/19/2019

EXTENSION IN CONTRACT TIME

DUE TO INCREASE IN QUANTITIES : _____ ☐ WORKING DAY ☐ CALENDAR DAY

EXTENSION IN CONTRACT TIME

BY SUPPLEMENTAL AGREEMENT APPROVED BY FHWA : _____ ☐ WORKING DAY ☐ CALENDAR DAY

REVISED TOTAL CONTRACT TIME: _____ ☐ WORKING DAY ☐ CALENDAR DAY

REVISED COMPLETION DATE : _____ (COMPLETION DATE AS AMENDED)

Choose an item.: December 31, 2019 (END DATE FOR DAMAGES TIME PERIOD)

OVERRUN IN CONTRACT TIME: One hundred three (103) (CALENDAR DAYS)

NO. OF DAYS TO NOT CHARGE: _____ (CALENDAR DAYS)

REASON FOR DAYS NOT CHARGED: _____

NO. OF DAYS FOR DAMAGES: One hundred three (103) Calendar Days

ORIGINAL CONTRACT AMOUNT : \$ 4,987,485.00

DAILY CHARGE: \$ 830.00

TOTAL LIQUIDATED DAMAGES : \$ 85,490.00

LPA PROJECT

CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS

Project No: HPP-8323-00(007)/104859-801200 County: Madison County, Lake Harbour Box Bridge

Prime Contractor: Hemphill Construction Company, Inc.

Project Engineer: Waggoner Engineering, Inc.

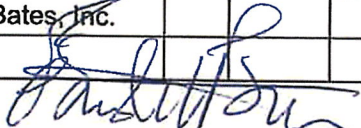
THIS IS TO CERTIFY THAT PAYMENT HAS BEEN MADE TO THE FOLLOWING SUBCONTRACTING FORMS FOR THE AMOUNT INDICATED FOR WORK PERFORMED OR MATERIALS/SUPPLIES PURCHASED, ON THE REFERENCED PROJECT TO SATISFY THE DBE REQUIREMENTS. *** THIS REPORT IS SUBJECT TO AUDIT ***

Prime Contractor	Date of Payment	Amount Paid This Period	Total Paid to Date
DBE ☐ Yes / ☒ No		\$0.00	\$3,524,893.12

DBE Firm (listed on OCR-481 to meet Project Goal)	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete
Blackmon Concrete Foundation, Inc.	C		\$0.00	\$39,042.38	\$0.00	\$0.00	0%	78.2%

DBE Firm (not listed on OCR-481 to meet Project Goal)	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete

Non-DBE Firm	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete
BRV Equipment			\$0.00	\$525,743.11	\$26,961.19	\$0.00	0%	96.23%
ACC Holdings, Inc.			\$0.00	\$9,900.00	\$0.00			100.00%
Gene Bates, Inc.			\$0.00	\$525.00	\$0.00			10.00%



Submitted by

Total DBE Project Goal: 1.0%

Brandon Brown, Project Manager

Title

Date: January 16, 2020

*** INSTRUCTIONS ***

1. Contractor must submit this report for **EVERY PROJECT** each month to the Project Engineer.
2. If no payments are made this period, submit a negative or no change report to the Project Engineer.
3. The Project Engineer will attach a copy of the OCR-484 to the Monthly Estimate; Project Engineer will submit original to the Office of Civil Rights.
4. Progress estimates will be withheld if Contractor fails to submit OCR-484.
5. Type of firm is either (S) for Supplier, (C) for Contractor, (B) for Bonding, (M) for Miscellaneous, or (CS) for Consultant.

PERIODIC ESTIMATE FOR PARTIAL PAYMENT		HCC Project # H18101/H18115	Purchase Order #
Name of Project: HPP-8323-00(007)/104859-801200 Construction of Box Bridge under CNIC Railroad in Association with Lake Harbour Drive Extension Location of Project: Madison County, MS		Periodic Estimate No. 5 Revised Period 11/22/19 - 12/31/19	
Name and Address of Owner: City of Ridgeland, Mississippi C/O Waggoner Engineering, Inc. 143-A LeFleurs Square Jackson, MS 39211 Attn: Chad Edwards		Name and Address of Contractor: Hemphill Construction Company, Inc. P.O. Drawer 879 Florence, MS 39073	

Schedule of Contract Change Orders

(List every change order issued to date of this request even if no work has been done under one or more such orders.)

Contract Change Order No. (1)	Date (2)	Description (3)	Additions to Contract Price as Shown on Change Order (4)	Deductions from Contract Price as Shown on Change Order (5)
Totals			\$0.00	\$0.00

Analysis of Adjusted Contract Amount

(a)	Original Contract Amount	\$4,987,485.00
(b)	Plus: Additions Scheduled in Column 4 Above	\$0.00
(c)	Less: Deductions Scheduled in Column 5 Above	\$0.00
(d)	Adjusted Contract Amount to Date	\$4,987,485.00

Analysis of Work Performed to Date

(a)	Cost of Original Contract Work Performed to Date	\$4,163,353.54
(b)	Extra Work Performed to Date by Change Order	\$0.00
(c)	Total Cost of Work Performed to Date	\$4,163,353.54
(d)	Add: Materials Stored at Close of Period	\$0.00
(e)	Subtotal of (c) and (d)	\$4,163,353.54
(f)	Less: Retainage (0%)	\$0.00
(g)	Subtotal of (e) and (f)	\$4,163,353.54
(h)	Less: Amount of Previous Payments	\$3,873,828.73
(i)	Less: Amount of Liquidated Damages	\$85,490.00
(j)	Amount Due This Estimate	\$204,034.81

Certificate of Contractor

According to the best of my knowledge and belief, I certify that all items and amounts shown in this Periodic Estimate for Partial Payment are correct; that all work has been performed and /or duly authorized deviations, substitutions, alterations and/or additions; that the foregoing is a true and correct statement of the Contract account up to and including the last day of the period covered by the Periodic Estimate; and that no part of the "Amount Due This Estimate" has been received.

Recommendation of Engineer / Owner

This Periodic Estimate for Partial Payment covers all pay item work performed by the contractor through the estimate period stated hereon. The undersigned recommends payment of the amount on line (i) above subject to the provisions of the Contract Documents covering the repair or replacement of all defective work, if any, that may be discovered prior to final payment or expiration of the general guaranty period.

Name and Location of Project:

HPP-8323-00(007)/104859-801200

Construction of Box Bridge under CNIC Railroad in

Association with Lake Harbour Drive Extension

Madison County, MS

Name and Address of Subcontractor:

Hemphill Construction Company, Inc.

P.O. Drawer 879

Florence, MS 39073

Periodic Estimate No. 5 Revised

Period 11/22/19 - 12/31/19

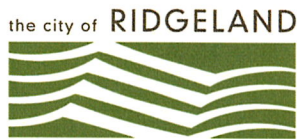
Item No.	Description of Item	Contract Quantity	Unit	Cost Per Unit	Total Cost of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost
1	Clearing and Grubbing	1.00	LS	\$496,910.50	\$496,910.50	1.00	0.00	1.00	\$496,910.50	
2	Removal of Riprap	2,600.00	SY	\$30.00	\$78,000.00	1,093.33	1,131.47	2,224.80	\$32,799.90	\$33,800.00
3	Borrow Excavation, AH, FME, Class B15	17,160.00	CY	\$18.65	\$320,034.00	1,874.00	6,242.56	8,116.56	\$34,950.10	\$116,000.00
4	Excess Excavation, FM, AH	16,563.00	CY	\$18.50	\$306,415.50	823.00	0.00	823.00	\$15,225.50	
5	Structure Excavation	6,409.00	CY	\$15.50	\$99,339.50	3,280.00	0.00	3,280.00	\$50,840.00	
6	Geotextile Stabilization, Type V, Non-Woven	2,230.00	SY	\$2.00	\$4,460.00	1,550.11	0.00	1,550.11	\$3,100.22	
7	Superphosphate	2.00	TON	\$900.00	\$1,800.00	0.00	0.00	0.00	\$0.00	
8	Insect Pest Control	4.00	ACRE	\$50.00	\$200.00	0.00	0.00	0.00	\$0.00	
9	Grassing	4.00	ACRE	\$1,850.00	\$7,400.00	0.00	0.00	0.00	\$0.00	
10	Agricultural Limestone	2.00	TON	\$200.00	\$400.00	0.00	0.00	0.00	\$0.00	
11	Mulch, Vegetative Mulch	8.00	TON	\$260.00	\$2,080.00	0.00	0.00	0.00	\$0.00	
12	Temporary Grassing	4.00	ACRE	\$1,250.00	\$5,000.00	0.75	0.00	0.75	\$937.50	
13	Temporary Silt Fence	965.00	LF	\$4.50	\$4,342.50	325.00	0.00	325.00	\$1,462.50	
14	Wattles, 20"	483.00	LF	\$6.00	\$2,898.00	100.00	0.00	100.00	\$600.00	
15	Riprap for Erosion Control	297.00	TON	\$85.00	\$25,245.00	100.00	0.00	100.00	\$8,500.00	
16	Size 610 Crushed Stone Base	2,126.00	TON	\$52.00	\$110,552.00	2,126.00	0.00	2,126.00	\$110,552.00	
17	Class "B" Structural Concrete, Minor Structures	7.00	CY	\$1,300.00	\$9,100.00	0.00	7.00	7.00	\$0.00	\$9,100.00
18	Reinforcing Steel	301,260.00	LBS	\$1.00	\$301,260.00	296,280.00	324.89	296,604.89	\$296,280.00	\$324.89
19	24" Reinforced Concrete Pipe, Class III	88.00	LF	\$130.00	\$11,440.00	0.00	88.00	88.00	\$0.00	\$11,440.00
20	42" Reinforced Concrete Pipe, Class III	220.00	LF	\$137.00	\$30,140.00	0.00	180.00	180.00	\$0.00	\$24,660.00
21	42" Reinforced Concrete End Section	1.00	EA	\$3,250.00	\$3,250.00	0.00	0.00	0.00	\$0.00	
22	24" Branch Connections, Stub into Concrete Box Culvert Wingwall	1.00	EA	\$1,750.00	\$1,750.00	0.00	1.00	1.00	\$0.00	\$1,750.00
23	42" Branch Connections, Stub into Box Culvert	1.00	EA	\$2,150.00	\$2,150.00	0.00	1.00	1.00	\$0.00	\$2,150.00
24	Flowable Fill, Non-Excavatable	402.00	CY	\$55.00	\$22,110.00	32.00	0.00	32.00	\$1,760.00	
25	Maintenance of Traffic	1.00	LS	\$6,000.00	\$6,000.00	77.87%	4.36%	82.23%	\$4,672.08	\$5,327.92
26	Standard Roadside Construction Signs, Less than 10 Square Feet	84.00	SF	\$10.00	\$840.00	0.00	0.00	0.00	\$0.00	
27	Standard Roadside Construction Signs, 10 Square Feet or More	32.00	SF	\$10.00	\$320.00	0.00	0.00	0.00	\$0.00	
28	Barricades, Type III, Double Faced	24.00	LF	\$22.00	\$528.00	0.00	0.00	0.00	\$0.00	
29	Mobilization	1.00	LS	\$350,000.00	\$350,000.00	90.00%	10.00%	100.00%	\$315,000.00	\$350,000.00
30	Roadway Construction Stakes	1.00	LS	\$50,000.00	\$50,000.00	77.87%	4.36%	82.23%	\$38,934.02	\$2,065.98
31	HP 14 x 73 Steel Piling	520.00	LF	\$125.00	\$65,000.00	428.00	0.00	428.00	\$53,500.00	
32	Box Bridge Concrete, Class B	1,007.00	CY	\$720.00	\$725,040.00	911.52	0.00	911.52	\$656,294.40	
33	Loose Riprap, Size 300	1,058.00	TON	\$85.00	\$89,930.00	0.00	0.00	0.00	\$0.00	

Item No.	Description of Item	Contract Quantity	Unit	Cost Per Unit	Total Cost of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Curre
34	Sediment Control Stone	150.00	TON	\$65.00	\$9,750.00	0.00	0.00	0.00	\$0.00	
35	Railway-Highway Provisions	1.00	LS	\$40,000.00	\$40,000.00	0.00	0.00	0.00	\$0.00	
36	14' x 12' Precast Concrete Box Culvert	208.00	LF	\$8,600.00	\$1,788,800.00	208.00	0.00	208.00	\$1,788,800.00	
37	Temporary Steel Sheet Piling	1.00	LS	\$15,000.00	\$15,000.00	1.00	0.00	1.00	\$15,000.00	
Total Original Contract					\$4,987,485.00				\$3,926,118.72	\$237
Total Current Contract					\$4,987,485.00				\$3,926,118.72	\$237

Periodic Estimate No. 5 Revised

	H18101	H18115	Total
Original Contract	\$3,710,786.93	\$1,276,698.07	\$4,987,485.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
			\$0.00
Current Contract	\$3,710,786.93	\$1,276,698.07	\$4,987,485.00

	H18101	H18115	Gross	Ret	Net Billed
Previous Billed	\$2,800,233.07	\$1,125,885.66	\$3,926,118.73	\$0.00	\$3,926,118.73
Current	\$168,553.11	\$68,681.70	\$237,234.81	\$0.00	\$237,234.81
To Date	\$2,968,786.18	\$1,194,567.36	\$4,163,353.54	\$0.00	\$4,163,353.54
Payment Portion	\$168,553.11	\$68,681.70			\$237,234.81
LDs est 3	(\$9,130.00)	\$0.00			-\$9,130.00
LDs est 4	(\$43,160.00)	\$0.00			-\$43,160.00
LDs est 5	(\$33,200.00)	\$0.00			-\$33,200.00
Total if LDs not paid	\$135,353.11	\$68,681.70			\$204,034.81
Total if LDs paid	\$220,843.11	\$68,681.70			\$289,524.81



public works

MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

FROM: Christopher W. Bryson, P.E., City Engineer 

DATE: May 27, 2020

RE: **CONTRACTOR'S PAY ESTIMATE NO. 12 & MDOT REIMBURSEMENT REQUEST NO. 9**
Eutaw Construction Company, Inc.
Lake Harbour Drive Extension, Phase "B", Roadway and Bridge Improvements
Federal Aid Project No. HPP-8323-00(004)/LPA 104859-801000

We respectfully request the Mayor and Board of Aldermen approve payment in the amount of **\$842,748.61** for work completed on the referenced project during the period between April 1, 2020 and April 30, 2020. Through this period the Contractor has completed 69% of the work on the project in 83% of the contract time. MDOT will reimburse 80% of this payment in the amount of \$674,198.89. Our local matching responsibility remaining for this period's work is \$168,549.72. To date, we have received MDOT reimbursements for Contractor Estimates No. 1 through 11, in the total amount of \$7,566,711.97. With this MDOT Reimbursement Request No. 9 included, there is \$1,552,423.14 remaining in the project's Federal Funding.

Upon your approval, the Mayor will need to sign the cover LPA-001 form as our LPA Chief Official. The executed MDOT Reimbursement Package No. 9 should be given to Public Works for submitting digitally to the MDOT LPA Invoice Division for reimbursement.

Thank you for your consideration of our request. Please contact me if you have any questions.

Cc: John M. McCollum, Public Works Director

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.853.2027 • fax: 601.853.2019 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John M. McCollum - director of public works

board of aldermen: D.I. Smith - at-large • Ken Heard, cmo, mayor pro tempore - ward 1 • Chuck Gautier - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6

LPA-001 v 1.2

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

HPP-8323-00(004)/104859801

Revised Apr. 02, 2009

Contractor's Estimate - Recap Sheet

Printed: 05/22/2020 06:02 pm

Vendor Number	3100034217 0	Completion Date	00/00/0000
Contract ID	LHPP832300004	Time Units / Days to be Allowed	206.00
In Account With	City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158		
FMS Contract Number	OG00001193		
Estimate Number	0009 PROGRESS	Period	04/01/2020 Thru 04/30/2020
Project County: MADISON (45)	Current Period	Previous Estimate	Total Allowed to Date
Project Number: 104859801000 [HPP-8323-00(004)/104859801]			
Total Cost (Participating)	\$842,748.61	\$9,458,389.95	\$10,301,138.56
Total Cost	\$842,748.61	\$9,458,389.95	\$10,301,138.56
Project Total	\$842,748.61	\$9,458,389.95	\$10,301,138.56
% Matching Funds Deduction for LPA 20.00000 %	(\$168,549.72)	(\$1,891,677.99)	(\$2,060,227.71)
Total Net Amount Owed to LPA	\$674,198.89	\$7,566,711.96	\$8,240,910.85
Total Contract Net Work Due	\$674,198.89	\$7,566,711.96	\$8,240,910.85
Time Units / Days Used	21.500000	174.474000	195.974000
Contract % Complete (Dollars)	5.68 %	63.72 %	69.40 %
Contract % Elapsed Time	9.110000%	73.930000%	83.040000 %

Quantities Checked

Original Signed

Edwards, Chad T.
(15-85)

Project Engineer

LPA Official:

Approved:

Chief Engineer by

Original Signed

Lee Frederick, P.E.

LPA Engineer

Completion Date: 00/00/0000

Calendar Days to be Allowed: 206.00

Total Contract Bid Amount: \$14,693,155.15

Total Contract Current Amount: \$14,844,025.95

Productive Days to be Allowed: 236.000000

Total Productive Days Assessed: 195.970000

Contract % Elapsed Time (Productive Days): 83.040000 %

Progress of Project: -13.640000%

**STATEMENT OF LOCAL PUBLIC AGENCY
PROGRESS AND FINAL ESTIMATES FOR CONSTRUCTION**

CAD-001 and CAD-002

State of Mississippi

County: MADISON

Local Public Agency (LPA): CITY OR RIDGELAND

Project Number: HPP-8323-00(004)/104859-801000

Project Description: _____

Project Engineer/Architect's Name: CHAD T. EDWARDS, P.E.

I, CHAD T. EDWARDS, P.E., hereby verify for the attached estimate on the above listed project that:

- a. All computations have been checked and are correct.
- b. The final total amount allowed to the contractor is accurate and proper.
- c. The last payment to the contractor is the difference between the amount previously paid the contractor and the total amount owed to the contractor.
- d. All quantities listed are accurate and proper.
- e. I understand that payment to the contractor will be based exclusively on my signature on the CAD-001 for which I bear full responsibility.



Chad Edwards

Project Engineer/Architect (signature)

Sworn to and subscribed before me this 20th day of May, 2020



My Commission Expires: _____

Deborah Horn

Notary (signature)

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 5/14/2020
Project No: HPP-8323-00(004)/104859801
County: MADISON (45)
PERIOD 4/1/2020 To 4/30/2020

April	1	1	17	1
Month	2	1	18	1
	3	1	19	0
	4	0.5	20	0.5
	5	0	21	1
	6	1	22	1
	7	1	23	0
	8	1	24	1
	9	1	25	0
	10	1	26	0
	11	0	27	1
	12	0	28	1
	13	0.5	29	1
	14	1	30	1
	15	1	31	
	16	1		

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD

21.5

TOTAL WORKING DAYS PREVIOUSLY ASSESSED

174.474

TOTAL WORKING DAYS ASSESSED

195.974

TOTAL WORKING DAYS ALLOWED

236

PERCENT COMPLETE

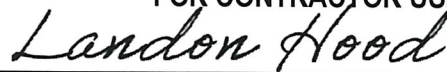
83.04 %



Project Engineer

Original: Contractor
Copies: Project File
District Engineer

FOR CONTRACTOR USE



Contractor's Signature

I ☒ Agree / ☐ Disagree with the working days assessed during this period. If disagree is marked, please provide a written explanation.

The Contractor shall sign, mark appropriate box above, and return the original to the Project Engineer with a copy to MDOT Construction Division, 401 North West Street, Jackson, MS 39201.

LPA PROJECT

CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS

PROJECT NUMBER: HPP-8323-00(004)/104859-801000 CITY/COUNTY: Ridgeland/Madison
PRIME CONTRACTOR: Eutaw Construction Company, Inc.
SUB-
CONSULTANT/CITY Chad Edwards, P.E. / Waggoner Engineering

THIS IS TO CERTIFY THAT PAYMENT HAS BEEN MADE TO THE FOLLOWING SUB-CONTRACTING FIRMS FOR THE AMOUNT INDICATED FOR WORK PERFORMED OR MATERIALS/SUPPLIES PURCHASED, ON THE REFERENCED PROJECT TO SATISFY THE DBE REQUIREMENTS. ***THIS REPORT IS SUBJECT TO AUDIT***

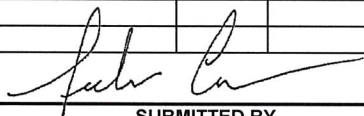
Prime Contractor	Date of Payment	Amount Paid This Period	Total Paid to Date
DBE ☐ Yes/ ☒ No			

*** THIS REPORT IS SUBJECT TO AUDIT ***

DBE FIRM (LISTED ON OCR-481-LPA TO MEET PROJECT GOAL)	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete
Lewis Electric, Inc.	C	***	\$ -	\$ 96,739.57	\$ -	\$ -	0.00%	8.28%
American Field Services, Inc.	C	4/29/2020	\$ 156,640.35	\$ 156,640.35	\$ -	\$ -	0.00%	16.78%
Tremac Resteel, Inc.	C	4/14/2020	\$ 1,452.20	\$ 193,668.31	\$ -	\$ -	0.00%	100.56%

DBE FIRM (NOT LISTED ON OCR-481-LPA TO MEET PROJECT GOAL)	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete
Simmons Erosion Control, Inc.	C	4/29/2020	\$ 5,501.23	\$ 34,485.00	\$ -	\$ -	0.00%	19.82%
Traffic Control Products, Inc.	C	***	\$ -	\$ 781.92	\$ -	\$ -	0.00%	0.88%

Non-DBE Firm	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete
A-1 Sealing, Inc.	C	***	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
A.H. Beck Foundation Co., Inc.	C	***	\$ -	\$ 350,737.96	\$ -	\$ -	0.00%	96.05%
Apac-Mississippi, Inc.	C	4/14/2020	\$ 829.90	\$ 167,478.05	\$ -	\$ -	0.00%	9.60%
Atwood Fence Company, Inc.	C	***	\$ -	\$ 15,922.74	\$ -	\$ -	0.00%	16.19%
Campbell Construction, Inc.	C	***	\$ -	\$ 39,992.40	\$ -	\$ -	0.00%	100.13%
Delta Constructors, Inc.	C	***	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
Kimes & Stone Const. Co., Inc.	C	***	\$ -	\$ 100,844.53	\$ -	\$ -	0.00%	45.90%
Ladner Testing Laboratory, Inc.	C	***	\$ -	\$ 6,106.50	\$ -	\$ -	0.00%	32.79%
Traffic Maintenance Service	C	4/14/2020	\$ 4,392.99	\$ 74,077.88	\$ -	\$ -	0.00%	53.75%



SUBMITTED BY

Contract Compliance Manager

TITLE

TOTAL DBE PROJECT GOAL: 3.00%

DATE: May 4, 2020

*** INSTRUCTIONS ***

1. CONTRACTOR MUST SUBMIT THIS REPORT ON ALL PROJECTS EACH MONTH TO THE LPA PROJECT DIRECTOR.
2. IF NO PAYMENTS ARE MADE THIS PERIOD, SUBMIT A NEGATIVE OR NO CHANGE REPORT TO THE LPA PROJECT DIRECTOR.
3. THE LPA PROJECT DIRECTOR WILL ATTACH A COPY OF THE OCR-484-LPA TO THE MONTHLY ESTIMATE BEFORE SUBMITTING THE ESTIMATE TO CONTRACT ADMINISTRATION DIVISION. THE LPA DIRECTOR WILL SUBMIT ORIGINAL TO THE OFFICE OF CIVIL RIGHTS.
4. PROGRESS ESTIMATES WILL BE WITHHELD IF CONTRACTOR FAILS TO SUBMIT OCR-484-LPA.
5. TYPE OF FIRM IS EITHER (S) FOR SUPPLIER, (C) FOR CONTRACTOR, (B) FOR BONDING, (M) FOR MISCELLANEOUS, OR (CS) FOR CONSULTANT.

CAD002 v 1.6

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

HPP-8323-00(004)/104859801

Revised Oct. 10, 2008

Contractor's Estimate - Detail Sheet

Printed: 05/22/2020

Vendor Number			3100034217 0				Date Let		01/31/2019		MPC	Not Found
Contract ID			LHPP832300004				Award Date		03/27/2019			
In Account With			City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158									
Surety			Default Surety For LPA Contract									
FMS CC Number			OG00001193									
Estimate Number			0009 PROGRESS				Period		04/01/2020 Thru 04/30/2020			
Project Number			104859801000 HPP-8323-00(004)/104859801 MADISON (45)						Category		Roadway	
	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount		
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date	
1	0010	201-A001		Clearing and Grubbing	1.000	0.000	1.000	LS	350,000.00	0.00	350,000.00	
1	0020	201-B001		Clearing and Grubbing	1.000	0.000	0.474	ACRE	6,500.00	0.00	3,081.00	
1	0030	202-B004		Removal of Asphalt Driveways, All Depths	226.000	315.270	486.670	SY	8.50	2,679.80	4,136.70	
1	0040	202-B007		Removal of Asphalt Pavement, All Depths	3,903.000	0.000	2,287.140	SY	3.40	0.00	7,776.28	
1	0050	202-B061		Removal of Concrete Median Barrier, Precast	522.000	0.000	0.000	LF	8.60	0.00	0.00	
1	0060	202-B088		Removal of Curb & Gutter, All Types	1,744.000	352.000	1,233.000	LF	2.50	880.00	3,082.50	
1	0070	202-B124		Removal of Electrical Conductors	1,259.000	0.000	0.000	LF	2.00	0.00	0.00	
1	0080	202-B126		Removal of Fence, All Types	552.000	0.000	754.000	LF	2.20	0.00	1,658.80	
1	0090	202-B129		Removal of Flared End Section, All Sizes	3.000	0.000	2.000	EA	65.00	0.00	130.00	
1	0100	202-B165		Removal of Inlets, All Sizes	8.000	8.000	8.000	EA	130.00	1,040.00	1,040.00	
1	0110	202-B174		Removal of Light and Foundation	10.000	0.000	3.000	EA	1.00	0.00	3.00	
1	0120	202-B191		Removal of Pipe, 8" And Above	1,120.000	320.000	509.000	LF	11.00	3,520.00	5,599.00	
1	0130	202-B240		Removal of Traffic Stripe	3,000.000	2,176.000	2,176.000	LF	1.60	3,481.60	3,481.60	
1	0140	203-A001	E	Unclassified Excavation, FM, AH	2,677.000	450.000	750.000	CY	7.50	3,375.00	5,625.00	
1	0150	203-EX008	E	Borrow Excavation, AH, FME, Class B15	21,622.000	0.000	5,958.000	CY	8.00	0.00	47,664.00	
1	0160	203-EX020	E	Borrow Excavation, AH, FME, Class B9	162,837	10,805.530	134,544.530	CY	8.00	86,444.24	1,076,356.24	
1	0170	203-G001	E	Excess Excavation, FM, AH	31,100.000	4,827.730	15,414.300	CY	3.00	14,483.19	46,242.90	
1	0180	206-A001	S	Structure Excavation	150.000	538.130	5,015.579	CY	9.00	4,843.17	45,140.21	
1	0190	206-B001	E	Select Material for Undercuts, Contractor Furnished, FM	300.000	0.000	425.000	CY	48.00	0.00	20,400.00	
1	0200	209-A004		Geotextile Stabilization, Type V	6,197.000	2,353.000	2,353.000	SY	1.35	3,176.55	3,176.55	
1	0210	211-B001	E	Topsoil for Slope Treatment, Contractor Furnished	19,411.000	0.000	0.000	CY	1.00	0.00	0.00	
1	0220	213-C001		Superphosphate	18.000	0.000	0.000	TON	680.00	0.00	0.00	
1	0230	216-A001		Solid Sodding	7,538.000	151.000	151.000	SY	5.35	807.85	807.85	
1	0240	219-A001		Watering	131.000	0.000	0.000	KGAL	20.00	0.00	0.00	

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	0250	220-A001		Insect Pest Control	36.000	0.000	0.000	ACRE	30.00	0.00	0.00
1	0260	221-A001	S	Concrete Paved Ditch	27.000	0.000	44.263	CY	600.00	0.00	26,557.80
1	0270	223-A001		Mowing	36.000	0.000	0.000	ACRE	50.00	0.00	0.00
1	0280	225-A001		Grassing	36.000	4.339	5.239	ACRE	200.00	867.80	1,047.80
1	0290	225-B001		Agricultural Limestone	18.000	0.500	0.625	TON	100.00	50.00	62.50
1	0300	225-C001		Mulch, Vegetative Mulch	72.000	11.000	13.300	TON	195.00	2,145.00	2,593.50
1	0310	226-A001		Temporary Grassing	36.000	0.000	6.790	ACRE	150.00	0.00	1,018.50
1	0320	230-A035		Shrub Planting, Dwarf Juniper	1,542.000	0.000	0.000	EA	18.00	0.00	0.00
1	0330	230-B056		Tree Planting, Natchez Crape Myrtle	22.000	0.000	0.000	EA	220.00	0.00	0.00
1	0340	230-B059		Tree Planting, Pin Oak	24.000	0.000	0.000	EA	220.00	0.00	0.00
1	0350	234-A001		Temporary Silt Fence	10,672.000	310.000	8,022.000	LF	4.80	1,488.00	38,505.60
1	0360	237-A002		Wattles, 20"	1,280.000	520.000	3,140.000	LF	4.80	2,496.00	15,072.00
1	0370	246-B001		Rockbags	475.000	0.000	147.000	EA	10.70	0.00	1,572.90
1	0380	249-B001		Remove and Reset Riprap	650.000	0.000	48.900	CY	15.00	0.00	733.50
1	0390	304-B003	GT	Granular Material, Class 5, Group C	1,544.000	0.000	0.000	TON	19.00	0.00	0.00
1	0400	304-F002	GT	Size 610 Crushed Stone Base	2,702.000	1,970.070	2,133.470	TON	45.00	88,653.15	96,006.15
1	0410	307-C006	M	8" Soil-Lime-Water Mixing, Class C	22,778.000	7,874.000	21,404.000	SY	1.80	14,173.20	38,527.20
1	0420	307-D001		Lime	410.000	120.380	336.490	TON	273.00	32,863.74	91,861.77
1	0430	307-S001	A3	Bituminous Curing Seal	5,694.000	1,477.500	4,114.345	GAL	5.30	7,830.75	21,806.03
1	0440	308-A001		Cement	97.000	0.000	0.000	TON	224.00	0.00	0.00
1	0450	308-B003	M	Soil-Cement-Water Mixing, Optional Mixers, Design Soil	1,140.000	0.000	0.000	SY	7.50	0.00	0.00
1	0460	308-S001	A3	Bituminous Curing Seal	285.000	0.000	0.000	GAL	5.40	0.00	0.00
1	0470	403-A002	BA1	12.5-mm, MT, Asphalt Pavement	4,845.000	0.000	0.000	TON	103.50	0.00	0.00
1	0480	403-A005	BA1	19-mm, MT, Asphalt Pavement	4,097.000	0.000	0.000	TON	92.00	0.00	0.00
1	0490	403-A006	BA1	19-mm, ST, Asphalt Pavement	4,108.000	889.020	2,398.350	TON	92.00	81,789.84	220,648.20
1	0500	403-A014	BA1	9.5-mm, MT, Asphalt Pavement	3,388.000	0.000	0.000	TON	115.00	0.00	0.00
1	0510	403-D001	BA1	12.5-mm, HT, Asphalt Pavement, Polymer Modified	585.000	0.000	0.000	TON	160.00	0.00	0.00
1	0520	406-A002		Cold Milling of Bituminous Pavement, All Depths	10,828.000	0.000	0.000	SY	4.20	0.00	0.00
1	0530	407-A001	A2	Asphalt for Tack Coat	2,325.000	0.000	0.000	GAL	4.50	0.00	0.00
1	0540	409-A002		Geotextile Fabric For Underseal, Type IV	288.000	0.000	0.000	SY	3.30	0.00	0.00
1	0550	502-A001	C	Reinforced Cement Concrete Bridge End Pavement	426.000	0.000	542.070	SY	350.00	0.00	189,724.50

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	0560	503-C010		Saw Cut, Full Depth	684.000	2.000	2.000	LF	11.00	22.00	22.00
1	0570	601-A001	S	Class "B" Structural Concrete	354.000	0.000	281.510	CY	400.00	0.00	112,604.00
1	0580	601-B001	S	Class "B" Structural Concrete, Minor Structures	211.000	25.683	172.284	CY	1,650.00	42,376.95	284,268.60
1	0590	602-A001	S	Reinforcing Steel	76,875.000	1,497.000	67,101.499	LBS	0.80	1,197.60	53,681.20
1	0600	603-CA011	S	18" Reinforced Concrete Pipe, Class III	5,220.000	8.000	3,688.000	LF	35.00	280.00	129,080.00
1	0610	603-CA026	S	24" Reinforced Concrete Pipe, Class III	468.000	40.000	460.000	LF	45.00	1,800.00	20,700.00
1	0620	603-CA040	S	30" Reinforced Concrete Pipe, Class III	296.000	48.000	224.000	LF	60.00	2,880.00	13,440.00
1	0630	603-CA055	S	36" Reinforced Concrete Pipe, Class III	316.000	228.000	344.000	LF	75.00	17,100.00	25,800.00
1	0640	603-CA057	S	36" Reinforced Concrete Pipe, Class IV	352.000	0.000	384.000	LF	100.00	0.00	38,400.00
1	0650	603-CB003	S	18" Reinforced Concrete End Section	4.000	2.000	4.000	EA	800.00	1,600.00	3,200.00
1	0660	603-CB004	S	24" Reinforced Concrete End Section	2.000	1.000	4.000	EA	900.00	900.00	3,600.00
1	0670	603-CB005	S	30" Reinforced Concrete End Section	3.000	0.000	2.000	EA	900.00	0.00	1,800.00
1	0680	603-CB006	S	36" Reinforced Concrete End Section	1.000	0.000	1.000	EA	1,500.00	0.00	1,500.00
1	0690	603-CE002	S	22" x 13" Concrete Arch Pipe, Class A III	48.000	0.000	48.000	LF	70.00	0.00	3,360.00
1	0700	603-CE018	S	44" x 27" Concrete Arch Pipe, Class A III	24.000	0.000	76.000	LF	200.00	0.00	15,200.00
1	0710	603-CF002	S	22" x 13" Concrete Arch Pipe End Section	2.000	0.000	2.000	EA	800.00	0.00	1,600.00
1	0720	604-A001		Castings	4,187.000	0.000	1,343.000	LBS	1.50	0.00	2,014.50
1	0730	604-B001		Gratings	250.000	0.000	500.000	LBS	2.20	0.00	1,100.00
1	0740	606-B001		Guard Rail, Class A, Type I	200.000	0.000	0.000	LF	28.00	0.00	0.00
1	0750	606-D022		Guard Rail, Bridge End Section, Type I	2.000	0.000	0.000	EA	2,800.00	0.00	0.00
1	0760	606-E007		Guard Rail, Terminal End Section, Non-Flared	2.000	0.000	0.000	EA	3,400.00	0.00	0.00
1	0770	607-B020		60" Type II Chain Link Fence, Class II	500.000	0.000	0.000	LF	15.50	0.00	0.00
1	0780	607-P1008		Line Post, 7' x 1 1/2" Galvanized Steel	43.000	0.000	0.000	EA	53.00	0.00	0.00
1	0790	607-P2007		Brace Post, 8' x 2" Galvanized Steel	13.000	0.000	0.000	EA	170.00	0.00	0.00
1	0800	608-B001	S	Concrete Sidewalk, With Reinforcement	5,500.000	0.000	0.000	SY	5.00	0.00	0.00
1	0810	608-C001		Detectable Warning Panels	360.000	0.000	0.000	SF	53.00	0.00	0.00
1	0820	609-D003	S	Combination Concrete Curb and Gutter Type 2	137.000	0.000	0.000	LF	44.00	0.00	0.00
1	0830	609-D007	S	Combination Concrete Curb and Gutter Type 3 Modified	13,165.000	2,668.000	7,875.000	LF	21.00	56,028.00	165,375.00
1	0840	614-B001	S	Concrete Driveway, With Reinforcement	47.000	0.000	0.000	SY	110.00	0.00	0.00
1	0850	615-A007	S	Concrete Pier Protection Barrier, 54"	296.000	0.000	0.000	LF	450.00	0.00	0.00
1	0860	615-A017	S	Concrete Type III Cast-in-Place Median Barrier, 42" High	148.000	0.000	0.000	LF	250.00	0.00	0.00
1	0870	907-616-C001	S	Colored and Imprinted Concrete Median and Island Pavement, 1 0-inch Thickness	684.000	0.000	0.000	SF	24.00	0.00	0.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	0880	907-616-C003	S	Colored and Imprinted Concrete Median and Island Pavement, 4 -inch Thickness	2,612.000	0.000	84.600	SF	14.00	0.00	1,184.40
1	0890	907-616-C004	S	Colored and Imprinted Concrete Median and Island Pavement, 6 -inch Thickness	4,086.000	7,188.000	7,188.000	SF	14.00	100,632.00	100,632.00
1	0900	617-A001		Right-of-Way Marker	44.000	0.000	0.000	EA	220.00	0.00	0.00
1	0920	619-A1002		Temporary Traffic Stripe, Continuous White	9,739.000	676.000	676.000	LF	0.80	540.80	540.80
1	0930	619-A2002		Temporary Traffic Stripe, Continuous Yellow	4,101.000	0.000	1,086.000	LF	0.80	0.00	868.80
1	0940	619-A3002		Temporary Traffic Stripe, Skip White	6,200.000	1,400.000	1,400.000	LF	0.53	742.00	742.00
1	0950	619-A4001		Temporary Traffic Stripe, Skip Yellow	800.000	0.000	0.000	LF	0.53	0.00	0.00
1	0960	619-A5001		Temporary Traffic Stripe, Detail	1,096.000	0.000	0.000	LF	0.80	0.00	0.00
1	0970	619-A6001		Temporary Traffic Stripe, Legend	175.000	0.000	0.000	SF	2.10	0.00	0.00
1	0980	619-A6002		Temporary Traffic Stripe, Legend	2,090.000	0.000	0.000	LF	1.10	0.00	0.00
1	0990	619-D1001		Standard Roadside Construction Signs, Less than 10 Square Feet	177.000	10.000	176.920	SF	10.00	100.00	1,769.20
1	1000	619-D2001		Standard Roadside Construction Signs, 10 Square Feet or More	631.000	32.000	394.500	SF	10.00	320.00	3,945.00
1	1010	619-E1001		Flashing Arrow Panel, Type C	3.000	0.000	0.000	EA	3,200.00	0.00	0.00
1	1020	907-619-E3001		Changeable Message Sign	3.000	2.000	4.000	EA	16,000.00	32,000.00	64,000.00
1	1030	619-F1001		Concrete Median Barrier, Precast	411.000	430.000	2,089.000	LF	15.00	6,450.00	31,335.00
1	1040	619-F1002		Portable Median Barrier	1,330.000	0.000	0.000	LF	15.00	0.00	0.00
1	1050	619-F2001		Remove and Reset Concrete Median Barrier, Precast	600.000	0.000	570.000	LF	6.00	0.00	3,420.00
1	1060	619-F2002		Remove and Reset Portable Median Barrier	1,400.000	0.000	0.000	LF	6.00	0.00	0.00
1	1070	619-G4005		Barricades, Type III, Single Faced	84.000	0.000	220.000	LF	22.00	0.00	4,840.00
1	1080	619-G4007		Barricades, Type III, Single Faced, Permanent, Red/White	48.000	0.000	0.000	LF	45.00	0.00	0.00
1	1090	619-G5001		Free Standing Plastic Drums	93.000	0.000	11.000	EA	45.00	0.00	495.00
1	1100	619-G7001		Warning Lights, Type "B"	10.000	0.000	0.000	EA	235.00	0.00	0.00
1	1110	619-H1001		Traffic Signals	1.000	0.000	0.750	LS	90,000.00	0.00	67,500.00
1	1120	619-J1005		Impact Attenuator, 70 MPH	2.000	0.000	3.000	EA	7,000.00	0.00	21,000.00
1	1140	626-A002		6" Thermoplastic Double Drop Traffic Stripe, Skip White	946.000	0.000	0.000	LF	0.53	0.00	0.00
1	1150	626-A003		6" Thermoplastic Traffic Stripe, Skip White	9,836.000	0.000	0.000	LF	0.53	0.00	0.00
1	1160	626-B003		6" Thermoplastic Traffic Stripe, Continuous White	1,057.000	0.000	0.000	LF	1.07	0.00	0.00
1	1170	626-C001		6" Thermoplastic Double Drop Edge Stripe, Continuous White	946.000	0.000	0.000	LF	1.07	0.00	0.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	1180	626-C003		6" Thermoplastic Edge Stripe, Continuous White	9,179.000	0.000	0.000	LF	1.07	0.00	0.00
1	1190	626-D004		6" Thermoplastic Traffic Stripe, Skip Yellow	1,008.000	0.000	0.000	LF	0.48	0.00	0.00
1	1200	626-E003		6" Thermoplastic Traffic Stripe, Continuous Yellow	3,588.000	0.000	0.000	LF	1.01	0.00	0.00
1	1210	626-F002		6" Thermoplastic Double Drop Edge Stripe, Continuous Yellow	946.000	0.000	0.000	LF	1.01	0.00	0.00
1	1220	626-F004		6" Thermoplastic Edge Stripe, Continuous Yellow	4,791.000	0.000	0.000	LF	1.01	0.00	0.00
1	1230	626-G002		Thermoplastic Detail Stripe, White	8,336.000	0.000	0.000	LF	1.30	0.00	0.00
1	1240	626-G003		Thermoplastic Detail Stripe, Yellow	3,120.000	0.000	0.000	LF	1.30	0.00	0.00
1	1250	626-H004		Thermoplastic Legend, White	1,239.000	0.000	0.000	SF	6.40	0.00	0.00
1	1260	626-H005		Thermoplastic Legend, White	2,063.000	0.000	0.000	LF	3.20	0.00	0.00
1	1270	627-K001		Red-Clear Reflective High Performance Raised Markers	387.000	0.000	0.000	EA	7.50	0.00	0.00
1	1280	627-L001		Two-Way Yellow Reflective High Performance Raised Markers	232.000	0.000	0.000	EA	7.50	0.00	0.00
1	1290	629-A005		Vehicular Impact Attenuator, 70 MPH	2.000	0.000	0.000	EA	45,000.00	0.00	0.00
1	1300	629-B001		Median Barrier End Section	2.000	0.000	0.000	EA	2,800.00	0.00	0.00
1	1310	629-C001		Vehicular Impact Attenuator Back-up Wall	2.000	0.000	0.000	EA	2,000.00	0.00	0.00
1	1320	630-A001		Standard Roadside Signs, Sheet Aluminum, 0.080" Thickness	70.000	0.000	0.000	SF	21.00	0.00	0.00
1	1330	630-A003		Standard Roadside Signs, Sheet Aluminum, 0.125" Thickness	94.000	0.000	0.000	SF	23.00	0.00	0.00
1	1340	630-A005		Standard Roadside Signs, Sheet Aluminum, 0.1" Thickness	39.000	0.000	0.000	SF	22.00	0.00	0.00
1	1350	630-C003		Steel U-Section Posts, 3.0 lb/ft	445.000	0.000	0.000	LF	10.00	0.00	0.00
1	1360	907-632-A010		Solid State Traffic Cabinet Assembly, Type IV Cabinet, Type 1 Controller	1.000	0.000	0.000	EA	27,000.00	0.00	0.00
1	1370	907-632-B007		Remove and Replace Existing Traffic Signal Cabinet Assembly, Type III Cabinet, Type 1 Controller	1.000	0.000	0.000	EA	26,000.00	0.00	0.00
1	1380	907-632-J001		Power Service Pedestal	2.000	0.000	0.000	EA	4,000.00	0.00	0.00
1	1390	907-633-A001		Uninterruptable Power Supply	1.000	0.000	0.000	EA	10,000.00	0.00	0.00
1	1400	907-634-A028		Traffic Signal Equipment Pole, Type II(L), 22' Shaft, 40' Ar m	1.000	0.000	0.000	EA	20,000.00	0.00	0.00
1	1410	907-634-A029		Traffic Signal Equipment Pole, Type II(L), 22' Shaft, 45' Ar m	2.000	0.000	0.000	EA	20,000.00	0.00	0.00
1	1420	907-634-A031		Traffic Signal Equipment Pole, Type II(L), 22'	3.000	0.000	0.000	EA	24,000.00	0.00	0.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
				Shaft, 55' Ar m							
1	1430	907-634-A044		Traffic Signal Equipment Pole, Type II(L), 30' Shaft, 40' Ar m	1.000	0.000	0.000	EA	22,000.00	0.00	0.00
1	1440	907-634-A046		Traffic Signal Equipment Pole, Type II(L), 30' Shaft, 50' Ar m	1.000	0.000	0.000	EA	25,000.00	0.00	0.00
1	1450	907-634-A545		Traffic Signal Equipment Pole, Type VI, 8' Shaft	3.000	0.000	0.000	EA	1,700.00	0.00	0.00
1	1460	907-634-C001		Pole Foundations, Class "B" Concrete	69.000	0.000	0.000	CY	1.05	0.00	0.00
1	1470	907-634-D001		Slip Casing, 24" Diameter	15.000	0.000	0.000	LF	1.05	0.00	0.00
1	1480	907-634-D002		Slip Casing, 30" Diameter	30.000	0.000	0.000	LF	1.05	0.00	0.00
1	1490	907-634-D003		Slip Casing, 36" Diameter	42.000	0.000	0.000	LF	1.05	0.00	0.00
1	1500	635-A059		Traffic Signal Head, Type 1	14.000	0.000	0.000	EA	960.00	0.00	0.00
1	1510	635-A061		Traffic Signal Head, Type 2	4.000	0.000	0.000	EA	960.00	0.00	0.00
1	1520	635-A065		Traffic Signal Head, Type 2 FYA	7.000	0.000	0.000	EA	105.00	0.00	0.00
1	1530	635-A070		Traffic Signal Head, Type 3	2.000	0.000	0.000	EA	1,300.00	0.00	0.00
1	1540	635-A076		Traffic Signal Head, Type 6	14.000	0.000	0.000	EA	850.00	0.00	0.00
1	1550	907-636-B014		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 14, 5 Conductor	2,030.000	0.000	0.000	LF	2.00	0.00	0.00
1	1560	907-636-B016		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 14, 8 Conductor	1,405.000	0.000	0.000	LF	7.00	0.00	0.00
1	1570	907-636-B027		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 8, 2 Conductor	195.000	0.000	0.000	LF	5.00	0.00	0.00
1	1580	907-636-B034		Electric Cable, Underground in Conduit, PTZ Camera Control C able	80.000	0.000	0.000	LF	21.00	0.00	0.00
1	159	907-636-G001		Underground Cable and Conduit, Removed	2,000.000	0.000	0.000	LF	0.10	0.00	0.00
1	1600	907-637-A002		Pullbox Enclosure, Type 2	11.000	0.000	0.000	EA	500.00	0.00	0.00
1	1610	907-637-A003		Pullbox Enclosure, Type 3	6.000	0.000	0.000	EA	500.00	0.00	0.00
1	1620	907-637-A004		Pullbox Enclosure, Type 4	3.000	0.000	0.000	EA	990.00	0.00	0.00
1	1630	907-637-C015		Traffic Signal Conduit, Underground, Type 1, 1"	50.000	0.000	0.000	LF	21.00	0.00	0.00
1	1640	907-637-C028		Traffic Signal Conduit, Underground, Type 4, 2"	900.000	0.000	0.000	LF	27.00	0.00	0.00
1	1650	907-637-C030		Traffic Signal Conduit, Underground, Type 4, 3"	40.000	0.000	0.000	LF	27.00	0.00	0.00
1	1660	907-637-D003		Traffic Signal Conduit, Underground Drilled or Jacked, Rolle d Pipe, 3"	1,585.000	0.000	0.000	LF	20.00	0.00	0.00
1	1670	907-639-A001		Railroad Signal Preemption	1.000	0.000	0.000	EA	11,000.00	0.00	0.00
1	1680	907-639-B001		Type 1 Optical Detector	8.000	0.000	0.000	EA	740.00	0.00	0.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	1690	907-639-C001		Type 1 Optical Detector Cable	1,375.000	0.000	0.000	LF	2.00	0.00	0.00
1	1700	907-639-D001		Multimode Phase Selector	2.000	0.000	0.000	EA	3,700.00	0.00	0.00
1	1710	907-643-A002		Video Vehicle Detection Sensor, Type 2	4.000	0.000	0.000	EA	5,600.00	0.00	0.00
1	1720	907-643-B001		Video Vehicle Detection Cable	95.000	0.000	0.000	LF	10.00	0.00	0.00
1	1730	907-643-E001		Multi-Sensor Vehicle Detection Sensor	4.000	0.000	0.000	EA	15,000.00	0.00	0.00
1	1740	907-643-F001		Multi-Sensor Vehicle Detection Cable	1,323.000	0.000	0.000	LF	1.07	0.00	0.00
1	1750	907-645-B001		Accessible Pedestrian Detection Assembly	14.000	0.000	0.000	EA	1,000.00	0.00	0.00
1	176	646-C001		LED Blank-Out Sign	2.000	0.000	0.000	EA	3,700.00	0.00	0.00
1	177	907-650-A003		On Street Video Equipment, PTZ Type	1.000	0.000	0.000	EA	7,100.00	0.00	0.00
1	1780	907-653-A001		Traffic Sign	23.000	0.000	0.000	SF	130.00	0.00	0.00
1	1790	907-653-B001		Street Name Sign	63.000	0.000	0.000	SF	150.00	0.00	0.00
1	1800	907-659-A001		Traffic Management Center Modifications	1.000	0.000	0.000	LS	9,600.00	0.00	0.00
1	1810	907-661-B002		Fiber Optic Drop Cable, 12 SM	240.000	0.000	0.000	LF	8.50	0.00	0.00
1	1820	907-663-A001		Network Switch, Type A	2.000	0.000	0.000	EA	3,500.00	0.00	0.00
1	1830	682-A001		Underground Branch Circuit, AWG 1, 3 Conductor	1,810.000	0.000	0.000	LF	21.00	0.00	0.00
1	1840	682-A010		Underground Branch Circuit, AWG 10, 3 Conductor	1,320.000	0.000	0.000	LF	7.00	0.00	0.00
1	1850	682-A028		Underground Branch Circuit, AWG 4, 3 Conductor	1,104.000	0.000	0.000	LF	8.00	0.00	0.00
1	1860	682-A034		Underground Branch Circuit, AWG 6, 3 Conductor	1,050.000	0.000	0.000	LF	9.00	0.00	0.00
1	1870	682-A039		Underground Branch Circuit, AWG 8, 3 Conductor	1,551.000	0.000	0.000	LF	8.00	0.00	0.00
1	1880	682-B001		Underground Branch Circuit, Jacked or Bored, AWG 1, 3 Conductor	385.000	0.000	0.000	LF	21.00	0.00	0.00
1	1890	682-B010		Underground Branch Circuit, Jacked or Bored, AWG 10, 3 Conductor	625.000	0.000	0.000	LF	13.00	0.00	0.00
1	1900	682-B025		Underground Branch Circuit, Jacked or Bored, AWG 4, 3 Conductor	287.000	0.000	0.000	LF	15.00	0.00	0.00
1	1910	682-B032		Underground Branch Circuit, Jacked or Bored, AWG 6, 3 Conductor	370.000	0.000	0.000	LF	15.00	0.00	0.00
1	1920	682-B037		Underground Branch Circuit, Jacked or Bored, AWG 8, 3 Conductor	415.000	0.000	0.000	LF	14.00	0.00	0.00
1	1930	682-C009		Structure Mounted Branch Circuit, AWG 10, 3 Conductor	650.000	0.000	0.000	LF	22.00	0.00	0.00
1	1940	682-C003		Structure Mounted Branch Circuit, AWG 1/0, 2 Conductor	100.000	0.000	0.000	LF	22.00	0.00	0.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	1950	682-E002		Underground Junction Box	4.000	0.000	0.000	EA	1,700.00	0.00	0.00
1	1960	682-E003		Underground Junction Box With Concrete Pad	4.000	0.000	0.000	EA	1,800.00	0.00	0.00
1	1970	907-683-PP001		Lighting Assembly, Per Plans Wall Pack, Type C	12.000	0.000	0.000	EA	920.00	0.00	0.00
1	1980	907-683-PP001		Lighting Assembly, Per Plans Wall Pack, Type D	3.000	0.000	0.000	EA	920.00	0.00	0.00
1	1990	684-A004		Pole Foundation, 30" Diameter	48.000	0.000	0.000	CY	1,400.00	0.00	0.00
1	2000	684-A007		Pole Foundation, 48" Diameter	13.000	0.000	12.101	CY	1,600.00	0.00	19,361.60
1	2010	686-A001		Relocation of Existing Lighting Assemblies	1.000	0.000	1.000	EA	7,000.00	0.00	7,000.00
1	2020	686-B001		Relocation of Existing Wiring	1,661.000	0.000	0.000	LF	0.10	0.00	0.00
1	2040	815-A002	S	Loose Riprap, Size 100	334.000	57.110	283.770	TON	65.00	3,712.15	18,445.05
1	2050	815-A007	S	Loose Riprap, Size 300	300.000	0.000	0.000	TON	65.00	0.00	0.00
1	2060	815-E001	S	Geotextile under Riprap	450.000	0.000	385.000	SY	5.00	0.00	1,925.00
1	2070	907-899-A001		Railway-Highway Provisions	1.000	0.000	0.500	LS	50,000.00	0.00	25,000.00
1	2080	L00016 683-B500		Lighting Assembly, Low Mast, Type B	26.000	0.000	0.000	EA	5,600.00	0.00	0.00
1	2090	L00016 683-B500		Lighting Assembly, Low Mast, Type A	20.000	0.000	0.000	EA	4,400.00	0.00	0.00
1	2100	L00033 907-682-PP500		Secondary Power Controller, Per Plans	3.000	0.000	0.000	EA	7,100.00	0.00	0.00
1	2110	501-K001		Transverse Grooving	2,305.000	0.000	0.000	SY	2.50	0.00	0.00
1	2120	803-B001		Conventional Static Pile Load Test	1.000	0.000	0.000	EA	5,000.00	0.00	0.00
1	2130	803-C002	S	14" x 14" Prestressed Concrete Piling	2,385.000	0.000	0.000	LF	55.00	0.00	0.00
1	2140	803-I001	S	PDA Test Pile	2.000	0.000	2.000	EA	6,200.00	0.00	12,400.00
1	2150	803-J001	S	Pile Restrike	2.000	0.000	1.000	EA	1,000.00	0.00	1,000.00
1	2160	803-K007	S	Drilled Shaft, 54" Diameter	755.000	0.000	775.000	LF	500.00	0.00	387,500.00
1	2170	803-L003	S	Test Shaft, 54" Diameter	1.000	0.000	1.000	EA	130,000.00	0.00	130,000.00
1	2180	803-M006	S	Trial Shaft, 54" Diameter	66.000	0.000	66.000	LF	600.00	0.00	39,600.00
1	2190	803-N001	S	Exploration	200.000	0.000	0.000	LF	1.00	0.00	0.00
1	2200	803-O019	S	Temporary Casing, 54" Diameter	400.000	0.000	225.000	LF	1.00	0.00	225.00
1	2210	804-A001	S	Bridge Concrete, Class AA	558.000	0.000	555.860	CY	850.00	0.00	472,481.00
1	2220	804-A004	S	Bridge Concrete, Class BD	1,429.000	121.780	1,428.610	CY	950.00	115,691.00	1,357,179.50
1	2230	804-C056	S	136' Prestressed Concrete Beam, Type BT-72	3,527.000	0.000	3,526.640	LF	280.00	0.00	987,459.20
1	2240	804-C120	S	80' Prestressed Concrete Beam, Type BT-72	1,752.000	0.000	1,751.860	LF	220.00	0.00	385,409.20
1	2250	805-A001	S	Reinforcement	337,505	0.000	337,504.997	LBS	1.26	0.00	425,256.30
1	2260	813-B001	S	Concrete-Steel Railing	956.000	0.000	946.000	LF	385.00	0.00	364,210.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	2270	815-D001	S	Concrete Slope Paving	270.000	41.220	257.624	CY	600.00	24,732.00	154,574.40
1	8000	803-D002	S	HP 12 x 53 Steel Piling SA	2,385.000	0.000	2,240.000	LF	55.00	0.00	123,200.00
1	8010	605-AA001	S	Geotextile for Subsurface Drainage, Type III III S/A	100.000	105.560	105.560	SY	7.34	774.81	774.81
1	8020	605-O002	S	4" Perforated Sewer Pipe for Underdrains, SDR 23.5 , SDR 23.5 S/A	180.000	190.000	190.000	LF	21.70	4,123.00	4,123.00
1	8030	605-P002	S	4" Non-perforated Sewer Pipe for Underdrains, SDR 23.5 ains, SDR 23.5 S/A	40.000	120.000	120.000	LF	21.70	2,604.00	2,604.00
1	8040	605-X002	GY	Filter Material for Filter Beds, Type A S/A	10.000	7.030	7.030	CY	189.18	1,329.94	1,329.94
1	8050	605-X004	GT	Filter Material for Filter Beds, Type B S/A	200.000	231.270	231.270	TON	61.48	14,218.48	14,218.48
1	8060	603-CA026	S	24" Reinforced Concrete Pipe, Class III (Labor Only), S/A	16.000	16.000	16.000	LF	30.00	480.00	480.00
1	8070	603-CA066	S	42" Reinforced Concrete Pipe, Class III (Labor Only), S/A	40.000	40.000	40.000	LF	60.00	2,400.00	2,400.00
1	8080	603-CB007	S	42" Reinforced Concrete End Section (Labor Only), S/A	1.000	1.000	1.000	EA	350.00	350.00	350.00
1	8090	907-899-A001		Railway-Highway Provisions S/A	1.000	1.000	1.000	LS	4,000.00	4,000.00	4,000.00
Total Roadway Items										796,473.61	8,492,663.56
Total Participating Direct Items										796,473.61	8,492,663.56
Total Non-Participating Direct Items										0.00	0.00
Total Direct Items on Contract = 12,644,025.95					Total Direct Items					796,473.61	8,492,663.56
Dependent Items											
Part	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	2030	699-A001		Roadway Construction Stakes	1.000000	0.0617	0.6713	LS	250,000.00	15,425.00	167,825.00
1	0910	618-A001		Maintenance of Traffic	1.000000	0.0617	0.6713	LS	500,000.00	30,850.00	335,650.00
1	1130	620-A001		Mobilization	1.000000	0.0000	0.9000	LS	1,450,000.00	0.00	1,305,000.00
Total Participating Dependent Items										46,275.00	1,808,475.00
Total Non-Participating Dependent Items										0.00	0.00
Total Dependent Items										46,275.00	1,808,475.00
Total Project Participating Construction Items										842,748.61	10,301,138.56
Total Project Non-Participating Construction Items										0.00	0.00
Total Project Construction Items										842,748.61	10,301,138.56
Stockpiled Material Adjustments											
	Line No	Item Number	Item Description			Adjustment Description			Current	Allowed-to-Date	
Total Participating Stockpiled Material Adjustments										0.00	0.00

Total Participating Costs (on CAD001)				842,748.61	10,301,138.56
Total Non-Participating Costs (on CAD001)				0.00	0.00
Project: 104859801000 HPP-8323-00(004)/104859801				Total Costs (on CAD001)	842,748.61 10,301,138.56
Fuel And Material Adjustments					
	Line No	Item Number	Item Description	Adjustment Description	Price Difference Current Allowed-to-Date
Total Participating Fuel And Material Adjustments				0.00	0.00
Total Non-Participating Fuel And Material Adjustments				0.00	0.00
Total Fuel And Material Adjustments				0.00	0.00
Total Construction Cost on Contract = 14,844,025.95				Total Contract Net Work Due (on CAD001)	842,748.61 10,301,138.56



DATE: MAY 28, 2020

TO: MAYOR & BOARD OF ALDERMEN

FROM: PAULA TIERCE, CITY CLERK

RE: SEWER ADJUSTMENTS

Please consider approval of the the following sewer adjustments:

01-0820-04	517 Christine Drive	\$22.79
04-5682-02	325 Red Eagle Drive	\$76.00
05-0990-00	108 Chinquipin Cove	\$17.10
05-4745-00	103 Pine Knoll Drive	\$450.30
08-2637-02	1992 Lincolnshire Drive	\$41.80
05-3415-04	350 Lakeview Road	\$244.98

Should you have any questions please feel free to contact me directly.

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 304 highway 51 • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Paula W. Tierce, phr - city clerk / human resources director

board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo, mayor pro tempore - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - ward 6

Account	Description	Amount
JUDICIAL		
001-010-500	OFFICE SUPPLIES	\$1,500.00 Decrease
001-010-540	OPERATING SUPPLIES	\$5,000.00 Decrease
001-010-601	LEGAL FEES	\$500.00 Decrease
001-010-637	MAINT OF PUBLIC BLDG	\$4,000.00 Decrease
001-010-686	DUES & MISC	\$500.00 Decrease
		\$11,500.00
COMMUNITY DEVELOPMENT		
001-180-500	OFFICE SUPPLIES	\$1,000.00 Decrease
001-180-501	COMPUTER EXPENSE	\$500.00 Decrease
001-180-540	OPERATING SUPPLIES	\$4,000.00 Decrease
001-180-604	PROFESSIONAL FEES - OTHER	\$7,500.00 Decrease
001-180-610	TRAVEL EXPENSE	\$4,984.32 Decrease
001-180-611	MEETING FEES	\$2,000.00 Decrease
001-180-681	TRAINING	\$4,500.00 Decrease
		\$24,484.32
STREET DEPT		
001-201-500	OFFICE SUPPLIES	\$800.00 Decrease
001-201-525	GAS & OIL	\$39,000.00 Decrease
001-201-577	TRAFFIC CALMING	\$4,000.00 Decrease
001-201-578	MULTI USE TRAIL MAINT	\$40,000.00 Decrease
001-201-601	LEGAL FEES	\$7,500.00 Decrease
001-201-610	TRAVEL EXPENSE	\$8,100.00 Decrease
001-201-637	MAINT OF PUBLIC BLDG	\$6,200.00 Decrease
001-201-684	STREET LIGHTS	\$20,000.00 Decrease
001-201-730	CAPITAL MACHINERY & EQUIP	\$30,000.00 Decrease
		\$155,600.00
FINANCIAL ADMINISTRATION		
001-040-540	OPERATING SUPPLIES	\$1,000.00 Decrease
001-040-602	AUDIT & ACCOUNTING	\$4,000.00 Decrease
001-040-610	TRAVEL EXPENSE	\$8,000.00 Decrease
001-040-681	TRAINING	\$1,000.00 Decrease
001-040-686	DUES & MISC	\$600.00 Decrease
		\$14,600.00
MIS		
001-042-610	TRAVEL EXPENSE	\$3,000.00 Decrease
001-042-681	TRAINING	\$525.00 Decrease
001-042-730	CAPITAL MACHINERY & EQUIP	\$7,000.00 Decrease
		\$10,525.00
HUMAN RESOURCES		
001-080-601	LEGAL FEES	\$500.00 Decrease
001-080-610	TRAVEL EXPENSE	\$1,000.00 Decrease
001-080-681	TRAINING	\$2,000.00 Decrease
001-080-686	DUES & MISC	\$500.00 Decrease
		\$4,000.00
COMMUNITY PROMOTION		
001-093-610	TRAVEL	\$1,164.00 Decrease
001-093-615	ADVERTISING	\$5,000.00 Decrease
001-093-620	PRINTING & BINDING	\$636.00 Decrease
001-093-650	PROMOTIONS	\$5,000.00 Decrease
001-093-681	TRAINING	\$2,500.00 Decrease
		\$14,300.00

GENERAL GVT BLDG & PLANT

001-092-525	GAS & OIL	\$940.00 Decrease
001-092-535	UNIFORMS	\$650.00 Decrease
001-092-540	OPERATING SUPPLIES	\$500.00 Decrease
001-092-637	MAINT OF PUBLIC BLDG	\$4,000.00 Decrease
001-092-625	INSURANCE	\$90,000.00 Decrease
		\$96,090.00

PARKS & RECREATION

001-340-540	OPERATING SUPPLIES	\$22,150.00 Decrease
001-340-575	LANDSCAPING	\$20,000.00 Decrease
001-340-615	ADVERTISING	\$10,000.00 Decrease
001-340-632	VEHICLE EXPENSE	\$3,800.00 Decrease
001-340-637	MAINT OF PUBLIC BLDG	\$15,000.00 Decrease
001-340-650	PROMOTIONS	\$75,000.00 Decrease
001-340-681	TRAINING	\$1,000.00 Decrease
001-340-690	UMPIRES & SCOREKEEPERS	\$10,000.00 Decrease
001-340-691	TOURNAMENT EXPENSE	\$6,000.00 Decrease
001-340-730	CAPITAL MACHINERY & EQUIP	\$14,850.00 Decrease
		\$177,800.00

POLICE DEPARTMENT

001-100-501	COMPUTER EXPENSE	\$2,500.00 Decrease
001-100-525	GAS & OIL	\$20,000.00 Decrease
001-100-535	UNIFORMS	\$13,000.00 Decrease
001-100-604	PROFESSIONAL FEES OTHER	\$6,000.00 Decrease
001-100-610	TRAVEL EXPENSE	\$14,000.00 Decrease
001-100-632	VEHICLE EXPENSE	\$25,000.00 Decrease
001-100-635	EQUIPMENT REPAIR & MAINT	\$17,000.00 Decrease
001-100-637	MAINT OF PUBLIC BLDG	\$7,000.00 Decrease
001-100-650	PROMOTIONS	\$2,600.00 Decrease
001-100-681	TRAINING	\$27,000.00 Decrease
001-100-686	DUES & MISC	\$2,000.00 Decrease
001-100-687	JAIL FEES	\$20,000.00 Decrease
001-100-730	CAPITAL MACHINERY & EQUIP	\$10,000.00 Decrease
001-100-740	CAPITAL VEHICLES	\$50,000.00 Decrease
		\$216,100.00

FIRE DEPARTMENT

001-160-535	UNIFORMS	\$10,000.00 Decrease
001-160-536	PROTECTIVE EQUIPMENT	\$10,000.00 Decrease
001-160-540	OPERATING SUPPLIES	\$10,000.00 Decrease
001-160-610	TRAVEL EXPENSE	\$8,000.00 Decrease
001-160-635	EQUIPMENT REPAIR & MAINT	\$14,504.00 Decrease
001-160-650	PROMOTIONS	\$761.00 Decrease
001-160-681	TRAINING	\$5,000.00 Decrease
001-160-692	FIRE PREVENTION	\$1,000.00 Decrease
001-160-730	CAPITAL MACHINERY & EQUIP	\$27,656.00 Decrease
		\$86,921.00

TOTAL	\$811,920.32
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VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03495	MISS DEPARTMENT OF REVENUE	161339	APRIL 2020 SALES TAX	I 202005219017	5/15/2020	4,919.76
			APRIL 2020 SALES TAX	001-000-104	2.10	
			APRIL 2020 SALES TAX	400-000-111	4,917.66	
TOTAL =						4,919.76

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	2.10
400	PUBLIC UTILITIES FUND	4,917.66
TOTALS FOR ALL FUNDS =		4,919.76

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-61100	RIDGELAND TOURISM COMMISS	161340	TOURISM TAX	I 202005219018	5/18/2020	94,923.63
			TOURISM TAX	001-000-101	94,923.63	
						=====
						TOTAL = 94,923.63
						=====

FUND TOTALS		
FUND	NAME	TOTAL
=====		
001	GENERAL FUND	94,923.63
=====		
TOTALS FOR ALL FUNDS =		94,923.63

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05840	PAK MAIL	161341	SHIP JERSEYS	I 26284	5/19/2020	345.40
			SHIP JERSEYS	001-340-540	345.40	
						=====
						TOTAL = 345.40
						=====

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	345.40
TOTALS FOR ALL FUNDS =		345.40

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03495	MISS DEPARTMENT OF REVENUE	161342	TAG FOR FIRE DEPT	I 202005269019	5/26/2020	12.00
			TAG FOR FIRE DEPT	001-160-632	12.00	
TOTAL =						12.00

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	12.00
TOTALS FOR ALL FUNDS =		12.00

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-00550	A T & T	161343	60189817025490595:05-4 - 06-03 I 60189817025490595:05-4 - 06-03	202005289031	5/04/2020	33.25
				001-100-604	33.25	
01-01350	ADCAMP INC	161344	ORLEANS CIRCLE	I 39542	5/06/2020	64,103.10
			SC-1A ASPHALT	001-201-603	36,155.70	
			MILLING LUMP SUM	001-201-603	13,155.00	
			SURFACE OVERLAY	001-201-603	14,792.40	
01-01350	ADCAMP INC	161345	SAWBRIDGE OVERLAY	I 39571	5/18/2020	256,907.60
			SC-A1 MIX	001-201-603	181,575.00	
			MILLING	001-201-603	58,560.00	
			BASE REPAIR	001-201-603	16,772.60	
01-05839	ALVIN'S REPAIR SERVICE	161346	FD - ST 4	I 8229	5/15/2020	238.00
			DOOR SPRING	001-160-635	28.00	
			LABOR	001-160-635	210.00	
01-03780	AMERICAN MUNICIPAL SERVIC	161347	APRIL 2020: COURT SERVICES	I 46441	4/30/2020	56.65
			APRIL 2020: COURT SERVICES	001-000-115	56.65	
01-01944	ATMOS ENERGY	161348	3013046088:04-23-20 - 05-20-20 I	202005289032	5/20/2020	78.01
			3013046088:04-23-20 - 05-20-20	001-160-630	78.01	
01-04524	AUTO PLUS	161349	FD - UNITS 8	I 346000839	5/12/2020	120.56
			RADIATOR CAP	001-160-632	6.63	
			OIL FILTER	001-160-632	5.16	
			FUEL FILTER	001-160-632	27.45	
			OIL	001-160-632	24.96	
			FUEL/WATER SEPARATOR	001-160-632	36.30	
			DEF	001-160-632	20.06	
01-06675	BELT WAREHOUSE	161350	BOBCAT BELTS	I 117676	5/14/2020	40.62
			ALTERNATOR BELT	001-201-635	20.60	
			FAN BELT	001-201-635	20.02	
01-02058	BISHOP, THOMAS	161351	REIMBURSE DIRCET DEPOSIT RETU I	202005289033	5/26/2020	150.00
			REIMBURSE DIRCET DEPOSIT RETU	001-000-351	150.00	
01-07400	BLURTON, BANKS & ASSOCIAT	161352	FRP DIRT	I 054-793	5/15/2020	135.00
			FRP DIRT	001-340-575	135.00	
01-07400	BLURTON, BANKS & ASSOCIAT	161353	R/R SIDEWALK	I 054-794	5/15/2020	840.00
			REMOVE & REPLACE SIDEWALK	400-650-604	840.00	
01-08860	BULLDOG CONSTRUCTION CO I	161354	DINSBOR CURB REPAIR	I 5204	5/07/2020	100,213.50
			CURB REPAIR	001-201-603	20,597.50	
			MISC CONCRETE SAW CU	001-201-603	52,500.00	
			FOAM LEVELING	001-201-603	23,066.00	
			SAWCUTTING	001-201-603	4,050.00	
01-08860	BULLDOG CONSTRUCTION CO I	161355	609 & 611 WENDOVER DR	I 5207	5/14/2020	1,330.00

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-08860	BULLDOG CONSTRUCTION CO I	161355	609 & 611 WENDOVER DR FOAM SEAL	I 5207 001-201-691	5/14/2020 1,330.00	1,330.00	CONT
01-05106	C SPIRE BUSINESS SOLUTION	161356	CSBS677122 :04-1-20 - 04-30-20 I	1529532	5/07/2020	2,503.21	
			CSBS677122 :04-1-20 - 04-30-20	001-020-604	23.79		
			CSBS677122 :04-1-20 - 04-30-20	001-042-604	87.34		
			CSBS677122 :04-1-20 - 04-30-20	001-080-604	7.94		
			CSBS677122 :04-1-20 - 04-30-20	001-100-604	358.99		
			CSBS677122 :04-1-20 - 04-30-20	001-180-604	103.22		
			CSBS677122 :04-1-20 - 04-30-20	001-201-604	31.72		
			CSBS677122 :04-1-20 - 04-30-20	001-340-604	87.34		
			CSBS677122 :04-1-20 - 04-30-20	400-650-604	47.64		
			CSBS677122 :04-1-20 - 04-30-20	001-020-605	71.27		
			CSBS677122 :04-1-20 - 04-30-20	001-040-605	208.14		
			CSBS677122 :04-1-20 - 04-30-20	001-100-605	787.14		
			CSBS677122 :04-1-20 - 04-30-20	001-160-605	169.28		
			CSBS677122 :04-1-20 - 04-30-20	001-180-605	151.73		
			CSBS677122 :04-1-20 - 04-30-20	001-201-605	95.99		
			CSBS677122 :04-1-20 - 04-30-20	001-340-605	104.94		
			CSBS677122 :04-1-20 - 04-30-20	400-650-605	166.74		
01-03826	C SPIRE WIRELESS	161357	0002596490:04-08-20 - 05-07-20 I	202005289037	5/07/2020	638.37	
			0002596490:04-08-20 - 05-07-20	001-340-605	638.37		
01-12050	CENTRAL PIPE SUPPLY INC	161358	3/4" INDEX 3/4" INDEX	I 5100217433.001 400-650-575	5/14/2020 4,260.00	4,260.00	
01-13025	CINTAS CORPORATION LOC #2	161359	02148 02148 02148	I 50618042 001-180-540 400-650-540	5/15/2020 32.52 17.37	49.89	
01-13025	CINTAS CORPORATION LOC #2	161360	04450 04450 04450	I 50963016 400-650-535 404-650-535	5/20/2020 137.32 14.95	152.27	
01-13025	CINTAS CORPORATION LOC #2	161361	04448 04448	I 50963100 001-201-535	5/20/2020 251.58	251.58	
01-13025	CINTAS CORPORATION LOC #2	161362	04479 04479	I 51065361 001-201-540	5/21/2020 2.64	2.64	
01-13025	CINTAS CORPORATION LOC #2	161363	04481 04481	I 51065416 400-650-540	5/21/2020 48.19	48.19	
01-13025	CINTAS CORPORATION LOC #2	161364	02148 02148 02148	I 51231295 001-180-540 400-650-540	5/22/2020 32.52 17.37	49.89	
01-13025	CINTAS CORPORATION LOC #2	161365	02147 02147	I 51231303 001-340-540	5/22/2020 99.50	99.50	
01-13025	CINTAS CORPORATION LOC #2	161366	04052	I 51231307	5/22/2020	128.43	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-13025	CINTAS CORPORATION LOC #2	161366	04052 04052	I 51231307 001-340-540	5/22/2020 128.43	128.43 CONT
01-13025	CINTAS CORPORATION LOC #2	161367	08828 08828	I 51231549 001-340-540	5/22/2020 30.00	30.00
01-13025	CINTAS CORPORATION LOC #2	161368	04481 04481	I 51502140 400-650-540	5/27/2020 48.19	48.19
01-13025	CINTAS CORPORATION LOC #2	161369	04479 04479	I 51502222 001-201-540	5/27/2020 2.64	2.64
01-13025	CINTAS CORPORATION LOC #2	161370	04448 04448	I 51502231 001-201-535	5/27/2020 306.58	306.58
01-13025	CINTAS CORPORATION LOC #2	161371	04450 04450 04450	I 51502313 400-650-535 404-650-535	5/27/2020 137.32 14.95	152.27
01-05517	CITY OF JACKSON	161372	030-5373:JUNE '20 RIDGELAND 030-5373:JUNE '20 RIDGELAND	I 202005289035 400-650-691	5/28/2020 15,247.49	15,247.49
01-13200	CITY OF JACKSON	161373	030-5380:JUNE '20 EAST MADISON 030-5380:JUNE '20 EAST MADISON	I 202005289034 404-650-688	5/28/2020 133,670.31	133,670.31
01-14370	CLYDE C SCOTT INSURANCE A	161374	RENEW MAYOR MCGEE MAYOR MCGEE	I 36925 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161375	RENEW D. SMITH RENEW D. SMITH	I 36927 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161376	RENEW K HEARD RENEW K HEARD	I 36928 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161377	RENEW K HOLDER RENEW K HOLDER	I 36929 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161378	RENEW W LEE RENEW W LEE	I 36930 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161379	RENEW B RAMSEY RENEW B RAMSEY	I 36931 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161380	RENEW W HAMLIN RENEW W HAMLIN	I 36932 001-092-625	5/07/2020 250.00	250.00
01-14370	CLYDE C SCOTT INSURANCE A	161381	RENEW C GAUTIER RENEW C GAUTIER	I 36933 001-092-625	5/07/2020 250.00	250.00
01-02440	COMCAST CABLE	161382	8396410530286232:05-19 - 06-18 8396410530286232:05-19 - 06-18	I 202005289038 001-201-604	5/15/2020 108.35	108.35

VENDOR		DOCKET		*-----*	INVOICE-----*	
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01618	CONNECTOR SPECIALISTS OF	161383	HYDRAULIC HOSE HYDRAULIC HOSE	I 00951099 001-201-635	5/06/2020 71.27	71.27
01-15000	CONSOLIDATED PIPE & SUPPL	161384	8"X3/4" BRASS TAP SADDLE 8"X3/4" BRASS TAP SADDLE	I 0402761-000-000 400-650-575	5/08/2020 312.72	312.72
01-03857	CORNERSTONE GOVERNMENT AF	161385	JANUARY - MAY 2020 SERVICES JANUARY - MAY 2020 SERVICES	I RIDGE-0520 001-020-604	5/04/2020 25,000.00	25,000.00
01-16500	CUSTOM PRODUCTS CORP	161386	HCP STREET NAME SIGN 96X18 SIGN SET UP CHARGE FRAME	I 334805 001-201-685 001-201-685 001-201-685	5/11/2020 438.48 75.00 350.00	863.48
01-17329	DAVIS REFRIGERATION & ELE	161387	ICE MACHINES SERVICED ICE MACHINE SERVICED	I 8400 001-201-635	5/08/2020 428.00	428.00
01-17329	DAVIS REFRIGERATION & ELE	161388	ICE MACHINES SERVICED ICE MACHINE SERVICED	I 8412 400-650-635	5/08/2020 685.00	685.00
01-18050	DELL MARKETING L.P.	161389	ADOBE ACROBAT PRO ADOBE ACROBAT PRO ADOBE ACROBAT PRO	I 10394882006 001-042-501 001-160-604	5/22/2020 74.08 74.08	148.16
01-03638	DELTA DENTAL INSURANCE CO	161390	25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020 25-1536700000: JUNE 2020	I BE003948051 001-010-480 001-020-480 001-040-480 001-040-480 001-092-480 001-100-480 001-160-480 001-160-480 001-180-480 001-201-480 001-201-480 001-340-480 001-340-480 005-101-480 400-650-480 404-650-480 001-000-170 005-000-170 400-000-170 404-000-170	6/01/2020 273.51 273.51 212.73 30.39 30.39 2,188.08 1,732.23 112.11 334.29 911.70 30.39 425.46 112.11 60.78 638.19 60.78 3,682.52 0.00 442.94 72.17	11,624.28
01-18150	DELTA MUFFLER & AUTO REPA	161391	P312 ALIGNMENT P312 ALIGNMENT	I 1666 001-100-632	5/18/2020 59.95	59.95
01-18620	DICKERSON & BOWEN INC	161392	TONS OF ASPHALT ASPHALT 9.82 TON	I 77133 001-201-575	4/29/2020 576.93	576.93

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-18620	DICKERSON & BOWEN INC	161393	TONS OF ASPHALT ASPHALT 16.09 TON	I 77161 001-201-575	4/30/2020 945.29	945.29
01-18620	DICKERSON & BOWEN INC	161394	TONS OF ASPHALT ASPHALT 30.67 TON	I 77194 001-201-575	5/12/2020 1,801.87	1,801.87
01-18620	DICKERSON & BOWEN INC	161395	TONS OF ASPHALT ASPHALT 30.70 TON	I 77196 001-201-575	5/12/2020 1,803.64	1,803.64
01-03327	DUNCAN MARINE	161396	FD - ZODIAC CABLE ASSY LABOR MISC. PARTS	I 2221 001-160-635 001-160-635 001-160-635	5/13/2020 46.92 52.50 2.63	102.05
01-03328	EDKO LLC	161397	HERBICIDE APPLICATION TO DITCH HERBICIDE APPLICATION TO DITCH	I 355184 001-201-604	5/08/2020 5,292.14	5,292.14
01-05842	SCOTT EDWARDS	161398	HEATWAVE REFUND HEATWAVE REFUND	I 202005279021 001-000-313	5/01/2020 70.00	70.00
01-05841	MARCUS EICHHORN	161399	HEATWAVE REFUND HEATWAVE REFUND	I 202005279022 001-000-313	5/01/2020 70.00	70.00
01-21506	ENTERGY	161400	74592635: 03-25-20 - 04-27-20 74592635: 03-25-20 - 04-27-20	I 202005289043 400-650-630	5/19/2020 129.31	129.31
01-21506	ENTERGY	161401	100962737: 04-24-20 - 05-22-20 100962737: 04-24-20 - 05-22-20	I 202005289044 400-650-630	5/28/2020 9.13	9.13
01-21506	ENTERGY	161402	105612568: 04-24-20 - 05-21-20 105612568: 04-24-20 - 05-21-20	I 202005289045 001-201-684	5/28/2020 190.03	190.03
01-21506	ENTERGY	161403	105612600: 04-24-20 - 05-21-20 105612600: 04-24-20 - 05-21-20	I 202005289046 001-201-684	5/28/2020 249.53	249.53
01-21506	ENTERGY	161404	123466740: 04-27-20 - 05-22-20 123466740: 04-27-20 - 05-22-20	I 202005289047 001-201-684	5/28/2020 67.64	67.64
01-21506	ENTERGY	161405	123466989: 04-27-20 - 05-22-20 123466989: 04-27-20 - 05-22-20	I 202005289048 001-201-684	5/28/2020 22.72	22.72
01-21506	ENTERGY	161406	123469033: 04-27-20 - 05-22-20 123469033: 04-27-20 - 05-22-20	I 202005289049 001-201-684	5/28/2020 23.25	23.25
01-21506	ENTERGY	161407	128655347: 04-27-20 - 05-22-20 128655347: 04-27-20 - 05-22-20	I 202005289050 001-201-684	5/28/2020 118.99	118.99
01-21506	ENTERGY	161408	148884430: 04-27-20 - 05-22-20 123469033: 04-27-20 - 05-22-20	I 202005289051 001-201-684	5/28/2020 870.90	870.90
01-21506	ENTERGY	161409	164979585: 04-24-20 - 05-26-20	I 202005289052	5/28/2020	9.38

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-21506	ENTERGY	161409	164979585: 04-24-20 - 05-26-20 I 123466989: 04-27-20 - 05-22-20 001-201-684	202005289052	5/28/2020	9.38	CONT
						9.38	
01-21506	ENTERGY	161410	44930162: 04-24-20 - 05-22-20 I 123466740: 04-27-20 - 05-22-20 001-201-684	202005289053	5/28/2020	22.47	
						22.47	
01-21506	ENTERGY	161411	67890079: 04-27-20 - 05-26-20 I 67890079: 04-27-20 - 05-26-20 001-201-684	202005289055	5/28/2020	32.63	
						32.63	
01-21506	ENTERGY	161412	82141797: 04-24-20 - 05-26-20 I 82141797: 04-24-20 - 05-26-20 001-201-684	202005289056	5/28/2020	79.51	
						79.51	
01-02179	EUTAW CONSTRUCTION COMPAN	161413	HPP-8323-00(004)/104859801 HPP-8323-00(004)/104859801	I 12-9 378-601-750	5/27/2020	842,748.61	
						842,748.61	
01-22500	FEDERAL EXPRESS	161414	1393-1125-6 1393-1125-6	I 3-260-57539 400-650-540	5/21/2020	49.31	
						49.31	
01-23750	FORESTRY SUPPLIERS INC	161415	RESPIRATOR & CH. WADERS 23341 RESPIRATOR 95182 8 CH. WADER	I 702714-00 001-201-540 400-650-540	5/08/2020	113.25	
						64.75	
						48.50	
01-23750	FORESTRY SUPPLIERS INC	161416	RESPIRATOR & CH. WADERS 23369 CARTRIDGE	I 702714-01 001-201-540	5/21/2020	75.25	
						75.25	
01-23750	FORESTRY SUPPLIERS INC	161417	RESPIRATOR & CH. WADERS 33651 GATORADE 13384 SPRAYER 94656 LITTER GETTER 39517 WOOD STAKES	I 709590-00 001-201-540 001-201-540 001-201-540 001-201-540	5/19/2020	762.85	
						557.00	
						100.50	
						57.75	
						47.60	
01-23750	FORESTRY SUPPLIERS INC	161418	RESPIRATOR & CH. WADERS 24892 SAFETY FLAG	I 710815-00 001-201-540	5/21/2020	13.50	
						13.50	
01-05776	FOWLER CONSTRUCTION & EXC	161419	WOLCOTT PARK PARKING LOT WOLCOTT PARK PARKING LOT	I 3 382-601-750	5/26/2020	15,590.51	
						15,590.51	
01-24500	FUELMAN OF MS-#127779	161420	127779; 05-18-20 - 05-24-20 127779; 05-18-20 - 05-24-20	I NP58256534 001-092-525	5/25/2020	32.32	
						32.32	
01-01867	FUELMAN OF MS-#127780	161421	127780; 05-04-20 - 05-10-20 127780; 05-04-20 - 05-10-20 127780; 05-04-20 - 05-10-20 127780; 05-04-20 - 05-10-20	I NP58209014 001-201-525 400-650-525 404-650-525	5/11/2020	566.72	
						174.36	
						353.46	
						38.90	
01-01867	FUELMAN OF MS-#127780	161422	127780; 05-11-20 - 05-17-20 127780; 05-11-20 - 05-17-20 127780; 05-04-20 - 05-10-20 127780; 05-04-20 - 05-10-20	I NP58229977 001-201-525 400-650-525 404-650-525	5/18/2020	800.88	
						396.99	
						384.64	
						19.25	
01-01867	FUELMAN OF MS-#127780	161423	BG127780: 05-18-20 - 05-24-20 I BG127780: 05-18-20 - 05-24-20 001-201-525	NP58256535	5/25/2020	634.78	
						337.33	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01867	FUELMAN OF MS-#127780	161423	BG127780: 05-18-20 - 05-24-20	I NP58256535	5/25/2020	634.78
			BG127780: 05-18-20 - 05-24-20	400-650-525	297.45	
			BG127780: 05-18-20 - 05-24-20	404-650-525	0.00	
01-01868	FUELMAN OF MS-#127781	161424	127781; 05-11-20 - 05-17-20	I NP58229978	5/18/2020	262.01
			127781; 05-11-20 - 05-17-20	001-160-525	262.01	
01-01868	FUELMAN OF MS-#127781	161425	127781; 05-18-20 - 05-24-20	I NP58256536	5/25/2020	253.91
			127781; 05-18-20 - 05-24-20	001-160-525	253.91	
01-01869	FUELMAN OF MS-#127782	161426	127782; 05-11-20 - 05-17-20	I NP58229979	5/18/2020	40.78
			127782; 05-11-20 - 05-17-20	001-180-525	40.78	
01-01869	FUELMAN OF MS-#127782	161427	127782; 05-18-20 - 05-24-20	I NP58256537	5/25/2020	67.79
			127782; 05-18-20 - 05-24-20	001-180-525	67.79	
01-01870	FUELMAN OF MS-#127783	161428	127783; 05-11-20 - 05-17-20	I NP58229980	5/18/2020	1,536.53
			127783; 05-11-20 - 05-17-20	001-100-525	1,536.53	
01-01870	FUELMAN OF MS-#127783	161429	127783; 05-18-20 - 05-24-20	I NP58256538	5/25/2020	1,803.00
			127783; 05-18-20 - 05-24-20	001-100-525	1,803.00	
01-01871	FUELMAN OF MS-#127785	161430	127785; 05-11-20 - 05-17-20	I NP58229981	5/18/2020	80.87
			127785; 05-11-20 - 05-17-20	001-340-525	80.87	
01-01871	FUELMAN OF MS-#127785	161431	127785; 05-18-20 - 05-24-20	I NP58256539	5/25/2020	115.32
			127785; 05-18-20 - 05-24-20	001-340-525	115.32	
01-24935	GATEWAY TIRE & SERVICE CE	161432	SUSPENSION DIAGNOSIS	I 6504-130071	5/13/2020	24.95
			SUSPENSION DIAGNOSIS	001-100-632	24.95	
01-02190	GILL, SHIRLEY	161433	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-05774	JUAN GONZALEZ	161434	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-26200	GRAINGER, W W INC	161435	39H776 4OZ PLASTIC BOTTLE	I 9493211347	4/01/2020	9.34
			3U605 FUNNEL	400-650-540	9.34	
01-26200	GRAINGER, W W INC	161436	39H776 4OZ PLASTIC BOTTLE	I 9494445415	4/02/2020	58.72
			3M557 FAN MOTOR	400-650-635	58.72	
01-26200	GRAINGER, W W INC	161437	39H776 4OZ PLASTIC BOTTLE	I 9517319589	4/28/2020	25.73
			1EZC4 ST.WHEEL COVER	400-650-540	10.01	
			3HLA3 WIRELOCK PIN	400-650-540	15.72	
01-26200	GRAINGER, W W INC	161438	39H776 4OZ PLASTIC BOTTLE	I 9532217719	5/14/2020	91.60
			39H776 4OZ PLASTIC BOTTLE	400-650-540	91.60	
01-27765	HARCROS CHEMICALS INC	161439	1 TON CHLORINE CYLINDER	I 770114551	5/12/2020	660.00
			1 TON CHLORINE CYLINDER	400-650-575	660.00	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-27765	HARCROS CHEMICALS INC	161440	1 TON CHLORINE CYLINDER	I 770114552	5/12/2020	660.00
			1 TON CHLORINE CYLINDER	400-650-575	660.00	
01-27765	HARCROS CHEMICALS INC	161441	1 TON CHLORINE CYLINDER	I 770114553	5/12/2020	660.00
			1 TON CHLORINE CYLINDER	400-650-575	660.00	
01-27765	HARCROS CHEMICALS INC	161442	1 TON CHLORINE CYLINDER	I 770114554	5/12/2020	660.00
			1 TON CHLORINE CYLINDER	400-650-575	660.00	
01-27765	HARCROS CHEMICALS INC	161443	150LB CHLORINE CYLINDER	I 770114584	5/13/2020	795.00
			150LB CHLORINE CYLINDER	400-650-575	795.00	
01-27765	HARCROS CHEMICALS INC	161444	SODIUM FLORIDE	I 770114673	5/21/2020	2,112.00
			SODIUM FLORIDE	400-650-575	2,112.00	
01-04997	HARTLEY EQUIPMENT COMPANY	161445	BLADE PULLEY	I 88037	5/20/2020	77.43
			BLADE PULLEY	001-201-635	77.43	
01-04997	HARTLEY EQUIPMENT COMPANY	161446	ZERO TURN DECK BELT	I 88258	5/21/2020	160.54
			ZERO TURN DECK BELT	001-201-635	160.54	
01-04406	HEATH, VICKI	161447	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-29350	HEMPHILL CONSTRUCTION INC	161448	PROJECT# H18101/H18115	I 5G	5/27/2020	204,034.81
			PROJECT# H18101/H18115	378-601-750	204,034.81	
01-30000	HILLARD, MARVIN	161449	PUMP OUT LIFT STATION	I 202005159015	4/23/2020	2,712.50
			PUMP OUT LIFT STATION	400-650-604	2,712.50	
01-04622	HOLLY, SALLY M.	161450	MAY 2020	I 202005279029	5/27/2020	360.00
			MAY 2020	001-340-690	360.00	
01-03597	ID GROUP, INC	161451	PRIVILEGE LICENSE OVRPYMNT	I 202005279024	5/18/2020	20.00
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	20.00	
01-32050	ILLINOIS CENTRAL RAILROAD	161452	06-01-20 - 05-31-20 BASE RENT	I 9500212443	5/04/2020	50.00
			06-01-20 - 05-31-20 BASE RENT	400-650-660	50.00	
01-32675	INTERSTATE BATTERY SYSTEM	161453	BATTERIES	I 700365	5/13/2020	240.90
			C78DT-XHD BATTERY	001-201-635	112.95	
			MTP-65HD BATTERY	001-201-635	127.95	
01-05683	IT'S VINYL Y'ALL LLC	161454	STRIPE UPFIT INTERCEPTORS	I 1147	5/06/2020	1,650.00
			STRIPE UPFIT INTERCEPTORS	001-100-632	1,650.00	
01-33800	JACKSON PAPER COMPANY	161455	COPY PAPER JAN. SUPPLY	I 1182238	5/07/2020	600.20
			COPY PAPER	001-100-500	458.70	
			TRIFOLD TOWELS	001-100-510	38.39	
			CLARIO FOAMING SOAP	001-100-510	103.11	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-04945	JACKSON, DIANE	161456	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-04904	JACKSON, SHELIA	161457	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-00973	KIMBALL MIDWEST	161458	SUPPLIES STOCK	I 7934526	5/12/2020	511.64
			#8 SNAP SPADE	400-650-540	13.69	
			3/4 BLACK CABLE TIE	400-650-540	21.96	
			1/2 BLACK CABLE TIE	400-650-540	14.12	
			#16 CRYOGEN SP DRILL	400-650-540	5.04	
			#17 CRYOGEN SP DRILL	400-650-540	5.04	
			15/32 SP DRILL	400-650-540	24.36	
			1/16 SP DRILL	400-650-540	3.41	
			7/64 SP DRILL	400-650-540	3.63	
			ELECTRICAL TAPE	400-650-540	17.35	
			PREC BLUE PAINT	400-650-540	121.68	
			FL GREEN PAINT	400-650-540	121.68	
			6/16 HEX NUT	400-650-540	50.85	
			20A BLO N GLO	400-650-540	14.40	
			30A BLO N GLOW	400-650-540	14.40	
			20A MINI BLO N GO	400-650-540	14.40	
			15" INCH TARP STRAP	400-650-540	4.95	
			31" TARP STRAP	400-650-540	7.95	
			41" TARP STRAP	400-650-540	12.75	
			CENTER-POINT-TAPE	400-650-540	39.98	
01-04496	KRISPY KREME DOUGHNUTS #2	161459	PRIVILEGE LICENSE OVRPYMNT	I 202005279023	5/14/2020	62.50
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	62.50	
01-02334	LATHAM, RITA	161460	MAY 2020	I 202005279028	5/14/2020	35.00
			MAY 2020	001-340-690	35.00	
01-03299	LEXISNEXIS RISK DATA MANA	161461	LEXIS NEXIS APRIL FEES	I 1191070-20200430	4/30/2020	708.33
			APRIL INVOICE	005-101-604	708.33	
01-05843	LICE CLINICS OF AMERICAL	161462	PRIVILEGE LICENSE OVRPYMNT	I 202005279026	5/21/2020	16.80
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	16.80	
01-02576	LINCOLN NATIONAL LIFE INS	161463	502251: 06-01-20 - 06-30-20	I 202005289039	5/28/2020	4,413.86
			502251: 06-01-20 - 06-30-20	001-010-480	152.38	
			502251: 06-01-20 - 06-30-20	001-020-480	51.00	
			502251: 06-01-20 - 06-30-20	001-040-480	163.53	
			502251: 06-01-20 - 06-30-20	001-040-480	25.50	
			502251: 06-01-20 - 06-30-20	001-092-480	14.49	
			502251: 06-01-20 - 06-30-20	001-040-480	21.96	
			502251: 06-01-20 - 06-30-20	001-100-480	1,508.55	
			502251: 06-01-20 - 06-30-20	001-160-480	1,064.25	
			502251: 06-01-20 - 06-30-20	001-180-480	249.32	
			502251: 06-01-20 - 06-30-20	001-201-480	458.84	
			502251: 06-01-20 - 06-30-20	001-340-480	243.92	

VENDOR		DOCKET		*-----INVOICE-----*				
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT		
01-02576	LINCOLN NATIONAL LIFE INS	161463	502251: 06-01-20 - 06-30-20	I 202005289039	5/28/2020	4,413.86	CONT	
			502251: 06-01-20 - 06-30-20	005-101-480	49.18			
			502251: 06-01-20 - 06-30-20	400-650-480	382.61			
			502251: 06-01-20 - 06-30-20	404-650-480	28.33			
01-00090	LITTLE CREEK INC	161464	SUPPLIES	I 2005010	5/14/2020	563.00		
			HAND SOAP(020320)	001-340-510	56.00			
			BLK LINER (012020)	001-340-510	286.00			
			TOIL TISS (051120)	001-340-510	221.00			
01-02031	LOWE'S BUSINESS ACCOUNT	161465	SUPPLIES FOR FRP	I 14876	5/13/2020	50.36		
			1/4IN PLUG	001-340-540	3.70			
			1/4 IN BRASS DRAIN	001-340-540	4.35			
			165 PSI TANK SAFETY	001-340-540	8.72			
			STAND BLOW GUN	001-340-540	10.76			
			16 OZ SYN AIR COMP	001-340-540	22.83			
01-02031	LOWE'S BUSINESS ACCOUNT	161466	LANTANA FOR KRB	I 20203	5/13/2020	259.28		
			LANTANA FOR KRB	001-550-599	259.28			
01-04824	MAC HAIK CHRYSLER DODGE J	161467	P319 INTAKE MANIFOLD	I 335010	5/08/2020	1,351.24		
			LABOR	001-100-632	500.00			
			U. INTAKE MANIFOLD	001-100-632	355.00			
			INTAKE PLENUM GASKET	001-100-632	34.50			
			L. INTAKE MANIFOLD	001-100-632	331.70			
			IN. MANIFOLD GASKET	001-100-632	80.04			
			SHOP FEES	001-100-632	50.00			
01-04824	MAC HAIK CHRYSLER DODGE J	161468	P319 LIFTER REPLACEMENT	I 335109	5/18/2020	904.80		
			LABOR	001-100-632	610.00			
			ARM VALVE	001-100-632	260.88			
			TAPPET VALVE	001-100-632	133.92			
			DISCOUNT	001-100-632	100.00CR			
01-04824	MAC HAIK CHRYSLER DODGE J	161469	3.6 TICK	I 335263	5/21/2020	1,587.79		
			LIFTERS	001-100-632	78.96			
			ROCKERS	001-100-632	142.44			
			INTAKE SEALS	001-100-632	40.50			
			PLUG TUBES	001-100-632	52.11			
			VALVE COVER GASKET	001-100-632	19.78			
			INTAKE CAMSHAFT	001-100-632	342.00			
			EXHAUST CAMSHAFT	001-100-632	287.00			
			LABOR	001-100-632	625.00			
01-40485	MADISON ACE HARDWARE	161470	SUPPLIES FRP	I 40252	5/08/2020	1,527.65		
			BATTERY AA 24PK	001-340-540	68.97			
			PLUNGER 21"	001-340-540	17.18			
			SCOURING STICK	001-340-540	15.96			
			CHAIN 17 .5 FEET	001-340-540	41.83			
			SINGLE CUT KEY	001-340-540	74.09			
			LIQUID NAIL	001-340-540	10.77			
			GRADE STAKE PK 24	001-340-540	19.99			

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-40485	MADISON ACE HARDWARE	161470	SUPPLIES FRP	I 40252	5/08/2020	1,527.65	CONT
			GERBER MULTI TOOL	001-340-540	54.99		
			GRADE STAKE	001-340-540	23.85		
			PIPE CPVC	001-340-540	32.13		
			TAPE ANTISLIP	001-340-540	194.25		
			ZIPTIES, 100 PK BLK	001-340-540	386.88		
			WINDOW SCRAPER	001-340-540	7.98		
			CLEANR GOO GONE	001-340-540	9.99		
			ALL SEASONS HOSES	001-340-540	65.98		
			SPRYPNT AUTO BLK	001-340-540	34.36		
			RAKE	001-340-540	71.96		
			SPRYPNT ACE BLK	001-340-540	6.00		
			HP ULTRA 2.6 OZ	001-340-540	3.58		
			CONCRETE MIX	001-340-540	30.36		
			SPRYPNT 2X OASISBLUE	001-340-540	4.59		
			STIHL SR 200 SPRAYER	001-340-540	351.96		
01-40485	MADISON ACE HARDWARE	161471	HOSE BARB & RATCHET STRAP	I 40766	5/12/2020	39.56	
			3/4"X6" NIPPLE	001-201-540	4.59		
			3/4X3/4 HOSE BARB	001-201-540	7.99		
			5/8X3/4 HOSE BARB	001-201-540	6.99		
			TIE DOWN 4PK	001-201-540	19.99		
01-40485	MADISON ACE HARDWARE	161472	SUPPLIES	I 42092	5/19/2020	107.43	
			FLAT WASHERS	001-340-540	8.19		
			LOCK NUT	001-340-540	13.59		
			CARRIAGE BOLT	001-340-540	17.49		
			TORCH RCIP BLD	001-340-540	22.99		
			FASTENERS	001-340-540	25.99		
			BIT DRILL	001-340-540	19.18		
01-40485	MADISON ACE HARDWARE	161473	WOLCOTT BLEACHER REPAIR	I 42367	5/21/2020	83.17	
			FASTENERS	001-340-540	19.20		
			BLADE SAWZAL 5PK	001-340-540	17.99		
			TORCH RCIP BLD 5PK	001-340-540	45.98		
01-41000	MADISON COUNTY JOURNAL	161474	ZONING-RIDGELAND LODGING	I 300070276	2/29/2020	135.48	
			ZONING-RIDGELAND LODGING	001-180-615	135.48		
01-41000	MADISON COUNTY JOURNAL	161475	BRANDON BROWN - ORD	I 300070295	2/29/2020	159.00	
			BRANDON BROWN - ORD	001-180-615	159.00		
01-41000	MADISON COUNTY JOURNAL	161476	ATT - 733 Z NTHPRK DR	I 300070296	2/29/2020	143.40	
			ATT - 733 Z NTHPRK DR	001-180-615	143.40		
01-41000	MADISON COUNTY JOURNAL	161477	ATT - 853 Z CENTRE ST	I 300070297	2/29/2020	146.28	
			ATT - 853 Z CENTRE ST	001-180-615	146.28		
01-41000	MADISON COUNTY JOURNAL	161478	ATT - 800 Z RDGWD RD	I 300070298	2/29/2020	145.08	
			ATT - 800 Z RDGWD RD	001-180-615	145.08		
01-41100	MADISON COUNTY SHERIFF'S	161479	APRIL 2020 HOUSING	I R-0420	5/12/2020	4,053.00	

VENDOR		DOCKET	*-----INVOICE-----*				
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-41100	MADISON COUNTY SHERIFF'S	161479	APRIL 2020 HOUSING APRIL 2020 HOUSING	I R-0420 001-100-687	5/12/2020 4,053.00	4,053.00	CONT
01-41100	MADISON COUNTY SHERIFF'S	161480	APRIL 2020 MEDICAL APRIL 2020 MEDICAL	I R-M0420 001-100-687	5/12/2020 430.18	430.18	
01-01078	MADISON COUNTY WASTEWATER	161481	ACOE TNB LOAN: JUNE 2020 ACOE TNB LOAN: JUNE 2020	I 4044 400-650-846	5/01/2020 5,809.84	5,809.84	
01-01078	MADISON COUNTY WASTEWATER	161482	AUTHORITY SRF LOAN: JUNE 2020 AUTHORITY SRF LOAN: JUNE 2020	I 4053 400-650-842	5/01/2020 1,409.79	1,409.79	
01-01078	MADISON COUNTY WASTEWATER	161483	PARKWAY EAST: JUNE 2020 PARKWAY EAST: JUNE 2020	I 4058 400-650-845	5/01/2020 2,021.54	2,021.54	
01-01078	MADISON COUNTY WASTEWATER	161484	BOZEMAN RD: JUNE 2020 BOZEMAN RD: JUNE 2020	I 4063 400-650-848	5/01/2020 1,832.14	1,832.14	
01-03554	MADISON SOUTH RUBBISH LAN	161485	LANDFILL CHARGE 12 CUBIC YARDS 6 CUBIC YARDS HOST FEE ENVIROMENTAL FEE	I 13973 001-201-683 001-201-683 001-201-683 001-201-683	5/08/2020 594.00 66.00 30.00 30.00	720.00	
01-03880	MALONE, DOUGLAS	161486	MAY 26, 2020 MEETING MAY 26, 2020 MEETING	I 052620 001-093-611	5/26/2020 50.00	50.00	
01-03146	MARTIN BLOUGH CO	161487	EXTINGUISHER INSPECTION EXTINGUISHER INSPECTION	I 193521 001-350-637	5/14/2020 60.00	60.00	
01-05014	MARTIN, LAZAIRE	161488	MAY 26, 2020 MEETING MAY 26, 2020 MEETING	I 052620 001-093-611	5/26/2020 50.00	50.00	
01-42885	MCGRAW RENTAL AND SUPPLY	161489	DRILL BIT DRILL BIT COLD ROD 1/4"X6'	I 478042.1.1 001-201-540 001-201-540	5/14/2020 15.17 5.74	20.91	
01-42975	MEL LUNA SAW COMPANY	161490	REPAIR FOR WEEDEATER CARBURETOR FUEL LINE FITTING FUEL LINE 18" STIHL	I 91069 001-340-635 001-340-635 001-340-635 001-340-635	5/20/2020 49.95 8.95 5.95 43.00	107.85	
01-42975	MEL LUNA SAW COMPANY	161491	REPAIR PARTS AIR FILTER 26RS MASTER LINK 33RS MASTER LINK 61PMM MASTER LINK SPINDLE SHAFT SPINDLE BLADES RED MAX HEAD	I 91070 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635	5/20/2020 9.95 27.00 31.95 34.35 52.00 99.00 51.00 37.00	403.56	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-42975	MEL LUNA SAW COMPANY	161491	REPAIR PARTS	I 91070	5/20/2020	403.56
			MUFFLER	400-650-635	55.31	CONT
			MUFFLER BOLTS	400-650-635	3.75	
			MUFFLER GASKET	400-650-635	2.25	
01-05786	METROPOLITAN LIFE INSURAN	161492	TM05969153: JUNE 2020	I 202005289057	5/14/2020	2,046.15
			TM05969153: JUNE 2020	001-010-480	74.25	
			TM05969153: JUNE 2020	001-020-480	74.25	
			TM05969153: JUNE 2020	001-040-480	57.75	
			TM05969153: JUNE 2020	001-040-480	8.25	
			TM05969153: JUNE 2020	001-092-480	8.25	
			TM05969153: JUNE 2020	001-100-480	635.25	
			TM05969153: JUNE 2020	001-160-480	495.00	
			TM05969153: JUNE 2020	001-180-480	90.75	
			TM05969153: JUNE 2020	001-201-480	247.50	
			TM05969153: JUNE 2020	001-340-480	107.25	
			TM05969153: JUNE 2020	005-101-480	16.50	
			TM05969153: JUNE 2020	400-650-480	173.25	
			TM05969153: JUNE 2020	404-650-480	16.50	
			TM05969153: JUNE 2020	001-000-170	36.43	
			TM05969153: JUNE 2020	005-000-170	0.00	
			TM05969153: JUNE 2020	400-000-170	4.97	
			TM05969153: JUNE 2020	404-000-170	0.00	
01-05319	MIDSOUTH ELEVATOR LLC	161493	ELEVATOR MAINTENANCE CONTRACT	I 3655019	5/15/2020	250.00
			ELEVATOR MAINTENANCE CONTRACT	001-100-637	250.00	
01-05688	MIDSTATE CONSTRUCTION OF	161494	NEW CITY HALL PROJECT	I 9	5/14/2020	290,331.97
			NEW CITY HALL PROJECT	390-601-750	290,331.97	
01-05399	MILLS, SCANLON, DYE, & PI	161495	SERVICES THROUGH 05-27-20	I 202005289042	5/27/2020	6,276.80
			SERVICES THROUGH 05-27-20	001-180-601	1,459.75	
			SERVICES THROUGH 05-27-20	001-060-601	1,907.05	
			SERVICES THROUGH 05-27-20	001-100-601	240.00	
			SERVICES THROUGH 05-27-20	001-201-601	60.00	
			SERVICES THROUGH 05-27-20	001-340-601	450.00	
			SERVICES THROUGH 05-27-20	390-601-601	2,130.00	
			SERVICES THROUGH 05-27-20	400-650-601	30.00	
01-03250	MISS ANIMAL RESCUE LEAGUE	161496	JAN - MAR 2020 SHELTER SERVIC	I 202005289040	5/01/2020	1,184.00
			JAN - MAR 2020 SHELTER SERVIC	001-100-604	1,184.00	
01-00953	MISS INDUSTRIES FOR THE B	161497	NOTEBOOKS	I 0046064-IN	5/15/2020	8.78
			NOTEBOOKS	400-650-500	6.60	
			NOTEBOOKS	400-650-500	2.18	
01-00953	MISS INDUSTRIES FOR THE B	161498	BLUE FOLDERS	I 0046111-IN	5/19/2020	568.00
			BLUE FOLDERS	001-100-500	568.00	
01-00748	MISS PRISON INDUSTRIES CO	161499	TRASH CANS	I 118778	5/20/2020	6,511.00
			TRASH CANS	001-340-540	6,286.00	
			FREIGHT	001-340-540	225.00	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-04419	MISSISSIPPI AG COMPANY	161500	DECK BELT DECK BELT	I P40166 001-201-635	5/14/2020 126.85	126.85
01-05793	MISSISSIPPI YARD BARBER	161501	MAY 11, 2020 LAWN MAINTENANCE MAY 11, 2020 LAWN MAINTENANCE	I 1380 001-201-604	5/15/2020 4,064.00	4,064.00
01-01133	O'REILLY AUTO PARTS	161502	BELT BELT	I 304314 001-201-635	5/12/2020 11.44	11.44
01-01133	O'REILLY AUTO PARTS	161503	BELT 57060 OIL FILTER 22" WIPER BLADES UNIVERSAL ANTIFREEZE	I 304346 001-201-632 001-201-632 001-201-632	5/13/2020 8.12 52.20 167.88	228.20
01-04572	PALMER-ALLEN, CARLA	161504	MAY 26, 2020 MEETING MAY 26, 2020 MEETING	I 052620 001-093-611	5/26/2020 50.00	50.00
01-55168	PENNINGTON & TRIM ALARM S	161505	OPEN/CLOSE ANNUAL SVC OPEN/CLOSE SIGNALS 1 MONTH DISCOUNT	I 708593 001-350-637 001-350-637	6/01/2020 60.00 5.00CR	55.00
01-00593	PERFIT INC	161506	MAY 2020 MAY 2020	I 202005279030 001-340-690	5/27/2020 240.00	240.00
01-01932	PINNACLE TOWERS LLC	161507	JUNE 2020 TOWER RENTAL JUNE 2020 TOWER RENTAL	I 31489892 005-101-604	6/01/2020 1,981.04	1,981.04
01-04399	PITNEY BOWES GLOBAL FINAN	161508	03-30-20 - 06-29-20 SERVICES 03-30-20 - 06-29-20 SERVICES	I 3311217074 001-100-604	5/17/2020 606.63	606.63
01-05844	PLASTIC & HAND SURGERY AS	161509	PRIVILEGE LICENSE OVRPYMNT PRIVILEGE LICENSE OVRPYMNT	I 202005279027 001-000-220	5/20/2020 20.00	20.00
01-03279	PNC EQUIPMENT FINANCE	161510	PROPERTY TAX-LEASE ENDED PROPERTY TAX-LEASE ENDED	I 807899 001-340-604	5/11/2020 3,074.76	3,074.76
01-57350	PRASSEL LUMBER COMPANY IN	161511	PORTLAND PORTLAND	I 933665 001-201-575	5/12/2020 1,545.60	1,545.60
01-57350	PRASSEL LUMBER COMPANY IN	161512	WOLCOTT BLEACHER REPAIR WOLCO BLEACH RPAIR	I 934529 001-340-540	5/19/2020 195.72	195.72
01-05796	PUBLIC SAFETY STORE, THE	161513	FD - STRAPS STRAPS	I 82916 491-650-730	4/24/2020 290.00	290.00
01-00381	PUCKETT RENTS	161514	PORTLAND PORTLAND	I 762274-0001 001-201-575	5/12/2020 577.50	577.50
01-58550	QUALITY CHEMICAL & SUPPLY	161515	JANITORIAL SUPPLIES CAN LINERS 44 GAL E31 PH NEUTRAL CLEAN	I 189295 001-100-510 001-100-510	5/07/2020 34.72 92.18	214.90

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-58550	QUALITY CHEMICAL & SUPPLY	161515	JANITORIAL SUPPLIES	I 189295	5/07/2020	214.90
			LIL BIG ROLLS 1250	001-100-510	88.00	CONT
01-58550	QUALITY CHEMICAL & SUPPLY	161516	SHOP SUPPLIES	I 189369	5/12/2020	833.37
			CENTER PULL TOWELS	400-650-510	344.00	
			TOILET TISSUE	400-650-510	149.40	
			GARBAGE BAGS	400-650-510	241.35	
			COFFEE CUP 8OZ	400-650-540	98.62	
01-58550	QUALITY CHEMICAL & SUPPLY	161517	PARK CLEANING SPRAY	I 189375	5/12/2020	148.00
			TERMINTR 1 GAL,COVID	001-340-540	148.00	
01-58995	RACK ROOM SHOES INC #253	161518	PRIVILEGE LICENSE OVRPYMNT	I 202005279025	5/12/2020	1,210.00
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	1,210.00	
01-02200	RIVERS PEST CONTROL	161519	PEST CONTROL SERVICES	I MAY2020	5/13/2020	409.00
			PEST CONTROL SERVICES	001-010-637	24.00	
			PEST CONTROL SERVICES	001-092-637	38.00	
			PEST CONTROL SERVICES	001-100-637	25.00	
			PEST CONTROL SERVICES	001-160-637	72.00	
			PEST CONTROL SERVICES	001-201-637	18.00	
			PEST CONTROL SERVICES	001-340-637	181.00	
			PEST CONTROL SERVICES	001-350-637	28.00	
			PEST CONTROL SERVICES	400-650-637	23.00	
01-02496	RJ YOUNG COMPANY	161520	C-JC1548: 04-11-20 - 05-10-20	I INV3653228	5/11/2020	3,822.30
			C-JC1548: 04-11-20 - 05-10-20	001-010-635	460.37	
			C-JC1548: 04-11-20 - 05-10-20	001-020-635	27.02	
			C-JC1548: 04-11-20 - 05-10-20	001-040-635	400.95	
			C-JC1548: 04-11-20 - 05-10-20	001-080-635	27.02	
			C-JC1548: 04-11-20 - 05-10-20	001-100-635	1,588.40	
			C-JC1548: 04-11-20 - 05-10-20	001-160-635	479.66	
			C-JC1548: 04-11-20 - 05-10-20	001-180-635	54.04	
			C-JC1548: 04-11-20 - 05-10-20	400-650-635	689.08	
			C-JC1548: 04-11-20 - 05-10-20	001-201-635	61.39	
			C-JC1548: 04-11-20 - 05-10-20	001-340-635	34.37	
01-02496	RJ YOUNG COMPANY	161521	C-JC1549: 05-18-20 - 05-17-21	I INV3662942	5/18/2020	390.14
			C-JC1549: 05-18-20 - 05-17-21	001-040-635	390.14	
01-04854	SITEONE LANDSCAPE SUPPLY	161522	LANDSCAPE FOR REC CTR	I 99632358-001	5/15/2020	155.25
			PINESTRAW	001-340-575	155.25	
01-02421	SMITH, MICHAEL J.	161523	MAY 26, 2020 MEETING	I 052620	5/26/2020	50.00
			MAY 26, 2020 MEETING	001-093-611	50.00	
01-03210	SOUTHERN CONNECTION POLIC	161524	NEW HIRE EQUIPMENT	I 15129	5/18/2020	104.92
			F/T KHAKI PANTS	001-100-535	49.99	
			NYLON DOUBLE MAG	001-100-535	14.95	
			NYLON HANDCUFF POUCH	001-100-535	14.99	
			NYLON RADIO POUCH	001-100-535	24.99	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-04466	SOUTHERN FINANCIAL SYSTEM	161525	CMCRID4: 04-01-20 - 05-05-20 CMCRID4: 04-01-20 - 05-05-20	I 202005289041 001-000-115	5/05/2020 125.75	125.75
01-04508	BC LANDSCAPE AND LAWN SER	161526	ST. AUGUSTINE SOD ST. AUGUSTINE SOD CENTIPEDE SOD	I 034649 001-201-575 400-650-575	5/12/2020 1,176.00 453.00	1,629.00
01-68050	STATE CHEMICAL MANUFACTUR	161527	121459 HAND SANITIZER 121459 HAND SANITIZER 121459 HAND SANITIZER	I 901503477 001-201-540 400-650-540	5/12/2020 217.80 217.80	435.60
01-69135	SUN BADGE CO	161528	LANCASTER BADGE TO SGT LANCASTER BADGE TO SGT SHIPPING	I 399330 001-100-535 001-100-535	5/07/2020 52.00 11.00	63.00
01-02274	TCS WARE INC	161529	JUNE 2020 MONTHLY MAINTENANCE JUNE 2020 MONTHLY MAINTENANCE	I 152032 001-100-635	5/19/2020 4,865.00	4,865.00
01-05031	TERRY SERVICE INC	161530	HVAC WATER PUMP HVAC WATER PUMP	I 71691 001-100-635	5/11/2020 2,767.00	2,767.00
01-05031	TERRY SERVICE INC	161531	FD- ST 4 LABOR TRIP CHARGE REFRIGERANT FAN CYCLE SWITCH	I 71705 001-160-637 001-160-637 001-160-637 001-160-637	5/12/2020 630.00 35.00 110.00 15.90	790.90
01-05031	TERRY SERVICE INC	161532	MAY 2020 SERVICES MAY 2020 SERVICES MAY 2020 SERVICES MAY 2020 SERVICES MAY 2020 SERVICES MAY 2020 SERVICES MAY 2020 SERVICES	I 71810 001-092-637 001-100-637 001-160-637 001-201-637 001-340-637 001-350-637 400-650-637	5/20/2020 291.13 1,289.29 1,122.93 207.95 748.62 291.13 207.95	4,159.00
01-03419	THINKWEBSTORE.COM	161533	RP NEWSLETTER ONLINE CONTACT FORM ONLINE NEWSL PUB	I 6925 001-093-604 001-340-604	4/17/2020 100.00 50.00	150.00
01-02852	TRANSAMERICA LIFE INSURAN	161534	GROUP 0B232:05-1-20 - 05-31-20 GROUP 0B232:05-1-20 - 05-31-20	I 2503780223 001-000-171	5/31/2020 112.09	112.09
01-04836	TYLER BUSINESS FORMS	161535	JUNE 2020 MONTHLY MAINTENANCE JUNE 2020 MONTHLY MAINTENANCE	I 025-294803 400-650-604	5/01/2020 370.00	370.00
01-00544	U.S. LAWNS OF JACKSON	161536	COLONY PARK BLVD COLONY PARK BLVD	I 41304 001-201-604	5/09/2020 2,984.00	2,984.00
01-00544	U.S. LAWNS OF JACKSON	161537	I-55 EAST & WEST I-55 EAST & WEST	I 41305 001-201-604	5/14/2020 3,590.00	3,590.00

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	161538	FRONT PADS P316 P320 BRAKE PADS	C 1773961-00 001-100-632	5/19/2020 45.25CR	45.25CR
01-03710	UNION AUTO PARTS	161539	318 RADIATOR REPAIR HEATER SUPPLY HOSE LOWER CONTROL ARM COOLANT	I 1766845-00 001-100-632 001-100-632 001-100-632	5/11/2020 99.89 127.78 16.11	243.78
01-03710	UNION AUTO PARTS	161540	FUEL PUMP FUEL PUMP	I 1766977-00 400-650-632	5/11/2020 185.00	185.00
01-03710	UNION AUTO PARTS	161541	FD - R1 THERMO HOUSING INTAKE GASKET COOLANT	I 1767009-00 001-160-632 001-160-632 001-160-632	5/11/2020 217.61 23.14 33.20	273.95
01-03710	UNION AUTO PARTS	161542	BODY BUSHINGS AB MHF BA MHF LB MHF A MHF AA MHF GA MHF	I 1767685-00 001-340-632 001-340-632 001-340-632 001-340-632 001-340-632 001-340-632	5/11/2020 74.28 78.74 73.68 44.08 56.74 54.18	381.70
01-03710	UNION AUTO PARTS	161543	P316 REPAIRS BRAKE BOOSTER	I 1768022-00 001-100-632	5/12/2020 130.00	130.00
01-03710	UNION AUTO PARTS	161544	P316 REPAIRS HEATER HOSE COOLANT	I 1768234-00 001-100-632 001-100-632	5/12/2020 99.89 16.11	116.00
01-03710	UNION AUTO PARTS	161545	FUEL PUMP FRONT BRAKE PADS	I 1769094-00 400-650-632	5/13/2020 74.43	74.43
01-03710	UNION AUTO PARTS	161546	P281 COIL PACKS P281 COIL PACKS	I 1769298-00 001-100-632	5/13/2020 74.90	74.90
01-03710	UNION AUTO PARTS	161547	P315 P358 REPAIR RADIATOR FAN MOTOR FAN MOTOR FAN SHROUD FAN BLADES COOLANT LOWER ARMS PASS UPPER ARMS FRONT BRAKE PADS REAR BRAKE PADS	I 1770458-00 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632	5/14/2020 248.89 138.89 133.33 105.55 60.00 32.22 255.56 160.00 83.94 83.94	1,302.32
01-03710	UNION AUTO PARTS	161548	FRONT PADS P316 FRONT PADS P316	I 1773387-00 001-100-632	5/18/2020 89.72	89.72

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	161549	FRONT PADS P316 REAR PADS P316	I 1773959-00 001-100-632	5/19/2020 40.41	40.41
01-03710	UNION AUTO PARTS	161550	FRONT PADS P316 P320 BRAKE PADS	I 1774157-00 001-100-632	5/19/2020 45.25	45.25
01-74275	UPCHURCH, DEBBIE	161551	MAY 26, 2020 MEETING MAY 26, 2020 MEETING	I 052620 001-093-611	5/26/2020 50.00	50.00
01-75100	WAGGONER ENGINEERING, INC	161552	PROJECT NO. 0019127.000 PROJECT NO. 0019127.000	I 36885 390-601-600	5/08/2020 36,418.75	36,418.75
01-75100	WAGGONER ENGINEERING, INC	161553	PROJECT NO. 0018145.000 PROJECT NO. 0018145.000	I 36918 378-601-600	4/08/2020 3,075.36	3,075.36
01-75100	WAGGONER ENGINEERING, INC	161554	PROJECT NO. 0019094.000 PROJECT NO. 0019094.000	I 36919 378-601-600	4/08/2020 80,923.87	80,923.87
01-75100	WAGGONER ENGINEERING, INC	161555	PROJECT NO. 0018145.000 PROJECT NO. 0018145.000	I 36920 378-601-600	5/08/2020 3,604.76	3,604.76
01-75100	WAGGONER ENGINEERING, INC	161556	PROJECT NO. 0019094.000 PROJECT NO. 0019094.000	I 36921 378-601-600	5/08/2020 72,541.50	72,541.50
01-75450	WALMART	161557	MAIL ENVELOPES, CR DUCK 2 WAY MAIL ENV	I 02575 001-340-540	5/14/2020 35.28	35.28
01-75450	WALMART	161558	SHOP SUPPLIES BLEACH PINE-SOL COFFEE CREAM SUGAR TAPE	I 06757 400-650-510 400-650-510 400-650-540 400-650-540 400-650-540 400-650-540	5/19/2020 11.76 13.76 18.84 9.26 3.16 5.27	62.05
01-75900	WASTE MANAGEMENT OF MS	161559	BALANCE DUE FOR MARCH 2020 BALANCE DUE FOR MARCH 2020	I 0013513-1894-2-A 003-220-683	4/02/2020 792.00	792.00
01-75900	WASTE MANAGEMENT OF MS	161560	BALANCE DUE FOR APRIL 2020 BALANCE DUE FOR APRIL 2020	I 0013704-1894-7-A 003-220-683	5/04/2020 813.12	813.12
01-01453	WILLIAMS EQUIPMENT & SUPP	161561	DRIVE BELT DRIVE BELT	I S-3704102 001-201-635	5/20/2020 71.16	71.16
01-05533	JAMES SCOTT WOMACK	161562	NEW HIRE POLY GRAPH NEW HIRE POLY GRAPH	I 202005269020 001-100-604	5/19/2020 1,000.00	1,000.00
01-77885	WORLD CLASS ATHLETIC SURF	161563	FRP: SOCCER FIELD PREP FIELD PAINT/WHITE AEROSOL, WHITE SHIPPING	I 54492 001-340-540 001-340-540 001-340-540	5/08/2020 1,860.00 590.00 176.00	4,776.00

VENDOR		DOCKET	*-----INVOICE-----*				
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-77885	WORLD CLASS ATHLETIC SURF	161563	FRP: SOCCER FIELD PREP GRACO FIELDFLAZER	I 54492 001-340-730	5/08/2020 2,150.00	4,776.00	CONT
01-02983	YELVERTON CONSULTING, LLC	161564	JUNE 2020 CONSULTING FEE JUNE 2020 CONSULTING FEE	I 2020-6R 001-020-604	6/01/2020 3,000.00	3,000.00	

						TOTAL =	2,306,757.45
						=====	

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	568,535.50
003	SANITATION	1,605.12
005	COURT SERVICES FEE FUND	2,815.83
378	LAKE HARBOUR DR EXT	1,206,928.91
382	WOLCOTT PARK IMPS	15,590.51
390	CITY CENTER PROJECTS	328,880.72
400	PUBLIC UTILITIES FUND	48,174.72
404	EMCRS OPERATION & MAINT	133,936.14
491	FIRE PROTECTION SURCHARGE	290.00
=====		
TOTALS FOR ALL FUNDS =		2,306,757.45

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 5/01/2020

PAY PERIOD ENDING: 5/14/2020

May 22, 2020 payroll

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
SAL	1,088.00	45,130.80	VEH	174.00	AFA	AFACC	1010.99		FED W/H	380,529.44	32,428.63	
SMON	0.00	27,724.68			AFC	AFCAN	999.94		ST WH MS	380,529.44	12,140.00	
REG	17,815.00	336,994.79			AFD	AFSHO	1183.87		FICA	424,076.45	26,292.65	26292.65
R/O	3.25	55.42			AFH	AFHOS	494.78		MEDI	424,076.45	6,149.13	6149.13
O/T	205.25	4,352.32			AFS	AFSPE	193.68					
CE	18.38	0.00			ANN	ANUTY	3479.75					
CMPRG	3.00	0.00			B18	BKRUP	181.00					
COMP	68.00	1,789.97			B19	BKRUP	91.50					
SICK	893.50	16,026.36			C18	CHSUP	202.50					
ESL	71.00	996.02			C32	CHSUP	225.00					
VAC	352.50	7,760.90			C33	CHSUP	25.00					
HOL	105.00	1,813.80			C39	CHSUP	152.50					
HOLB	12.00	0.00			C42	CHSUP	147.50					
FNRL	10.00	360.50			C43	CHSUP	110.00					
PARAM	0.00	1,384.62			C56	CHSUP	130.00					
SHIFT	0.00	425.00			C57	CHSUP	75.00					
TASKF	20.00	958.00			C58	CHSUP	164.00					
FUGTF	15.00	484.05			C59	CHSUP	285.25					
MBNHI	27.00	830.25			C63	CHSUP	96.00					
					C66	CHSUP	107.50					
					C67	CHSUP	177.50					
					C69	CHSUP	225.00					
					C70	CHSUP	107.00					
					C71	CHSUP	132.50					
					C72	CHSUP	100.50					
					C73	CHSUP	103.50					
					C74	CHSUP	200.00					
					C75	CHSUP	109.50					
					C78	CHSUP	110.00					
					C79	CHSUP	204.50					
					CAF	ADMFE	114.00	133.76				
					CCF	CANCF	56.05					
					CFM	CFM	10.50	12.25				
					CHC	CHCAR	504.16					
					CRU	CRUN	3788.00					
					D64	GARNI	303.80					
					D69	GARNI	100.00					
					D70	GARNI	217.84					
					D71	GARNI	285.77					
					D72	GARNI	75.00					
					D73	GARNI	182.46					
					DCF	DENCF	2113.28	1260.77				

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 5/01/2020

PAY PERIOD ENDING: 5/14/2020

** (CONTINUED) **

DATE	ORG	FN	ACCOUNT	CODE/RATE	HOURLY RATE	HOURS	AMOUNT	PROJECT
				DCM	DCM	235.60	121.52	
				DEN	DENTL		2308.88	
				DMO	DMO		121.52	
				FCE	FLEX	5.58		
				HCF	HTHCF	13294.93	17199.53	
				HCM	HCM	1470.42	1884.88	
				HLT	HEALTH		38168.82	
				HMO	HMO	574.00	942.44	
				HRF	HRF	186.99	280.24	
				LIF	LIFE		1029.11	
				MDF	YMCA	118.00		
				PBA	POBEN	141.00		
				RET	RET	40067.26	77769.83	
				UNR	UNREM	2874.80		
TOTALS: 20,706.88 447,087.48				174.00		77545.20	141233.55	77,010.41 32441.78

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
001-010	19,799.61	18,733.53	0.00	1,066.08	0.00	0.00	3,721.90	2,948.48	13,129.23
001-020	18,386.67	17,531.75	0.00	854.92	0.00	0.00	5,334.70	2,617.75	10,434.22
001-040	23,239.21	22,073.82	0.00	1,165.39	0.00	0.00	3,661.42	4,124.67	15,453.12
001-092	1,311.20	1,311.20	0.00	0.00	0.00	0.00	353.90	148.83	808.47
001-100	141,950.60	127,332.05	3,389.82	8,531.43	2,697.30	0.00	21,577.12	25,345.21	95,028.27
001-160	100,786.95	92,345.76	0.00	7,056.57	1,384.62	0.00	19,121.82	16,920.36	64,744.77
001-180	24,499.08	23,525.40	0.00	973.68	0.00	0.00	3,670.36	4,747.23	16,081.49
001-201	46,983.43	42,300.19	556.91	3,968.91	55.42	102.00	7,561.69	7,673.37	31,646.37
001-340	26,758.80	24,870.80	35.67	1,852.33	0.00	0.00	3,172.26	5,137.74	18,448.80
005-101	3,912.00	3,867.92	0.00	44.08	0.00	0.00	931.73	692.18	2,288.09
400-650	37,070.73	33,660.50	369.92	2,968.31	0.00	72.00	7,860.17	6,316.15	22,822.41
404-650	2,563.20	2,297.35	0.00	265.85	0.00	0.00	578.13	338.44	1,646.63
TOTALS	447,261.48	409,850.27	4,352.32	28,747.55	4,137.34	174.00	77,545.20	77,010.41	292,531.87

REGULAR INPUT: 247

MANUAL INPUT: 0

CHECK STUB COUNT: 0

DIRECT DEPOSIT STUB COUNT: 247