

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 20, 2021
6:00 PM**

INVOCATION

PLEDGE OF ALLEGIANCE

CONSIDERATION OF MINUTES FROM PRIOR BOARD MEETING

April 6, 2021

CONSIDERATION OF MINUTES FROM PRIOR WORK SESSION

April 5, 2021

1. AGENDA ITEMS

- a) Presentation of Proclamation Declaring April 20, 2021 Harvey Carr, Jr. Appreciation Day
- b) Approve Resolution Approving Interlocal Agreement Between City of Ridgeland and Madison County for the Renaissance Phase III TIF
- c) Approve Special Event - UMC Mind Center Brawn and Bubbles/Run Now Wine Later 5K

2. CONSENT ITEMS

- a) Site Plan / Architectural Review for Jasco Fuel Center at 1108 County Line Road (formerly Trustmark Bank)
- b) Surplus Equipment - Fire Dept
- c) Approve Resolution for Adoption of Hazard Mitigation Plan 2021-2026
- d) Approve Public Works Surplus Items List
- e) Approve Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvement Contractor (Lewis Electric) Pay Estimate #3
- f) Approve Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvement CE&I Pay Estimate #4 for Neel Schaffer Engineering
- g) Approve Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvement CE&I Pay Estimate #5 for Neel Schaffer Engineering
- h) Approve Close Out Documents - Wolcott Parking Lot

- i) Approve Service Agreement between Motorola and Ridgeland Police Department
- j) Approve Law Enforcement Support Office (LESO) Application for Participation and State Plan of Operation Between State of Mississippi and Ridgeland Police Department
- k) Approve Special Event- Mississippi Symphony Orchestra Pepsi Pops
- l) Approve Special Event Permit- Ridgeland Tourism Commission Fine Arts Festival
- m) Approve Special Event- Southern AgCredit Customer Appreciation Fish Fry
- n) Approve Utility Adjustments
- o) Receive FY2020 Audit Report

3. PAYMENT OF CLAIMS

- a) 167542 - 167858 and April 9, 2021 Payroll (\$2,014,568.65)

4. EXECUTIVE SESSION

ADJOURNMENT

INFORMATION FOR MAYOR AND BOARD

March 2021 Financial Statement

April 2021 Sales Tax Report

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 6, 2021
6:00 PM**

The Mayor opened the April 6, 2021 meeting of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Brian Ramsey, Alderman D.I. Smith, Alderman Bill Lee, City Attorney Jerry Mills, and City Clerk Paula Tierce. The meeting was opened with an invocation by Alderman Wesley Hamlin followed by the pledge of allegiance.

The Mayor and Board of Aldermen were provided a copy of the City Attorney's statement for services through March 30, 2021.

Next came the matter of accepting the Minutes of the March 15, 2021 Work Session and the March 16, 2021 Board of Aldermen meeting. The Minutes were accepted with no corrections noted.

Next came the consideration of the Consent Agenda. Alderman Wesley Hamlin requested that item "e" be removed. Alderman D. I. Smith moved to approve the Consent Agenda as follows:

a) - Deny the Site Plan / Architectural Review request for Rice Road Place to eliminate the mansard roof element - Order Attached Hereto As Exhibit "A"

b) - Site Plan / Architectural Review for Chick-Fil-A (Highland Colony Parkway) - Order Attached Hereto As Exhibit "B"

c) - Site Plan / Architectural Review for the Cadillac Dealership - Order Attached Hereto As Exhibit "C"

d) - ADOPT AN ORDINANCE AMENDING AND FIXING THE DISTRICTS OF THE CITY OF RIDGELAND, MISSISSIPPI, AND FIXING POLLING PLACES FOR THE WARDS THEREIN TO INCULDE THE AREA ANNEXED INTO THE CITY OF RIDGELAND IN MARCH 2021 - Ordinance Attached Hereto As Exhibit "D"

e) - Approve Special Event for McB's Bar and Grill- Crawfish Boil - Removed from Consent Agenda

f) - Approve Special Event for- Catholic Charities "Run Foster Run" - Order Attached Hereto As Exhibit "E"

g) - Approve Special Event for Ardenland- Twilight Concert at Renaissance - Order Attached Hereto As Exhibit "F"

h) - Approve Idemia Identity and Security Maintenance Agreement Addendum for the

Ridgeland Police Department - Order Attached Hereto As Exhibit "G"***i) - Approve Deputy Court Clerk Appointment - Order Attached Hereto As Exhibit "H"******j) - Declare Surplus Property for the Ridgeland Police Department - Resolution Attached Hereto As Exhibit "I"******k) - Approve Service Contract with Star Service for Period 4/1/2021 through 3/31/2022 and Budget Amendment Decreasing General Fund \$5,670 and Increase Account 001-092-637 \$5,670 - Resolution Attached Hereto As Exhibit "J"******l) - Receive March 2021 Privilege License Report - Order Attached Hereto As Exhibit "K"******m) - Declare Property Surplus (Administration) - Resolution Attached Hereto As Exhibit "L"******n) - Sewer Adjustments - Order Attached Hereto As Exhibit "M"***

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.

Next came the consideration of the Special Event Permit Application submitted by McB's Bar and Grill for a crawfish boil. After discussion, Alderman Chuck Gautier moved to approve the Special Event Permit Application. The motion was seconded by Alderman Kevin Holder 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. A copy of the Special Event Permit is attached hereto as Exhibit "N".

Next came payment of claims numbered 167158 - 167541 and the March 26, 2021 Payroll. Alderman Ken Heard moved to approve. The Motion was seconded by Alderman Bill Lee

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 announced the need to go into Executive Session to discussion pending litigation and the sale of real estate. Alderman Brian Ramsey moved to go into Closed Session to discuss the need of going into Executive Session to discuss pending litigation and the sale of real estate. The motion was seconded by Alderman Kevin Holder 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 and the sale of real estate. The motion was seconded by Alderman D. I. Smith 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 Chuck Gautier moved to leave Executive Session. 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.

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

Alderman Brian Ramsey moved grant the Mayor the authority to enter into a contract to sell the property located at 304 Highway 51, Ridgeland, Mississippi and consummate the offer of \$1.8 Million. The motion was seconded by Alderman Kevin Holder 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. A copy of the Letter of Intent to Purchase submitted by Speed Walker, LLC is attached hereto as Exhibit "O".

Aldermen Brian Ramsey moved to authorize the City Attorney to represent the City of Ridgeland as well as all listed defendants in the suit filed by Brookwood Development, LLC in the United States District Court for the Southern District of Mississippi, Civil Action # 3:21-cv-00219-KHJ-MTP. The motion was seconded by Alderman D. I. Smith 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.

Alderman Kevin Holder moved to set a Public Hearing for May 4, 2021 at 6:00 p.m. to Amend Section 600.14.F of the Zoning Ordinance of the City of Ridgeland, Mississippi. 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. A copy of the Notice is attached hereto as Exhibit "O".

There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 6:49 p.m.

WITNESS MY SIGNATURE, this the 7th day of April, 2021.

Gene F. McGee
GENE F. MCGEE, MAYOR

ATTEST:

Paula Tierce
PAULA TIERCE, CITY CLERK



**MINUTES OF THE WORK SESSION
OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF RIDGELAND
APRIL 5, 2021
6:00 P.M.**

The Mayor opened the work session of April 5, 2021 of the Mayor and Board of Aldermen. Present were Alderman Bill Lee (via telephone), Alderman Kevin Holder, Alderman Chuck Gautier, Alderman Ken Heard, Alderman D. I. Smith, Alderman Brian Ramsey, City Attorney Jerry Mills, City Clerk John Scanlon and City Clerk Paula Tierce. Absent was Alderman Wesley Hamlin.

Alderman Wesley Hamlin joined the meeting at 6:02 p.m. during the discussion of item "b" under the Consent Agenda.

The Mayor presented the proposed agenda, which is attached hereto as Exhibit "A". Each item was discussed with no action being taken by the Mayor & Board of Aldermen.

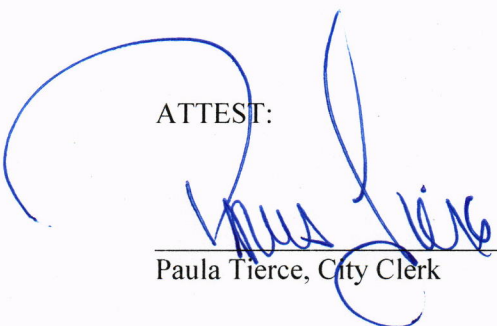
The meeting concluded at 6:14 p.m.

WITNESS MY SIGNATURE, this the 7th day of April, 2021.

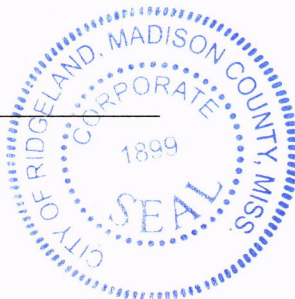


GENE F. MCGEE, MAYOR

ATTEST:



Paula Tierce, City Clerk



RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF RIDGELAND, MISSISSIPPI (THE “CITY”), APPROVING THE FORM OF AND AUTHORIZING THE EXECUTION OF AN INTERLOCAL AGREEMENT BETWEEN MADISON COUNTY, MISSISSIPPI (THE “COUNTY”), AND THE CITY (THE “INTERLOCAL AGREEMENT”) IN CONNECTION WITH THE TAX INCREMENT FINANCING PLAN, RENAISSANCE PHASE III, CITY OF RIDGELAND, MISSISSIPPI, SEPTEMBER 2016 AS AMENDED AND RESTATED NOVEMBER 2020 AND FOR RELATED PURPOSES.

WHEREAS, the Mayor and Board of Aldermen (the “**Governing Body**”) of the City of Ridgeland, Mississippi (the “**City**”), hereby finds, determines, adjudicates and declares the following:

WHEREAS, the City of Ridgeland (the “**City**”) previously approved and adopted the approved the Tax Increment Financing Plan, Renaissance Phase III, City of Ridgeland, Mississippi, September 2016 on September 20, 2016 and approved an amended and restated Tax Increment Financing Plan, Renaissance Phase III, City of Ridgeland, Mississippi, September 2016, as Amended and Restated November 2020, approved by the Governing Body of the City on December 15, 2020 (the “**City TIF Plan**”) and the County previously approved the Tax Increment Financing Plan for Renaissance Phase III and Renaissance Phase IV, Madison County, Mississippi, November 2020 by the Board of Supervisors of the County on December 21, 2020 (the “**County TIF Plan**” and together with the City TIF Plan, the “**TIF Plans**”). The TIF Plans provide that the City may authorize and issue an aggregate not to exceed principal amount of \$12,500,000 tax increment financing bonds in one or more series, including without limitation tax increment limited obligation bonds and tax increment limited obligation refunding bonds, to fund certain Infrastructure Improvements (as described in the TIF Plans) and also provide for the City's and County's joint and mutual pledge and division of the incremental increase in tax revenues generated by the development and redevelopment within the TIF District (as defined in the TIF Plans) as security for bonds issued pursuant to the TIF Plans; and

WHEREAS, the City and County desire to enter into an Interlocal Agreement (the “**Interlocal Agreement**”), attached hereto as **EXHIBIT A**, for the implementation of the TIF Plans and the issuance of bonds associated with the TIF Plan, all as authorized under Section 57-64-1 of the Mississippi Code of 1972, as amended or supplemented from time to time, Sections 21-45-1 *et seq.*, Mississippi Code of 1972, as amended and/or supplemented from time to time and Sections 31-27-1 *et seq.*, Mississippi Code of 1972, as amended and supplemented from time to time (collectively, the “**Act**”); and

WHEREAS, pursuant to the Interlocal Agreement, the City and the County shall contract with each other for the joint and cooperative action relating to the financing of Infrastructure Improvements within the TIF District and to jointly pledge revenues to fund the debt service of indebtedness associated with a second series of bonds authorized pursuant to the TIF Plans and in accordance with the Act, with the City's and the County's total responsibility being limited to those amounts as set forth in the Interlocal Agreement; and

WHEREAS, said Interlocal Agreement is necessary to facilitate implementation of the TIF Plans and the issuance of bonds to be issued pursuant to the TIF Plans.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY, ACTING FOR AND ON BEHALF OF THE CITY, AS FOLLOWS:

SECTION 1. The Governing Body of the City adopts this Resolution pursuant to the Act and all matters and things recited in the premises and preamble of this Resolution are found and determined to be true and correct.

SECTION 2. That the Governing Body of the City does hereby approve the Interlocal Agreement in the form attached hereto and made a part hereto as **EXHIBIT A** and does hereby authorize the Mayor and City Clerk to execute the Interlocal Agreement for and on behalf of the City.

SECTION 3. Following approval by the County, counsel to the City and/or bond counsel is authorized and directed to file for approval the Interlocal Agreement with the Mississippi Attorney General and to affect such other filings as may be required by the Act.

SECTION 4. All orders, resolutions or proceedings of this Governing Body in conflict with the provisions

of this resolution shall be and are hereby appealed, rescinded and set aside, but only to the extent of such conflict, if any.

SECTION 5. For cause, this resolution shall become effective immediately upon adoption thereof.

The above and foregoing Bond Resolution, after having been first reduced to writing, was introduced by Alderman _____, seconded by Alderman _____ and the question being put to a roll call vote, the result was as follows:

Alderman D. I. Smith	voted: _____
Alderman Ken Heard	voted: _____
Alderman Chuck Gautier	voted: _____
Alderman Kevin Holder	voted: _____
Alderman Brian Ramsey	voted: _____
Alderman Bill Lee	voted: _____
Alderman Wesley Hamlin	voted: _____

The motion having received the affirmative vote of a majority of the members present, the Mayor declared the motion carried and the resolution adopted, on this the 20th day of April 2021.

MAYOR

ATTEST:

CITY CLERK
(SEAL)

EXHIBIT A
INTERLOCAL AGREEMENT

**INTERLOCAL COOPERATION AGREEMENT
(Renaissance III & IV Project)**

THIS INTERLOCAL COOPERATION AGREEMENT (this “*Agreement*”) is made by and between **MADISON COUNTY, MISSISSIPPI**, (the “*County*”), a political subdivision of the State of Mississippi (the “*State*”), acting by and through its duly elected and serving Board of Supervisors, and the **CITY OF RIDGELAND, MISSISSIPPI** (the “*City*”), a municipal corporation of the State, acting by and through its duly elected and serving Mayor and Board of Aldermen.

WITNESSETH:

WHEREAS, the Board of Supervisors of the County is the duly elected and serving governing authority of the County; and

WHEREAS, the Mayor and Board of Aldermen of the City are the duly elected and serving governing authority of the City; and

WHEREAS, the County and City are in need of additional and expanded public infrastructure facilities to foster and support development within the City and the County; and

WHEREAS, the County and City recognize that infrastructure improvements are necessary to serve the needs of the people of the County and City; and

WHEREAS, the County and the City are authorized pursuant to Sections 21-45-1 *et seq.*, Mississippi Code of 1972, as amended (the “*TIF Act*”), to contract with each other for joint and cooperative action relating to the financing and refinancing of infrastructure improvements and facilities and to jointly pledge revenues to fund the debt service of any such indebtedness incurred pursuant to the TIF Act; and

WHEREAS, the City approved the Tax Increment Redevelopment Plan, City of Ridgeland, Mississippi, 2003, as amended and restated in October 2016 in the manner required by the TIF Act and County approved the Tax Increment Redevelopment Plan, Madison County, Mississippi, 2004, as amended from time to time in the manner required by the TIF Act; and

WHEREAS, the City initially approved the Tax Increment Financing Plan, Renaissance Phase III, City of Ridgeland, Mississippi, September 2016 on September 20, 2016 and approved an amended and restated Tax Increment Financing Plan, Renaissance Phase III, City of Ridgeland, Mississippi, September 2016, as Amended and Restated November 2020 (together the “*City TIF Plan*”) on December 15, 2020; and

WHEREAS, the County approved the Tax Increment Financing Plan for Renaissance Phase III and Renaissance Phase IV, Madison County, Mississippi, November 2020 on December 21, 2020 (the “*County TIF Plan*” and together with the City TIF Plan, the “*TIF Plans*”); and

WHEREAS, the TIF Plans provide for the joint and mutual pledge and division of the Tax Increment (as described in the TIF Plans and further defined in the Bond Resolution (as defined herein)) generated by the development and redevelopment within the TIF District (as defined in the TIF Plans) as security for bonds issued pursuant to and in accordance with the TIF Plans; and

WHEREAS, the TIF Plans provide that tax increment limited obligation bonds in the principal amount of not to exceed \$12,500,000 (the “*Authorized TIF Bond Amount*”) may be issued by the City for new money projects and refunding projects, a portion of the proceeds of which will be used to finance, refinance and/or restructure the costs of constructing the Infrastructure Improvements (as defined in the TIF Plans), all as further described in the TIF Plans and as authorized pursuant to the TIF Act; and

WHEREAS, pursuant to the TIF Plans, the City desires to issue tax increment limited obligation bonds, in one or more series, in the total principal amount not to exceed \$12,500,000 for a term not to exceed fifteen (15) years (the “*Bonds*”) to provide funds for the (i) costs of constructing the Infrastructure Improvements (as defined under Section 5 hereof), (ii) funding a debt service reserve fund, if necessary, (iii) funding capitalized interest, if necessary, and (iv) paying the costs of issuance of the Bonds (collectively, the “*TIF Project*”), pursuant to one or

more bond resolutions to be adopted by a duly called meeting of the City (a "Bond Resolution"); and

WHEREAS, it is currently contemplated that the City will issue more than one series of Bonds for the TIF Project, and for purposes of this Agreement, the first series of Bonds to be issued by the City shall be defined as "Series A Bonds", any additional series of Bonds to be issued by the City shall be defined as "Series B Bonds" and together the Series A Bonds and the Series B Bonds shall be defined as the Bonds; and

WHEREAS, in accordance with the TIF Plans, the City and the County desire to, and hereby do, enter into this Interlocal Cooperation Agreement (this "Agreement") pursuant to Sections 17-13-1 *et seq.*, Mississippi Code of 1972, as amended from time to time (the "Interlocal Act" and together with the TIF Act, the "Act"), wherein the City, in addition to its pledge of its incremental sales tax revenues generated from within the TIF District, agrees jointly with the County to pledge certain incremental increases in real and personal property ad valorem tax revenue and payments in lieu of taxes, if applicable except for (a) taxes designated for educational purposes, (b) taxes designated for road and bridge maintenance and (c) the incremental increase in the County's ad valorem taxes generated from real and personal property located in and constituting Tax Parcel 071G-25A-001/11.00 (collectively, the "County's Exclusions"), generated within the TIF District as ascribed under the TIF Plans as security for debt service on the Series B Bonds issued by the City for purposes of financing the TIF Project; and

WHEREAS, the County and City affirmatively recognize and represent that these joint and mutual efforts, performed under the terms of this Agreement, or otherwise, will foster the development and redevelopment of the TIF District, and accord well with the needs of the people of the County and City.

NOW, THEREFORE, FOR AND IN CONSIDERATION of the mutual covenants and promises contained herein, the County and the City do hereby agree as follows:

1. PURPOSE: The purpose of this Agreement is to provide for joint participation of the County and City and to define the responsibilities of the County and City with respect to the development and redevelopment of the Project (as defined in the TIF Plans) located within TIF District and the financing of the TIF Project by the Bonds in connection thereto.

2. STATUTORY AUTHORITY: The County and City are authorized to fulfill the terms of this Agreement under the authority of the TIF Act.

3. EFFECTIVE DATE: This Agreement shall become effective from and after the date it has been approved by the governing authorities of the County and City and executed by the parties hereto, and all other requirements of the Interlocal Act are met.

4. PROJECT: The Project shall include, but not be limited to, the "Project" as defined in the TIF Plans, which is further described in **Exhibit A**, attached hereto and made a part hereof and includes certain Infrastructure Improvements.

5. THE INFRASTRUCTURE IMPROVEMENTS: The Infrastructure Improvements shall consist of but are not necessarily limited to the costs of acquiring and constructing improvements, which may include, but are not necessarily limited to, installation, rehabilitation and/or relocation of utilities such as water and sanitary sewer; regional storm water improvements; construction, renovation, or rehabilitation of drainage improvements, roadways, curbs, gutters, sidewalks; site improvements; offsite improvements and infrastructure which may include roads, rights-of-ways, utilities and water and sewer lines; parking; relocation of electrical lines; lighting; signalization; wetlands and stream mitigation payments; storm drainage pipes; culverts; landscaping of rights-of-way; costs associated with the acquisition of land for the foregoing improvements; related architectural and engineering fees, attorney's fees, issuance costs, capitalized interest and other related soft costs, as authorized under the TIF Plans and as described in the TIF Plans.

6. ADMINISTRATION: This Agreement shall be administered as a joint undertaking of the County and City. A separate entity is not created under this Agreement.

7. OBLIGATIONS AND RESPONSIBILITIES OF THE CITY:

- (a) The City may issue bonds, in one or more series, in an amount not to exceed the

Authorized TIF Bond Amount, which shall be issued pursuant to a Bond Resolution duly adopted by the City, the proceeds of which will be used to (i) reimburse Renaissance Phase III, LLC, a Mississippi limited liability company, its successors or assigns, together with Renaissance Phase IV, LLC, a Mississippi limited liability company, its successors or assigns (collectively, the “*Developer*”) for constructing eligible Infrastructure Improvements for the County and City, (ii) pay the costs of issuance related to the Bonds, (iii) pay capitalized interest, if any, and (iv) fund a debt service reserve fund, if any (collectively, the “*TIF Bond Project*”). At any time allowed by the TIF Act or any other State law, the City may issue refunding bonds, in one or more series, in an amount not to exceed the Authorized TIF Bond Amount, which shall be issued pursuant to a Bond Resolution adopted by the City, the proceeds of which will be used to (i) refund any outstanding Bonds and/or (ii) fund the TIF Bond Project.

(b) As provided for under the terms and conditions of this Agreement, (i) payments of the principal and interest on the Series A Bonds will be secured by a pledge of the City Portion of the Tax Increment (as defined herein) generated within the City TIF District from the development of the Project as described in the TIF Plan and the Bond Resolution, and (ii) payments of principal and interest on the Series B Bonds will be secured by (A) a pledge of the City Portion of the Tax Increment generated within the City TIF District from the development of the Project as described in the TIF Plan and the Bond Resolution and (B) a pledge of the County Portion of the Tax Increment (as defined herein) generated from the TIF District from the development of the Project as described in the County TIF Plan and the Bond Resolution.

(c) As provided in the TIF Plans, the City agrees that the principal amounts of the Series A Bonds to be issued by the City will be determined based on (a) one hundred percent (100%) of the incremental increase in the City’s ad valorem tax revenue generated from real and personal property generated within the TIF District; plus, (b) fifty percent (50%) of the incremental increase in sales tax rebates generated within the TIF District.

(d) As provided in the TIF Plans, the City agrees that the principal amounts of the Series B Bonds to be issued by the City will be determined based on (a) one hundred percent (100%) of the incremental increase in the City’s ad valorem tax revenue generated from real and personal property generated within the TIF District; plus, (b) fifty percent (50%) of the incremental increase in sales tax rebates generated within the TIF District; plus (c) fifty percent (50%) of the incremental increase in the County’s ad valorem tax revenue generated from real and personal property located in and constituting the TIF District excluding the County’s Exclusions.

(e) The City is designated as the legal entity assigned the responsibility for administering the joint undertaking, and the City Clerk is hereby designated as the officer to receive, disburse and account for the funds of the undertaking in the manner prescribed by law and the Bond Resolution.

(f) All real or personal property acquired for purposes of the joint undertaking shall be acquired, leased, or owned by the City and shall be maintained by the City.

(g) Upon the expiration of this Agreement, all interests in any real or personal property acquired for the purpose of the joint undertaking shall remain with the City.

(h) The City shall provide documentation to the County for any expenditures made with respect to this Agreement.

(i) Each Bond Resolution adopted by the City (A) for the Series A Bonds shall establish a bond fund to be held by a paying agent into which shall be deposited the City Portion of the Tax Increment (as defined below) along with any other funds described in such Bond Resolution, and used for the payment of debt service payments on the Series A Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund, if any. Any such moneys so paid to the paying agent to the credit of the bond fund shall be expended only as provided in such adopted Bond Resolution; and (B) for the Series B Bonds, the Percentage of Payments from the City Portion of the Tax Increments and the County Portion of the Tax

Increment (as defined below), along with any other funds described in such Bond Resolution, and used for the payment of debt service payments on the Series B Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund, if any. Any such moneys so paid to the paying agent to the credit of the bond fund shall be expended only as provided in such adopted Bond Resolution.

“City Portion of the Tax Increment” shall mean (a) the added increments of City ad valorem tax revenue which results from the taxation of the Captured Assessed Value (as defined in the Bond Resolution) of the real property and personal property and improvements thereon contained within and forming a part of the TIF District, and (b) the added increments of sale tax revenue rebated to the City by the Department, as provided in a Diversion Certificate (as defined in the Bond Resolution) arising out of and generated by taxation of the retail sales originated on the TIF District.

“County Portion of the Tax Increment” shall mean fifty percent (50%) of the incremental increase of County ad valorem tax revenue determined at the time of the issuance of the Series B Bonds, which results from the taxation of the Captured Assessed Value (as defined in the Bond Resolution) of the real property and personal property and improvements thereon contained within and forming a part of the TIF District, but shall not include the County’s Exclusions. The County’s ad valorem incremental increase amount and the County’s Exclusions amount shall not increase over the life of the Series B Bonds.

“Department” shall mean the Mississippi Department of Revenue, or its successor or assigns.

“Percentage of Payments” shall mean the quotient determined by dividing the debt service payments for the Series B bonds by the Tax Increment which equals the percentage to be applied to the City Portion of the Tax Increment and the County Portion of the Tax Increment.

“Tax Increment Surplus” shall mean the remainder of the Tax Increment after deducting amounts necessary to pay debt service payments, the annual fees and expenses of the paying agent and fund any shortfall in any debt service reserve fund; which surplus shall be withheld proportionately by the City and the County, based on proportional percentages as set forth in the **Exhibit C** and used by the City and County for any lawful purpose as authorized by State law.

The Percentage of Payments applying annually to the City shall be determined by the City as set forth in **Exhibit C**, attached hereto and made a part hereof. The Tax Increment Surplus shall also be annually determined by the Clerk and the Chancery Clerk of the County (the “Chancery Clerk”) and such Tax Increment Surplus shall be retained by the City and the County, respectfully and used for any purpose authorized by State law.

(i) Costs of issuance for the Bonds, including, but not limited to, the fees and expenses of the City, will be paid from the proceeds of the Bonds.

(j) The City shall provide to the Chancery Clerk, with a copy to the County Administrator, within 10 days of the issuance of any Bonds, including refunding bonds, the following information: (i) written notification of the issuance of such Bonds, (ii) a copy of the adopted bond resolution for the Bonds, (iii) a copy of the amortization schedule of the Bonds, (iv) a summary of the County’s participation in the payment of the debt service for the Series B Bonds, (v) a certification by the City confirming issuance of the Series B Bonds on or before the County Participation Expiration Date (as defined in Section 8(f) herein) or such other later date as provided in a County extension.

(k) The City shall provide written notice (a “Payment Notice”) to the Chancery Clerk and the County Administrator no earlier than sixty (60) days prior to, and in no event, no later than sixty (60) days after, each interest and principal payment date on the Series B Bonds of

the debt service payment due and payable by the County from the County Portion of the Tax Increment, which such debt service payment shall be paid by the County to the City within forty-five (45) days of the receipt of each Payment Notice. Failure to give such timely notice to either the Chancery Clerk or the County Administrator shall not affect the validity of the County's obligations and responsibilities under this Agreement.

(l) As the City wants the flexibility to issue tax-exempt bonds and in accordance with Treasury Regulation Section 1.141-5(c)(3)(ii), the City will not require property owners within the TIF District to enter into any agreement restricting such property owner from (i) seeking a reduction in the assessed value of such property owner's property or (ii) conveying such property owner's property to any person or entity.

8. OBLIGATIONS AND RESPONSIBILITIES OF THE COUNTY:

(a) Pursuant to this Agreement and the TIF Plans, the County does hereby pledge to the Series B Bonds issued by the City the County Portion of the Tax Increment used for the payment of debt service payments on the Series B Bonds, the payment of paying agent fees, and any deficiency in any debt service reserve fund established by a Bond Resolution duly adopted by the City. The Percentage of Payments applying annually to the County shall be determined as set forth in **Exhibit B**, attached hereto and made a part hereof. The Tax Increment Surplus shall also be annually determined by the Clerk and the Chancery Clerk and such Tax Increment Surplus shall be retained by the City and the County, respectfully and used as for any purpose authorized by State law.

(b) The pledge of the County Portion of the Tax Increment is the sole obligation of the County with respect to the payment of debt service payments on the Series B Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund. The City and the County have agreed that the County Portion of the Tax Increment used for debt service payments on the Series B Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund shall be the same as the Percentage of Payments as the City actually uses to pay the debt service payments on the Series B Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund, determined annually by the Clerk and the Chancery Clerk.

(c) The County hereby agrees to execute any security instruments consistent with this Agreement as may be reasonably necessary and required by the City in connection with the issuance of the Series B Bonds.

(d) In accordance with Section 7(k) above, the County shall timely pay to the City the Percentage of Payments from the County Portion of the Tax Increment to the City Clerk of the City to enable the City to make timely payment of debt service payments on the Series B Bonds, the payment of the paying agent fees, and any deficiency in a debt service reserve fund, all relating to the Series B Bonds, as set forth above. The County acknowledges that the failure to timely receive a Payment Notice pursuant to Section 7(k) above shall not affect the validity of the County's obligations and responsibilities under this Agreement.

(e) As the County does not wish to restrict the City's ability to issue tax-exempt bonds and in accordance with Regulation Section 1.141-5(c)(3)(ii), the County will not require property owners within the TIF District to enter into any agreement restricting such property owner from (i) seeking a reduction in the assessed value of such property owner's property or (ii) conveying such property owner's property to any person or entity.

(f) Consistent with the County's Tax Increment Financing Guidelines dated January 1, 2020 (the "*County Guidelines*") TIF bonds described hereunder which will be repaid, in whole or in part, using the County's eligible incremental property taxes from the Project must be issued on or before December 21, 2025 (the "*County Participation Expiration Date*"), unless an extension is approved by the County Board of Supervisors. The provisions of this paragraph

(f) shall not apply to any refunding bonds issued by the City for the TIF Bond Project. The provisions of this paragraph (f) shall in no way limit the City's authority to issue TIF Bonds described under the City TIF Plan provided such bonds shall not be (i) secured by the County Tax Increment, or (ii) subject to the terms and conditions of this Agreement.

9. DURATION: This Agreement shall be for the duration of the Bonds issued by the City as same are provided for in the TIF Plans.

10. AMENDMENT: This Agreement may be amended by mutual written consent of the County and the City, as approved by the Mississippi Attorney General.

THIS AGREEMENT ENTERED is into this the ____ day of _____ 2021.

MADISON COUNTY, MISSISSIPPI

By: _____
PRESIDENT, BOARD OF SUPERVISORS

ATTEST:

CHANCERY CLERK

(SEAL)

CITY OF RIDGELAND, MISSISSIPPI

By: _____
MAYOR

ATTEST:

CITY CLERK

(SEAL)

EXHIBIT A

The Project

An upscale retail development on approximately 48 acres, more or less, including approximately 300,000 square feet of retail, restaurant and related commercial space and on and off-site improvements, all located east and west of Highland Colony Parkway, south of the Natchez Trace Parkway, west of Interest 55, as more particularly described in Article VII of the TIF Plans and the Map attached as Exhibit A to each of the TIF Plans.

EXHIBIT B

DETERMINATION OF PERCENTAGE OF PAYMENTS FOR THE SERIES B BONDS

The Percentage of Payments to be paid by the City and the County from the City Portion of the Tax Increment and the County Portion of the Tax Increment for the payment of Debt Service Payments, the payment of the Agents' fees, and any deficiency in the Reserve Fund shall be determined as follows:

Debt Service Payments divided by the Tax Increment equals the percentage to be applied to the City Portion of the Tax Increment and the County Portion of the Tax Increment.

For example:

Debt Service Payments ÷ Tax Increment = percentage to be applied to City Portion of the Tax Increment and County Portion of the Tax Increment

Assume that Debt Service Payment on April 1, 2021 is \$1,951,300 and assume the City and County's ad valorem and sales taxes are as follows:

City Ad Valorem Increase	\$ 650,000		
City Sales Taxes Increase	<u>1,800,000</u>		
City Portion of Tax Increment		\$2,450,000	
County Ad Valorem Increase		950,000 ¹	
County's Exclusions		<u>(100,000)¹</u>	
County Portion of Tax Increment	\$ 850,000		
Total Tax Increment		<u>\$3,300,000</u>	
Debt Service Payment	\$1,951,300		
÷ Tax Increment	3,300,000	=	59.13%
City Portion of Tax Increment	\$2,450,000 x .5913 =	\$1,448,685*	
County Portion of Tax Increment	\$850,000 x .5913 =	\$ 502,615*	Debt
Service Payment	\$1,951,300		
Total Tax Increment		<u>3,300,000</u>	
Tax Increment Surplus		\$1,348,700	

*Numbers are rounded for ease of explanation.

¹ This amount is 50% of the incremental increase of the County's ad valorem taxes determined at the time of the issuance of the Series B Bonds. The County's ad valorem increase amount and the County's Exclusions amount shall not increase over the life of the Series B Bonds.



police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police 

SUBJECT: Special Event –UMC Mind Center (Brawn & Bubbles/Run Now Wine Later 5K)

I have attached a request for a Special Event Permit from Michael Crandall with MS Race Timing & Management. This event is a 5K Run/Walk scheduled Friday, April 30, 2021 from 6:00 p.m. until 8:00 p.m. The start/finish line will be in the Renaissance Mall near the Fountains by Malco Cinema. Course route is attached for your review.

Mr. Crandall is expecting a crowd of approximately 200 and Renaissance Mall's restroom facilities will be available to accommodate participants. Event personnel and volunteers will set up and clean up after the event. This event is being held in conjunction with the Fine Arts Festival which starts off activities Friday evening and the consumption of any alcoholic beverages is being handled by the sponsors for that event.

This event will generate overtime for the police department and there are twelve (12) posts that will need to be manned for a total of approximately 2 hours each for participant safety. At an average rate of \$27.00 per hour, the estimated overtime cost will be \$648.00

Checks in the amount of \$100.00 and \$1,000.00 representing requisite filing fee and bond money were received with the application.

Your consideration and approval will be greatly appreciated.

CC: Lt. Brian Myers

Attachments (1)

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
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



CITY OF RIDGELAND

SPECIAL EVENT PERMIT APPLICATION

(Please allow minimum 30 days for approval)



EVENT NAME: Brown & Bubbles / Run Now Live Later Sk

EVENT LOCATION: Renaissance at Colony Park

EVENT DATE: Beginning 6:00 PM 4/13/21 to Ending 4/30/21 Multiple Days: ☐ YES ☒ NO

EVENT HOURS: Beginning 6:00 PM to Ending 8:00 PM

TYPE OF EVENT: Sk Run / Walk Benefiting the Linc Mind Center

EVENT POINT OF CONTACT: Michael Crandall CELL NUMBER: 601-953-1817

(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: MS Race Training (Linc Mind Center)

ADDRESS: 508 Winter Oak Cove CITY/STATE/ZIP: Madison, MS 39110

ESTIMATED CROWD SIZE: 200 NUMBER OF EVENT PERSONNEL: 20

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: Renaissance will provide

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Volunteers & staff to clean up after event

RECYCLING PROGRAM FOR WASTE

☒ YES ☐ NO DETAILS: Recycling containers on site

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING ☐ YES ☒ NO

In the event organizer will utilize mobile food vending services as part of this special event, complete section below. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

MOBILE FOOD VENDOR NAME: _____

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO

(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

Section 333 Exemption or Aircraft Certification

- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☒ YES ☐ NO LOCATION(s): Street 11th

POLICE/SECURITY PERSONNEL REQUIRED: ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Michael Randall Contact Number: 601-953-1817

Applicant Signature: [Signature] Date: 4/6/21

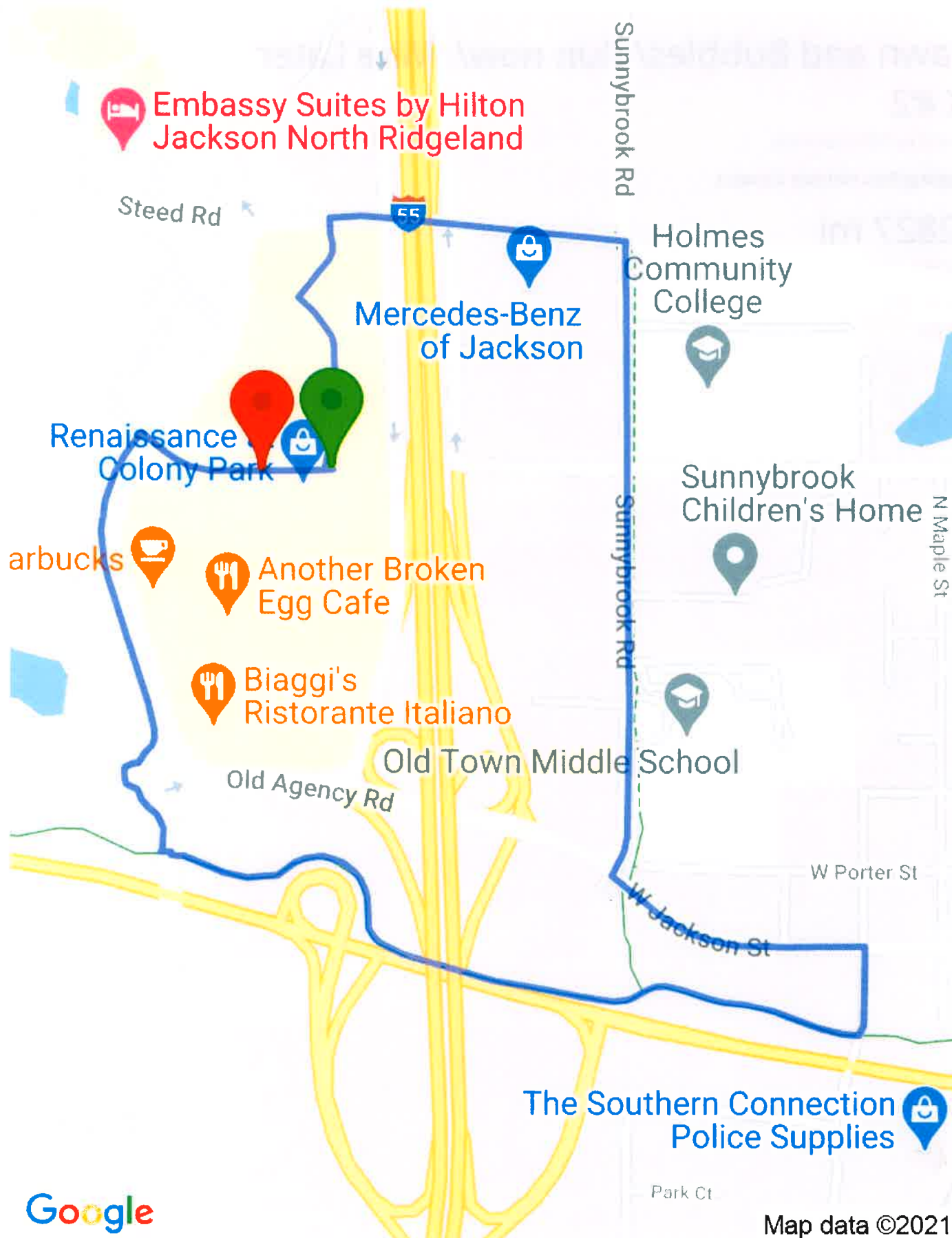
Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration.

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>4/6/21</u> and has been reviewed by the appropriate personnel. This application has been <u>APPROVED</u> / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>20 April 2021</u> .		
Chief of Police or Designee: <u>[Signature]</u>	DATE: <u>13 April 2021</u>	
Number of Overtime Officers: <u>12</u>	Estimated OT Cost: <u>\$648⁰⁰</u>	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		



Google

Map data ©2021

To view this route online:

<http://www.gmap-pedometer.com/?r=7575995>

<http://www.gmap-pedometer.com/gp/bookmark/view/id/7575995>

- Race will begin at Fountains by Malco Cinema at Renaissance
- Race will head north on service road and enter onto Steed Road.
- On Steed Road turn right and go east to Sunnybrook Road.
- Cross over Sunnybrook and enter onto sidewalk and run south towards West Jackson Street
- On West Jackson head east to Perkins Street and turn right (South) towards Natchez Trace Trails
- Turn right onto trails and run west towards Highland Colony Parkway
- Cross over Highland Colony Parkway and turn right (north) onto sidewalk.
- Remain on sidewalk crossing Old Agency road.
- Exit Sidewalk at West Parkway Place Turning Right back into Renaissance
- Finish back at Fountain in front of Malco



TRUSTMARK
BANK
RENOVATION

Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110



3/5/21

ARB REVIEW
PACKAGE

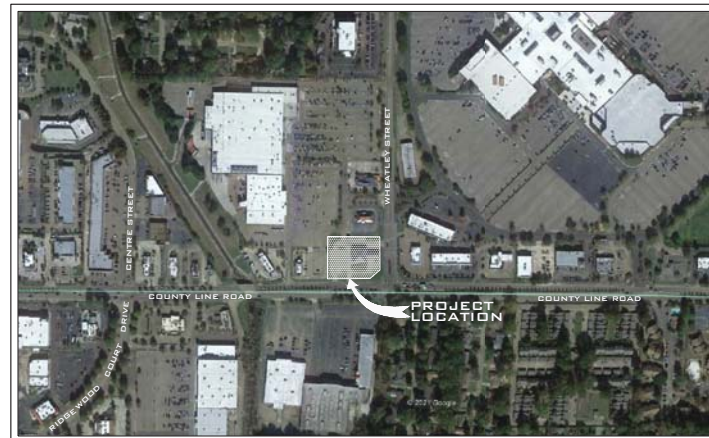
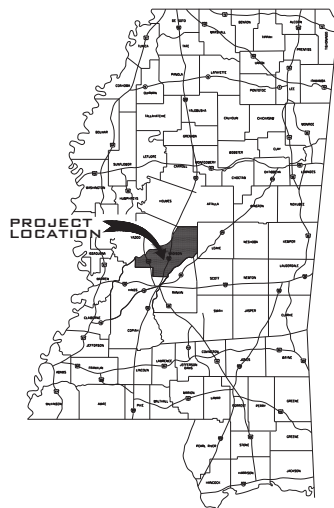
WBA # 3720

REVISIONS
NO. DESCRIPTION DATE

R101
RENDERINGS

SITE PLAN REVIEW DRAWINGS FOR TRUSTMARK BANK RENOVATION SITUATED IN THE SW 1/4 OF SECTION 31, T7N-R2E RIDGELAND, MISSISSIPPI

A DEVELOPMENT
OF
PAUL JASCO, LLC
548 FLORENCE DRIVE
MADISON MS, 39110



VICINITY MAP
N.T.S.

DRAWING INDEX	
TITLE	SHEET NO.
COVER SHEET	C0.0
GENERAL NOTES	C0.1
EXISTING CONDITIONS	C0.2
DEMO PLAN	C0.3
SITE PLAN	C1.1
SPOT ELEVATIONS	C2.1
GRADING PLAN	C2.2
UTILITY PLAN	C3.1
EROSION CONTROL PLAN	C4.1
MISCELLANEOUS DETAILS	C5.1
MISCELLANEOUS DETAILS	C5.2
MISCELLANEOUS DETAILS	C5.3
SEWER DETAILS	C5.4
WATER DETAILS	C5.5
LANDSCAPE PLANTING PLAN	L100
PLAN LIST AND SPEC SHEET	L200
ELECTRICAL SITE PLAN	E0.4
ELECTRICAL PHOTOMETRIC SITE PLAN	E0.5
ARCHITECTURAL FLOOR PLAN	A101
EXTERIOR ELEVATIONS	A201

CAUTION
The engineer preparing these plans will not be responsible for, or liable for, unauthorized changes to or uses of these plans. All changes to the plans must be in writing and must be approved by the preparer of these plans.



M'MASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

212 WATERFORD SQUARE
SUITE 300
MADISON, MS 39110
601.605.1090



2. DEMOLITION AND REMOVAL OPERATIONS SHALL COMMENCE ONLY AFTER ALL EROSION AND SEDIMENTATION CONTROL MEASURES HAVE BEEN INSTALLED AND VERIFIED.
3. ALL EXISTING UTILITIES SHALL BE IDENTIFIED AND PROTECTED PRIOR TO THE START OF DEMOLITION AND REMOVAL OPERATIONS. EXISTING UTILITIES SHALL BE PROTECTED BY PROVIDING NEW AND STRAIGHT SAWCUTS OF EXISTING PAVEMENT ALONG ALL LIMITS OF PAVEMENT DEMOLITION.
4. ALL EXISTING MATERIALS BELONGING TO THE PROPERTY OF THE CONTRACTOR UNLESS OTHERWISE DESIGNATED, DISPOSE OF OFF THE OWNER'S PROPERTY IN A LEGAL MANNER. MATERIALS TO BE BACKFILLED TO THE EXISTING SUBGRADE SHALL BE PLACED WITHIN THE AREA TO BE REMOVED SHALL BE REMOVED TO FULL DEPTH. EXISTING BASE COURSE MATERIALS MAY BE WORKED INTO THE NEW PAVEMENT OR BUILDING SUBGRADE PROVIDED THAT THE EXISTING MATERIALS ARE NOT CONTAMINATED BY ASPHALT, OIL, GREASE, ETC. IN ACCORDANCE WITH THE SPECIFICATIONS. BASE COURSE MATERIALS SHALL NOT BE WORKED INTO THE NEW PAVEMENT OR BUILDING SUBGRADE.
5. CONTRACTOR SHALL OBTAIN ALL PERMITS REQUIRED FOR EXECUTION OF THE WORK.
6. THE CONTRACTOR SHALL USE WATER SPRINKLING AND OTHER SUITABLE METHODS AS NECESSARY TO PREVENT DUST OR PARTICULATE CAUSED BY THE DEMOLITION WORK.
7. ALL ITEMS OF CONSTRUCTION REMAINING AND NOT SPECIFICALLY MENTIONED THAT ARE PART OF THE NEW PROJECT SHALL BE IMMEDIATELY BROUGHT TO THE ATTENTION OF THE ARCHITECT/ENGINEER.
8. CONTRACTOR SHALL PROVIDE PROTECTION TO ALL STREETS, FENCES, TREES, UTILITIES AND OTHER ITEMS THAT ARE REQUIRED TO REMAIN UNTOUCHED UNTIL MATCH PAVEMENT TO MATCH AT NO ADDITIONAL COST TO THE OWNER.
9. ALL EXISTING UTILITIES SHALL BE IDENTIFIED AND PROTECTED PRIOR TO DEMOLITION AND COMPACTED 98% OF MAXIMUM DENSITY PER ASTM D698 OR PER GEOTECHNICAL RECOMMENDATIONS IN THE DOCUMENTS.
10. CONTRACTOR SHALL LOCATE AND PROTECT ALL EXISTING UTILITIES PRIOR TO COMMENCING WORK. COORDINATE WITH LOCAL UTILITY COMPANIES PRIOR TO UTILITY DISCONNECT.
11. PROTECT ALL EXISTING LOCAL UTILITY SERVICE OF INTENDED DEMOLITION OPERATIONS. SEE GENERAL UTILITY NOTE #4.
12. EXISTING INFORMATION/TOPOGRAPHIC SURVEY WAS PREPARED BY MCMASTER AND ASSOCIATES. EXISTING DIMENSIONS TO DEPTH OF EXISTING UTILITIES SHOWN USING A UTILITY LOCATOR OR EXPOSED WITH WIRE BUSHINGS.
13. EXCEPT AS SHOWN, NO TREES SHALL BE REMOVED AND/OR VEGETATION DISTURBED.
14. THE REMOVAL OF THE EXISTING ARCHITECT/ENGINEER.
15. TREE PROTECTION SHALL CONSIST OF THE FOLLOWING STEPS:
 - a. TREE PROTECTION SHALL BE LICENSED LANDSCAPE CONTRACTOR TO OVERSEE TREE PROTECTION.
 - b. PRIOR TO ANY GRADING OPERATIONS, LOCATE TREES TO BE PROTECTED AND HEAVILY MULCH TO DEPTH OF 12 INCHES. LOCATE LIMITS SHOWN USING A UTILITY TRENCHING MACHINE.
 - c. PROTECT TREES WITH A HORTICULTURAL TREE PRUNING PROTECTION PRODUCT.
 - d. PRUNE TREE LIMBS BY THE SAME PROPORTIONAL PERCENTAGE AS TREE CANOPY REMOVED (I.E., 25% OF TREES REMOVED SHALL RESULT IN 25% OF TREE LIMBS REMOVED).
 - e. PRIOR TO CONSTRUCTION FENCE TO THE LIMITS AT LEAST 4' HEIGHT.
 - f. BEGIN CLEARING AND GRADING OPERATIONS.

2. WATER AND SEWER CONSTRUCTION SHALL BE PERFORMED IN ACCORDANCE WITH ALL LOCAL CODES AND SPECIFICATIONS.
3. THE CONTRACTOR SHALL PAY ALL FEES AND OBTAIN ALL PERMITS.
4. ALL EXISTING UNDERGROUND UTILITY LOCATIONS ARE APPROXIMATE AND ARE BASED ON SURVEY DATA. SURVEY AND RECORD INFORMATION MAY BE INCOMPLETE.
5. THERE MAY BE PRESENT, SOME UNCHARTED UTILITIES BE ENCOUNTERED DURING EXCAVATION OPERATIONS, THE CONTRACTOR SHALL NOTIFY THE ARCHITECT/ENGINEER AS SOON AS POSSIBLE BY WRITTEN INSTRUCTIONS.
6. THE CONTRACTOR SHALL NOTIFY THE MISSISSIPPI ONE-CALL SYSTEM, INC. (MOCSS) AT 811 AND ANY NON-MOCMS MEMBER UTILITY INDIVIDUALLY. AT LEAST 3 WORKING DAYS PRIOR TO ANY TRENCHING AND/OR EXCAVATION.
7. MAINTAIN 10'-FOOT HORIZONTAL AND 18-INCH VERTICAL SEPARATION BETWEEN SANITARY SEWERS AND WATER SUPPLY LINES.
8. CONSIDER THE PROPOSED LOCATIONS OF ALL EXISTING UTILITIES INCLUDING IRRIGATION, TAKE CARE TO PROTECT UTILITIES THAT ARE TO REMAIN, REPAIR DAMAGE ACCORDING TO LOCAL STANDARDS AND AT THE CONTRACTOR'S EXPENSE, COORDINATE ALL CONSTRUCTION WITH ALL APPROPRIATE AGENCIES, RELAY LOCATIONS OF ALL LINES AS NECESSARY FOR CONSTRUCTION.
9. THE CONTRACTOR SHALL BE RESPONSIBLE FOR COORDINATING THE SEQUENCING OF CONSTRUCTION FOR ALL UTILITY LINES SO THAT WATER LINES AND UNDERGROUND ELECTRIC DO NOT CONFLICT WITH SANITARY SEWERS OR STORM SEWERS. INSTALL UTILITIES PRIOR TO FINAL GRADE CONSTRUCTION.
10. BACKFILL UTILITY TRENCHES UNDER PAVEMENT AREAS AND IN LAWN AREAS WITH 4" MINIMUM COMPACTED SUBGRADE, 12" MINIMUM C-900 P.V.C. PIPE, 12" MINIMUM PER ASTD #5968.
11. ADJUST ALL EXISTING CASTINGS TO MATCH PROPOSED FINISH GRADE.
12. THRUST BLOCKS ALL WATERLINE FITTINGS WITH CONCRETE (2,500 P.S.I. MIN.) POURED UNDER THE FITTING. THRUST BLOCKS SHALL BE PLACED AT ALL FITTINGS, ELBOWS, AND THRUST BLOCKING SO AS TO NOT EMBED JOINTS, BOLTS, VALVE BODIES OR OPERATING NUTS.
13. PROVIDE VENTS AT HIGH POINTS IN WATERLINE AS NECESSARY FOR EXPELLING AIR DURING TRENCHING AND BACKFILLING. PROVIDE VENTS AT ALL LOW POINTS IN WATERLINE FOR TESTING AND SERVICE. LEAVE VENT COMPONENTS PLUGGED AND ATTACHED TO PIPE AFTER SUCCESSFUL TEST.
14. SEWER MAIN SHALL BE DISPOSED OF BY THE CONTRACTOR OFF OF THE OWNER'S PROPERTY AT NO ADDITIONAL COST IN A LEGAL MANNER.
15. THE CONTRACTOR SHALL PROTECT ALL EXISTING PIPES, UNLESS NOTED OTHERWISE.
16. ALL WATER MAINS SHALL BE C-900 P.V.C. UNLESS NOTED OTHERWISE.
17. ALL FIRE HYDRANT ASSEMBLIES SHALL BE INSTALLED AS NOTED ON THE PLANS.
18. THE CONTRACTOR SHALL PROTECT ALL EXISTING WATER MAINS AND WATER SERVICE LINES DURING CONSTRUCTION OPERATIONS. ALL EXCAVATION, SHORING AND BRACING SHALL BE THE RESPONSIBILITY OF THE CONTRACTOR.
19. THE CONTRACTOR SHALL PROTECT ALL EXISTING UTILITY LINES TO A MINIMUM OF 200 FEET SO ADJUSTMENTS CAN BE MADE IN THE ALIGNMENT OF THE PIPE IN CASE OF CONFLICTS WITH EXISTING STRUCTURES, UTILITIES AND TRENCHES.
20. THE CONTRACTOR SHALL BE RESPONSIBLE FOR PREVENTING PIPE FROM FLOATING, IF PIPE FLOATS DURING CONSTRUCTION, THE CONTRACTOR SHALL RELAY PIPE TO GRADE AT HIS EXPENSE.
21. THE CONTRACTOR SHALL FIELD VERIFY LOCATION AND INVERT OF SANITARY SEWER FOR CONNECTION TO EXISTING OR PROPOSED SEWER SYSTEM.
22. THE CONTRACTOR SHALL PROVIDE ADEQUATE BEDDING AS SPECIFIED. BEDDING SHALL BE CONSIDERED AS MINIMUMS FOR RELATIVELY DRY, STABLE EARTH CONDITIONS, ADDITIONAL BEDDING SHALL BE REQUIRED IN WET OR UNSTABLE EARTH CONDITIONS. ADDITIONAL BEDDING AS MAY BE REQUIRED TO PROPERLY CONSTRUCT THE PIPE.

1. THE CONTRACTOR SHALL CHECK EXISTING GRADES, DIMENSIONS, AND INVERTS IN THE FIELD AND REPORT ANY DISCREPANCIES TO THE ARCHITECT/ENGINEER PRIOR TO BEGINNING WORK.
2. THE CONTRACTOR SHALL MAINTAIN EXISTING UTILITIES UNHARMED AND SHALL PROTECT ALL EXISTING IRRIGATION LINES, TAKE CARE TO PROTECT UTILITIES THAT ARE TO REMAIN, AND REPAIR ANY DAMAGE CAUSED BY THE CONSTRUCTION. THE CONTRACTOR SHALL MAINTAIN THE EXISTING UTILITIES AT THE CONTRACTOR'S EXPENSE COORDINATES ALL CONSTRUCTION WITH THE APPROPRIATE UTILITY AGENCIES.
3. THE CONTRACTOR SHALL COMPLY WITH ALL LOCAL CODES, OBTAIN ALL PERMITS, AND PAY ALL FEES PRIOR TO BEGINNING WORK.
4. PRIOR TO BEGINNING CONSTRUCTION, THE CONTRACTOR SHALL EXAMINE AND NEW PAVEMENT, FIELD ADJUSTMENT OF FINAL GRADES MAY BE NECESSARY. INSTALL ALL UTILITIES PRIOR TO BEGINNING CONSTRUCTION OF NEW PAVEMENT.
5. THE CONTRACTOR SHALL PROTECT ALL TREES TO REMAIN, IN ACCORDANCE WITH THE SPECIFICATIONS, DO NOT OPERATE OR STORE HEAVY EQUIPMENT, NOR HANDLE, NOR STORE MATERIALS WITHIN THE CRIP OF ANY TREE TO REMAIN.
6. CONCRETE WALKS AND PADS SHALL HAVE A BROOM FINISH. ALL CONCRETE SHALL BE 4,000 PSI. ALL CONCRETE SHALL BE PLACED AND FINISHED TO THE SPECIFICATIONS. THE CONTRACTOR SHALL BE CONSTRUCTED IN ACCORDANCE WITH ALL CURRENT LOCAL REQUIREMENTS, IF ANY, AND THE CONTRACTOR SHALL REQUEST INSPECTION OF SIDEWALK AND RAMP FORMS PRIOR TO PLACEMENT OF CONCRETE.
7. ALL DAMAGE TO EXISTING ASPHALT PAVEMENT TO REMAIN WHICH RESULTS FROM NEW CONSTRUCTION SHALL BE REPAIRED TO THE ORIGINAL CONDITION. ALL NEW CONSTRUCTION DIMENSIONS ARE TO THE EDGE OF PAVEMENT, EDGE OF CONCRETE, OR TO THE FACE OF CURB OR SIDEWALK.
8. COORDINATES ARE FOR FACE OF BUILDINGS, CENTER LINES OF DRIVEWAYS, CENTER OF SANITARY SEWER MANHOLES, AND CENTER AT FACE OF CURB INVERTS, UNLESS OTHERWISE NOTED.
9. EXCESS MATERIAL SHALL BE DISPOSED OF BY THE CONTRACTOR OFF THE PROPERTY AT AN APPROVED LOCATION.
10. MAINTAIN ONE SET OF AS-BUILT DRAWINGS ON THE JOB SITE FOR DISTRIBUTION TO THE ARCHITECT/ENGINEER UPON COMPLETION.
11. PARKING LINES SHALL BE PAINTED WITH WHITE PAVEMENT PAINT, UNLESS OTHERWISE NOTED.
12. STOP BARS, DIELD STRIPS, FIRE LANES AND CROSSWALKS SHALL BE THERMOPLASTIC.
13. CONSTRUCTION JOINTS SHALL BE CONSTRUCTED TO A DEPTH OF AT LEAST 1/2 THE CONCRETE SLAB THICKNESS, AND SHALL DIVIDE CONCRETE ROUGHLY INTO SQUARES WITH MAXIMUM 15' SEGMENT.

2. REFER TO EROSION CONTROL PLAN FOR ADDITIONAL REQUIREMENTS.
3. THE OWNER AND THE CONTRACTOR ARE REQUIRED TO SUBMIT A STATEMENT OF INTENT (NOI) TO THE MISSISSIPPI DEPARTMENT OF TRANSPORTATION AND CONSTRUCTION DIVISION OF THE MISSISSIPPI ENVIRONMENTAL ASSISTANCE CENTER AT LEAST 30 DAYS PRIOR TO BEGINNING CONSTRUCTION. THE CONTRACTOR AND OWNER SHALL PROVIDE (WITH THE NOI) FOR THIS PROJECT A CONSTRUCTION EROSION CONTROL PLAN. THE CONSTRUCTION EROSION CONTROL MATERIAL MAY BE OBTAINED AND WHERE SPILL MATERIAL MAY BE PLACED SHOULD PERMITS NOT EXIST FOR BORROW AND SPOIL SITES. SEPARATE (NOI)'S SHALL BE PROVIDED BY THE CONTRACTOR FOR EACH BORROW AND SPOIL SITE.
4. THE NOTICE OF COVERAGE (NOC) OF THE PERMIT TO DISCHARGE CONSTRUCTION-ACTIVITY STORMWATER SHALL BE POSTED NEAR THE CONSTRUCTION ENTRANCE. THE CONTRACTOR SHALL SET A SERIES OF ADEQUATE EROSION CONTROL PLANS ON SITE DURING ALL CONSTRUCTION.
5. THE CONSTRUCTION ACTIVITY ANTICIPATED ON THIS PROJECT INCLUDES CLEARING, CRUSHER, GRADING, TOPSLOPING, AND SEEDING.
6. THE APPROXIMATE TOTAL AREA OF THE SITE IS 1.39 ACRES. THE APPROXIMATE TOTAL AREA OF THE PROJECT IS 1.39 ACRES. THE APPROXIMATE TOTAL AREA OF THE PROJECT IS 1.39 ACRES.
7. THE ANTICIPATED FILL MATERIAL WILL CONSIST OF SUITABLE ON-SITE SOIL AND/OR OFF-SITE SOIL BORROW MATERIALS.
8. THE CITY WATER/STORM SEWER OPERATOR IS THE CITY OF MADISON, AND THE STATE OF MISSISSIPPI.
9. CONSTRUCTION SHALL BE SEQUENCED TO MINIMIZE EXPOSURE TIME OF CLEARED SURFACE AREA TO EROSION. EROSION CONTROL MEASURES SHALL BE IN PLACE AND FUNCTIONAL PRIOR TO EARTH MOVING OPERATIONS. ALL EROSION MEASURES SHALL BE CHECKED AND REPAIRED AS NECESSARY, AND AT MAXIMUM 7 CALENDAR DAYS IN DRY PERIODS AND WITHIN 14 CALENDAR DAYS IN ANY OTHER WEATHER CONDITIONS.
10. THE CONTRACTOR SHALL DESIGNATE IN WRITING THE NAME AND PHONE NUMBER OF THE PERSON RESPONSIBLE FOR EROSION CONTROL MEASURES.
11. PRE-CONSTRUCTION VEGETATIVE GROUND COVER SHALL NOT BE REMOVED MORE THAN 20 CALENDAR DAYS PRIOR TO GRADING. ALL GRADED AREAS EXPECTED TO REMAIN UNFINISHED FOR MORE THAN 30 CALENDAR DAYS SHALL BE COVERED WITH TEMPORARY GRASS, SOD, STRAW, MULCH OR FABRIC MATS. PERMANENT SOIL STABILIZATION SHALL BE INSTALLED WITHIN 7 CALENDAR DAYS OF FINAL GRADING.
12. EROSION CONTROL SHALL BE MAINTAINED THROUGHOUT CONSTRUCTION. CONTROL INSPECTIONS AND REPAIRS FOR A MINIMUM OF 3 YEARS AFTER COMPLETION OF CONSTRUCTION.
13. THE FOLLOWING SCHEDULE FOR EROSION CONTROL MEASURES SHALL BE FOLLOWING:
JAN - MAY 1 ITALIAN REY/KOREAN LESPEDEZA/SUMMER DAYS
MAY - JULY 15 SUDAN OR STARR MILLET
JULY 15 - JAN 1 BALERON OR STARR MILLET
14. MULCHING SHALL CONSIST OF LOOSE WY OR STRAW APPLIED AT THE RATE OF 2 TONS/ACRE. THE CONTRACTOR SHALL REMOVE SEDIMENT FROM TRAPS, SILT FENS, SEDIMENT POND, AND OTHER EROSION CONTROL MEASURES AS NECESSARY TO MAINTAIN EROSION CONTROL. STOCKPILES SHALL BE STABILIZED AND PROTECTED FROM EROSION.
15. UPON COMPLETION OF SITE STABILIZATION, THE OWNER AND CONTRACTOR SHALL PROVIDE A STATEMENT OF INTENT TO MAINTAIN THE EROSION CONTROL MEASURES FOR A PERIOD OF 1 YEAR TO MAINTAIN ENVIRONMENTAL QUALITY. A COPY OF THE (NOT) SHALL BE PROVIDED TO THE ENGINEER.

NO TREES SHALL BE REMOVED NOR VEGETATION DISTURBED EXCEPT AS NECESSARY FOR THE CONSTRUCTION OF THIS PROJECT AND ONLY TO THE EXTENT NECESSARY TO PROTECT THE PROJECT. IT IS THE OWNER'S INTENT TO PRESERVE ALL THE EXISTING SITE VEGETATION OUTSIDE THE LIMITS OF GRADING.

ALL TREES INCLUDING TREE FALLING SPINDLES, PINES, AND UNDERSTORY SPECIES ARE TO BE PROTECTED AND SAVED IF THEY FALL OUTSIDE THE LIMITS OF GRADING, EVEN IF THEY ARE NOT IN THE LIMITS OF GRADING.

SELECTIVE CLEARING BEYOND THE LIMITS OF GRADING SHALL CONSIST OF REMOVAL OF HONEY-SUCKLE, HERCULEANUS SHRUBS, POISON IVY, AND NOXIOUS WEEDS. GRASS SHALL BE LEFT IN WHOLE OR PART AFTER THE LIMITS OF GRADING HAVE BEEN ESTABLISHED. TOPSOIL SHALL BE STRIPPED FROM ALL CUT AND FILL AREAS, STOCKPILED AND REDISTRIBUTED TO THE EXISTING GRASS AREAS. TOPSOIL SHALL BE STOCKPILED IN AREAS OF THE PROJECT DRAINAGE AND PROVIDE EROSION AND SEDIMENTATION CONTROLS AROUND STOCKPILES. ALL GRADED AREAS SHALL BE SEEDED AND MULCHED WITHIN IMMEDIATELY AFTER GRADING IS COMPLETED.

CONSTRUCT TEMPORARY EROSION CONTROL AS SHOWN ON THE DRAWING PRIOR TO ANY GRADING OPERATION.

ALL DRAINAGE STRUCTURES, PIPES WITHIN THE LIMITS OF CONSTRUCTION, AND DETENTION PONDS SHALL HAVE SEDIMENT REMOVED PRIOR TO FINAL ACCEPTANCE.

ALL DRAINAGE SCALES SHALL BE CLEANED AND REPAIRED TO APPROXIMATELY 50% EFFICIENCY.

ALL LOCATIONS OF TEMPORARY EROSION CONTROL DEVICES SHALL BE SUBJECT TO ADJUSTMENT AS DIRECTED BY THE ARCHITECT/ENGINEER.

WHEN THE TEMPORARY EROSION CONTROL DEVICES ARE NO LONGER REQUIRED FOR THE PROTECTION OF THE ADJACENT PROPERTY, THE CONTRACTOR SHALL BE REMOVED, REPLACE DAMAGED AND WORN OUT SILT BARRIERS AS DIRECTED BY THE ARCHITECT/ENGINEER.

THE CONTRACTOR SHALL PROTECT ALL TREES DESIGNATED TO REMAIN, DO NOT OPERATE OR STORE HEAVY EQUIPMENT, NOR HANDLE/STORE MATERIALS, WITHIN THE DRIPLINES OF THE TREES.

TOP GRADE ELEVATIONS FOR CURB INLETS ARE GIVEN TO THE CENTER OF THE INLETS AT THE FACE OF CURB. THE GRATES SHALL SLOPE LONGITUUDINALLY WITH THE PAVEMENT TO THE STREET TO PREVENT THE CLOGGING OF THE INLETS.

THE CONTRACTOR SHALL VERIFY THE EXACT LOCATION OF ALL EXISTING UTILITIES, PROTECT UTILITIES TO REMAIN, AND REPAIR CONTRACTOR-CAUSED DAMAGE ACCORDING TO LOCAL CODES AND STANDARDS OF PRACTICE.

NOTIFY LOCAL UTILITY LOCATOR SERVICE OF INTENDED EXCAVATION/UTILITY TRANCHEING OPERATION.

IN THE EVENT OF ANY DISCREPANCIES FOUND IN THE DRAWINGS OR IF PROBLEMS ARE ENCOUNTERED DURING CONSTRUCTION, THE CONTRACTOR SHALL NOTIFY THE ARCHITECT/ENGINEER BEFORE PROCEEDING WITH ANY CORRECTIONS.

THE CONTRACTOR SHALL GIVE ALL NECESSARY NOTICES AND OBTAIN ALL PERMITS.

THE CONTRACTOR SHALL OBTAIN ALL NECESSARY CONSTRUCTION PERMITS AND LICENSES. THE CONTRACTOR SHALL VERIFY EXISTING ELEVATIONS AND INVERTS PRIOR TO BEGINNING WORK.

EXCESS MATERIAL SHALL BE DISPOSED OF BY THE CONTRACTOR OFF THE OWNER'S PROPERTY.

NO ADDITIONAL MATERIAL SHALL BE USED TO FILL EXISTING HOLES.

CONTOUR LINES AND SPOT ELEVATIONS ARE THE RESULT OF A DETAILED ENGINEERING GRADING DESIGN. THE CONTRACTOR SHALL REFLECT THE GRADING DESIGN. THE CONTRACTOR HAVE ANY QUESTION OF THIS INTENT OR ANY PROBLEMS WITH CONTINUTY OF GRADINGS, THE ARCHITECT/ENGINEER SHALL BE CONTACTED PRIOR TO BEGINNING WORK.

EXISTING MANHOLE CASTINGS TO REMAIN SHALL BE RESET TO MATCH NEW GRADE.

ALL CURBS AND SIDEWALKS SHALL BE BACKFILLED WITH TOPSOIL, AND SEEDED AND MULCHED, UNLESS OTHERWISE NOTED.

ALL PIPES SHALL BE BACKFILLED WITH SATISFACTORY MATERIAL COMPACTED TO 98% OF STANDARD AASHTO 63.

ALL STORM DRAINAGE PIPE SHALL BE R.C.P. UNLESS OTHERWISE NOTED, AND COMPLETELY WRAPPED WITH TYPE V FILTER FABRIC AT ALL JOINTS. FILTER FABRIC SHALL BE 18" WIDE AND 10' LONG. ALL FILTER FABRIC SHALL BE COVERED WITH TOPSOIL AND MULCH. COVERED WITH FILTER FABRIC. PIPE LENGTHS SHOWN ARE APPROXIMATE.

ALL FILTER FABRIC SHALL BE COVERED WITH TOPSOIL AND MULCH, UNLESS OTHERWISE NOTED.

ALL HEADWALLS SHALL HAVE A MINIMUM 10'X20'X1.5" RIP-RAP APRON INSTALLED USING 8" MIN. DIAMETER STONE, UNLESS OTHERWISE SPECIFIED.

ALL EXISTING TRENCHES SHALL BE BACKFILLED WITH A MIXTURE OF SUBSOL, CLAY LUMES, STONES, AND OTHER OBJECTS OVER 1 INCH IN DIAMETER, OR CONTAMINANTS.

ALL EXISTING TRENCHES, INCLUDING MANHOLE, SHALL BE BACKFILLED WITH DRUM TRUCK WITH A MINIMUM WEIGHT OF 20 TONS.

FINISH GRADING TOLERANCES ARE 0.10 FOOT ABOVE AND BELOW DESIGN ELEVATION. CONSULT SUBSURFACE REPORT FOR ADDITIONAL REQUIREMENTS.

PROVIDE TEMPORARY SEEDING ON STOCKPILES AND ALL OTHER AREAS OF THE SITE THAT WILL BE EXPOSED TO EROSION.

MAXIMUM SLOPES IN ALL DIRECTIONS OF HANDICAP PARKING SPACES/ASLES SHALL BE 2%.

4/05/21

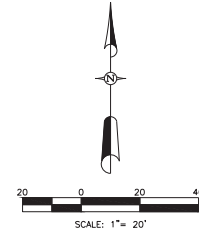
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General Notes

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MADISON, MS 39110
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LEGEND

- TBOX TELEPHONE BOX
- CBOX CABLE BOX
- MH EXISTING MANHOLE
- LP LIGHT POLE
- PP POWER POLE
- WM WATER METER
- WV WATER VALVE
- GM GAS METER
- FH FIRE HYDRANT
- CM CONCRETE MONUMENT
- CO CLEAN-OUT
- SIP SET IRON PIN (1/2"x18" IRON REBAR)
- FIP FOUND IRON PIN (IRON REBAR)
- CPS COTTON PICKER SPINDLE
- GAS EXISTING GAS LINE
- T EXISTING TELEPHONE LINE
- UGE EXISTING UNDERGROUND ELECTRIC
- P EXISTING OVERHEAD POWER
- X EXISTING WIRE FENCE
- W EXISTING WATER MAIN
- S EXISTING SANITARY SEWER
- CY EXISTING CYCLOPE FENCE
- W EXISTING WOOD FENCE

UNDERGROUND UTILITIES WERE LOCATED BY FIELD OBSERVATION
AND BY THE FOLLOWING MISSISSIPPI 811 LOCATE REQUEST:
DATE CALLED: MARCH 01, 2021
TICKET NO: 21030110490866
UTILITIES NOTIFIED:
MS9907 CENTURYLINK L
MS1020 COMCAST CABLE COMMUNICATIONS INC
MS1061 CENTERPOINT ENERGY BYRAM/RIDGELAND
MS1095 ATMOS ENERGY JACKSON
MS4021 ENTERGY MS
MS2008 CITY OF RIDGELAND
MS0013 TELEPAK DBA C SPIRE FIBER
MS0184 UNIFI FIBER - SOUTHERN LIGHT 1
MS7017 UNIFI FIBER - INUNE 2
MS3000 A T & T DISTRIBUTION

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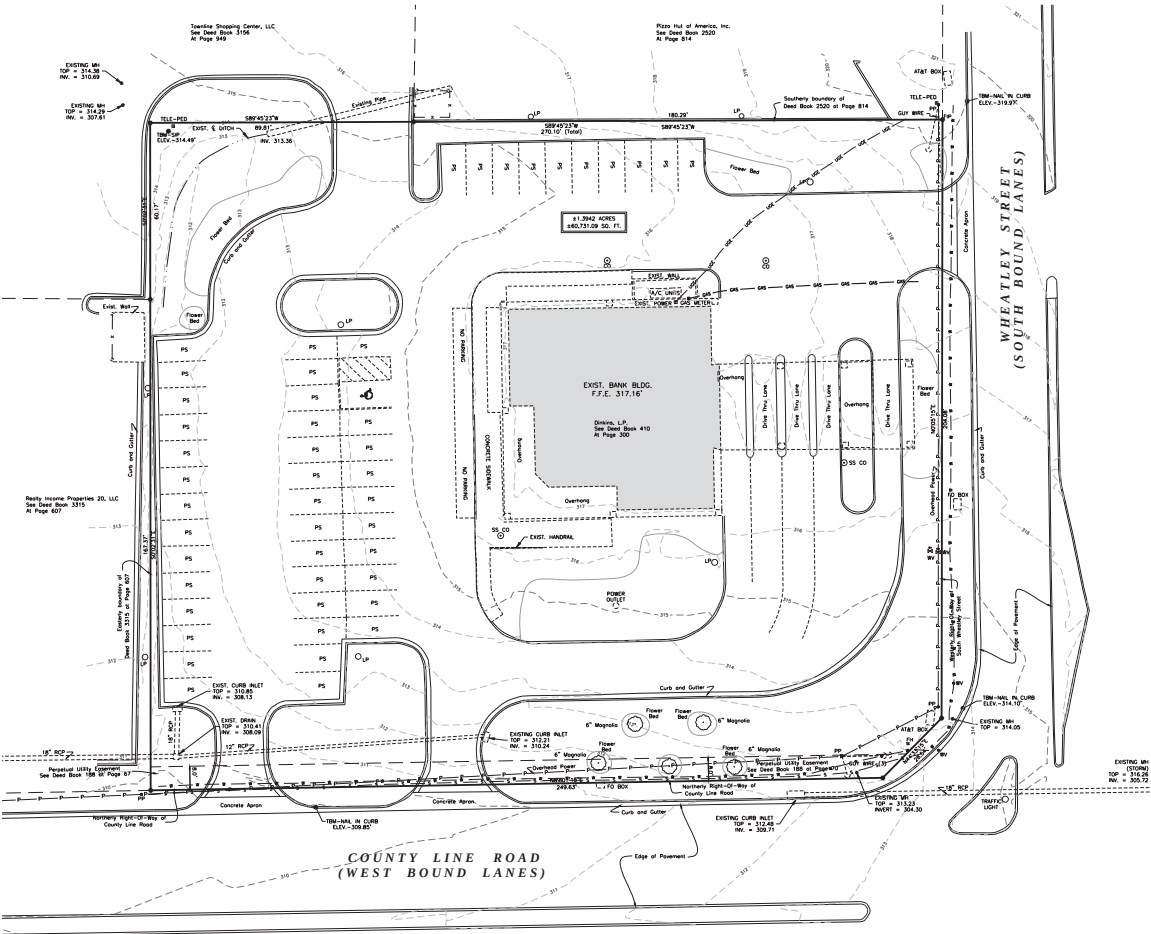
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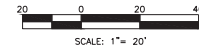


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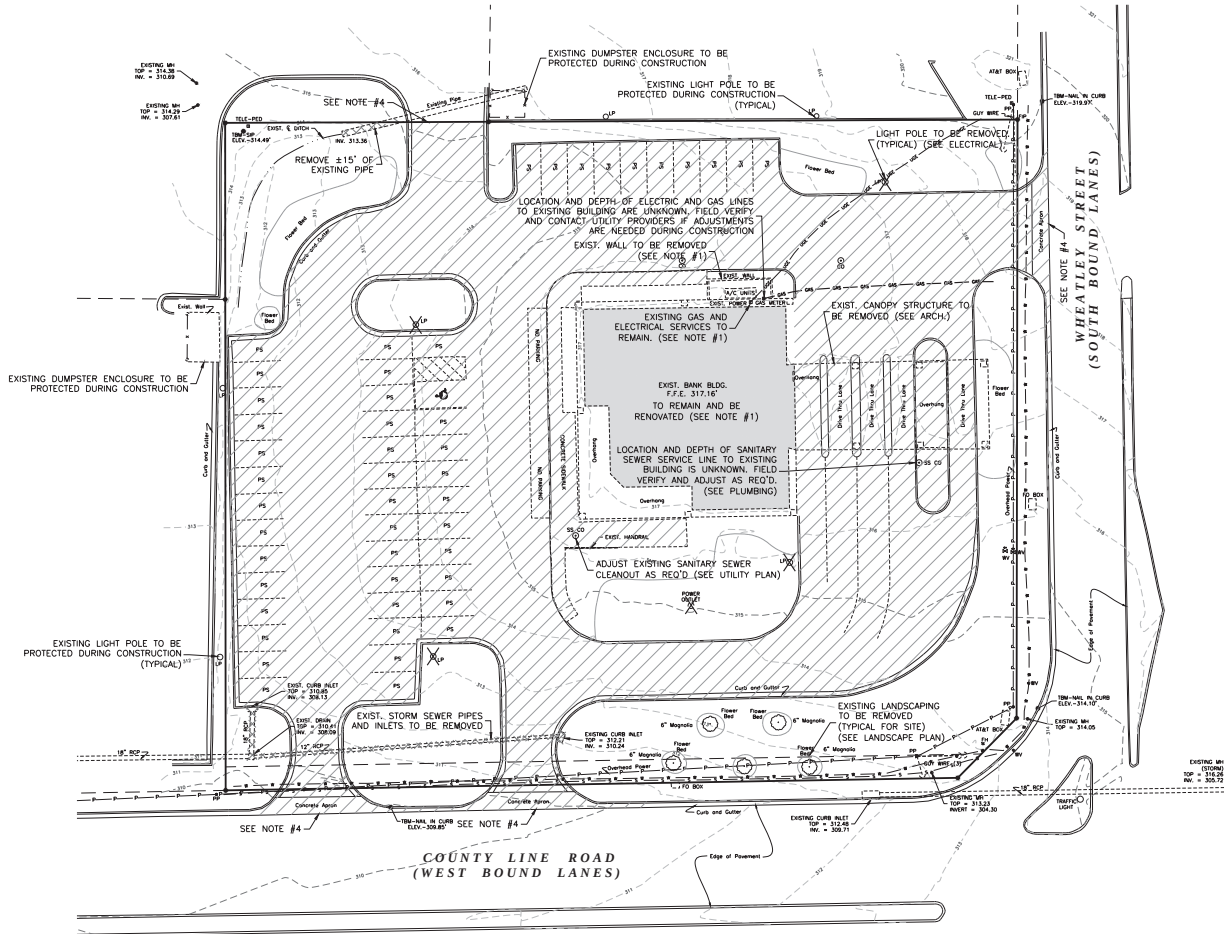
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Exist. Conditions





LEGEND

- REMOVAL OF PAVEMENT CURBS AND SIDEWALKS
- REMOVAL OF STORM SEWER PIPE AND INLETS
- REMOVAL OF TREES AND LIGHT POLES



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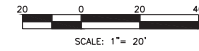
1. SEE MECHANICAL, ELECTRICAL, PLUMBING, ARCHITECTURAL, AND LANDSCAPE DRAWINGS FOR ADDITIONAL DEMOLITION REQUIREMENTS.
2. CONTRACTOR TO CONTACT AND COORDINATE WITH UTILITY PROVIDERS FOR REMOVAL AND RELOCATION OF EXISTING UTILITIES INCLUDING WATER, SANITARY SEWER, GAS, COMMUNICATION, ELECTRICAL, ETC.
3. CONTRACTOR TO COORDINATE WITH THE OWNER REGARDING REMOVAL/REPLACEMENT OF ANY EXISTING IRRIGATION LINES WITHIN THE CONSTRUCTION LIMITS.
4. CONTRACTOR TO FULLY REPAIR ANY DAMAGE CAUSED TO THE EXISTING ROADWAY (SUBGRADE, BASE, PAVEMENT, CURB, STRIPING, ETC.) WHICH MAY OCCUR AS A RESULT OF THE CONTRACTOR'S OPERATIONS. IT IS THE RESPONSIBILITY OF THE CONTRACTOR TO FULLY DOCUMENT THE EXISTING CONDITION OF THE ROADWAY PRIOR TO AND IMMEDIATELY AFTER CONSTRUCTION. ANY REPAIRS TO BE APPROVED BY THE CITY OF RIDGELAND.



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C0.3
Demo. Plan



LEGEND

- PROPOSED CONCRETE SIDEWALK
- PROPOSED BUILDING RENOVATION/ADDITION
- PROPOSED UNDERGROUND FUEL TANKS
- PROPOSED LIGHT-DUTY CONCRETE PAVEMENT
- PROPOSED HEAVY-DUTY CONCRETE PAVEMENT

NOTES:

- THE TOTAL AREA OF THIS DEVELOPMENT IS ± 1.3942 AC./60,731 S.F. MORE OR LESS. THE BREAKDOWN OF THIS AREA IS AS FOLLOWS:
PERVIOUS = 11,027 S.F.
IMPERVIOUS = 49,704 S.F.
TOTAL = 60,731 S.F.
- BUILDING SETBACKS: ALL SETBACKS ARE LISTED BELOW.
FRONT = 30'
REAR = 10'
SIDE = 10'
- THIS BUILDING WILL PRIMARILY BE UTILIZED AS A GAS STATION AND LIQUOR STORE
- PARKING SPACES REQ'D:
GAS STATION : 1 SPACE PER EMPLOYEE PLUS
5 SPACES PER RACK, BAY, ETC.
4 EMPLOYEES = 4 SPACES REQ'D
4 RACKS/BAYS x 5 SPACES = 20 SPACES REQ'D
LIQUOR STORE : 1 SPACE PER 200 SQ. FT. GROSS FLOOR AREA
(GENERAL RETAIL REQUIREMENT)
 $3,475$ SQ. FT. x 1 SPACE/200 SQ. FT. = 17.4 SPACES REQ'D
PARKING SPACES REQUIRED = 42 SPACES (TOTAL)
PARKING SPACES PROVIDED = 42
HANDICAP PARKING SPACES PROVIDED = 2 SPACES, 1 VAN ACCESSIBLE
- GREEN SPACE PROVIDED = 18.2%
- THIS PROPERTY IS LOCATED IN THE C-3 ZONE WITHIN THE CITY OF RIDGELAND
- THE PREMISES ARE SITUATED IN ZONE X-OTHER AREAS, WHICH IS DEFINED AS "AREAS DETERMINED TO BE OUTSIDE THE 0.2% CHANCE FLOODPLAIN", AS SHOWN ON FIRM MAP NUMBER 28089C0569F, EFFECTIVE DATE OF MARCH 17, 2010.
- ALL CONSTRUCTION WILL BE IN ACCORDANCE WITH THE CITY OF RIDGELAND SPECIFICATIONS.
- DOMESTIC WATER SERVICE, SEWER SERVICE, AND FIRE PROTECTION WILL BE PROVIDED BY THE CITY OF RIDGELAND.
- ALL SIGNING AND STRIPING SHALL CONFORM TO CITY OF RIDGELAND SPECIFICATIONS.
- SEE MECHANICAL, ELECTRICAL, ARCHITECTURAL AND LANDSCAPE DRAWINGS FOR FURTHER REQUIREMENTS AND COORDINATION.
- ALL RADIIUSES AND DIMENSIONS ARE MEASURED TO THE FACE OF CURB, UNLESS NOTED OTHERWISE.

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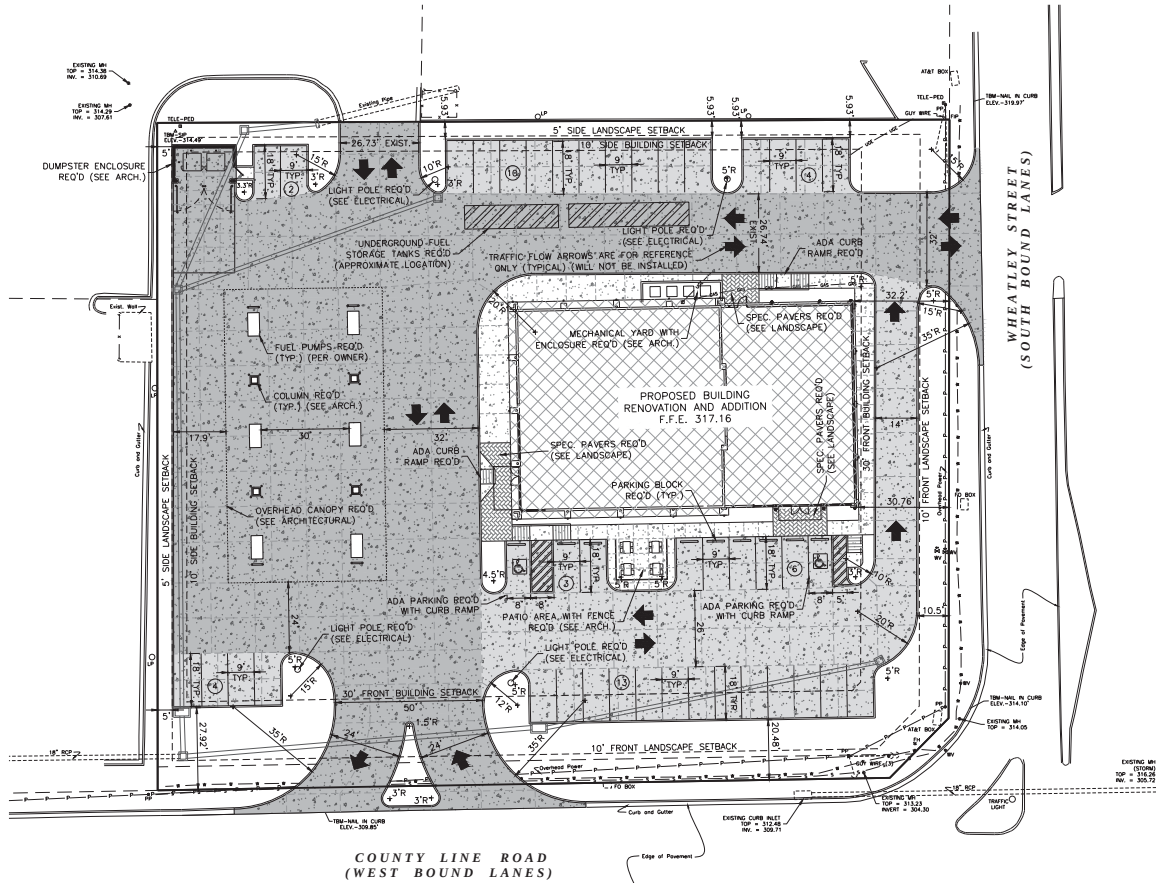
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C1.1
Site Plan



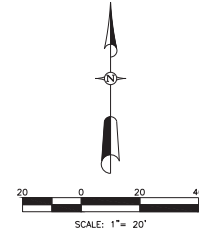
	PROPOSED CONCRETE SIDEWALK
	PROPOSED BUILDING RENOVATION/ADDITION
	PROPOSED UNDERGROUND FUEL TANKS
	PROPOSED LIGHT-DUTY CONCRETE PAVEMENT
	PROPOSED HEAVY-DUTY CONCRETE PAVEMENT
	PROPOSED TOP OF SIDEWALK ELEVATION
	PROPOSED TOP OF CURB ELEVATION
	PROPOSED TOP OF CONCRETE PAVEMENT

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LEGEND

- PROPOSED CONCRETE SIDEWALK
- PROPOSED BUILDING RENOVATION/ADDITION
- PROPOSED UNDERGROUND FUEL TANKS
- PROPOSED LIGHT-DUTY CONCRETE PAVEMENT
- PROPOSED HEAVY-DUTY CONCRETE PAVEMENT

UTILITY LEGEND

- PROPOSED WATER LINE
- PROPOSED SANITARY SEWER LINE (EXISTING TO BE FIELD VERIFIED AND REUSED WHERE POSSIBLE)

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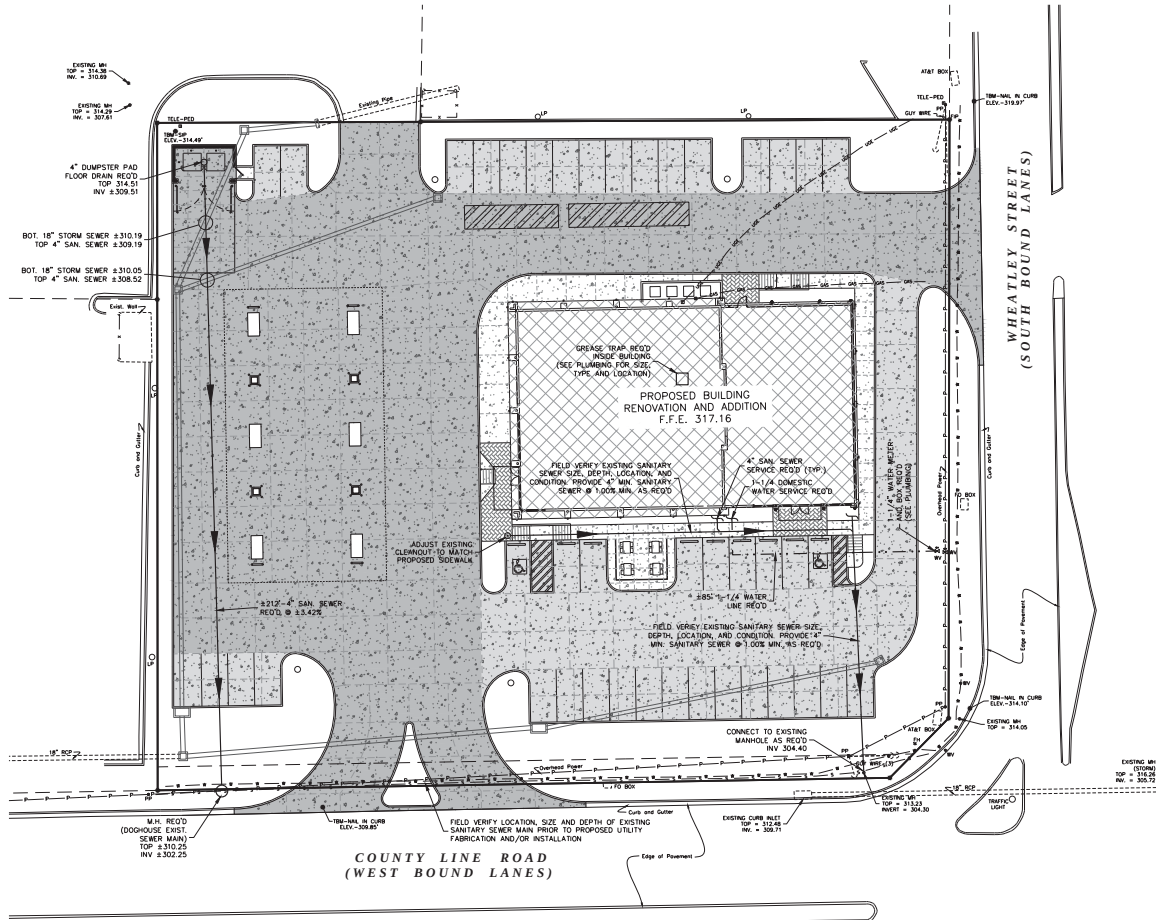
- ALL P.V.C. SLEEVES SHALL BE SCH. 40 AND SHALL INCLUDE END CAPS, PULL STRINGS, AND THE ENDS MARKED WITH A 6" METAL FENCE POST. OWNER/CONTRACTOR TO COORDINATE ALL REQUIRED SLEEVES FOR IRRIGATION AND ELECTRICAL LINES.
- ROUTE PROPOSED UTILITIES TO AVOID CONFLICTS WITH EXISTING AND PROPOSED IMPROVEMENTS.
- CONTRACTOR SHALL BE RESPONSIBLE FOR PAYMENT OF ALL TAP AND METER FEES FOR UTILITIES.
- SEE PLUMBING FOR CONTINUATION OF WATER AND SANITARY SEWER CONNECTIONS AT THE PROPOSED BUILDING.
- THE OWNER/CONTRACTOR SHALL COORDINATE WITH GAS, COMMUNICATIONS AND ELECTRICAL PROVIDERS TO BRING SERVICES TO THE PROPOSED BUILDING.

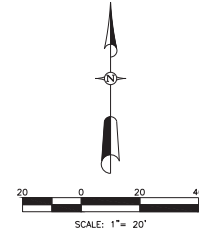


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C3.1
Utility Plan





LEGEND

- PROPOSED CONCRETE SIDEWALK
- PROPOSED BUILDING RENOVATION/ADDITION
- PROPOSED UNDERGROUND FUEL TANKS
- PROPOSED LIGHT-DUTY CONCRETE PAVEMENT
- PROPOSED HEAVY-DUTY CONCRETE PAVEMENT

- 355 --- EXISTING CONTOUR
- 355 — PROPOSED CONTOUR
- RD — RD — PROPOSED ROOF DRAIN

PERMANENT EROSION CONTROL PRACTICES

- RIPRAP
- TEMPORARY/PERMANENT SEEDING AND SODDING
- WATTLE AND SILT FENCE

TEMPORARY EROSION CONTROL PRACTICES

- STORM DRAIN INLET PROTECTION (SILT FENCE, WATTLE)
- SILT FENCE
- EROSION CHECK (WATTLE)

NOTES:

CONTRACTOR SHALL KEEP ALL EXISTING STREETS FREE AND CLEAN OF DEBRIS AND SEDIMENT DURING CONSTRUCTION.

ALL CURB AND AREA INLETS SHALL BE PROTECTED BY SILT FENCE AND WATTLES FOLLOWING INSTALLATION. CONTRACTOR SHALL MAINTAIN INLET PROTECTION UNTIL FINAL STABILIZATION.

FOLLOW PLANNING AND DESIGN MANUAL (DEM) FOR STORMWATER MANAGEMENT.

PRELIMINARY
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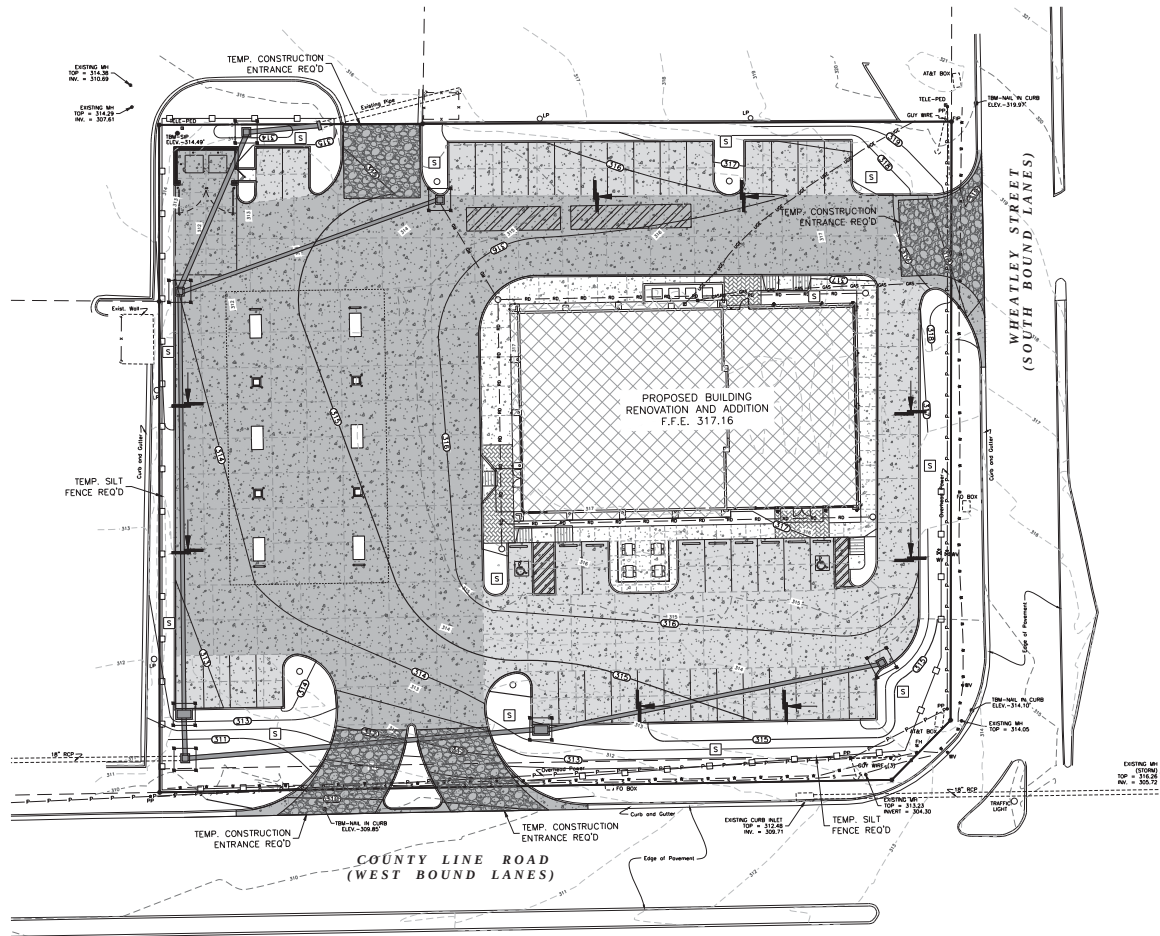
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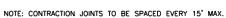


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C4.1
Erosion Control





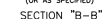
CONTRACTION JOINTS IN CONCRETE



EXPANSION JOINTS IN CONCRETE

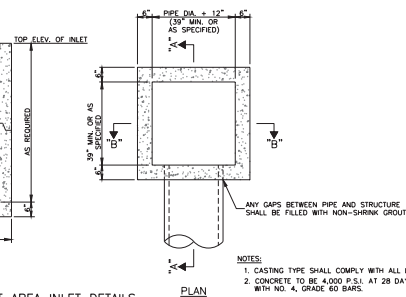


NOTE: FILL MATERIALS SHOULD CONSIST OF SELECT NON-ORGANIC AND DEBRIS-FREE SILTY CLAYS (CL) HAVING A PLASTICITY INDEX (PI) WITHIN THE RANGE OF 10 TO 24, A LIQUID LIMIT LESS THAN 45, AND NOT LESS THAN 70% FINES PASSING THE 200 SIEVE. THE USE OF SANDS (SC, SM OR SP) AS SELECT FILL MATERIALS SHALL NOT BE ALLOWED. (SEE GEOTECHNICAL REPORT FOR FURTHER REQUIREMENTS)



SINGLE PRECAST AREA INLET DETAILS

N.T.S.



NOTES:

1. CASTING TYPE SHALL COMPLY WITH ALL LOCAL STANDARDS.
2. CONCRETE TO BE 4,000 P.S.I. AT 28 DAYS AND REINFORCED WITH NO. 4, GRADE 60 BARS.



NOTES

- NOTES:
1. PROVIDE CONTRACTION JOINTS AT 7'-0" O.C. AND EXPANSION JOINTS AT 48'-0" O.C., AND AT INTERSECTION OF WALKS.
 2. CONTRACTION JOINTS SHALL BE A MINIMUM OF 1" DEPTH AND A MAXIMUM OF 1/4 DEPTH OF THE PAVEMENT. EDGES SHALL BE TOoled TO 1/4" RADIUS.
 3. EXPANSION JOINTS SHALL BE 1/2" IN WIDE AND FILLED WITH PREMOULDED EXPANSION JOINT FILLER TO WITHIN 1/2" OF THE SURFACE. EDGES SHALL BE TOoled TO A 1/4" RADIUS AND SEALED FLUSH WITH AN APPROVED SEALANT.
 4. MAX. SLOPE IN RUN OF SIDEWALKS TO BE 5% MAX. CROSSSLOPE TO BE 2%.
 5. SPECIFICATIONS FOR ALL CONCRETE AND REINFORCEMENT ARE AS FOLLOWS:
CONCRETE: 4000 PSI IN 28 DAYS
REINFORCING STEEL: PER ASTM A-615, GR. 60
 6. PROVIDE FULL DEPTH EXPANSION JOINT IN ALL LOCATIONS WHERE SIDEWALK ADJUTS CURBS, WALLS, FOUNDATIONS, AND OTHER FIXED OBJECTS.

1. CONCRETE SHALL BE 4,000 P.S.I. MINIMUM.
2. PROVIDE CONTRACTION JOINTS AT 10'-0" O.C. AND EXPANSION JOINTS AT 40'-0" O.C.
3. CONTRACTION JOINTS SHALL BE A MINIMUM OF 1" OF DEPTH AND A MAXIMUM OF 1/4 DEPTH OF THE PAVEMENT. EDGES SHALL BE TOOLED TO A 1/4" RADIUS.
4. EXPANSION JOINTS SHALL BE 1/2" IN WIDTH AND FILLED WITH PREMOULDED EXPANSION JOINT FILLER TO WITHIN 1/2" OF THE SURFACE. EDGES SHALL BE TOOLED TO A 1/4" RADIUS AND SEALED FLUSH WITH AN APPROVED SEALANT.



McMASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

212 WATERFORD SQUARE
SUITE 300
MADISON, MS 39110
601.605.1090



TRUSTMARK
BANK
RENOVATION

Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110

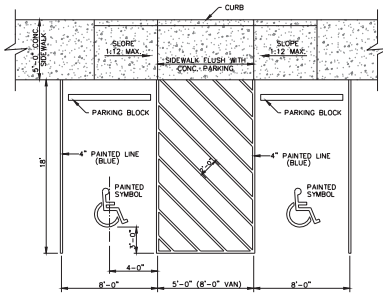
PRELIMINARY
NOT FOR
CONSTRUCTION

04/05/21

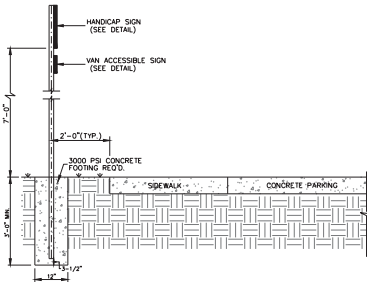
MA # 2812

REVISIONS		
NO.	DESCRIPTION	DATE

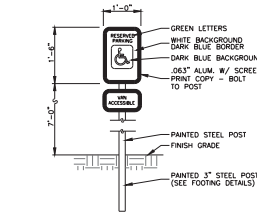
C5.1



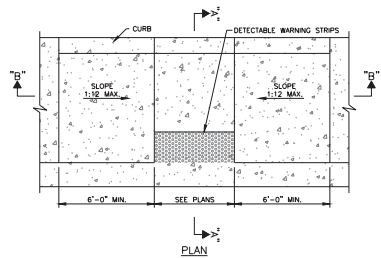
HANDICAP PARKING AND ACCESSIBLE RAMP DETAILS
N.T.S.



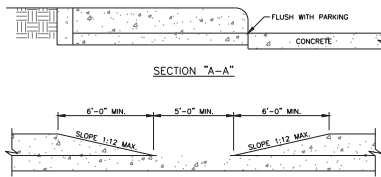
FOOTING DETAIL FOR HANDICAP PARKING SIGN
N.T.S.



SIGN AT HANDICAP PARKING SPACE
N.T.S.



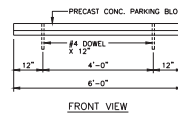
SECTION "A-A"



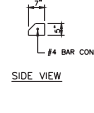
SECTION "B-B"

NOTE: SURFACE TEXTURE OF THE RAMP SHALL BE THAT OBTAINED BY A COARSE BROOMING, TRANSVERSE TO THE SLOPE OF THE RAMP.

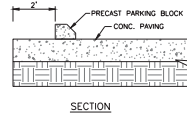
ACCESSIBLE RAMP IN SIDEWALK
N.T.S.



FRONT VIEW

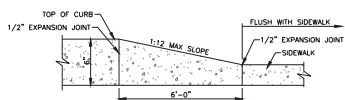


SIDE VIEW

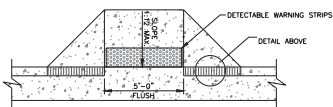


SECTION

PARKING BLOCK DETAILS
N.T.S.



TYPICAL CURB TRANSITION ELEVATION

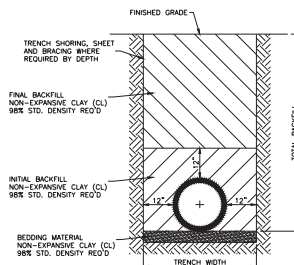


CONCRETE CURB AND GUTTER PLAN

NOTE: DETECTABLE WARNING STRIPS

ARMOR-TILE CAST-IN-PLACE DETECTABLE WARNING (TRUNCATED DOMES). 36" WIDE STRIP ACROSS ALL SIDEWALKS AND RAMPS THAT ARE FLUSH WITH VEHICLE AREA. COLOR TO BE APPROVED BY ARCHITECT.

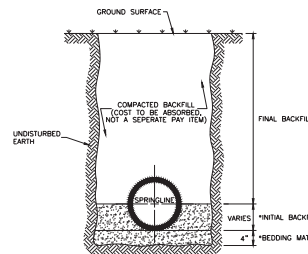
ACCESSIBLE RAMP IN SIDEWALK (TYPE "B")
N.T.S.



TYPICAL TRENCH CROSS-SECTION FOR CONCRETE STORM SEWER

NOTES:

1. ALL CONCRETE STORM DRAIN PIPE JOINTS SHALL BE WRAPPED WITH FILTER FABRIC BEFORE BACKFILLING. COST TO BE ABSORBED, NOT A SEPARATE PAY ITEM.
2. ALL COST FOR EXCAVATION, HAUL-OFF, IMPORT AND BACKFILL SHALL BE ABSORBED BY THE CONTRACTOR.

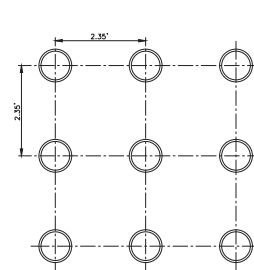


TYPICAL TRENCH CROSS-SECTION FOR CORRUGATED POLYETHYLENE PIPE (H.D.P.E.)

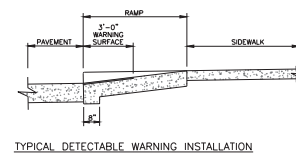
CLASS	3
PERCENT PASSING NO. 200 SIEVE (MAX.)	10
FRACTION PASSING NO. 40 SIEVE LIQUID LIMIT (MAX.)	--
PLASTICITY INDEX, (MAX.)	10

*COST TO BE ABSORBED, NOT A SEPARATE PAY ITEM

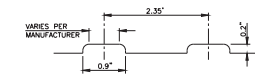
*INITIAL BACKFILL - SAND (CLASS 3) (SEE SCHEDULE ABOVE)
*BEDDING MATERIAL - SAND (CLASS 3) (SEE SCHEDULE ABOVE)



SQUARE PATTERN



TYPICAL DETECTABLE WARNING INSTALLATION

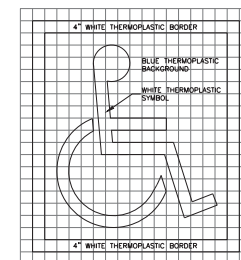


TRUNCATED DOME PROFILE

NOTES:

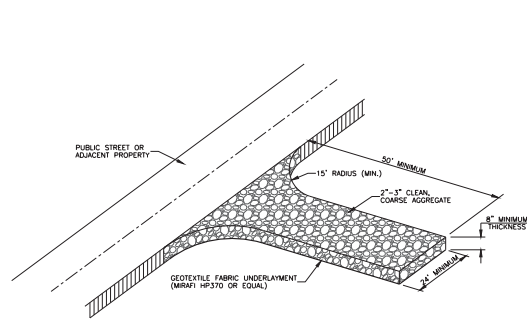
1. LANDINGS WILL PROVIDE A LEVEL AREA (LESS THAN 2% GRADE OR CROSS SLOPE) AT APPROXIMATE STREET ELEVATION.
2. ALL SIDEWALK RAMPS REQUIRE DETECTABLE WARNING.
3. ANY DRIVEWAY 24" OR GREATER REQUIRES ADA SIDEWALK TREATMENTS WITH DETECTABLE WARNINGS WHICH WILL BE INCIDENTAL TO THE ENTRANCE CONSTRUCTION.
4. DETECTABLE WARNINGS SHALL BE INCIDENTAL TO SIDEWALK CONSTRUCTION.
5. DETECTABLE WARNING SURFACE BEGINS AT THE BACK OF CURB.

DETECTABLE WARNING DETAILS
N.T.S.



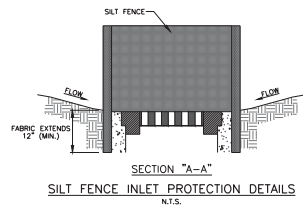
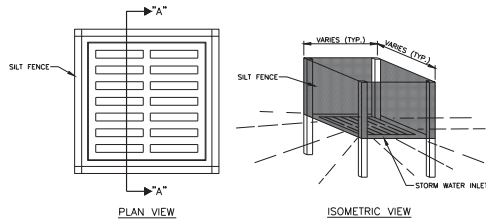
TYPICAL THERMOPLASTIC ACCESSIBLE SYMBOL FOR PAVEMENT
N.T.S.

4'x4' GRID PROVIDED FOR LAYOUT OF SYMBOL. PROVIDE THERMOPLASTIC COLORS IN ACCORDANCE WITH ADA AND LOCAL REQUIREMENTS (TYPICALLY WHITE SYMBOL ON BLUE BACKGROUND INSIDE WHITE BORDER).

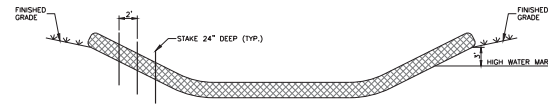


ISOMETRIC VIEW

CONSTRUCTION ENTRANCE DETAIL
N.T.S.

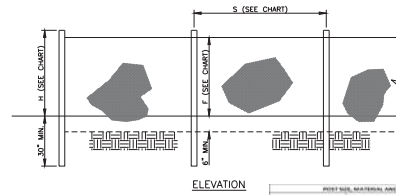


SECTION "A-A"
SILT FENCE INLET PROTECTION DETAILS
N.T.S.

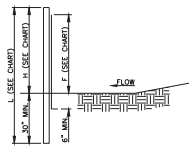


WATTLE INSTALLATION CRITERIA:
MAY BE INSTALLED FLAT ON THE GROUND OR ENTRENCHED.
MAY BE INSTALLED OVER BARE SOIL OR OVER EROSION CONTROL BLANKETS AND ON STEEP SLOPES.
SHOULD REMAIN IN PLACE UNTIL VEGETATION IS FULLY ESTABLISHED AND CAN SURVIVE ON ITS OWN.
TYPICALLY SECURED TO THE SUBGRADE SURF USING A 1-INCH BY 1-INCH WOOD STAKE. STAKES SHOULD BE PLACED EVERY TWO FEET ACROSS THE LENGTH OF THE SEGMENT TUBE. STAKES SHOULD BE INTERWEDGED WITH OUTER MESH ON THE DOWNSTREAM SIDE AND DRIVEN INTO THE GROUND A MINIMUM OF 24 INCHES.
WATTLES PLACED IN SWALES OR CHANNEL BOTTOMS SHOULD CONTINUE UP THE SIDE SLOPES THREE FEET ABOVE THE ANTICIPATED HIGH WATER MARK AND PERPENDICULAR TO THE FLOW OF WATER.

WATTLE INSTALLATION DETAIL
N.T.S.



ELEVATION



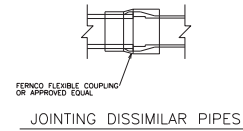
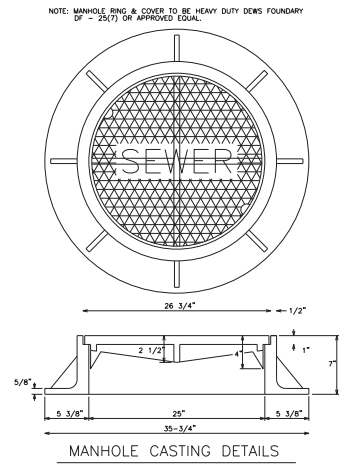
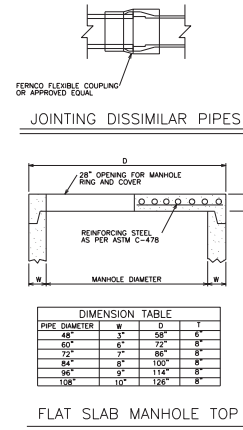
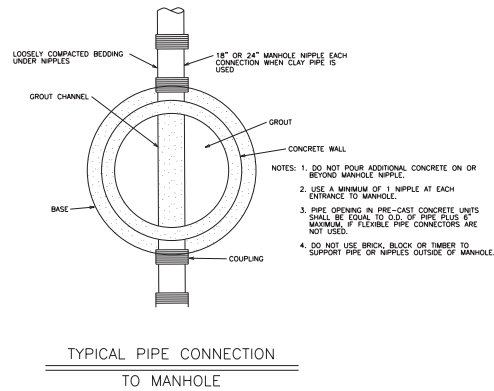
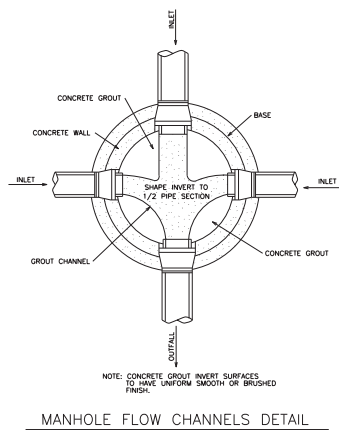
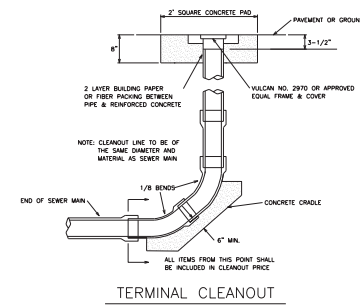
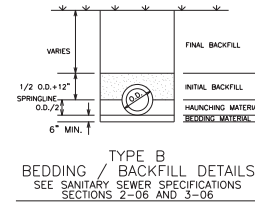
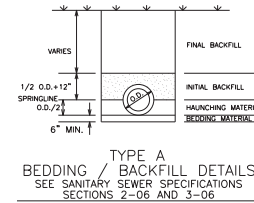
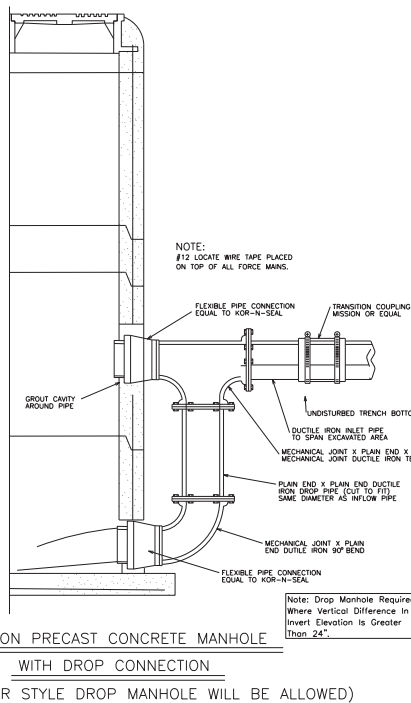
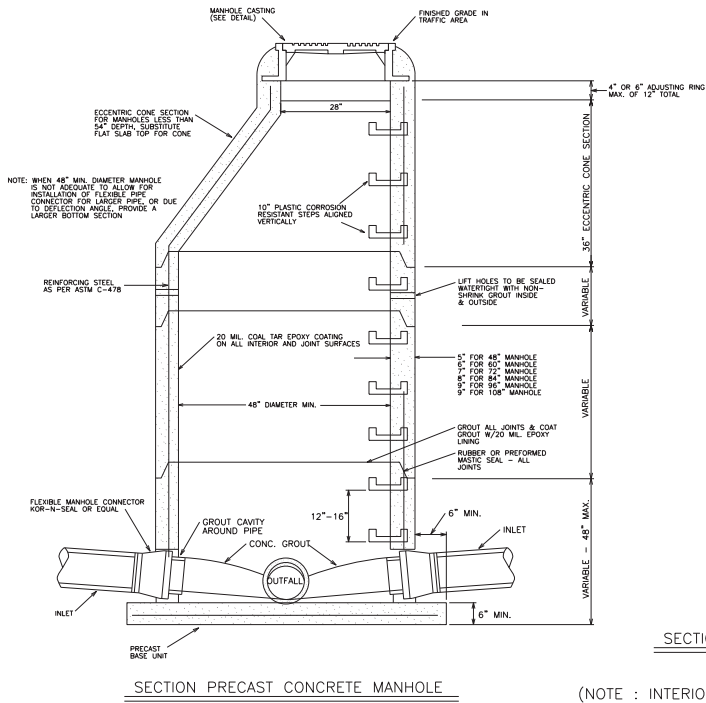
SECTION

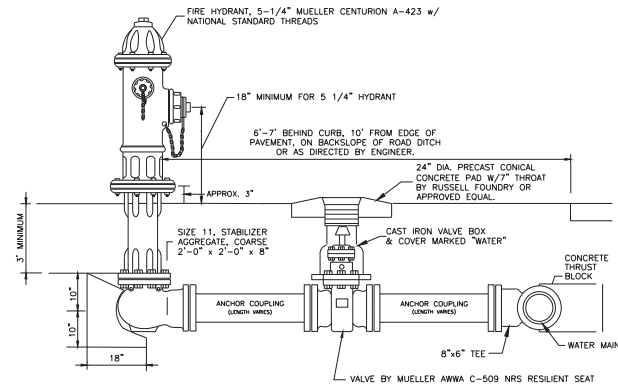
NOTES:

1. USE SILT FENCE WITHOUT BACKING UNLESS OTHERWISE NOTED.
2. SILT FENCE SHALL BE INSTALLED USING A MECHANICAL TRENCHING MACHINE.
3. FABRIC, IN AREAS WHERE ROCK PROHIBITS PROPER EMBEDEDMENT, SHALL BE SECURED BY PLACING CLEAN CRUSHED STONE OR SAND ALONG THE BASE OF THE FENCE, 20 POUNDS OF STONE OR SAND PER FOOT, MINIMUM.
4. FILTER FABRIC SHALL BE FASTENED TO POSTS WITH A MINIMUM OF FIVE WIRES OR PLASTIC ZIP TIES WITH A MINIMUM OF 50 LBS. TENSILE STRENGTH.
5. CONTRACTOR SHALL PERIODICALLY REMOVE ACCUMULATED SEDIMENT WHEN SEDIMENT DEPTH REACHES 12\"/>

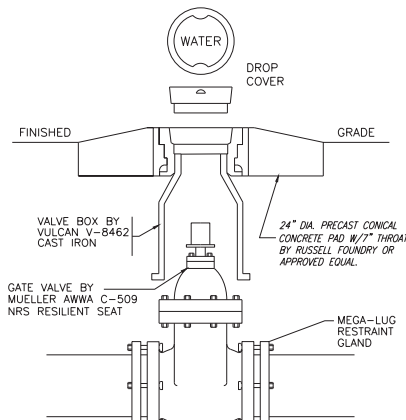
SILT FENCE INSTALLATION DETAILS
N.T.S.

POST SIZE, MATERIALS AND SPACING CHART				
	SOUTH-FACE SPACING		NORTH-FACE SPACING	
POST LENGTH (L)	12'-0"		12'-0"	
POST WEIGHT (W)	8.37		8.37	
POST WEIGHT (L)	8.37		8.37	
POST WEIGHT (S)	8.37		8.37	
POST WEIGHT (T)	8.37		8.37	
POST WEIGHT (B)	8.37		8.37	
POST WEIGHT (C)	8.37		8.37	
POST WEIGHT (D)	8.37		8.37	
POST WEIGHT (E)	8.37		8.37	
POST WEIGHT (F)	8.37		8.37	
POST WEIGHT (G)	8.37		8.37	
POST WEIGHT (H)	8.37		8.37	
POST WEIGHT (I)	8.37		8.37	
POST WEIGHT (J)	8.37		8.37	
POST WEIGHT (K)	8.37		8.37	
POST WEIGHT (L)	8.37		8.37	
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POST WEIGHT (N)	8.37		8.37	
POST WEIGHT (O)	8.37		8.37	
POST WEIGHT (P)	8.37		8.37	
POST WEIGHT (Q)	8.37		8.37	
POST WEIGHT (R)	8.37		8.37	
POST WEIGHT (S)	8.37		8.37	
POST WEIGHT (T)	8.37		8.37	
POST WEIGHT (U)	8.37		8.37	
POST WEIGHT (V)	8.37		8.37	
POST WEIGHT (W)	8.37		8.37	
POST WEIGHT (X)	8.37		8.37	
POST WEIGHT (Y)	8.37		8.37	
POST WEIGHT (Z)	8.37		8.37	
POST WEIGHT (AA)	8.37		8.37	
POST WEIGHT (AB)	8.37		8.37	
POST WEIGHT (AC)	8.37		8.37	
POST WEIGHT (AD)	8.37		8.37	
POST WEIGHT (AE)	8.37		8.37	
POST WEIGHT (AF)	8.37		8.37	
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POST WEIGHT (BQ)	8.37		8.37	
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POST WEIGHT (EZ)	8.37		8.37	
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POST WEIGHT (FB)	8.37		8.37	
POST WEIGHT (FC)	8.37		8.37	
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POST WEIGHT (FG)	8.37		8.37	
POST WEIGHT (FH)	8.37		8.37	
POST WEIGHT (FI)	8.37		8.37	
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POST WEIGHT (FK)	8.37		8.37	
POST WEIGHT (FL)	8.37		8.37	
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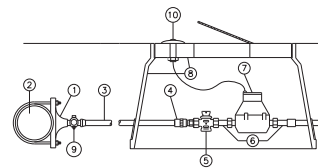




FIRE HYDRANT ASSEMBLY



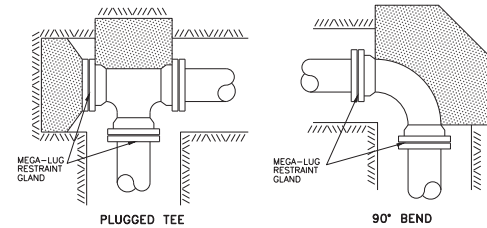
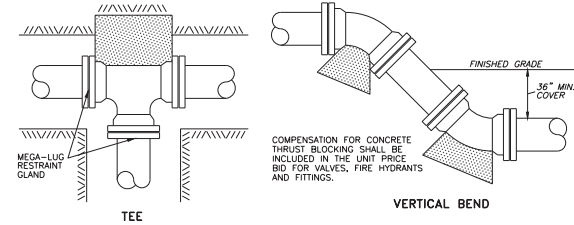
TYPICAL GATE VALVE



ITEM NO.	SIZE AND DESCRIPTION	MATERIAL SPECIFICATIONS
1	SERVICE CLAMP	MUELLER-DOUBLE ALLOY STRAP
2	P.V.C. MAIN	C-ROD P.V.C., CLASS 150 MINIMUM
3	SERVICE LINE W/ SPECIFIED P.V.C. CASING UNDER ROADWAY	POLYETHYLENE GL-200
4	TRANSITION FITTING P.V.C.	MUELLER H-12211
5	CURB STOP	MUELLER BRASS w/ LOCK
6	METER COUPLINGS	MUELLER H-10891
7	WATER METER	SENSUS SR (TO BE APPROVED BY CITY)
8	STANDARD BLACK PLASTIC METER BOX WITH READER LG.	NDS 12" STD BOX W/ 2 HOLES (TOUCH READ)
9	CORPORATION STOP	MUELLER H-10212 (BRASS)
10	TOUCH READ DEVICE	SENSUS (TO BE APPROVED BY CITY)

*SEE PLANS FOR MATERIAL SIZES

TYPICAL SERVICE ASSEMBLY
CONNECTING TO PVC WATER MAIN
(TOUCH READ METER)



TYPICAL BLOCKING ON WATER MAIN
(3000 PSI CONCRETE REQUIRED)

BEARING AREA IN SQ. FT.

NOMINAL PIPE DIAMETER (IN)	DEAD-END OR TEE	90° BEND	45° BEND	22-1/2° BEND	11-1/4° BEND
4	2.0	2.0	2.0	2.0	2.0
6	2.0	2.0	2.0	2.0	2.0
8	3.0	3.0	2.0	2.0	2.0
12	5.0	5.0	4.0	3.0	3.0
16	8.0	12.0	6.0	4.0	4.0
4	—	—	6.0 (22)	4.0 (15)	4.0 (15)
6	—	—	14.0 (52)	6.0 (22)	4.0 (15)
8	—	—	27.0 (70)	9.0 (33)	6.0 (22)
12	—	—	68.0 (25)	22.0 (80)	9.0 (33)
16	—	—	96.0 (333)	52.0 (19)	18.0 (67)

VOLUME OF BLOCKS INCLUDING SOIL LOAD CU. FT. (CU. YDS.)

PRELIMINARY
NOT FOR
CONSTRUCTION

04/05/21

MA # 2812

REVISIONS
NO. DESCRIPTION DATE



MCMMASTER & ASSOCIATES, INC.
CIVIL ENGINEERS & LAND SURVEYORS

212 WATERFORD SQUARE
SUITE 300
MADISON, MS 39110
601.605.1090

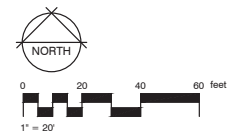
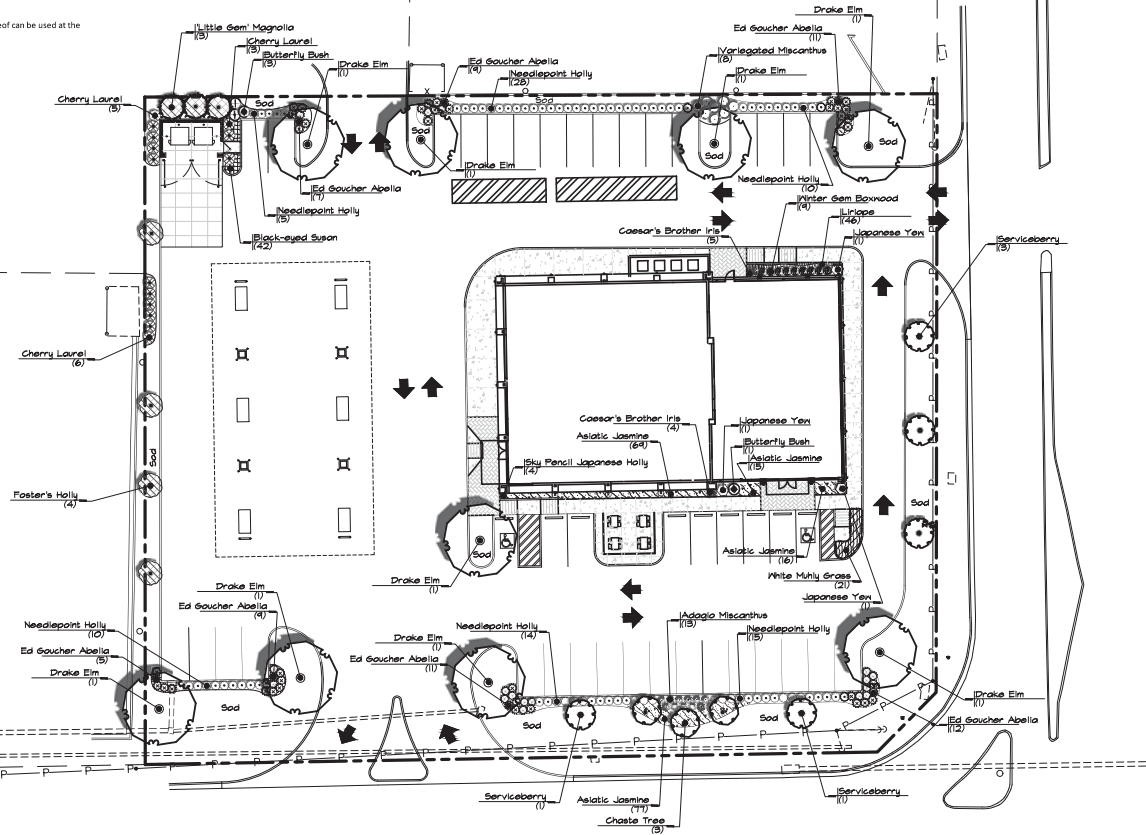
C5.5
Water Details

Mitigation Table

Line Item	Quantity	Unit
A Total Existing Canopy Coverage of Site	Square footage of canopy on site	1445.0
B Baseline for Mitigation	(line A times 20 divided by 43,560)	1
C Existing Canopy Coverage to be Preserved	Square footage of canopy to remain	0
D Preservation Tree Credit	(Line C divided by 1,000)	0
E Total Mitigation Requirement	Line B minus Line D	1
F Mitigation Option A	On-site Mitigation (Number of Mitigation Units Applicant prefers to use for On-site Mitigation)	1
G Mitigation Option B	Contribution to the In-Lieu Fund (Line E minus Line F times \$300)	\$ -
Shade Trees for 44 Parking Spaces	1 tree per 30 parking spaces	5
490 LF Street Frontage - Street Trees required	1 tree per 50 feet	10

* Planting shall adhere to the City of Ridgeland Landscape Ordinance
 Note: Preservation, On-Site Mitigation, Contribution to the In-Lieu Fund, or a combination thereof can be used at the discretion of the Applicant to satisfy the Mitigation requirements

- * Understory Street Trees have to be used under existing overhead power lines
- * Adjust trees on site around parking lot lighting



TRUSTMARK
BANK
RENOVATION

Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110



3/5/21

WBA # 3720

REVISIONS

L100
Landscape
Planting Plan

GENERAL

PRIOR TO SUBMITTING A BID ON THIS PROJECT, THE CONTRACTOR SHALL VISIT THE SITE AND BECOME FAMILIAR WITH THE SITE CONDITIONS AND CONSTRAINTS.

THE CONTRACTOR SHALL GIVE ALL NECESSARY NOTICES AND OBTAIN ANY PERMITS.

THE CONTRACTOR SHALL VERIFY THE EXISTENCE OR NON-EXISTENCE OF ALL UTILITIES PRIOR TO INSTALLATION. IF A UTILITY LINE (INCLUDING IRRIGATION AND LIGHTING) IS CUT OR DAMAGED, IT IS THE CONTRACTOR'S RESPONSIBILITY TO REPAIR IT AT NO COST TO THE OWNER.

PROTECT ALL RIGHT-OF-WAY MARKERS, BENCH MARKS, AND PROPERTY MARKERS. ALL PERMANENT SURVEY POINTS DISTURBED, DAMAGED OR MOVED AS A RESULT OF THE CONTRACTOR'S ACTIVITY SHALL BE ACCURATELY REPLACED BY THE CONTRACTOR AT NO ADDITIONAL COST TO THE OWNER.

QUANTITY ESTIMATES HAVE BEEN MADE CAREFULLY BUT THE LANDSCAPE ARCHITECT ASSUMES NO LIABILITY FOR OMISSIONS OR ERRORS. HIS ESTIMATES ARE ONLY AN AD TO CLARIFICATION OF UNITS AND A CHECK FOR THE CONTRACTOR TO COMPARE WITH HIS OWN ESTIMATES. DIFFERENCES WILL BE BROUGHT TO THE ATTENTION OF THE LANDSCAPE ARCHITECT.

IN THE EVENT OF ANY DISCREPANCIES AND/OR ERRORS IN THE DRAWINGS OR IF PROBLEMS ARE ENCOUNTERED DURING CONSTRUCTION, THE CONTRACTOR SHALL BE REQUIRED TO NOTIFY THE LANDSCAPE ARCHITECT BEFORE PROCEEDING WITH THE WORK.

STAKING/LAYOUT OF PROPOSED FEATURES:

THE STAKING OF THE PLAN ON THE SITE IS THE RESPONSIBILITY OF THE CONTRACTOR. AT THE COMPLETION OF THE STAKING PROCESS THE LANDSCAPE ARCHITECT SHALL BE NOTIFIED TO INSPECT THE LAYOUT OF THE PROPOSED PLANTING. APPROVAL MUST BE RECEIVED FROM THE LANDSCAPE ARCHITECT BEFORE PROCEEDING WITH PLANTING.

PROTECTION OF EXISTING NATURAL FEATURES:

PREVENTING DAMAGE TO EXISTING TREES, VEGETATION AND OTHER NATURAL FEATURES.

NO TRENCING, GRADING, PRUNING, STORAGE OF MATERIALS OR EQUIPMENT WITHIN THE "DRIPLINE" (END OF OVERHANGING BRANCHES) OF ANY TREE SHALL BE PERMITTED WITHOUT APPROVAL BY THE LANDSCAPE ARCHITECT.

EXERCISE EXTREME CARE WHEN WORKING WITHIN THE ROOT AREA OF ANY PLANT MATERIAL. EXCAVATION OF EARTH WHEN TRENCING, GRADING, REMOVING EXISTING LAWN, AND OTHER EARTH WORK SHALL BE ACCOMPLISHED IN A MANNER WHICH PREVENTS DAMAGE TO TREES. ROOTS EXPOSED DURING THE ABOVE OPERATION SHALL BE WRAPPED IN BURLAP AND KEPT MOIST UNTIL EARTH IS REPLACED.

PLANTING:

MATERIALS AND PRODUCTS:

PLANT MATERIAL SHALL CONFORM TO THE LATEST EDITION OF THE "AMERICAN STANDARD OF NURSERY STOCK". SUBSTITUTION OF SIZE, GRADE, OR SPECIES SHALL BE PERMITTED ONLY BY THE PERMISSION OF THE OWNER OR LANDSCAPE ARCHITECT. PLANTS SHALL HAVE BEEN GROWING UNDER SIMILAR CLIMATIC CONDITIONS AS THOSE ENCOUNTERED ON THIS PROJECT FOR A PERIOD OF AT LEAST TWO YEARS.

TOPSOIL: LANDSCAPE CONTRACTOR SHALL PROVIDE APPROVED TOPSOIL FROM OFF-SITE FOR COMPLETION OF WORK IN THE EVENT SUFFICIENT MATERIAL IS NOT AVAILABLE ON SITE. TOPSOIL SHALL BE FREE OF SUBSOIL, STONES, PLANTS OR THEIR ROOTS OR ANY EXTRANEUS MATTER.

SAND: FOR PLANT BEDS AND PIT PLANTINGS SHALL BE CLEAN, SHARP MASONRY SAND.

ORGANIC MATTER: SHALL BE PEAT MOSS OR APPROVED FINELY GROUND PINE BARK MULCH FREE OF WEED SEEDS.

FERTILIZER: AN APPLICATION OF A LANDSCAPE ORNAMENTAL BLEND FOR SHRUBS AND STARTER BLEND FOR TREES AND LAWN. FOLLOW RECOMMENDATIONS OF MANUFACTURER FOR APPLICATION.

PRE-EMERGENT HERBICIDE: A GENERAL APPLICATION OF A COMMERCIAL GRADE PRE-EMERGENT HERBICIDE SHALL BE INCORPORATED INTO ALL PLANTING AREAS PRIOR TO INSTALLATION OF PLANTS. DO NOT APPLY IN LOCATIONS OF ANNUALS.

TOP-DRESSING/MULCH: SHALL BE CLEAN PINE STRAW FREE FROM LEAVES AND OTHER EXTRANEUS MATTER. ANY SUBSTITUTIONS MUST BE APPROVED BY LANDSCAPE ARCHITECT.

INSTALLATION:

PLACE PLANTS IN THEIR LOCATION AS SHOWN ON THE PLANTING PLAN FOR INSPECTION AND ADJUSTMENT BY THE LANDSCAPE ARCHITECT PRIOR TO INSTALLATION.

PLANTING BEDS SHALL RECEIVE 4:6" OF A SOIL MIX CONSISTING OF 3 PARTS TOPSOIL, 1 PART SAND, 1 PART ORGANIC MATTER, PRE-EMERGENT HERBICIDE. THIS MIXTURE WILL BE ROTO-TILLED TO A MINIMUM OF 8-10" INTO THE EXISTING SOIL.

PRIOR TO THE INSTALLATION OF SOD OR THE SOWING OF SEED, THE EXISTING GRADE IS TO BE LOOSENED TO A DEPTH OF 1"-2" (REMOVE ALL STONES, STICKS, RUBBISH, OR EXTRENOUS MATTER) AND A 1"-2.5" LAYER OF TOPSOIL IS TO BE SPREAD SMOOTH PRIOR TO SEEDING OR SODDING. AFTER INSTALLATION, SOD SHALL BE ROLLED TO A UNIFORM GRADE, AND SEEDED AREAS SHALL BE MULCHED WITH A 2" LAYER OF WHEAT STRAW.

MAINTAIN POSITIVE DRAINAGE AWAY FROM STRUCTURES. TAKE SPECIAL CARE IN INSURE THE BED PREPARATION DOES NOT INHIBIT PROPOSED DRAINAGE. IF DRAINAGE PROBLEMS EXIST PRIOR TO PLANT BED PREPARATION, NOTIFY THE LANDSCAPE ARCHITECT PRIOR TO BEGINNING WORK, OTHERWISE CORRECTING THE PROBLEM WILL BE THE RESPONSIBILITY OF THE LANDSCAPE CONTRACTOR.

CUT AWAY ROPES OR WIRES FROM BALLED PLANTS.

WARRANTY:

THE LANDSCAPE CONTRACTOR SHALL WARRANTY THE PLANT MATERIAL FOR ONE YEAR UPON COMPLETION AND FINAL ACCEPTANCE OF PLANT INSTALLATION. THIS WARRANTY INCLUDES THE REPLACEMENT OF DEAD OR DYING PLANT MATERIAL, STRAIGHTENING PLANTS WHICH LEAN OR SAG AND ADJUSTMENTS OF PLANTS THAT SETTLE. A PLANT WILL BE CONSIDERED DEAD OR DYING WHEN THE MAIN LEADER IS DEAD OR 25% OF THE CROWN IS DEAD. THE PLANTS WILL BE REPLACED AT NO COST TO THE OWNER.

ARBORBRACE TREE GUYING SPECIFICATIONS:

ATG-R/ATG-HD

FOR UP TO 4" CALIPER TREES

• (3) POLYPROPYLENE GUYLINES 3/4" x 12' = 800 LB TEST, OLIVE DRAP, UV RESISTANT.

• (3) NICKEL PLATED SPRING CAM-LOCK TENSION CLIPS

• (3) ARROWHEAD NYLON ANCHORS (4" x 3 3/4")

OR

• (3) ARROWHEAD METAL ANCHORS FOR HARD SOIL.

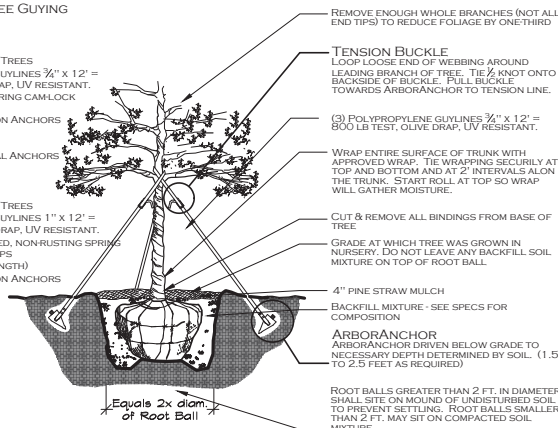
ATG-J

FOR UP TO 7" CALIPER TREES

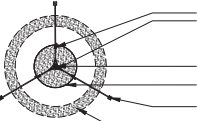
• (3) POLYPROPYLENE GUYLINES 1" x 12' = 1,000 LB TEST, OLIVE DRAP, UV RESISTANT.

• (3) 1 1/2" NICKEL PLATED, NON-RUSTING SPRING CAM-LOCK TENSION CLIPS (1,500 LB BREAK STRENGTH)

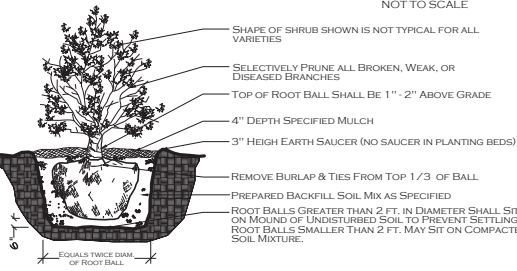
• (3) ARROWHEAD NYLON ANCHORS (5 1/2" x 4 1/2")



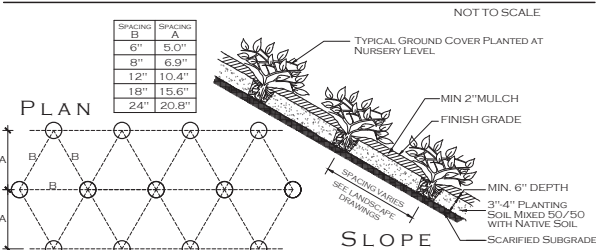
ELEVATION



PLAN



SHRUB PLANTING DETAIL



GROUND COVER PLANTING DETAIL

PLANT SCHEDULE

DECIDUOUS TREES	QTY	BOTANICAL / COMMON NAME	CONT	CAL	SIZE	FELD1
9	9	Ulmus parvifolia Drake / Drake Elm	888	3" Cal	Height: 18-20 / Width: 7-8	Full Head
EVERGREEN TREES	QTY	BOTANICAL / COMMON NAME	CONT	CAL	SIZE	FELD1
4	4	Ilex attenuata Foster / Foster Holly	16 gal			
3	3	Magnolia grandiflora Little Gem / Little Gem Magnolia	30 gal	3" Cal	Height: 8-10 / Width: 4-5	Full to the ground
14	14	Pinus caroliniana / Cherry Laurel	16 gal	1.5" Cal	Height: 6-7 / Width: 5-6	Full to the ground
FLOWERING TREES	QTY	BOTANICAL / COMMON NAME	CONT	CAL	SIZE	FELD1
6	6	Amelanchier alnifolia / Serviceberry	16 gal			
3	3	Viburnum coccineum throat Creek / Choke Tree	888	4.5" Cal	Height: 6-7 / Width: 5-6	Multi-Trunk
SHRUBS	QTY	BOTANICAL / COMMON NAME	SIZE	FELD2	FELDS	FELD1
64	64	Abelia x grandiflora Edward Goucher / Ed Goucher Abelia	5 gal			Full head; well formed shrub
4	4	Buddleia davidii / Butterfly Bush	5 gal	Full head		
9	9	Buxa microphylla Japonica Winter Gem / Winter Gem Boxwood	5 gal	Full head		
62	62	Ilex coccinea Delaunoy / Needlespoint Holly	5 gal	Full head		
4	4	Ilex crenata Sky Pencil / Sky Pencil Japanese Holly	5 gal	Full head		
3	3	Podocarpus macrophylla / Japanese Yew	5 gal			Full to the Ground
GRASSES	QTY	BOTANICAL / COMMON NAME	SIZE	FELD2	FELDS	FELD1
13	13	Miscanthus sinensis Adagio / Adagio Miscanthus	5 gal	Full Container		Full Grass
8	8	Miscanthus sinensis Variegatus / Variegated Miscanthus	5 gal	Full Container		Full Grass
PERENNIALS	QTY	BOTANICAL / COMMON NAME	SIZE	FELD2	FELDS	FELD1
9	9	Ma stibica Cosmos Brother / Cosmos Brother 1st	1 gal	Full Container		
SHRUB AREAS	QTY	BOTANICAL / COMMON NAME	CONT	FELD2	FELDS	FELD1
21	21	Muhlenbergia capillaris White Cloud / White Muffy Grass	1 gal	24" o.c.		Full Grass
GROUND COVERS	QTY	BOTANICAL / COMMON NAME	CONT	FELD2	FELDS	FELD1
46	46	Utopia muscol Big Blue / Utopia	1 gal	12" o.c.		Full Pot
42	42	Rudbeckia hirta Goldstern / Black-eyed Susan	1 quart	12" o.c.		Full Pot
177	177	Trachelium perenne Atlantic / Atlantic Jasmine	1 gal	18" o.c.		Multiple Runners



TRUSTMARK BANK RENOVATION

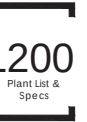
Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110



3/5/21

WBA # 3720

REVIEWS



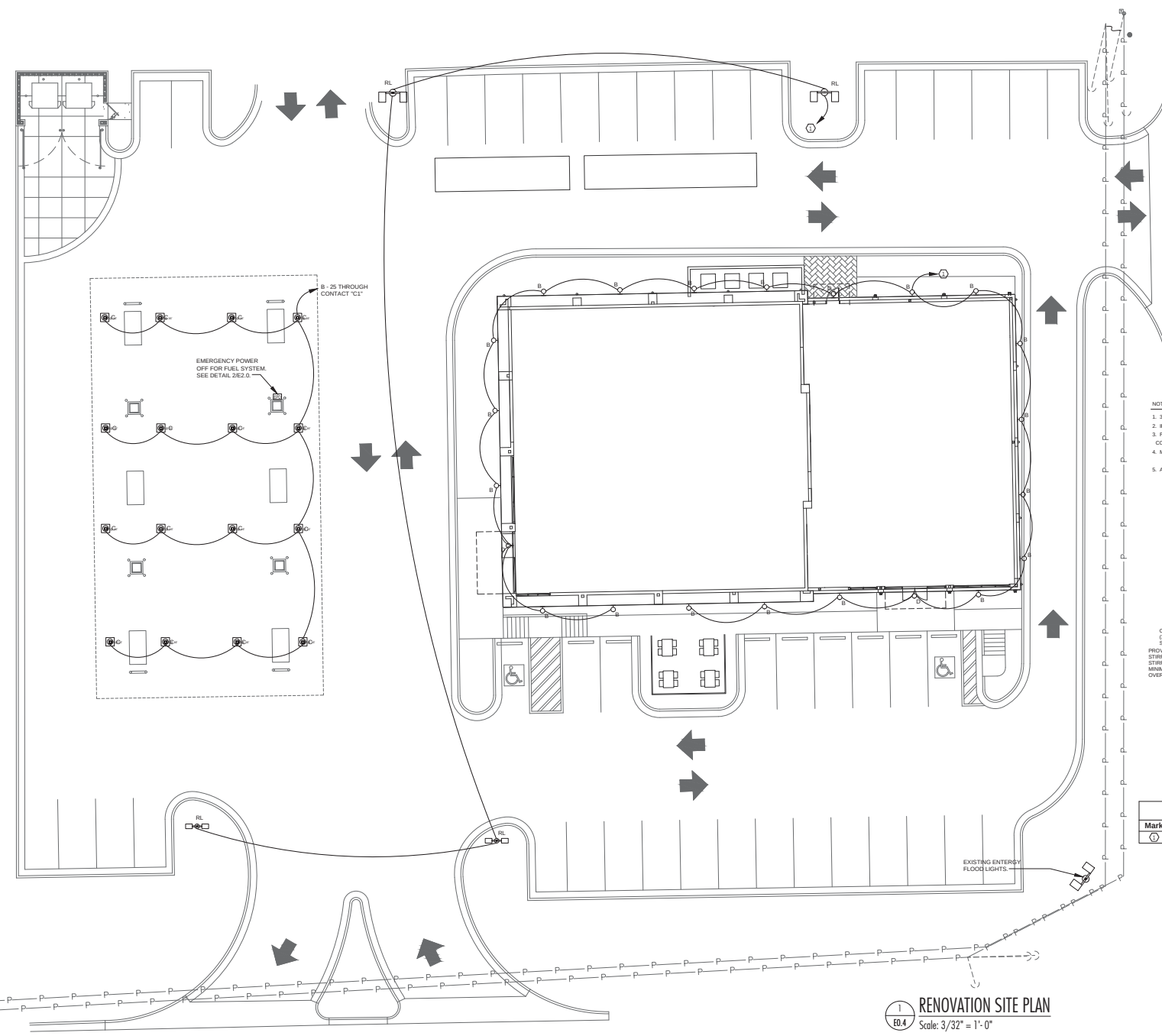


945 MADISON AVE.
MADISON, MS 39110
VOICE (601) 605-4800
FAX (601) 605-4875
TPS PROJ. # 20215

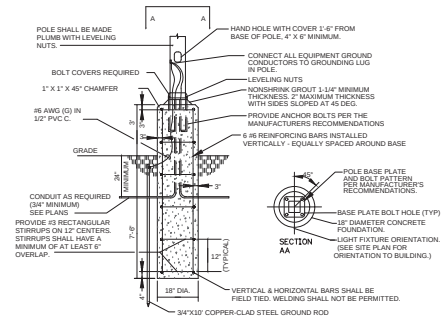


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RENOVATION

Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110



- NOTES:
- 3500 PSI MINIMUM 28 DAY COMPRESSIVE STRENGTH CONCRETE WITH GRADE 60 RE-BARS.
 - IF WATER IS PRESENT IN HOLE, REMOVE BEFORE POURING CONCRETE.
 - FOUNDATION EXCAVATION SHALL BE BY 24" AUGER IN UNDISTURBED OR PROPERLY COMPACTED FILL.
 - MINIMUM ALLOWABLE SOIL BEARING PRESSURE 3000 PSF. NOTIFY ENGINEER IF BEARING PRESSURE IS LESS.
 - AIR ENTRAINMENT: 4 TO 6%.



POLE BASE DETAIL
Scale: NONE

KEYED NOTES	
Mark	Description
1	PROVIDE A NEW 200 AMP BREAKER IN EXISTING PANEL A THROUGH CONTACTOR "CL".

WBA # 3720

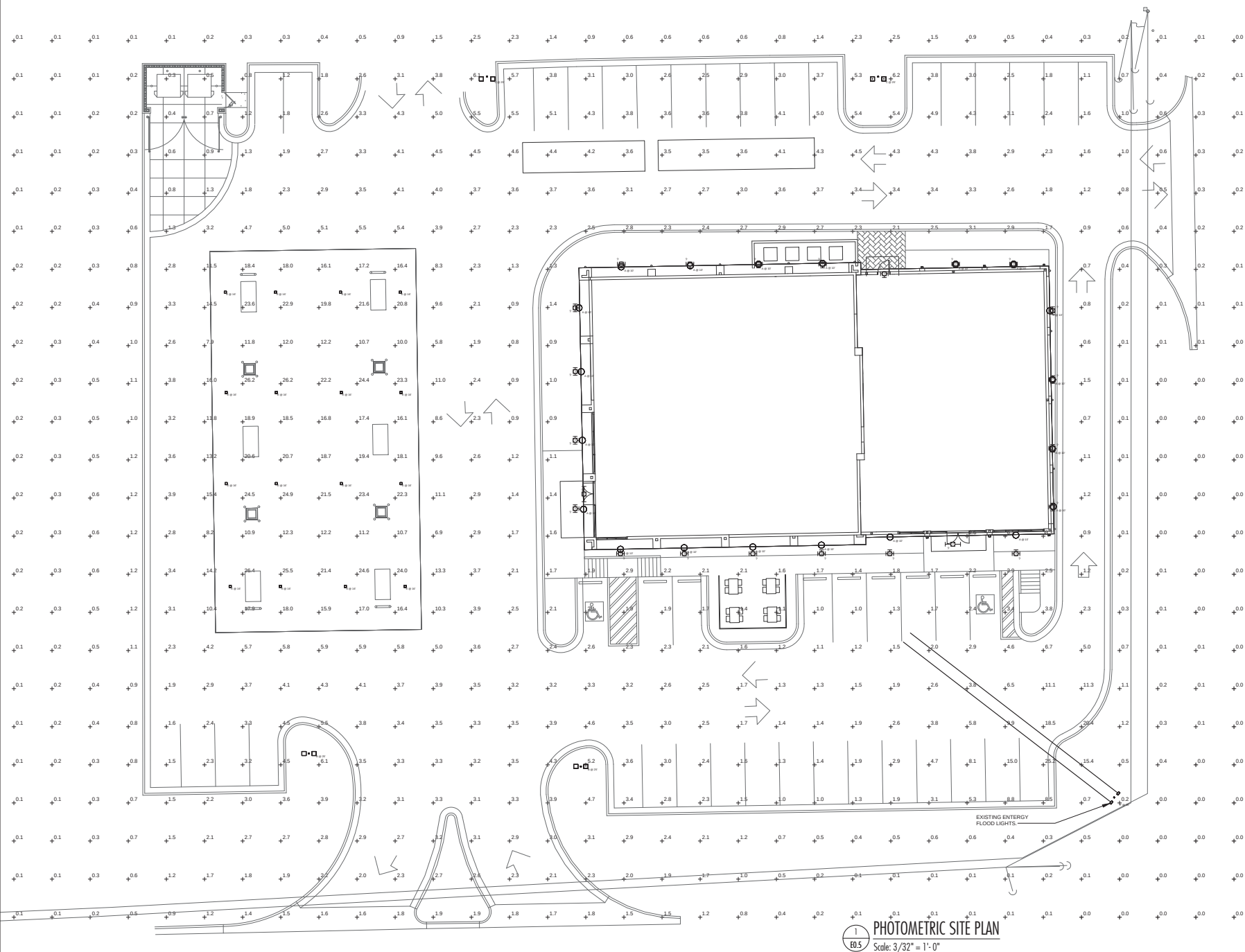
REVISIONS
NO. DESCRIPTION DATE

1 RENOVATION SITE PLAN
Scale: 3/32" = 1'-0"



**TRUSTMARK
BANK
RENOVATION**

Paul Jasco, LLC
548 Florence Dr.
Madison, MS 39110



WBA # 3720

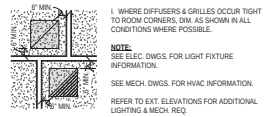
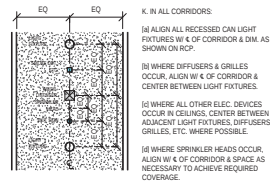
REVISIONS		
NO.	DESCRIPTION	DATE

E0.5

ELECTRICAL
PHOTOMETRIC
SITE PLAN

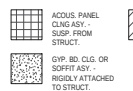
RCP GENERAL NOTES

- REFER TO FP. DWGS. FOR ALL AUTOMATIC FIRE SUPPRESSION SYS. REQ. G.C. TO COORD. SPRINKLER SYS. W/ WORK OF ALL OTHER TRADES.
- CONFIRM LIGHTING LAYOUT W/ ARCH. PRIOR TO INSTALLATION.
- REFER TO MECH. & ELEC. DWGS. FOR WALL MTD. GRILLES & DIFFUSERS & ALL OTHER ADDITIONAL FIXTURES, DEVICES & ITEMS NOT SHOWN.
- INSTALL ALL CEILING FIXTURES AS DIMENSIONED ON RCPs. IN ROOMS/SPACES W/ ONLY ONE FIXTURE, CENTER EA. WAY.
- FOR TYP. CONDITIONS, FOLLOW INSTALLATION PARAMETERS AS SHOWN BELOW.
- FOR ALL ATYPICAL CONDITIONS, & FOR ALL CONDITIONS WHERE CEILING COMPONENTS CANNOT BE INSTALLED AS SHOWN ON RCPs, COORDINATE EXACT LOCATIONS W/ ARCHITECT IN FIELD.
- LIGHT FIXTURES, MECH. DIFFUSERS & GRILLES, & ALL OTHER DEVICES SHOWN ON REFLECTED CEILING PLANS (RCPs) ARE FOR COORD. PURPOSES ONLY. REFER TO MECH., ELEC., & PLUMBING/FIRE PROTECTION DWGS. FOR ALL PRICING TAKE OFFS. COORD. W/ OWNER/ARCHITECT IN FIELD.
- LOCATE ACCESS PANELS AS INDICATED ON DWGS. FOR ACCESS PANELS NOT SHOWN BUT REQ'D BY PROVISIONS OF THE CONTRACT DOCUMENTS, LOCATE IN ACCORDANCE W/ APPLICABLE CODES. SUBMIT PROPOSED LOCATIONS TO THE ARCHITECT FOR REVIEW & ACCEPTANCE PRIOR TO INSTALLATION. ALL CEILING ACCESS PANELS ARE TO BE PROVIDED & INSTALLED TO MAINTAIN ALL REQ'D. FIRE RATINGS.
- CONTRACTOR IS TO SUBMIT PROPOSED LOCATIONS TO THE ARCHITECT FOR REVIEW & ACCEPTANCE PRIOR TO INSTALLATION FOR ANY & ALL CEILING MTD. FIXTURES OR DEVICES NOT SHOWN BUT REQ'D. BY PROVISIONS OF THE CONTRACT DOCUMENTS.

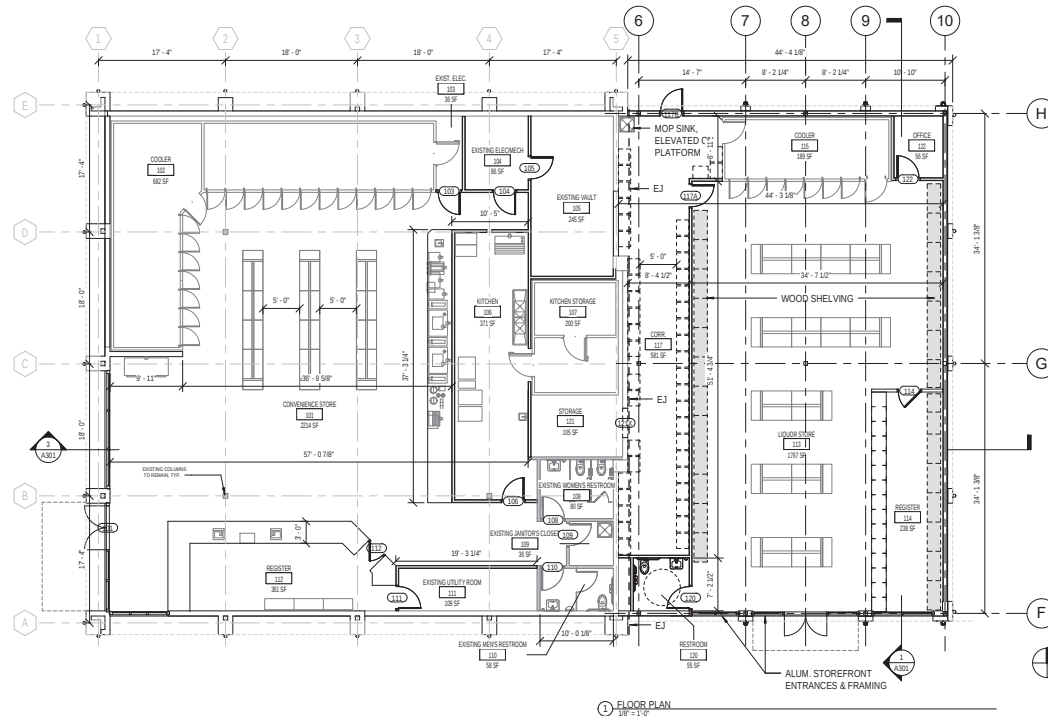
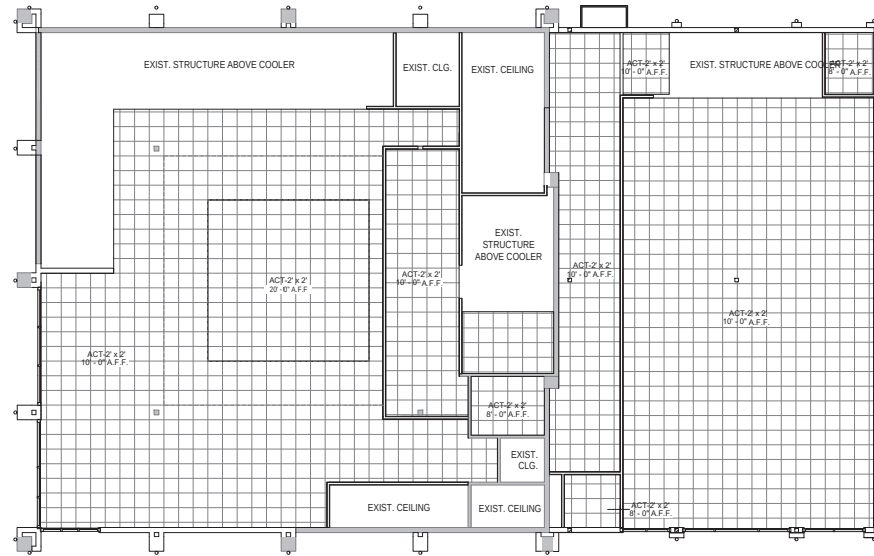
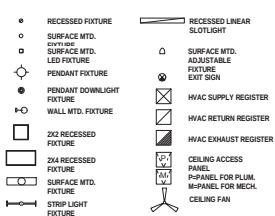


RCP LEGEND

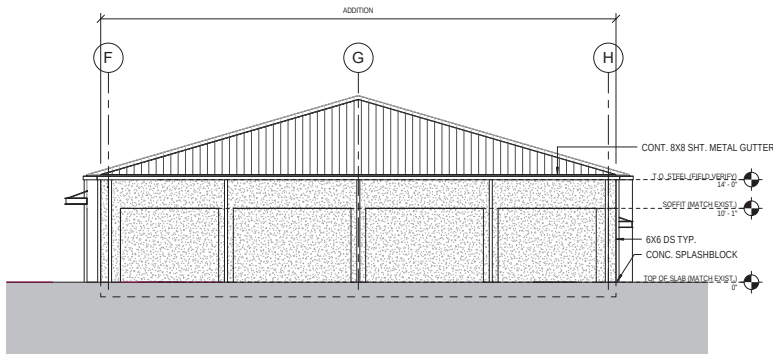
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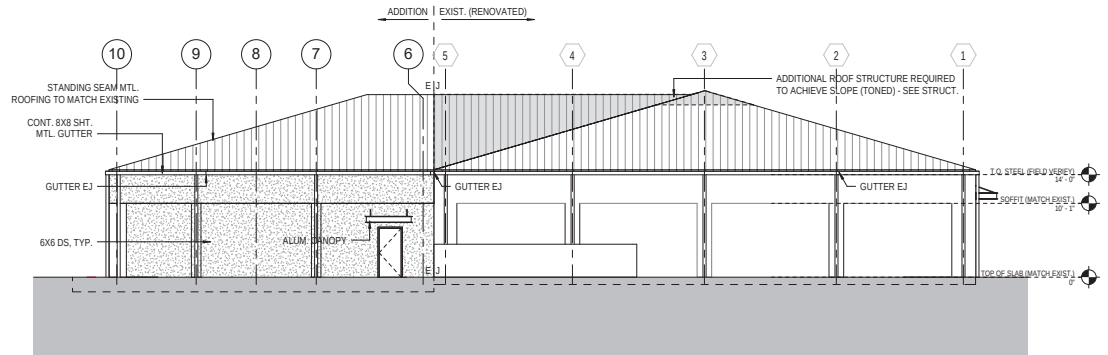
CEILING SYMBOL LEGEND:



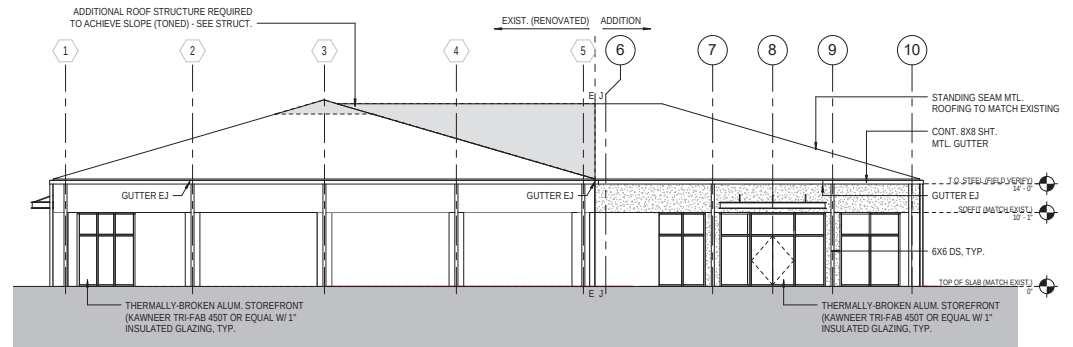
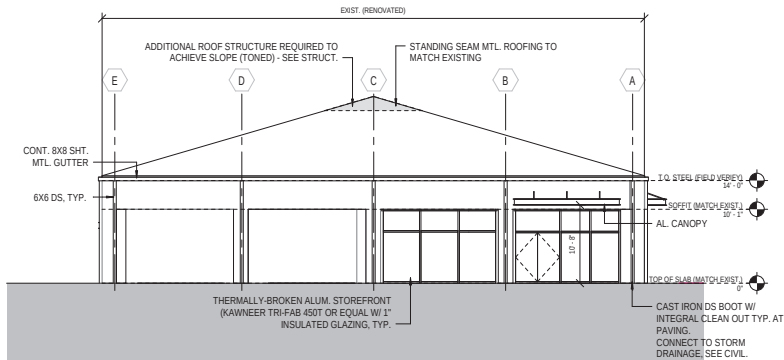
1 FLOOR PLAN
1/8" = 1'-0"



⑥ EAST ELEVATION
18'-1 1/2"



⑦ NORTH ELEVATION
18'-1 1/2"



3/5/21

ARB REVIEW
PACKAGE
WBA # 3720

REVISIONS
NO. DESCRIPTION DATE

A201
EXTERIOR
ELEVATIONS

**MINUTES OF A MEETING OF THE ARCHITECTURAL REVIEW BOARD
OF THE CITY OF RIDGELAND, MISSISSIPPI**

A meeting of the Architectural Review Board of the City of Ridgeland, Mississippi, (the “Board”), was duly called, held, and conducted on Tuesday, April 13, 2021, at 6:00 o’clock P.M. in the Ridgeland City Hall in the City of Ridgeland, Madison County, Mississippi.

.....

The following members were present, to-wit:

Bill Dicken, Chairman
Lynette Praytor
David Dunbar
Leigh Sullivan
Robert Moore
Randy Lynn
Connie Suber

Members Absent:

Tay Morgan

Also attending:

Jordan Lohman, City Planner

The meeting was called to order by Chairman Dicken. Chairman Dicken led the invocation. It was determined by the members present that there was a quorum.

The first item on the agenda was **STAYBRIDGE SUITES**. The project was presented by **Mr. Tom Brown** with Staybridge. The project is located at **801 Ridgewood Road**. The applicant is requesting approval of new paint colors for their existing location.

Chairman Dicken opened the floor for a motion. Lynette Praytor made a motion to approve the architectural review of the project as a “minor” agenda item. David Dunbar seconded the motion and a vote was taken thereon as follows:

Robert Moore	Aye
Lynette Praytor	Aye
Leigh Sullivan	Aye
Randy Lynn	Aye
David Dunbar	Aye
Connie Suber	Aye

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The second item on the agenda was **667 HIGHWAY 51**. The project was presented by **Mr. Jordan Lohman**. The project is located at **667 Hwy 51**. The applicant is requesting approval of new paint colors for their existing location.

Chairman Dicken opened the floor for a motion. Robert Moore made a motion to approve the architectural review of the project as a “minor” agenda item. Randy Lynn seconded the motion and a vote was taken thereon as follows:

Robert Moore	Aye
Lynette Praytor	Aye
Leigh Sullivan	Aye
Randy Lynn	Aye
David Dunbar	Aye
Connie Suber	Aye

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The third item on the agenda was **TRUSTMARK RENOVATION - JASCO**. The project was presented by **Mr. Wade Thompson** with WBA Architecture. The project is located at **1108 County Line Road**. The applicant is requesting approval of site plan and architecture for the renovation and addition to the existing building.

Chairman Dicken opened the floor for a motion. Leigh Sullivan made a motion to approve the architectural review of the project as a “major” agenda item. Connie Suber seconded the motion and a vote was taken thereon as follows:

Robert Moore	Aye
Lynette Praytor	Aye
Leigh Sullivan	Aye
Randy Lynn	Aye
David Dunbar	Aye
Connie Suber	Aye

Chairman Dicken then declared the motion to approve the architectural review of the project carried.

The minutes from the March 23, 2021 meeting were then read and approved by the board. There being no further business to come before the board, the meeting was adjourned.

Bill Dicken, Chairman

ATTEST:

Connie Suber, Secretary



fire department

April 8, 2021

TO: Mayor and Board of Aldermen
FROM: Matt Bailey, Fire Chief *mb*
SUBJECT: Surplus Equipment

I am requesting the following item to be declared surplus and removed from our inventory. This item was bought in 2005 and is no longer working. Requesting permission to dispose of this item since it is inoperable.

Asset #	SN#	Item
160-6-00914	4256278	24" Sony Television

Attachment (1)

mailing address: p.o. box 361 • ridgeland, ms 39158
street address: 456 towne center boulevard • ridgeland, ms 39157
ph: 601.856.8405 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Matthew Bailey – fire chief

board of aldermen: D.L. 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



DATE: April 12, 2021
TO: Mayor and Board of Alderman
FROM: Cynthia James, EI, CFM 
RE: Adoption of Hazard Mitigation Plan 2021-2026

Please find attached, the Resolution for adopting the City of Ridgeland Hazard Mitigation Plan 2021-2026. A copy of the City of Ridgeland Hazard Mitigation Plan 2021-2026 is available for your review in the Public Works Department.

This Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property from future hazards and disasters in the City of Ridgeland.

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

A RESOLUTION OF THE CITY OF RIDGELAND BOARD OF ALDERMEN ADOPTING THE CITY OF RIDGELAND HAZARD MITIGATION PLAN.

WHEREAS, the City of Ridgeland Board of Aldermen recognized the threat that natural hazards pose to people and property within the City of Ridgeland; and

WHEREAS, the City of Ridgeland participated in the preparation of a hazard mitigation plan developed in accordance with the Disaster Mitigation Act of 2000, hereby known as the City of Ridgeland Hazard Mitigation Plan 2021-2026 edition; and

WHEREAS, the City of Ridgeland Hazard Mitigation Plan 2021-2026 edition identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Ridgeland from the impacts of future hazards and disasters; and

WHEREAS, adoption of the City of Ridgeland Hazard Mitigation Plan 2021-2026 edition by the City of Ridgeland Board of Aldermen demonstrates their commitment to reducing the risk posed to people and property within the City of Ridgeland.

NOW, THEREFORE, BE IT RESOLVED THAT THE CITY OF RIDGELAND BOARD OF ALDERMEN does hereby adopt the City of Ridgeland Hazard Mitigation Plan 2021-2026 edition as it pertains to the City of Ridgeland on this the _____ day of APRIL 2021, at a regular meeting of the Board of Aldermen of the City of Ridgeland, Mississippi.

Gene McGee, Mayor

ATTEST:

Paula Tierce, City Clerk

Date



To: Mayor and Board of Aldermen

From: John M. McCollum, Public Works Director

Date: April 7, 2021

RE: Items To Be Declared Surplus Property

The following is a list of items that the Public Works Department would like to declare surplus property and sell or dispose of if not sold:

<u>Fixed Asset #</u>	<u>Serial Number</u>	<u>Description</u>
201-6-291	CGPC07000595	Fender Passport PD 150 Portable Sound System
201-6-335	P1142GF	Metro Count Roadside Unit
650-6-189	5062744	Olympus Zoom 140 Camera
	G120709D009	Davis Vantage Vue Weather Monitoring System
650-6-434	1932140058	Face Scan Time Clock
201-6-317	1932140067	Face Scan Time Clock

mailing address: P.O. Box 217 • Ridgeland, Ms 39158
street address: 100 W. School Street • 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, 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



public works

MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

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

DATE: April 12, 2021

RE: **CONTRACTOR ESTIMATE NO. 3**
Lewis Electric, Inc. - Pay Period Ending March 31, 2021
Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvements
STP-7354-00(005) LPA / 108011-701000
City of Ridgeland, Madison County, Mississippi

We respectfully request the Mayor and Board of Aldermen approve payment in the amount of **\$132,573.60** to Lewis Electric, Inc. for work completed on the referenced project during the period of March 2021. Through this period the Contractor completed 87% of the work on the project in 45% of the contract time. 100% of this payment will be reimbursed with federal funds.

Upon your approval, the Mayor will need to sign the cover LPA-001 form as our LPA Official. The executed Estimate No. 3 Package will be submitted 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

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LPA-001 v 1.2

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

STP-7354-00(005)/108011701

Revised Apr. 02, 2009

Contractor's Estimate - Recap Sheet

Printed: 04/07/2021 03:37 pm

Vendor Number	3100034217 0	Completion Date	00/00/0000
Contract ID	LSTP735400005	Time Units / Days to be Allowed	130.00
In Account With	City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158		
FMS Contract Number	OG00001264		
Estimate Number	0003 PROGRESS	Period	03/01/2021 Thru 03/31/2021
Project County: MADISON (45)	Current Period	Previous Estimate	Total Allowed to Date
Project Number: 108011701000 [STP-7354-00(005)/108011701]			
Total Cost (Participating)	\$132,573.60	\$456,435.75	\$589,009.35
Total Cost	\$132,573.60	\$456,435.75	\$589,009.35
Project Total	\$132,573.60	\$456,435.75	\$589,009.35
Total Net Amount Owed to LPA	\$132,573.60	\$456,435.75	\$589,009.35
Total Contract Net Work Due	\$132,573.60	\$456,435.75	\$589,009.35
Time Units / Days Used	18.000000	40.974000	58.974000
Contract % Complete (Dollars)	19.55 %	67.29 %	86.84 %
Contract % Elapsed Time	13.850000%	31.520000%	45.360000 %

Quantities Checked

Original Signed

Sorrell, Mark (15-83)



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: 130.00

Total Contract Bid Amount: \$678,292.75

Total Contract Current Amount: \$678,292.75

Productive Days to be Allowed: 130.000000

Total Productive Days Assessed: 58.970000

Contract % Elapsed Time (Productive Days): 45.360000 %

Progress of Project: 41.480000%

CAD002 v 1.7

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

STP-7354-00(005)/108011701

Revised Oct. 10, 2008

Contractor's Estimate - Detail Sheet

Printed: 04/07/2021

Vendor Number			3100034217 0				Date Let		05/12/2020		MPC	Not Found	
Contract ID			LSTP735400005				Award Date		06/23/2020				
In Account With			City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158										
Surety			Default Surety For LPA Contract										
FMS CC Number			OG00001264										
Estimate Number			0003 PROGRESS				Period		03/01/2021 Thru 03/31/2021				
Project Number			108011701000 STP-7354-00(005)/108011701 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	202-B088		Removal of Curb & Gutter, All Types	36.000	0.000	132.000	LF	75.00	0.00	9,900.00		
1	0020	203-EX041	E	Borrow Excavation, AH, LVM, Class B9-6	90.000	0.000	55.250	CY	55.00	0.00	3,038.75		
1	0030	203-G002	E	Excess Excavation, LVM, AH	45.000	0.000	139.000	CY	25.00	0.00	3,475.00		
1	0040	216-B001		Solid Sodding, Bermuda	500.000	300.000	300.000	SY	7.50	2,250.00	2,250.00		
1	0050	219-A001		Watering	10.000	6.000	6.000	KGAL	20.00	120.00	120.00		
1	0060	234-A001		Temporary Silt Fence	250.000	0.000	0.000	LF	5.50	0.00	0.00		
1	0070	237-A002		Wattles, 20"	250.000	0.000	0.000	LF	5.50	0.00	0.00		
1	0080	608-B001	S	Concrete Sidewalk, With Reinforcement	275.000	0.000	257.430	SY	165.00	0.00	42,475.95		
1	0090	907-608-C001		Detectable Warning Panels	358.000	0.000	340.000	SF	142.00	0.00	48,280.00		
1	0100	609-D001	S	Combination Concrete Curb and Gutter Type 1	36.000	0.000	103.000	LF	75.00	0.00	7,725.00		
1	0110	616-A001	S	Concrete Median and/or Island Pavement, 10-inch	13.000	0.000	11.090	SY	135.00	0.00	1,497.15		
1	0120	616-A004	S	Concrete Median and/or Island Pavement, 4-inch	30.000	0.000	22.660	SY	75.00	0.00	1,699.50		
1	0140	618-B001		Additional Construction Signs	1.000	0.000	0.000	SF	10.00	0.00	0.00		
1	0160	626-H005		Thermoplastic Legend, White	4,374.000	0.000	0.000	LF	3.00	0.00	0.00		
1	0170	628-L001		High Performance Cold Plastic Legend, White	1,944.000	0.000	0.000	LF	6.00	0.00	0.00		
1	0180	630-A001		Standard Roadside Signs, Sheet Aluminum, 0.080" Thickness	2.000	2.000	2.000	SF	107.00	214.00	214.00		
1	0190	630-A003		Standard Roadside Signs, Sheet Aluminum, 0.125" Thickness	9.000	9.000	9.000	SF	157.00	1,413.00	1,413.00		
1	0200	907-632-A007		Solid State Traffic Cabinet Assembly, Type III Cabinet, Type 1 Controller	2.000	0.000	2.000	EA	20,000.00	0.00	40,000.00		
1	0210	907-632-J001		Power Service Pedestal	2.000	0.000	2.000	EA	3,000.00	0.00	6,000.00		
1	0220	907-632-PP001		Traffic Signal Remote Monitoring System	2.000	2.000	2.000	EA	6,000.00	12,000.00	12,000.00		
1	0230	907-633-A001		Uninterruptable Power Supply	2.000	0.000	2.000	EA	11,000.00	0.00	22,000.00		
1	0240	907-634-A047		Traffic Signal Equipment Pole, Type II(L), 30'	1.000	0.000	1.000	EA	20,000.00	0.00	20,000.00		

	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	0250	907-634-A048		Traffic Signal Equipment Pole, Type II(L), 30' Shaft, 60' Ar m	1.000	0.000	1.000	EA	20,000.00	0.00	20,000.00
1	0260	907-634-A545		Traffic Signal Equipment Pole, Type VI, 8' Shaft	1.000	0.000	1.000	EA	1,100.00	0.00	1,100.00
1	0270	907-634-A549		Traffic Signal Equipment Pole, Type II(L), 21' Shaft, 50' Ar m	2.000	0.000	2.000	EA	18,000.00	0.00	36,000.00
1	0280	907-634-A550		Traffic Signal Equipment Pole, Type II(L), 21' Shaft, 55' Ar m	3.000	0.000	3.000	EA	20,000.00	0.00	60,000.00
1	0290	907-634-A551		Traffic Signal Equipment Pole, Type II(L), 21' Shaft, 60' Ar m	1.000	0.000	1.000	EA	20,000.00	0.00	20,000.00
1	0300	907-634-C001		Pole Foundations, Class "B" Concrete	32.000	0.000	31.980	CY	900.00	0.00	28,782.00
1	0310	635-A059		Traffic Signal Head, Type 1	13.000	1.000	13.000	EA	800.00	800.00	10,400.00
1	0320	635-A061		Traffic Signal Head, Type 2	4.000	1.000	4.000	EA	800.00	800.00	3,200.00
1	0330	635-A065		Traffic Signal Head, Type 2 FYA	4.000	0.000	4.000	EA	1,100.00	0.00	4,400.00
1	0340	635-A070		Traffic Signal Head, Type 3	3.000	1.000	3.000	EA	1,100.00	1,100.00	3,300.00
1	0350	635-A076		Traffic Signal Head, Type 6	14.000	6.000	14.000	EA	700.00	4,200.00	9,800.00
1	0360	907-636-B003		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 10, 2 Conductor	1,045.000	883.000	883.000	LF	1.50	1,324.50	1,324.50
1	0370	907-636-B014		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 14, 5 Conductor	2,105.000	2,083.000	2,083.000	LF	1.25	2,603.75	2,603.75
1	0380	907-636-B016		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 14, 8 Conductor	1,135.000	1,134.000	1,134.000	LF	2.00	2,268.00	2,268.00
1	0390	907-636-B025		Electric Cable, Underground in Conduit, IMSA 20-1, AWG 6, 3 Conductor	105.000	98.000	98.000	LF	3.00	294.00	294.00
1	0400	907-636-D001		Electric Cable, Aerial Supported in Conduit, IMSA 20-1, AWG 10, 2 Conductor	120.000	216.000	216.000	LF	2.00	432.00	432.00
1	0410	907-636-D006		Electric Cable, Aerial Supported in Conduit, IMSA 20-1, AWG 14, 5 Conductor	152.000	71.000	135.000	LF	1.25	88.75	168.75
1	0420	907-636-D008		Electric Cable, Aerial Supported in Conduit, IMSA 20-1, AWG 14, 8 Conductor	540.000	0.000	552.500	LF	2.00	0.00	1,105.00
1	0430	907-637-A002		Pullbox Enclosure, Type 2	7.000	0.000	7.000	EA	700.00	0.00	4,900.00
1	0440	907-637-A003		Pullbox Enclosure, Type 3	3.000	0.000	3.000	EA	800.00	0.00	2,400.00
1	0450	907-637-C028		Traffic Signal Conduit, Underground, Type 4, 2"	125.000	0.000	139.000	LF	11.00	0.00	1,529.00
1	0460	907-637-C030		Traffic Signal Conduit, Underground, Type 4, 3"	225.000	0.000	130.000	LF	12.00	0.00	1,560.00
1	0470	907-637-D002		Traffic Signal Conduit, Underground Drilled or Jacked, Rolled Pipe, 2"	1,840.000	0.000	938.000	LF	7.00	0.00	6,566.00

	Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount	
					Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date
1	0480	907-637-D003		Traffic Signal Conduit, Underground Drilled or Jacked, Rolled Pipe, 3"	1,500.000	0.000	1,558.000	LF	8.00	0.00	12,464.00
1	0490	907-643-A004		Video Vehicle Detection Sensor, Type 1A	4.000	4.000	4.000	EA	5,000.00	20,000.00	20,000.00
1	0500	907-643-B001		Video Vehicle Detection Cable	805.000	809.000	809.000	LF	2.00	1,618.00	1,618.00
1	0510	907-643-E001		Multi-Sensor Vehicle Detection Sensor	4.000	4.000	4.000	EA	11,000.00	44,000.00	44,000.00
1	0520	907-643-F001		Multi-Sensor Vehicle Detection Cable	810.000	808.000	808.000	LF	2.00	1,616.00	1,616.00
1	0530	907-645-B001		Accessible Pedestrian Detection Assembly	14.000	14.000	14.000	EA	700.00	9,800.00	9,800.00
1	0540	907-650-A003		On Street Video Equipment, PTZ Type	2.000	2.000	2.000	EA	5,000.00	10,000.00	10,000.00
1	0550	907-653-A001		Traffic Sign	50.000	50.000	50.000	SF	50.00	2,500.00	2,500.00
1	0560	907-653-B001		Street Name Sign	198.000	195.000	195.000	SF	40.00	7,800.00	7,800.00
1	0570	907-659-A001		Traffic Management Center Modifications	1.000	0.000	0.000	LS	40,000.00	0.00	0.00
1	0580	907-659-C001		Traffic Management Center Modifications - Training	1.000	0.000	0.000	LS	20,000.00	0.00	0.00
1	0590	907-661-B001		Fiber Optic Drop Cable, 12 MM	1,040.000	1,068.000	1,068.000	LF	2.00	2,136.00	2,136.00
1	0600	907-663-A001		Network Switch, Type A	2.000	0.000	2.000	EA	1,700.00	0.00	3,400.00
1	0620	L00009		Decorative Sign Post, Per Plans	1.000	0.000	2.000	EA	1,000.00	0.00	2,000.00
Total Roadway Items										129,378.00	561,555.35
Total Participating Direct Items										129,378.00	561,555.35
Total Non-Participating Direct Items										0.00	0.00
Total Direct Items on Contract = 650,292.75					Total Direct Items					129,378.00	561,555.35
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	0130	618-A001		Maintenance of Traffic	1.000000	0.1989	0.8635	LS	1,500.00	298.35	1,295.25
1	0150	620-A001		Mobilization	1.000000	0.1000	1.0000	LS	24,000.00	2,400.00	24,000.00
1	0610	699-A001		Roadway Construction Stakes	1.000000	0.1989	0.8635	LS	2,500.00	497.25	2,158.75
Total Participating Dependent Items										3,195.60	27,454.00
Total Non-Participating Dependent Items										0.00	0.00
Total Dependent Items										3,195.60	27,454.00
Total Project Participating Construction Items										132,573.60	589,009.35
Total Project Non-Participating Construction Items										0.00	0.00
Total Project Construction Items										132,573.60	589,009.35

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)						132,573.60	589,009.35
Total Non-Participating Costs (on CAD001)						0.00	0.00
Project: 108011701000 STP-7354-00(005)/108011701				Total Costs (on CAD001)		132,573.60	589,009.35
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 = 678,292.75				Total Contract Net Work Due (on CAD001)		132,573.60	589,009.35

April 12, 2021

Mr. Chris Bryson, PE
City Engineer
P.O. Box 217
Ridgeland, MS 39158

REFERENCE: PROGRESS ESTIMATE #3
 SIGNALS ON HIGHLAND COLONY PARKWAY AT RENAISSANCE
 STP-7354-00(005) LPA / 108011-701000

Dear Mr. Bryson,

Attached is Progress Estimate #3 for work completed by the city's contractor, Lewis Electric, Inc., for the above referenced project. Work for the month primarily included wiring and installing traffic signal equipment, installing signage, and completing work necessary for signal activation.

The engineer's estimate for work installed in the month of March is: **\$132,573.60**

If you have any questions or need additional information, please feel free to contact me at 601-948-3071.

Sincerely,



NEEL-SCHAFFER, INC.
Mark T. Sorrell, PE, PTOE

Enclosures:
LPA-001/002, 5 pages
Monthly Progress Estimate Statement, 1 page
OCR-484-LPA, 1 page
CSD-765, 1 pages
Contractor Invoice, 6 pages

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

LPA-001 and LPA-002

State of Mississippi

County: Madison

Local Public Agency (LPA): City of Ridgeland

Project Number: STP-7354-00(005) LPA / 108011-701000

Project Description:

Signals on Highland Colony Parkway at Renaissance

Project Engineer/Architect's Name: Mark Sorrell

I, Mark Sorrell, 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 LPA-001 for which I bear full responsibility.

Professional stamp/seal



Project Engineer/Architect (signature)

Sworn to and subscribed before me this 12th day of April, 2021.



My Commission Expires: _____

Barbara L. Earles
Notary (signature)

LPA PROJECT

CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS

PROJECT NUMBER STP-7354-00(005)LPA/108011-701000 CITY/COUNTY : City of Ridgeland, Madison County

PRIME CONTRACTOR : Lewis Electric, Inc.

SUB-

CONSULTANT/CITY Neel Schaffer/City of Ridgeland

THIS IS TO CERTIFY THAT PAYMENT HAS BEEN MADE TO THE FOLLOWING SUB-CONTRACTING FIRMS FOR THE AMOUNT INDICATED FOR WORK PERFORMED OR MATERIALS 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		\$128,315.24	\$131,814.24

*** 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
American Field Service Corporation	C	3/22/21	\$117,552.24	\$117,552.24				
Traffic Control	C			0				

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

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
Southern Communications	C	3/29/21	\$10,763.00	\$10,763.00				
JSI Communications	C		0	\$3,499.00				

Sibby Russell
SUBMITTED BY
President
TITLE

TOTAL DBE PROJECT GOAL: _____

DATE: *4/8/21*

*** 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.

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 4/7/2021
Project No: STP-7354-00(005)/108011701
County: MADISON (45)
PERIOD 3/1/2021 To 3/31/2021

March	<u>1</u>	<u>0</u>
Month	<u>2</u>	<u>0</u>
	<u>3</u>	<u>1</u>
	<u>4</u>	<u>1</u>
	<u>5</u>	<u>1</u>
	<u>6</u>	<u>0</u>
	<u>7</u>	<u>0</u>
	<u>8</u>	<u>1</u>
	<u>9</u>	<u>1</u>
	<u>10</u>	<u>1</u>
	<u>11</u>	<u>1</u>
	<u>12</u>	<u>1</u>
	<u>13</u>	<u>0</u>
	<u>14</u>	<u>0</u>
	<u>15</u>	<u>0</u>
	<u>16</u>	<u>1</u>

<u>17</u>	<u>0</u>
<u>18</u>	<u>1</u>
<u>19</u>	<u>1</u>
<u>20</u>	<u>0</u>
<u>21</u>	<u>0</u>
<u>22</u>	<u>1</u>
<u>23</u>	<u>1</u>
<u>24</u>	<u>1</u>
<u>25</u>	<u>0</u>
<u>26</u>	<u>1</u>
<u>27</u>	<u>0</u>
<u>28</u>	<u>0</u>
<u>29</u>	<u>1</u>
<u>30</u>	<u>1</u>
<u>31</u>	<u>1</u>

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD

18

TOTAL WORKING DAYS PREVIOUSLY ASSESSED

40.974

TOTAL WORKING DAYS ASSESSED

58.974

TOTAL WORKING DAYS ALLOWED

130

PERCENT COMPLETE

45.36 %



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.

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
P.O. BOX 320337
FLOWOOD, MS 39232
601.932.0101 PHONE
601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO
2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
202-B093	STP-7354-00(005)LPA/10 8011-701000 REMOVAL CURB AND GUTTER, ALL TYPES	36	75.00	2,700.00	0	132	9,900.00	366.67%	0.00
203-EX018	BORROW EXCAVATION, AH, LVM, CLASS B9-6	90	55.00	4,950.00	0	55.25	3,038.75	61.39%	0.00
203-G	EXCESS EXCAVATION, LVM, AH	45	25.00	1,125.00	0	139	3,475.00	308.89%	0.00
216-B	SOLID SODDING BERMUDA	500	7.50	3,750.00	300	0		60.00%	2,250.00
219-A	WATERING	10	20.00	200.00	6	0		60.00%	120.00
234-A	TEMPORARY SILT FENCE	250	5.50	1,375.00	0	0		0.00%	0.00
907-237-A003	WATTLES, 20"	250	5.50	1,375.00	0	0		0.00%	0.00
608-B	CONCRETE SIDEWALK, WITH REINFORCEMENT	275	165.00	45,375.00	0	257.43	42,475.95	93.61%	0.00
614-PP	DETECTABLE WARNINGS PANELS	358	142.00	50,836.00	0	340	48,280.00	94.97%	0.00
609-D	COMBINATION CONCRETE CURB AND GUTTER TYPE 1	36	75.00	2,700.00	0	103	7,725.00	286.11%	0.00
616-A	CONCRETE MEDIAN/ISLAND, 10"	13	135.00	1,755.00	0	11.09	1,497.15	85.31%	0.00
616-A	CONCRETE MEDIAN/ISLAND, 4"	30	75.00	2,250.00	0	22.66	1,699.50	75.53%	0.00
618-A001	MAINTENANCE OF TRAFFIC	1	1,500.00	1,500.00	0.1989	0.6646	996.90	86.35%	298.35

Total**Job Total Balance**

Fax #

601-709-0866

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
P.O. BOX 320337
FLOWOOD, MS 39232
601.932.0101 PHONE
601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO
2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
607-618-B	ADDITIONAL CONSTRUCTION SIGNS	1	10.00	10.00	0	0		0.00%	0.00
620-A001	MOBILIZATION	1	24,000.00	24000.00	0.1	0.9	21600.00	100.00%	2,400.00
626-H	THERMOPLASTIC LEGEND, WHITE	4,374	3.00	13122.00	0	0		0.00%	0.00
626-H	HIGH PERFORMANCE COLD PLASTIC LEGEND, WHITE	1,944	6.00	11664.00	0	0		0.00%	0.00
619-D1	STANDARD ROADSIDE SIGNS, SHEET ALUMINUM, 0.080" THICKNESS	2	107.00	214.00	2	0		100.00%	214.00
619-D1	STANDARD ROADSIDE SIGNS, SHEET ALUMINUM, 0.125" THICKNESS	9	157.00	1,413.00	9	0		100.00%	1,413.00
642-A	SOLID STATE TRAFFIC CABINET ASSEMBLY, TYPE III CABINET, TYPE 1 CONTROLLER	2	20,000.00	40000.00	0	2	40000.00	100.00%	0.00
1	POWER SERVICE PEDESTAL	2	3,000.00	6,000.00	0	2	6,000.00	100.00%	0.00
1	TRAFFIC SIGNAL REMOTE MONITORING SYSTEM	2	6,000.00	12000.00	2	0		100.00%	12000.00
1	UNINTERRUPTABLE POWER SUPPLY	2	11,000.00	22000.00	0	2	22000.00	100.00%	0.00

Total**Job Total Balance**

Fax #

601-709-0866

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
P.O. BOX 320337
FLOWOOD, MS 39232
601.932.0101 PHONE
601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO
2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
639-A	TRAFFIC POLE TYPE II(L), 30' SHAFT, 55' ARM	1	20,000.00	20000.00	0	1	20000.00	100.00%	0.00
639-A	TRAFFIC POLE TYPE II(L), 30' SHAFT, 60' ARM	1	20,000.00	20000.00	0	1	20000.00	100.00%	0.00
639-B	TRAFFIC POLE TYPE VI, 8' SHAFT	1	1,100.00	1,100.00	0	1	1,100.00	100.00%	0.00
639-A	TRAFFIC POLE TYPE II(L), 21' SHAFT, 50' ARM	2	18,000.00	36000.00	0	2	36000.00	100.00%	0.00
639-A	TRAFFIC POLE TYPE II(L), 21' SHAFT, 55' ARM	3	20,000.00	60000.00	0	3	60000.00	100.00%	0.00
639-A	TRAFFIC POLE TYPE II(L), 21' SHAFT, 60' ARM	1	20,000.00	20000.00	0	1	20000.00	100.00%	0.00
639-C	POLE FOUNDATIONS, CLASS "B" CONCRETE	32	900.00	28800.00	0	31.98	28782.00	99.94%	0.00
10	TRAFFIC SIGNAL HEAD TYPE 1	13	800.00	10400.00	1	12	9,600.00	100.00%	800.00
11	TRAFFIC SIGNAL HEAD TYPE 2	4	800.00	3,200.00	1	3	2,400.00	100.00%	800.00
11	TRAFFIC SIGNAL HEAD TYPE 2 FYA	4	1,100.00	4,400.00	0	4	4,400.00	100.00%	0.00
11	TRAFFIC SIGNAL HEAD TYPE 3	3	1,100.00	3,300.00	1	2	2,200.00	100.00%	1,100.00
12	TRAFFIC SIGNAL HEAD TYPE 6	14	700.00	9,800.00	6	8	5,600.00	100.00%	4,200.00
666-B	ELECTRIC CABLE, UG IN CONDUIT, IMSA 20-1, AWG 10, 2 COND.	1,045	1.50	1,567.50	883	0		84.50%	1,324.50

Total**Job Total Balance**

Fax #

601-709-0866

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
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601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO
2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
666-B	ELECTRIC CABLE, UG IN CONDUIT, IMSA 20-1, AWG 14, 5 COND.	2,105	1.25	2,631.25	2,083	0		98.96%	2,603.75
666-B	ELECTRIC CABLE, UG IN CONDUIT, IMSA 20-1, AWG 14, 8 COND.	1,135	2.00	2,270.00	1,134	0		99.91%	2,268.00
666-B	ELECTRIC CABLE, UG IN CONDUIT, IMSA 20-1, AWG 6, 3 COND.	105	3.00	315.00	98	0		93.33%	294.00
666-D	ELECTRIC CABLE, AERIAL IN CONDUIT, IMSA 20-1, AWG 10, 2 COND.	120	2.00	240.00	216	0		180.00%	432.00
666-D	ELECTRIC CABLE, AERIAL IN CONDUIT, IMSA 20-1, AWG 14, 5 COND.	152	1.25	190.00	71	64	80.00	88.82%	88.75
666-D	ELECTRIC CABLE, AERIAL IN CONDUIT, IMSA 20-1, AWG 14, 8 COND.	540	2.00	1,080.00	0	552.5	1,105.00	102.32%	0.00
18	PULL BOXES TYPE 2	7	700.00	4,900.00	0	7	4,900.00	100.00%	0.00
18	PULL BOXES TYPE 3	3	800.00	2,400.00	0	3	2,400.00	100.00%	0.00
668-A	TRAFFIC SIGNAL CONDUIT, UG, TYPE 4, 2"	125	11.00	1,375.00	0	139	1,529.00	111.20%	0.00

Total**Job Total Balance**

Fax #

601-709-0866

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
P.O. BOX 320337
FLOWOOD, MS 39232
601.932.0101 PHONE
601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO

2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
668-A	TRAFFIC SIGNAL CONDUIT, UG, TYPE 4,3"	225	12.00	2,700.00	0	130	1,560.00	57.78%	0.00
668-B	TRAFF SIG COND, UG DRILLED OR JACKED, ROLLED PIPE, 2"	1,840	7.00	12880.00	0	938	6,566.00	50.98%	0.00
668-B	TRAFF SIG COND, UG DRILLED OR JACKED, ROLLED PIPE, 3"	1,500	8.00	12000.00	0	1,558	12464.00	103.87%	0.00
649-A	VIDEO VEHICLE DETECTION SENSOR, TYPE 1A	4	5,000.00	20000.00	4	0		100.00%	20000.00
649-E	VIDEO VEHICLE DETECTION CABLE	805	2.00	1,610.00	809	0		100.50%	1,618.00
649-D	MULTI-SENSOR VEHICLE DETECTION SYSTEM	4	11,000.00	44000.00	4	0		100.00%	44000.00
649-D	MULTI-SENSOR VEHICLE DETECTION CABLE	810	2.00	1,620.00	808	0		99.75%	1,616.00
635-Q	ACCESSIBLE PEDESTRIAN DETECTION ASSEMBLY	14	700.00	9,800.00	14	0		100.00%	9,800.00
650-A	ON STREET VIDEO EQUIPMENT, PTZ TYPE	2	5,000.00	10000.00	2	0		100.00%	10000.00
1	TRAFFIC SIGN	50	50.00	2,500.00	50	0		100.00%	2,500.00
653-B	STREET NAME SIGN	198	40.00	7,920.00	195	0		98.49%	7,800.00

Total**Job Total Balance**

Fax #

601-709-0866

LEWIS ELECTRIC, INC.

107 RIVER PINES ROAD
P.O. BOX 320337
FLOWOOD, MS 39232
601.932.0101 PHONE
601-709-0866 FAX

Invoice

DATE	INVOICE #
4/8/2021	2006.03

BILL TO

2006-COSTCO PERMANENT SIGNALS

P.O. No.

ITEM	DESCRIPTION	Est Qty	RATE	Est Amt	QTY	Prior ...	Prior Amt	Total %	AMOUNT
907-659-A	TRAFFIC MANAGEMENT CENTER MODIFICATIONS	1	40,000.00	40000.00	0	0		0.00%	0.00
907-659-C	TRAFFIC MANAGEMENT CENTER MODIFICATIONS-TRAINING	1	20,000.00	20000.00	0	0		0.00%	0.00
657-B	FIBER OPTIC DROP CABLE 12 SM	1,040	2.00	2,080.00	1,068	0		102.69%	2,136.00
1	NETWORK SWITCH, TYPE A	2	1,700.00	3,400.00	0	2	3,400.00	100.00%	0.00
1	ROADWAY CONSTRUCTION STAKES	1	2,500.00	2,500.00	0.1989	0.6646	1,661.50	86.35%	497.25
1	DECORATIVE SIGN POST, PER PLANS	1	1,000.00	1,000.00	0	2	2,000.00	200.00%	0.00

Total

\$132,573.60

Job Total Balance

\$132,573.60

Fax #

601-709-0866



MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

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

DATE: April 14, 2021

RE: **CE&I ESTIMATE NO. 4, INVOICE NO. 1070275**
Neel Schaffer Engineering, Inc. - Pay Period Ending February 26, 2021
Construction Engineering & Inspection (CE&I) Professional Services Contract
Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvements
STP-7354-00(005) LPA / 108011-701000
City of Ridgeland, Madison County, Mississippi

With this memo we respectfully request payment in the amount of **\$19,098.31** to Neel Schaffer, Inc. for work completed on the referenced contract during the period between January 30, 2021 and February 26, 2021. 100% of this payment will be reimbursed with federal funds. With this payment included, the Consultant has invoiced a total amount of **\$36,240.64**, and has **\$43,711.27** (55%) remaining in their contract.

Upon your approval, the Mayor will need to sign the cover CSU-001 form as our LPA Official. The executed Estimate No. 4 Package will be submitted 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

March 9, 2021
N-S Account No. NS.15744.000

Mr. Christopher Bryson
City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

REFERENCE: HCP COSTCO TRAFFIC SIGNALS CE&I
STP-7354-00(005)LPA/108011-701000; MADISON COUNTY

Dear Mr. Bryson:

Enclosed is a copy of our February 2021 invoice in the amount of \$19,098.31. Please let us know if you have any questions.

Sincerely,

NEEL-SCHAFFER, INC.



Keith Purvis, P.E.
Vice President
Manager, Transportation Engineering

THE SOLE PURPOSE OF THE ENGINEER'S SIGNATURE IS TO ACKNOWLEDGE THAT THE LPA HAS SUBMITTED ALL REQUIRED DATA BY THE LPA MANUAL FOR PAYMENT



March 9, 2021

Project No: NS.15744.000

Invoice No: 1070275

City of Ridgeland
Mr. Christopher Bryson
304 Highway 51
Ridgeland, MS 39157

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Project No. STP-7354-00(005)LPA/108011-701000; Madison County

Professional Services from January 30, 2021 to February 26, 2021

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant				
Earles, Barbara	1.00	76.88	76.88	
Graduate Engineer				
McDonald, Chamar	55.00	72.36	3,979.80	
Project Engineer				
Sorrell, Mark	50.00	129.77	6,488.50	
Supervisory Inspector				
Brown, Michael	76.50	104.92	8,026.38	
Totals	182.50		18,571.56	
Total Labor				18,571.56
		Total this Task		\$18,571.56

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Reimbursable Expenses

Mileage			84.00	
Total Reimbursables	1.0 times	84.00		84.00
		Total this Task		\$84.00
		Total this Phase		\$18,655.56

Phase 020 HCP Costco Traffic Signals CE&I BCD

Task 01 HCP Costco Traffic Signals CE&I BCD

Consultants

Burns, Cooley, & Dennis Inc			442.75	
Total Consultants	1.0 times	442.75		442.75
		Total this Task		\$442.75

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1070275
			Total this Phase	\$442.75
			Total this Invoice	\$19,098.31

Outstanding Invoices

Number	Date	Balance
1068826	2/28/2021	-55.13
1069742	2/10/2021	14,594.39
Total		14,539.26



Project NS.15744.000 HCP Costco Traffic Signals CE&I Invoice 1070275

Billing Backup

Tuesday, March 9, 2021

Neel-Schaffer, Inc.

Invoice 1070275 Dated 3/9/2021

9:11:44 AM

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

			Hours	Rate	Amount
Administrative Assistant					
002339	Earles, Barbara	2/26/2021	1.00	76.88	76.88
Graduate Engineer					
005112	McDonald, Chamar	2/5/2021	25.00	72.36	1,809.00
005112	McDonald, Chamar	2/12/2021	19.00	72.36	1,374.84
005112	McDonald, Chamar	2/19/2021	3.00	72.36	217.08
005112	McDonald, Chamar	2/26/2021	8.00	72.36	578.88
Project Engineer					
003702	Sorrell, Mark	2/5/2021	10.00	129.77	1,297.70
003702	Sorrell, Mark	2/12/2021	10.00	129.77	1,297.70
003702	Sorrell, Mark	2/19/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	2/26/2021	4.00	129.77	519.08
003702	Sorrell, Mark	2/26/2021	18.00	129.77	2,335.86
Supervisory Inspector					
001103	Brown, Michael	2/5/2021	23.00	104.92	2,413.16
001103	Brown, Michael	2/12/2021	18.50	104.92	1,941.02
001103	Brown, Michael	2/19/2021	2.50	104.92	262.30
001103	Brown, Michael	2/26/2021	29.50	104.92	3,095.14
001103	Brown, Michael	2/26/2021	3.00	104.92	314.76
Totals			182.50		18,571.56
Total Labor					18,571.56
Total this Task					\$18,571.56

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Reimbursable Expenses

Mileage

EX 0146519	2/1/2021	Brown, Michael	8.40 ✓
EX 0146519	2/2/2021	Brown, Michael	8.40 ✓
EX 0146519	2/3/2021	Brown, Michael	8.40 ✓
EX 0146519	2/4/2021	Brown, Michael	8.40 ✓
EX 0146519	2/5/2021	Brown, Michael	8.40 ✓
EX 0146645	2/8/2021	Brown, Michael	5.60 ✓
EX 0146645	2/9/2021	Brown, Michael	5.60 ✓
EX 0146645	2/10/2021	Brown, Michael	5.60 ✓
EX 0146645	2/11/2021	Brown, Michael	5.60 ✓
EX 0147124	2/22/2021	Brown, Michael	5.60 ✓
EX 0147124	2/23/2021	Brown, Michael	5.60 ✓
EX 0147124	2/24/2021	Brown, Michael	5.60 ✓

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1070275
EX 0147124	2/25/2021	Brown, Michael	2.80 ✓	
Total Reimbursables		1.0 times	84.00	84.00
		Total this Task		\$84.00
		Total this Phase		\$18,655.56
Phase	020	HCP Costco Traffic Signals CE&I BCD		
Task	01	HCP Costco Traffic Signals CE&I BCD		
Consultants				
Burns, Cooley, & Dennis Inc				
AP 468709	2/28/2021	Burns Cooley Dennis	442.75 ✓	
Total Consultants		1.0 times	442.75	442.75
		Total this Task		\$442.75
		Total this Phase		\$442.75
		Total this Project		\$19,098.31
		Total this Report		\$19,098.31

Detailed Expense Report

Tuesday, March 9, 2021

2:12:41 PM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 2/5/2021 7:19:05 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 2/8/2021 11:18:56 AM

Profit Center NS:CR:01:00

Expense Report: 020521

Report Date: 2/5/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
2/1/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/2/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/1/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/2/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
1/30/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	11.20
Travel: 20.00 mi @ 0.560									
2/3/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/4/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/5/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/3/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
2/4/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									

Detailed Expense Report

Tuesday, March 9, 2021

2:13:47 PM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 2/12/2021 11:46:06 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 2/15/2021 9:59:12 AM

Profit Center NS:CR:01:00

Expense Report: 021221

Report Date: 2/12/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
2/9/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/8/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/8/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/9/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/10/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/10/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/11/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/11/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
Total Expenses									42.00
Amount Advanced									
Company Paid									(42.00)
Total Due									

Detailed Expense Report

Tuesday, March 9, 2021

2:15:12 PM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 2/26/2021 12:08:45 PM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/1/2021 1:30:24 PM

Profit Center NS:CR:01:00

Expense Report: 022621

Report Date: 2/26/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
2/22/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
2/23/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
2/22/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/23/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/24/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
2/24/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
2/25/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
2/25/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
2/26/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
Total Expenses									36.40
Amount Advanced									
Company Paid									(36.40)
Total Due									

BURNS COOLEY DENNIS, INC.

GEOTECHNICAL AND MATERIALS ENGINEERING CONSULTANTS

Corporate Office

551 Sunnybrook Road
Ridgeland, MS 39157
Phone: (601) 856-9911
Fax: (601) 853-2077

Mailing Address

Post Office Box 12828
Jackson, MS 39236

www.bcdgeo.com

Materials Laboratory

278 Commerce Park Drive
Ridgeland, MS 39157
Phone: (601) 856-2332
Fax: (601) 856-3552

January 30, 2021

Project No: 000210039.000

Invoice No: 38959

Neel-Schaffer, Inc.
Attn: Mark Sorrell
PO Box 22625
Jackson, MS 39225

Project 000210039.000 Highland Colony Parkway Traffic Signal Improvements; STP-7354-00(005)
LPA/108011-701000

Construction Materials Testing

Professional Services from December 27, 2020 to January 30, 2021

Fee

Total Fee 5,742.65

Total Eamed 442.75

Previous Fee Billing 0.00

Current Fee Billing 442.75

Total Fee

442.75

Total this Invoice

\$442.75

(See Attached Detail)

ESTIMATED MAXIMUM FEE FOR TESTING SERVICES

Project Name

Highland Colony Parkway-Renaissance Driveways

MDOT Project No.

Traffic Signal Improvements

Testing Firm Name

STP-7354-00(005) LPA/108011-701000

Burns Cooley Dennis, Inc.

MDOT District Material Engineer Approval Date for the S&T Report

January 30, 2021Home Overhead Rate ²167.33%

FCCM (Home)

1.03%Field Overhead Rate ²167.33%

FCCM (Field)

1.03%

Profit

12.00%

Classification	Raw Wage Rate	Audited OH Rate	Profit	FCCM
Project Manager	\$ 80.00	\$ 133.86	\$ 25.66	\$ 0.82
Project Engineer	\$ 65.00	\$ 108.76	\$ 20.85	\$ 0.67
Materials Engineer	\$ 45.00	\$ 75.30	\$ 14.44	\$ 0.46
Engineer	\$ 30.00	\$ 50.20	\$ 9.62	\$ 0.31
Admin. Assistant	\$ 20.00	\$ 33.47	\$ 6.42	\$ 0.21
Field Technician	\$ 25.00	\$ 41.83	\$ 8.02	\$ 0.26

LABOR COSTS	Hours	Regular Billing Rate	Total
Project Manager	0.5	\$ 240.34	\$ 120.17
Project Engineer	0.25	\$ 195.28	\$ 48.82
Materials Engineer		\$ 135.20	\$ -
Admin. Assistant	0.25	\$ 60.10	\$ 15.03
Field Technician	3	\$ 75.11	\$ 225.33
SUBTOTAL - LABOR COSTS	4		\$ 409.35

FIELD AND LABORATORY	Quantity	Unit	Unit Cost	Total Cost
Compressive Strength (T22)	1	Each	\$ 25.00	\$ 25.00
Coarse Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
Fine Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
SUB-TOTAL - FIELD AND LABORATORY				\$ 25.00

EXPENSE ITEMS	Quantity	Unit	Rate	Total Cost
Automobile Travel	15	Miles	\$ 0.560	\$ 8.40
SUB-TOTAL - EXPENSE ITEMS				\$ 8.40

TOTAL PROPOSED FEE **\$ 442.75**



MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

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

DATE: April 14, 2021

RE: **CE&I ESTIMATE NO. 5, INVOICE NO. 1071092**
Neel Schaffer Engineering, Inc. - Pay Period Ending March 26, 2021
Construction Engineering & Inspection (CE&I) Professional Services Contract
Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvements
STP-7354-00(005) LPA / 108011-701000
City of Ridgeland, Madison County, Mississippi

With this memo we respectfully request payment in the amount of \$22,442.67 to Neel Schaffer, Inc. for work completed on the referenced contract during the period between February 27, 2021 and March 26, 2021. 100% of this payment will be reimbursed with federal funds. With this payment included, the Consultant has invoiced a total amount of \$58,683.31, and has \$21,268.60 (27%) remaining in their contract.

Upon your approval, the Mayor will need to sign the cover CSU-001 form as our LPA Official. The executed Estimate No. 5 Package will be submitted 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.L. 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

LPA-CSU-001 For LPA's

REV 4/01/2016

**MISSISSIPPI DEPARTMENT OF TRANSPORTATION
MDOT REIMBURSEMENT ESTIMATE - RECAP SHEET**

Date Processed April 9, 2021

Vendor Number

Project No.

In Account With

Contract Number:

Est. No.

3100034217 0108011-701000City of RidgelandCS 000058165Progress

MDOT Project Number

STP-7354-00(005)LPACounty Madison

Address

P.O. Box 217, Ridgeland, MS 39158

Surety

Period

February 27, 2021THRUMarch 26, 2021

P.O. No. 3941

Invoice Number :

1071092

Sheet No.

1

Document No.

	Line Item	OCA	User Code 1	Object	Project Number / Detail Code	User Code 2	Current Period	Previous Estimate	Total Allowed to Date
Total Participating Cost	000001	080120	153	1612	108011-701000	1	22,442.67	36,185.51	58,628.18
Total							22,442.67	36,185.51	58,628.18
Total All Work Due							22,442.67	36,185.51	58,628.18
Total Net Work Due							22,442.67	36,185.51	58,628.18
Quantities Checked	 Project Engineer					Contract Not To Exceed Amount		AMOUNT OF PAYMENT FOR PROGRESS ESTIMATES AND FINAL ESTIMATES SHOULD BE ROUNDED TO THE NEAREST CENTS (\$0.00)	
Original Signed						\$79,951.91			
Neel Schaffer, Inc.						NTP Date			
LPA Official						June 10, 2020			
City of Ridgeland						Termination Date			
Approved By:						TBD			
Consultant Services Unit Director - Stephen Rone									
% Matching Funds Deduction for LPA	001	080120	153	1612	108011-701000	1	0.00	0.00	0.00
TOTAL Net Amount Owed to the LPA							22,442.67	36,185.51	58,628.18
THE SOLE PURPOSE OF THE ENGINEER'S SIGNATURE IS TO ACKNOWLEDGE THAT THE LPA HAS SUBMITTED ALL REQUIRED DATA BY THE LPA MANUAL FOR PAYMENT									

April 9, 2021
N-S Account No. NS.15744.000

Mr. Christopher Bryson
City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

REFERENCE: HCP COSTCO TRAFFIC SIGNALS CE&I
STP-7354-00(005)LPA/108011-701000; MADISON COUNTY

Dear Mr. Bryson:

Enclosed is a copy of our March 2021 invoice in the amount of \$22,442.67. Please let us know if you have any questions.

Sincerely,

NEEL-SCHAFFER, INC.



Keith Purvis, P.E.
Vice President
Manager, Transportation Engineering



April 8, 2021

Project No:

NS.15744.000

Invoice No:

1071092

City of Ridgeland
Mr. Christopher Bryson
304 Highway 51
Ridgeland, MS 39157

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Project No. STP-7354-00(005)LPA/108011-701000; Madison County

Professional Services from February 27, 2021 to March 26, 2021

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant				
Earles, Barbara	1.00	76.88	76.88	
Graduate Engineer				
McDonald, Chamar	17.50	72.36	1,266.30	
Project Engineer				
Sorrell, Mark	96.00	129.77	12,457.92	
Project Manager				
Walker, Robert	3.00	299.04	897.12	
Supervisory Inspector				
Brown, Michael	63.00	104.92	6,609.96	
Totals	180.50		21,308.18	
Total Labor				21,308.18
		Total this Task		\$21,308.18

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Reimbursable Expenses

Mileage			39.20	
Total Reimbursables	1.0 times		39.20	39.20
		Total this Task		\$39.20
		Total this Phase		\$21,347.38

Phase 020 HCP Costco Traffic Signals CE&I BCD

Task 01 HCP Costco Traffic Signals CE&I BCD

Consultants

Burns, Cooley, & Dennis Inc			1,150.42	
Total Consultants	1.0 times		1,150.42	1,150.42

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1071092
			Total this Task	\$1,150.42
			Total this Phase	\$1,150.42
			Total this Invoice	\$22,497.80
			Adjustment due to Overpayment	-\$55.13
			Total Due	\$22,442.67

Outstanding Invoices

Number	Date	Balance	
1068826	3/18/2021	-55.13	Credit due to .25 hours of Michael Volk's time being removed from the invoice at the request of the City of Ridgeland.
1070275	3/9/2021	19,098.31	
Total		19,043.18	



Project NS.15744.000 HCP Costco Traffic Signals CE&I Invoice 1071092

Billing Backup

Thursday, April 8, 2021

Neel-Schaffer, Inc.

Invoice 1071092 Dated 4/8/2021

10:53:17 AM

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

			Hours	Rate	Amount
Administrative Assistant					
002339	Earles, Barbara	3/12/2021	1.00	76.88	76.88
Graduate Engineer					
005112	McDonald, Chamar	3/5/2021	5.00	72.36	361.80
005112	McDonald, Chamar	3/12/2021	3.00	72.36	217.08
005112	McDonald, Chamar	3/19/2021	4.50	72.36	325.62
005112	McDonald, Chamar	3/26/2021	5.00	72.36	361.80
Project Engineer					
003702	Sorrell, Mark	3/5/2021	12.00	129.77	1,557.24
003702	Sorrell, Mark	3/5/2021	4.00	129.77	519.08
003702	Sorrell, Mark	3/5/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	2.00	129.77	259.54
003702	Sorrell, Mark	3/12/2021	6.00	129.77	778.62
003702	Sorrell, Mark	3/12/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	6.00	129.77	778.62
003702	Sorrell, Mark	3/12/2021	2.00	129.77	259.54
003702	Sorrell, Mark	3/12/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/19/2021	4.00	129.77	519.08
003702	Sorrell, Mark	3/19/2021	2.00	129.77	259.54
003702	Sorrell, Mark	3/19/2021	2.00	129.77	259.54
003702	Sorrell, Mark	3/26/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/26/2021	4.00	129.77	519.08
003702	Sorrell, Mark	3/26/2021	4.00	129.77	519.08
003702	Sorrell, Mark	3/26/2021	8.00	129.77	1,038.16
Project Manager					
002145	Walker, Robert	3/26/2021	3.00	299.04	897.12
Supervisory Inspector					
001103	Brown, Michael	3/5/2021	12.00	104.92	1,259.04
001103	Brown, Michael	3/12/2021	15.00	104.92	1,573.80
001103	Brown, Michael	3/19/2021	20.00	104.92	2,098.40
001103	Brown, Michael	3/26/2021	16.00	104.92	1,678.72
Totals			180.50		21,308.18
Total Labor					21,308.18
Total this Task					\$21,308.18

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1071092
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Reimbursable Expenses
Mileage

EX 0147461	3/5/2021	Brown, Michael	5.60	X
EX 0147537	3/11/2021	Brown, Michael	5.60	X
EX 0147537	3/12/2021	Brown, Michael	8.40	X
EX 0147773	3/15/2021	Brown, Michael	2.80	X
EX 0147773	3/15/2021	Brown, Michael	5.60	X
EX 0147773	3/15/2021	Brown, Michael	5.60	X
EX 0147888	3/26/2021	Brown, Michael	5.60	X

Total Reimbursables	1.0 times	39.20	39.20
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Total this Task	\$39.20
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Total this Phase	\$21,347.38
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Phase	020	HCP Costco Traffic Signals CE&I BCD
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Task	01	HCP Costco Traffic Signals CE&I BCD
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Consultants

Burns, Cooley, & Dennis Inc

AP 469634	3/23/2021	Burns Cooley Dennis	1,150.42	✓
Total Consultants	1.0 times	1,150.42	1,150.42	

Total this Task	\$1,150.42
------------------------	-------------------

Total this Phase	\$1,150.42
-------------------------	-------------------

Total this Project	\$22,497.80
---------------------------	--------------------

Total this Report	\$22,497.80
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Detailed Expense Report

Monday, April 12, 2021

7:51:42 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/5/2021 7:51:39 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/9/2021 3:24:41 PM

Profit Center NS:CR:01:00

Expense Report: 030521

Report Date: 3/5/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/1/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/4/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/3/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
3/5/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/5/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
Total Expenses									25.20
Amount Advanced									
Company Paid									(25.20)
Total Due									

Detailed Expense Report

Monday, April 12, 2021

7:52:47 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/11/2021 8:36:23 PM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/15/2021 12:38:39 PM

Profit Center NS:CR:01:00

Expense Report: 031221

Report Date: 3/12/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/8/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/9/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/10/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/6/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/11/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/12/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/11/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/12/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/6/2021	general category	truck wash	NS.00320.10 001 1		04	☐	☐	746.12	15.00
Non-Chargeable - Central MS									
3/11/2021	Meals	back yard burger	NS.09900.00 001 1		04	☐	☐	765.00	31.91
OVERHEAD PROJECT - Central MS									
Business Reason: City of Ridgeland traffic dept									
Each Person: Dexter Robinson - COR									
Bill Smith - COR									
Mike Brown - NS									

Detailed Expense Report

Monday, April 12, 2021

7:54:07 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/19/2021 6:45:35 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/22/2021 9:27:49 AM

Profit Center NS:CR:01:00

Expense Report: 031921

Report Date: 3/19/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/15/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/18/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/19/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/13/2021	general category	air freshener for co truck	NS.00320.10 001 1		04	☐	☐	749.00	9.62
Non-Chargeable - Central MS									
Business Reason: \$8.99 + tax = \$9.62									
3/18/2021	Meals	zeeks	NS.09900.00 001 1		04	☐	☐	765.00	50.80
OVERHEAD PROJECT - Central MS									
Business Reason: costco signals									
Each Person: Dexter Robinson - COR									
Bill Smith - COR									
Daniel Steadham - Lewis Elec.									
Mike Brown - NS									
Total Expenses									91.22
Amount Advanced									
Company Paid									(30.80)
Total Due									60.42

Detailed Expense Report

Monday, April 12, 2021

7:54:57 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/26/2021 3:21:47 PM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/29/2021 10:03:19 AM

Profit Center NS:CR:01:00

Expense Report: 032621

Report Date: 3/26/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/22/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/26/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/26/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/26/2021	Meals	Georgia Blue	NS.09900.00 001 1	04		☐	☐	765.00	85.33
OVERHEAD PROJECT - Central MS									
Business Reason: MDOT signal									
Each Person: Edward Raymond - MDOT									
James Sullivan - MDOT									
Amrik Singh - MDOT									
Jacob Renick - MDOT									
Mike Brown - NS									

Total Expenses	104.93
Amount Advanced	
Company Paid	(19.60)
Total Due	85.33

BURNS COOLEY DENNIS, INC.
GEOTECHNICAL AND MATERIALS ENGINEERING CONSULTANTS

Corporate Office
551 Sunnybrook Road
Ridgeland, MS 39157
Phone: (601) 856-9911
Fax: (601) 853-2077

Mailing Address
Post Office Box 12828
Jackson, MS 39236

www.bcdgeo.com

Materials Laboratory
278 Commerce Park Drive
Ridgeland, MS 39157
Phone: (601) 856-2332
Fax: (601) 856-3552

February 27, 2021

Project No: 000210039.000

Invoice No: 39087

Neel-Schaffer, Inc.
Attn: Mark Sorrell
PO Box 22625
Jackson, MS 39225

Project 000210039.000 Highland Colony Parkway Traffic Signal Improvements; STP-7354-00(005)
LPA/108011-701000

Construction Materials Testing
Professional Services through February 27, 2021
Fee

Total Fee 5,742.65

Total Earned 1,593.17
Previous Fee Billing 442.75
Current Fee Billing 1,150.42
Total Fee

Total this Invoice

1,150.42

\$1,150.42

(See Attached Detail)

Invoice No. 2 for Testing Services

Project Name

MDOT Project No.

Testing Firm Name

Date: February 27, 2021

Highland Colony Parkway-Renaissance Driveways

Traffic Signal Improvements

STP-7354-00(005) LPA/108011-701000

Burns Cooley Dennis, Inc.

MDOT District Material Engineer Approval Date for the S&T Report

Home Overhead Rate ²	<u>167.33%</u>
FCCM (Home)	<u>1.03%</u>
Field Overhead Rate ²	<u>167.33%</u>
FCCM (Field)	<u>1.03%</u>
Profit	<u>12.00%</u>

Classification	Raw Wage Rate	Audited OH Rate	Profit	FCCM
Project Manager	\$ 80.00	\$ 133.86	\$ 25.66	\$ 0.82
Project Engineer	\$ 65.00	\$ 108.76	\$ 20.85	\$ 0.67
Materials Engineer	\$ 45.00	\$ 75.30	\$ 14.44	\$ 0.46
Engineer	\$ 30.00	\$ 50.20	\$ 9.62	\$ 0.31
Admin. Assistant	\$ 20.00	\$ 33.47	\$ 6.42	\$ 0.21
Field Technician	\$ 25.00	\$ 41.83	\$ 8.02	\$ 0.26

LABOR COSTS	Hours	Regular Billing Rate	Total
Project Manager	0.5	\$ 240.34	\$ 120.17
Project Engineer		\$ 195.28	\$ -
Materials Engineer		\$ 135.20	\$ -
Admin. Assistant	0.75	\$ 60.10	\$ 45.08
Field Technician	11	\$ 75.11	\$ 826.21
SUBTOTAL - LABOR COSTS	12.25		\$ 991.46

FIELD AND LABORATORY	Quantity	Unit	Unit Cost	Total Cost
Compressive Strength (T22)	6	Each	\$ 25.00	\$ 150.00
Coarse Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
Fine Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
SUB-TOTAL - FIELD AND LABORATORY				\$ 150.00

EXPENSE ITEMS	Quantity	Unit	Rate	Total Cost
Automobile Travel	16	Miles	\$ 0.560	\$ 8.96
SUB-TOTAL - EXPENSE ITEMS				\$ 8.96

TOTAL PROPOSED FEE **\$ 1,150.42**



MEMORANDUM

TO: Mayor Gene F. McGee and Board of Aldermen

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

DATE: April 14, 2021

RE: **CE&I ESTIMATE NO. 5, INVOICE NO. 1071092**
Neel Schaffer Engineering, Inc. - Pay Period Ending March 26, 2021
Construction Engineering & Inspection (CE&I) Professional Services Contract
Highland Colony Parkway-Renaissance Driveways Traffic Signal Improvements
STP-7354-00(005) LPA / 108011-701000
City of Ridgeland, Madison County, Mississippi

With this memo we respectfully request payment in the amount of \$22,442.67 to Neel Schaffer, Inc. for work completed on the referenced contract during the period between February 27, 2021 and March 26, 2021. 100% of this payment will be reimbursed with federal funds. With this payment included, the Consultant has invoiced a total amount of \$58,683.31, and has \$21,268.60 (27%) remaining in their contract.

Upon your approval, the Mayor will need to sign the cover CSU-001 form as our LPA Official. The executed Estimate No. 5 Package will be submitted 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.L. 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

LPA-CSU-001 For LPA's

REV 4/01/2016

**MISSISSIPPI DEPARTMENT OF TRANSPORTATION
MDOT REIMBURSEMENT ESTIMATE - RECAP SHEET**

Date Processed April 9, 2021

Vendor Number

Project No.

In Account With

Contract Number:

Est. No.

3100034217 0108011-701000City of RidgelandCS 000058165Progress

MDOT Project Number

STP-7354-00(005)LPA

County

Madison

Address

P.O. Box 217, Ridgeland, MS 39158

Surety

Period

February 27, 2021THRUMarch 26, 2021

P.O. No. 3941

Invoice Number :

1071092

Sheet No.

1

Document No.

	Line Item	OCA	User Code 1	Object	Project Number / Detail Code	User Code 2	Current Period	Previous Estimate	Total Allowed to Date
Total Participating Cost	000001	080120	153	1612	108011-701000	1	22,442.67	36,185.51	58,628.18
Total							22,442.67	36,185.51	58,628.18
Total All Work Due							22,442.67	36,185.51	58,628.18
Total Net Work Due							22,442.67	36,185.51	58,628.18
Quantities Checked	 Project Engineer					Contract Not To Exceed Amount			
Original Signed						\$79,951.91			
Neel Schaffer, Inc.						AMOUNT OF PAYMENT FOR PROGRESS ESTIMATES AND FINAL ESTIMATES SHOULD BE ROUNDED TO THE NEAREST CENTS (\$0.00)			
LPA Official						NTP Date			
City of Ridgeland						June 10, 2020			
Approved By:						Termination Date			
						TBD			
Consultant Services Unit Director - Stephen Rone									
% Matching Funds Deduction for LPA	001	080120	153	1612	108011-701000	1	0.00	0.00	0.00
TOTAL Net Amount Owed to the LPA							22,442.67	36,185.51	58,628.18
THE SOLE PURPOSE OF THE ENGINEER'S SIGNATURE IS TO ACKNOWLEDGE THAT THE LPA HAS SUBMITTED ALL REQUIRED DATA BY THE LPA MANUAL FOR PAYMENT									

April 9, 2021
N-S Account No. NS.15744.000

Mr. Christopher Bryson
City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

REFERENCE: HCP COSTCO TRAFFIC SIGNALS CE&I
STP-7354-00(005)LPA/108011-701000; MADISON COUNTY

Dear Mr. Bryson:

Enclosed is a copy of our March 2021 invoice in the amount of \$22,442.67. Please let us know if you have any questions.

Sincerely,

NEEL-SCHAFFER, INC.



Keith Purvis, P.E.
Vice President
Manager, Transportation Engineering



April 8, 2021

Project No: NS.15744.000

Invoice No: 1071092

City of Ridgeland
Mr. Christopher Bryson
304 Highway 51
Ridgeland, MS 39157

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Project No. STP-7354-00(005)LPA/108011-701000; Madison County

Professional Services from February 27, 2021 to March 26, 2021

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

	Hours	Rate	Amount	
Administrative Assistant				
Earles, Barbara	1.00	76.88	76.88	
Graduate Engineer				
McDonald, Chamar	17.50	72.36	1,266.30	
Project Engineer				
Sorrell, Mark	96.00	129.77	12,457.92	
Project Manager				
Walker, Robert	3.00	299.04	897.12	
Supervisory Inspector				
Brown, Michael	63.00	104.92	6,609.96	
Totals	180.50		21,308.18	
Total Labor				21,308.18
		Total this Task		\$21,308.18

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Reimbursable Expenses

Mileage			39.20	
Total Reimbursables	1.0 times	39.20		39.20
		Total this Task		\$39.20
		Total this Phase		\$21,347.38

Phase 020 HCP Costco Traffic Signals CE&I BCD

Task 01 HCP Costco Traffic Signals CE&I BCD

Consultants

Burns, Cooley, & Dennis Inc			1,150.42	
Total Consultants	1.0 times	1,150.42		1,150.42

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1071092
			Total this Task	\$1,150.42
			Total this Phase	\$1,150.42
			Total this Invoice	\$22,497.80
			Adjustment due to Overpayment	-\$55.13
			Total Due	\$22,442.67

Outstanding Invoices

Number	Date	Balance	
1068826	3/18/2021	-55.13	Credit due to .25 hours of Michael Volk's time being removed from the invoice at the request of the City of Ridgeland.
1070275	3/9/2021	19,098.31	
Total		19,043.18	



Project NS.15744.000 HCP Costco Traffic Signals CE&I Invoice 1071092

Billing Backup

Thursday, April 8, 2021

Neel-Schaffer, Inc.

Invoice 1071092 Dated 4/8/2021

10:53:17 AM

Project NS.15744.000 HCP Costco Traffic Signals CE&I

Phase 001 HCP Costco Traffic Signals CE&I CMST

Task 01 HCP Costco Traffic Sig. CE&I CMST Labor

Professional Personnel

			Hours	Rate	Amount
Administrative Assistant					
002339	Earles, Barbara	3/12/2021	1.00	76.88	76.88
Graduate Engineer					
005112	McDonald, Chamar	3/5/2021	5.00	72.36	361.80
005112	McDonald, Chamar	3/12/2021	3.00	72.36	217.08
005112	McDonald, Chamar	3/19/2021	4.50	72.36	325.62
005112	McDonald, Chamar	3/26/2021	5.00	72.36	361.80
Project Engineer					
003702	Sorrell, Mark	3/5/2021	12.00	129.77	1,557.24
003702	Sorrell, Mark	3/5/2021	4.00	129.77	519.08
003702	Sorrell, Mark	3/5/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	2.00	129.77	259.54
003702	Sorrell, Mark	3/12/2021	6.00	129.77	778.62
003702	Sorrell, Mark	3/12/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	8.00	129.77	1,038.16
003702	Sorrell, Mark	3/12/2021	6.00	129.77	778.62
003702	Sorrell, Mark	3/12/2021	2.00	129.77	259.54
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003702	Sorrell, Mark	3/26/2021	8.00	129.77	1,038.16
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Project Manager					
002145	Walker, Robert	3/26/2021	3.00	299.04	897.12
Supervisory Inspector					
001103	Brown, Michael	3/5/2021	12.00	104.92	1,259.04
001103	Brown, Michael	3/12/2021	15.00	104.92	1,573.80
001103	Brown, Michael	3/19/2021	20.00	104.92	2,098.40
001103	Brown, Michael	3/26/2021	16.00	104.92	1,678.72
Totals			180.50		21,308.18
Total Labor					21,308.18
Total this Task					\$21,308.18

Task 02 HCP Costco Traffic Sig. CE&I CMST Direct

Project	NS.15744.000	HCP Costco Traffic Signals CE&I	Invoice	1071092
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Reimbursable Expenses
Mileage

EX 0147461	3/5/2021	Brown, Michael	5.60	X
EX 0147537	3/11/2021	Brown, Michael	5.60	X
EX 0147537	3/12/2021	Brown, Michael	8.40	X
EX 0147773	3/15/2021	Brown, Michael	2.80	X
EX 0147773	3/15/2021	Brown, Michael	5.60	X
EX 0147773	3/15/2021	Brown, Michael	5.60	X
EX 0147888	3/26/2021	Brown, Michael	5.60	X

Total Reimbursables	1.0 times	39.20	39.20
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Total this Task	\$39.20
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Total this Phase	\$21,347.38
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Phase	020	HCP Costco Traffic Signals CE&I BCD
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Task	01	HCP Costco Traffic Signals CE&I BCD
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Consultants

Burns, Cooley, & Dennis Inc

AP 469634	3/23/2021	Burns Cooley Dennis	1,150.42	✓
Total Consultants	1.0 times	1,150.42	1,150.42	

Total this Task	\$1,150.42
------------------------	-------------------

Total this Phase	\$1,150.42
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Total this Project	\$22,497.80
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Total this Report	\$22,497.80
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Detailed Expense Report

Monday, April 12, 2021

7:51:42 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/5/2021 7:51:39 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/9/2021 3:24:41 PM

Profit Center NS:CR:01:00

Expense Report: 030521

Report Date: 3/5/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/1/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/4/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/3/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
3/5/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/5/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
Total Expenses									25.20
Amount Advanced									
Company Paid									(25.20)
Total Due									

Detailed Expense Report

Monday, April 12, 2021

7:52:47 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/11/2021 8:36:23 PM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/15/2021 12:38:39 PM

Profit Center NS:CR:01:00

Expense Report: 031221

Report Date: 3/12/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/8/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/9/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/10/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/6/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/11/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/12/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/11/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/12/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I			02	☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/6/2021	general category	truck wash 1 Non-Chargeable - Central MS	NS.00320.10 001 1		04	☐	☐	746.12	15.00
3/11/2021	Meals	back yard burger 1 OVERHEAD PROJECT - Central MS	NS.09900.00 001 1		04	☐	☐	765.00	31.91
Each Person: Dexter Robinson - COR Bill Smith - COR Mike Brown - NS									

Business Reason: City of Ridgeland traffic dept

Detailed Expense Report

Monday, April 12, 2021

7:54:07 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/19/2021 6:45:35 AM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/22/2021 9:27:49 AM

Profit Center NS:CR:01:00

Expense Report: 031921

Report Date: 3/19/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/15/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/18/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/19/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	2.80
Travel: 5.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/15/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/13/2021	general category	air freshener for co truck	NS.00320.10 001 1	04		☐	☐	749.00	9.62
Non-Chargeable - Central MS									
Business Reason: \$8.99 + tax = \$9.62									
3/18/2021	Meals	zeeks	NS.09900.00 001 1	04		☐	☐	765.00	50.80
OVERHEAD PROJECT - Central MS									
Business Reason: costco signals									
Each Person: Dexter Robinson - COR									
Bill Smith - COR									
Daniel Steadham - Lewis Elec.									
Mike Brown - NS									
Total Expenses									91.22
Amount Advanced									
Company Paid									(30.80)
Total Due									60.42

Detailed Expense Report

Monday, April 12, 2021

7:54:57 AM

Neel-Schaffer, Inc.

Employee 001103 Brown, Michael T.

Signed Electronically by: Brown, Michael T. 3/26/2021 3:21:47 PM

Posted

Approved Electronically by: Hutton, Sheldon Lee 3/29/2021 10:03:19 AM

Profit Center NS:CR:01:00

Expense Report: 032621

Report Date: 3/26/2021

Date	Category	Description	Project	Phase	Task	Bill	Company Paid	Account	Amount
3/22/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	8.40
Travel: 15.00 mi @ 0.560									
3/26/2021	Central MS Office Mileage	NS.12854.00 001 1 Hoy Road CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/26/2021	Central MS Office Mileage	NS.15744.00 001 0 HCP Costco Traffic Signals CE&I		02		☒	☒	524.11	5.60
Travel: 10.00 mi @ 0.560									
3/26/2021	Meals	Georgia Blue	NS.09900.00 001 1	04		☐	☐	765.00	85.33
OVERHEAD PROJECT - Central MS									
Business Reason: MDOT signal									
Each Person: Edward Raymond - MDOT									
James Sullivan - MDOT									
Amrik Singh - MDOT									
Jacob Renick - MDOT									
Mike Brown - NS									

Total Expenses	104.93
Amount Advanced	
Company Paid	(19.60)
Total Due	85.33

BURNS COOLEY DENNIS, INC.
GEOTECHNICAL AND MATERIALS ENGINEERING CONSULTANTS

Corporate Office
551 Sunnybrook Road
Ridgeland, MS 39157
Phone: (601) 856-9911
Fax: (601) 853-2077

Mailing Address
Post Office Box 12828
Jackson, MS 39236

www.bcdgeo.com

Materials Laboratory
278 Commerce Park Drive
Ridgeland, MS 39157
Phone: (601) 856-2332
Fax: (601) 856-3552

February 27, 2021

Project No: 000210039.000

Invoice No: 39087

Neel-Schaffer, Inc.
Attn: Mark Sorrell
PO Box 22625
Jackson, MS 39225

Project 000210039.000 Highland Colony Parkway Traffic Signal Improvements; STP-7354-00(005)
LPA/108011-701000

Construction Materials Testing
Professional Services through February 27, 2021
Fee

Total Fee 5,742.65

Total Earned 1,593.17
Previous Fee Billing 442.75
Current Fee Billing 1,150.42
Total Fee

Total this Invoice

1,150.42

\$1,150.42

(See Attached Detail)

Invoice No. 2 for Testing Services

Project Name

MDOT Project No.

Testing Firm Name

Date: February 27, 2021

Highland Colony Parkway-Renaissance Driveways

Traffic Signal Improvements

STP-7354-00(005) LPA/108011-701000

Burns Cooley Dennis, Inc.

MDOT District Material Engineer Approval Date for the S&T Report

Home Overhead Rate ²	<u>167.33%</u>
FCCM (Home)	<u>1.03%</u>
Field Overhead Rate ²	<u>167.33%</u>
FCCM (Field)	<u>1.03%</u>
Profit	<u>12.00%</u>

Classification	Raw Wage Rate	Audited OH Rate	Profit	FCCM
Project Manager	\$ 80.00	\$ 133.86	\$ 25.66	\$ 0.82
Project Engineer	\$ 65.00	\$ 108.76	\$ 20.85	\$ 0.67
Materials Engineer	\$ 45.00	\$ 75.30	\$ 14.44	\$ 0.46
Engineer	\$ 30.00	\$ 50.20	\$ 9.62	\$ 0.31
Admin. Assistant	\$ 20.00	\$ 33.47	\$ 6.42	\$ 0.21
Field Technician	\$ 25.00	\$ 41.83	\$ 8.02	\$ 0.26

LABOR COSTS	Hours	Regular Billing Rate	Total
Project Manager	0.5	\$ 240.34	\$ 120.17
Project Engineer		\$ 195.28	\$ -
Materials Engineer		\$ 135.20	\$ -
Admin. Assistant	0.75	\$ 60.10	\$ 45.08
Field Technician	11	\$ 75.11	\$ 826.21
SUBTOTAL - LABOR COSTS	12.25		\$ 991.46

FIELD AND LABORATORY	Quantity	Unit	Unit Cost	Total Cost
Compressive Strength (T22)	6	Each	\$ 25.00	\$ 150.00
Coarse Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
Fine Aggregate Gradation (T27)		Each	\$ 125.00	\$ -
SUB-TOTAL - FIELD AND LABORATORY				\$ 150.00

EXPENSE ITEMS	Quantity	Unit	Rate	Total Cost
Automobile Travel	16	Miles	\$ 0.560	\$ 8.96
SUB-TOTAL - EXPENSE ITEMS				\$ 8.96

TOTAL PROPOSED FEE **\$ 1,150.42**

CONTRACTOR'S AFFIDAVIT OF PAYMENT OF DEBTS AND CLAIMS

AIA Document G706

(Instructions on reverse side)

OWNER ☐
ARCHITECT ☐
CONTRACTOR ☒
SURETY ☐
OTHER ☐

TO OWNER:

(Name and address)

City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

ARCHITECT'S PROJECT NO.: 1901

CONTRACT FOR: General Construction

PROJECT:

(Name and address)

Wolcott Park Parking Lot
349 McClellan Drive
Ridgeland, MS 39157

CONTRACT DATED: December 17, 2019

STATE OF: Mississippi
COUNTY OF: Madison

The undersigned hereby certifies that, except as listed below, payment has been made in full and all obligations have otherwise been satisfied for all materials and equipment furnished, for all work, labor, and services performed, and for all known indebtedness and claims against the Contractor for damages arising in any manner in connection with the performance of the Contract referenced above for which the Owner or Owner's property might in any way be held responsible or encumbered.

EXCEPTIONS: None

SUPPORTING DOCUMENTS ATTACHED HERETO:

1. Consent of Surety to Final Payment. Whenever Surety is involved, Consent of Surety is required. AIA Document G707, Consent of Surety, may be used for this purpose.

Indicate attachment: ☒ yes ☐ no

The following supporting documents should be attached hereto if required by the Owner:

1. Contractor's Release or Waiver of Liens, conditional upon receipt of final payment.
2. Separate Releases or Waivers of Liens from Subcontractors and material and equipment suppliers, to the extent required by the Owner, accompanied by a list thereof.
3. Contractor's Affidavit of Release of Liens (AIA Document G706A).

CONTRACTOR:

(Name and address)

Fowler Construction and Excavation, LLC
2500 Highway 51
Canton, MS 30946

BY:

(Signature of authorized representative)

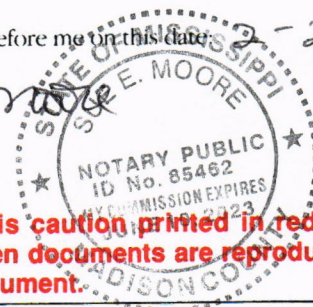
Brad Griffin, Vice President

(Printed name and title)

Subscribed and sworn to before me on this date: 2-22-21

Notary Public: Sue Moore

My Commission Expires:



CAUTION: You should sign an original AIA document that has this caution printed in red. An original assures that changes will not be obscured as may occur when documents are reproduced. See Instruction Sheet for Limited License for Reproduction of this document.



AIA DOCUMENT G706 • CONTRACTOR'S AFFIDAVIT OF PAYMENT OF DEBTS AND CLAIMS
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AVENUE, NW, WASHINGTON, D.C. 20006-5292 • **WARNING: Unlicensed photocopying
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G706—1994

Document G706A - 1994

Contractor's Affidavit of Release of Liens

PROJECT: (Name and address)

Wolcott Park Parking Lot
349 McClellan Drive
Ridgeland, MS 39157

ARCHITECT'S PROJECT NUMBER: 1901

CONTRACT FOR:
General Construction

OWNER ☐

ARCHITECT ☐

CONTRACTOR ☒

TO OWNER: (Name and address)

City of Ridgeland
304 Highway 51
Ridgeland, MS 39157

CONTRACT DATED:
December 17, 2019

SURETY ☐

OTHER ☐

STATE OF: Mississippi

COUNTY OF: Madison

The undersigned hereby certifies that to the best of the undersigned's knowledge, information and belief, except as listed below, the Releases or Waivers of Lien attached hereto include the Contractor, all Subcontractors, all suppliers of materials and equipment, and all performers of Work, labor or services who have or may have liens or encumbrances or the right to assert liens or encumbrances against any property of the Owner arising in any manner out of the performance of the Contract referenced above

EXCEPTIONS: NONE

SUPPORTING DOCUMENTS ATTACHED HERETO:

1. Contractor's Release or Waiver of Leans, conditional upon receipt of final payment.
2. Separate Releases or Waivers of Liens from Subcontractors and material and equipment suppliers, to the extent required by the Owner, accompanied by a list thereof.

CONTRACTOR (Name and address)

Fowler Construction and Excavation, LLC
2500 Highway 51
Canton, MS 39046

BY:



(Signature of authorized representative)

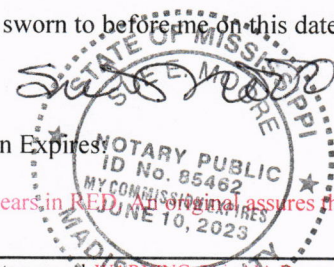
Brad Griffin, Vice President

(Printed name and title)

Subscribed and sworn to before me on this date: 2-22-21

Notary Public:

My Commission Expires:



CAUTION : You should sign an original AIA Contract Document, on which this text appears in RED. An original assures that changes will not be obscured.

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CONSENT OF SURETY TO FINAL PAYMENT

AIA Document G707

Bond No. 6021119151

OWNER	☐
ARCHITECT	☐
CONTRACTOR	☐
SURETY	☒
OTHER	☐

TO OWNER:
(Name and address)

City of Ridgeland
P.O. Box 217
Ridgeland, MS 39158

PROJECT:
(Name and address)

Wolcott Park Parking Lot Ridgeland, Mississippi

ARCHITECT'S PROJECT NO.:

CONTRACT FOR: "same as below"

CONTRACT DATED: December 17, 2019

In accordance with the provisions of the Contract between the Owner and the Contractor as indicated above, the
(Insert name and address of Surety)

United States Fire Insurance Company
305 Madison Avenue
Morristown, NJ 07962

on bond of
(Insert name and address of Contractor)

Fowler Construction and Excavation LLC
930 Ebenezer Blvd
Madison, MS 39110

hereby approves of the final payment to the Contractor, and agrees that final payment to the Contractor shall not relieve the Surety of
any of its obligations to
(Insert name and address of Owner)

City of Ridgeland
P.O. Box 217
Ridgeland, MS 39158

as set forth in said Surety's bond.

IN WITNESS WHEREOF, the Surety has hereunto set its hand on this date: February 9, 2021
(Insert in writing the month followed by the numeric date and year.)

cc: Fowler Construction and Excavation LLC
United States Fire Insurance Company

Attest:
(Seal):

Angela Bullie, Witness

United States Fire Insurance Company

(Surety)

By:

(Signature of authorized representative)

Peggy L Jackson

Attorney-in-Fact

(Printed name and title)

Resident MS Agent/Fisher Brown Bottrell Insurance, Inc.





**POWER OF ATTORNEY
UNITED STATES FIRE INSURANCE COMPANY
PRINCIPAL OFFICE - MORRISTOWN, NEW JERSEY**

KNOW ALL MEN BY THESE PRESENTS: That United States Fire Insurance Company, a corporation duly organized and existing under the laws of the state of Delaware, has made, constituted and appointed, and does hereby make, constitute and appoint:

Peggy L Jackson

each, its true and lawful Attorney(s)-In-Fact, with full power and authority hereby conferred in its name, place and stead, to execute, acknowledge and deliver: Any and all bonds and undertakings of surety and other documents that the ordinary course of surety business may require, and to bind United States Fire Insurance Company thereby as fully and to the same extent as if such bonds or undertakings had been duly executed and acknowledged by the regularly elected officers of United States Fire Insurance Company at its principal office.

This Power of Attorney limits the act of those named therein to the bonds and undertakings specifically named therein, and they have no authority to bind United States Fire Insurance Company except in the manner and to the extent therein stated.

Surety Bond No.: 6021119151

Principal: Fowler Construction and Excavation LLC

Obligee: City of Ridgeland

This Power of Attorney revokes all previous Powers of Attorney issued on behalf of the Attorneys-In-Fact named above and expires on March 25th, 2024.

This Power of Attorney is granted pursuant to Article IV of the By-Laws of United States Fire Insurance Company as now in full force and effect, and consistent with Article III thereof, which Articles provide, in pertinent part:

Article IV, Execution of Instruments - Except as the Board of Directors may authorize by resolution, the Chairman of the Board, President, any Vice-President, any Assistant Vice President, the Secretary, or any Assistant Secretary shall have power on behalf of the Corporation:

(a) to execute, affix the corporate seal manually or by facsimile to, acknowledge, verify and deliver any contracts, obligations, instruments and documents whatsoever in connection with its business including, without limiting the foregoing, any bonds, guarantees, undertakings, recognizances, powers of attorney or revocations of any powers of attorney, stipulations, policies of insurance, deeds, leases, mortgages, releases, satisfactions and agency agreements;

(b) to appoint, in writing, one or more persons for any or all of the purposes mentioned in the preceding paragraph (a), including affixing the seal of the Corporation.

Article III, Officers, Section 3.11, Facsimile Signatures. The signature of any officer authorized by the Corporation to sign any bonds, guarantees, undertakings, recognizances, stipulations, powers of attorney or revocations of any powers of attorney and policies of insurance issued by the Corporation may be printed, facsimile, lithographed or otherwise produced. In addition, if and as authorized by the Board of Directors, dividend warrants or checks, or other numerous instruments similar to one another in form, may be signed by the facsimile signature or signatures, lithographed or otherwise produced, of such officer or officers of the Corporation as from time to time may be authorized to sign such instruments on behalf of the Corporation. The Corporation may continue to use for the purposes herein stated the facsimile signature of any person or persons who shall have been such officer or officers of the Corporation, notwithstanding the fact that he may have ceased to be such at the time when such instruments shall be issued.

IN WITNESS WHEREOF, United States Fire Insurance Company has caused these presents to be signed and attested by its appropriate officer and its corporate seal hereunto affixed this 25th day of March, 2019.

UNITED STATES FIRE INSURANCE COMPANY



Anthony R. Slimowicz, Executive Vice President

State of New Jersey }
County of Morris }

On this 25th day of March 2019, before me, a Notary public of the State of New Jersey, came the above named officer of United States Fire Insurance Company, to me personally known to be the individual and officer described herein, and acknowledged that he executed the foregoing instrument and affixed the seal of United States Fire Insurance Company thereto by the authority of his office.

SONIA SCALA
NOTARY PUBLIC STATE OF NEW JERSEY
NO. 2163686

MY COMMISSION EXPIRES 3/25/2024

Sonia Scala

(Notary Public)

I, the undersigned officer of United States Fire Insurance Company, a Delaware corporation, do hereby certify that the original Power of Attorney of which the foregoing is a full, true and correct copy is still in force and effect and has not been revoked.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the corporate seal of United States Fire Insurance Company on the 9th day of February, 2021.

UNITED STATES FIRE INSURANCE COMPANY



Al Wright, Senior Vice President





Construction and Excavation, LLC

April 9, 2021

City of Ridgeland
Board of Alderman
304 Highway 51
Ridgeland, MS 39157

**Re: Guarantee of Work
Wolcott Park Parking Lot
Ridgeland, MS**

To Whom It May Concern:

We hereby guarantee all work performed by us on the above mentioned project to be free from defective materials and workmanship for a period of one (1) year from the date shown below or such longer period of time as may be called for in the Contract Documents for such portions of the Work.

Start of one (1) year warranty period: March 16, 2021

Fowler Construction and Excavation, LLC

Brad Griffin, P.E.
Vice-President

the city of RIDGELAND



police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police

SUBJECT: Motorola Services Agreement

Please review for approval the attached services agreement between the Ridgeland Police Department and Motorola. This is maintenance services for our Motorola radios and equipment within the Ridgeland Communication/Dispatch Center.

Your consideration and approval will be greatly appreciated.

Attachments (1)

CC: Craig Cotten

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
board of aldermen: D.I. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo, mayor pro tempore - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Scott Jones, cmo - ward 5 • Wesley Hamlin, cmo - ward 6



500 W Monroe Street
Chicago, IL. 60661
(888) 325-9336

SERVICE AGREEMENT

Quote Number : QUOTE-1361925
Contract Number: USC000005144
Contract Modifier: R31-OCT-20 12:21:07

Company Name : RIDGELAND, CITY OF
Contract Number : USC000005144
Contract Modifier : R31-OCT-20 12:21:07
Contract Start Date : 01-Mar-2021
Contract End Date : 28-Feb-2022

**MOTOROLA SOLUTIONS**

500 W Monroe Street
Chicago, IL. 60661
(888) 325-9336

SERVICE AGREEMENT

Quote Number : QUOTE-1361925
Contract Number: USC000005144
Contract Modifier: R31-OCT-20 12:21:07

Date: 10/31/2020

Company Name: RIDGELAND, CITY OF

Attn:

Billing Address: P O BOX 875

City, State, Zip: RIDGELAND , MS, 39158

Customer Contact: Craig Cotten

Phone:

Required P.O. :

Customer # : 1000288317

Bill to Tag # :

Contract Start Date : 01-Mar-2021

Contract End Date : 28-Feb-2022

Anniversary Day : Feb 28th

Payment Cycle : ANNUALLY

PO # :

Qty	Service Name	Service Description	Extended Amt
	LSV01S01107A	ASTRO SYSTEM ESSENTIAL PLUS PACKAGE	\$19,780.00
		Subtotal - Recurring Services	\$1,648.33
		Subtotal - One-Time Event Services	\$0.00
		Total	\$1,648.33
		THIS SERVICE AMOUNT IS SUBJECT TO STATE AND LOCAL TAXING JURISDICTIONS WHERE APPLICABLE, TO BE VERIFIED BY MOTOROLA	

SPECIAL INSTRUCTIONS:

I received Statements of Work that describe the services provided on this Agreement. Motorola's Service Terms and Conditions, a copy of which is attached to this Service Agreement, is incorporated herein by this reference.

AUTHORIZED CUSTOMER SIGNATURE

TITLE

DATE

CUSTOMER (PRINT NAME)

Customer Support Manager

04/05/2021

MOTOROLA REPRESENTATIVE(SIGNATURE)

TITLE

DATE

Sonya Falgout

6018089105

MOTOROLA REPRESENTATIVE(PRINT NAME)

PHONE



SERVICE AGREEMENT

500 W Monroe Street
Chicago, IL 60661
(888) 325-9336

Quote Number : QUOTE-1361925
Contract Number: USC000005144
Contract Modifier: R31-OCT-20 12:21:07

Service Terms and Conditions

Motorola Solutions Inc. ("Motorola") and the customer named in this Agreement ("Customer") hereby agree as follows:

Section 1. APPLICABILITY

These Maintenance Service Terms and Conditions apply to service contracts whereby Motorola will provide to Customer either (1) maintenance, support, or other services under a Motorola Service Agreement, or (2) installation services under a Motorola Installation Agreement.

Section 2. DEFINITIONS AND INTERPRETATION

2.1 "Agreement" means these Maintenance Service Terms and Conditions; the cover page for the Service Agreement or the Installation Agreement, as applicable; and any other attachments, all of which are incorporated herein by this reference. In interpreting this Agreement and resolving any ambiguities, these Maintenance Service Terms and Conditions take precedence over any cover page, and the cover page takes precedence over any attachments, unless the cover page or attachment states otherwise.

2.2 "Equipment" means the equipment that is specified in the attachments or is subsequently added to this Agreement.

2.3 "Services" means those installation, maintenance, support, training, and other services described in this Agreement.

Section 3. ACCEPTANCE

Customer accepts these Maintenance Service Terms and Conditions and agrees to pay the prices set forth in the Agreement. This Agreement becomes binding only when accepted in writing by Motorola. The term of this Agreement begins on the "Start Date" indicated in this Agreement.

Section 4. SCOPE OF SERVICES

4.1 Motorola will provide the Services described in this Agreement or in a more detailed statement of work or other document attached to this Agreement. At Customer's request, Motorola may also provide additional services at Motorola's then-applicable rates for the services.

4.2 If Motorola is providing Services for Equipment, Motorola parts or parts of equal quality will be used; the Equipment will be serviced at levels set forth in the manufacturer's product manuals; and routine service procedures that are prescribed by Motorola will be followed.

4.3 If Customer purchases from Motorola additional equipment that becomes part of the same system as the initial Equipment, the additional equipment may be added to this Agreement and will be billed at the applicable rates after the warranty for that additional equipment expires.

4.4 All Equipment must be in good working order on the Start Date or when additional equipment is added to the Agreement. Upon reasonable request by Motorola, Customer will provide a complete serial and model number list of the Equipment. Customer must promptly notify Motorola in writing when any Equipment is lost, damaged, stolen or taken out of service. Customer's obligation to pay Service fees for this Equipment will terminate at the end of the month in which Motorola receives the written notice.

4.5 Customer must specifically identify any Equipment that is labeled intrinsically safe for use in hazardous environments.

4.6 If Equipment cannot, in Motorola's reasonable opinion, be properly or economically serviced for any reason, Motorola may modify the scope of Services related to that Equipment; remove that Equipment from the Agreement; or increase the price to Service that Equipment.

4.7 Customer must promptly notify Motorola of any Equipment failure. Motorola will respond to Customer's notification in a manner consistent with the level of Service purchased as indicated in this.

Section 5. EXCLUDED SERVICES

5.1 Service excludes the repair or replacement of Equipment that has become defective or damaged from use in other than the normal, customary, intended, and authorized manner; use not in compliance with applicable industry standards; excessive wear and tear; or accident, liquids, power surges, neglect, acts of God or other force majeure events.

5.2 Unless specifically included in this Agreement, Service excludes items that are consumed in the normal operation of the Equipment, such as batteries or magnetic tapes; upgrading or reprogramming Equipment; accessories, belt clips, battery chargers, custom or special products, modified units, or software; and repair or maintenance of any transmission line, antenna, microwave equipment, tower or tower lighting, duplexer, combiner, or multicoupler. Motorola has no obligations for any transmission medium, such as telephone lines, computer networks, the internet or the worldwide web, or for Equipment malfunction caused by the transmission medium.



500 W Monroe Street
Chicago, IL. 60661
(888) 325-9336

SERVICE AGREEMENT

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Section 6. TIME AND PLACE OF SERVICE

Service will be provided at the location specified in this Agreement. When Motorola performs service at Customer's location, Customer will provide Motorola, at no charge, a non-hazardous work environment with adequate shelter, heat, light, and power and with full and free access to the Equipment. Waivers of liability from Motorola or its subcontractors will not be imposed as a site access requirement. Customer will provide all information pertaining to the hardware and software elements of any system with which the Equipment is interfacing so that Motorola may perform its Services. Unless otherwise stated in this Agreement, the hours of Service will be 8:30 a.m. to 4:30 p.m., local time, excluding weekends and holidays. Unless otherwise stated in this Agreement, the price for the Services exclude any charges or expenses associated with helicopter or other unusual access requirements; if these charges or expenses are reasonably incurred by Motorola in rendering the Services, Customer agrees to reimburse Motorola for those charges and expenses.

Section 7. CUSTOMER CONTACT

Customer will provide Motorola with designated points of contact (list of names and phone numbers) that will be available twenty-four (24) hours per day, seven (7) days per week, and an escalation procedure to enable Customer's personnel to maintain contact, as needed, with Motorola.

Section 8. INVOICING AND PAYMENT

8.1 Customer affirms that a purchase order or notice to proceed is not required for the duration of this service contract and will appropriate funds each year through the contract end date. Unless alternative payment terms are stated in this Agreement, Motorola will invoice Customer in advance for each payment period. All other charges will be billed monthly, and Customer must pay each invoice in U.S. dollars within twenty (20) days of the invoice date.

8.2 Customer will reimburse Motorola for all property taxes, sales and use taxes, excise taxes, and other taxes or assessments that are levied as a result of Services rendered under this Agreement (except income, profit, and franchise taxes of Motorola) by any governmental entity. The Customer will pay all invoices as received from Motorola. At the time of execution of this Agreement, the Customer will provide all necessary reference information to include on invoices for payment in accordance with this Agreement.

8.3 For multi-year service agreements, at the end of the first year of the Agreement and each year thereafter, a CPI percentage change calculation shall be performed using the U.S. Department of Labor, Consumer Price Index, all Items, Unadjusted Urban Areas (CPI-U). Should the annual inflation rate increase greater than 3% during the previous year, Motorola shall have the right to increase all future maintenance prices by the CPI increase amount exceeding 3%. All items, not seasonally adjusted shall be used as the measure of CPI for this price adjustment. Measurement will take place once the annual average for the new year has been posted by the Bureau of Labor Statistics. For purposes of illustration, if in year 5 the CPI reported an increase of 8%, Motorola may increase the Year 6 price by 5% (8%-3% base).

Section 9. WARRANTY

Motorola warrants that its Services under this Agreement will be free of defects in materials and workmanship for a period of ninety (90) days from the date the performance of the Services are completed. In the event of a breach of this warranty, Customer's sole remedy is to require Motorola to re-perform the non-conforming Service or to refund, on a pro-rata basis, the fees paid for the non-conforming Service. MOTOROLA DISCLAIMS ALL OTHER WARRANTIES, EXPRESS OR IMPLIED, INCLUDING THE IMPLIED WARRANTIES OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

Section 10. DEFAULT/TERMINATION

10.1 If either party defaults in the performance of this Agreement, the other party will give to the non-performing party a written and detailed notice of the default. The non-performing party will have thirty (30) days thereafter to provide a written plan to cure the default that is acceptable to the other party and begin implementing the cure plan immediately after plan approval. If the non-performing party fails to provide or implement the cure plan, then the injured party, in addition to any other rights available to it under law, may immediately terminate this Agreement effective upon giving a written notice of termination to the defaulting party.

10.2 Any termination of this Agreement will not relieve either party of obligations previously incurred pursuant to this Agreement, including payments which may be due and owing at the time of termination. All sums owed by Customer to Motorola will become due and payable immediately upon termination of this Agreement. Upon the effective date of termination, Motorola will have no further obligation to provide Services.

10.3 If the Customer terminates this Agreement before the end of the Term, for any reason other than Motorola default, then the Customer will pay to Motorola an early termination fee equal to the discount applied to the last three (3) years of Service payments for the original Term.

Section 11. LIMITATION OF LIABILITY

Except for personal injury or death, Motorola's total liability, whether for breach of contract, warranty, negligence, strict liability in tort, or otherwise, will be limited to the direct damages recoverable under law, but not to exceed the price of twelve (12) months of Service provided under this Agreement.



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ALTHOUGH THE PARTIES ACKNOWLEDGE THE POSSIBILITY OF SUCH LOSSES OR DAMAGES, THEY AGREE THAT MOTOROLA WILL NOT BE LIABLE FOR ANY COMMERCIAL LOSS; INCONVENIENCE; LOSS OF USE, TIME, DATA, GOOD WILL, REVENUES, PROFITS OR SAVINGS; OR OTHER SPECIAL, INCIDENTAL, INDIRECT, OR CONSEQUENTIAL DAMAGES IN ANY WAY RELATED TO OR ARISING FROM THIS AGREEMENT OR THE PERFORMANCE OF SERVICES BY MOTOROLA PURSUANT TO THIS AGREEMENT. No action for contract breach or otherwise relating to the transactions contemplated by this Agreement may be brought more than one (1) year after the accrual of the cause of action, except for money due upon an open account. This limitation of liability will survive the expiration or termination of this Agreement and applies notwithstanding any contrary provision.

Section 12. EXCLUSIVE TERMS AND CONDITIONS

12.1 This Agreement supersedes all prior and concurrent agreements and understandings between the parties, whether written or oral, related to the Services, and there are no agreements or representations concerning the subject matter of this Agreement except for those expressed herein. The Agreement may not be amended or modified except by a written agreement signed by authorized representatives of both parties.

12.2 Customer agrees to reference this Agreement on any purchase order issued in furtherance of this Agreement, however, an omission of the reference to this Agreement will not affect its applicability. In no event will either party be bound by any terms contained in a Customer purchase order, acknowledgement, or other writings unless: the purchase order, acknowledgement, or other writing specifically refers to this Agreement; clearly indicate the intention of both parties to override and modify this Agreement; and the purchase order, acknowledgement, or other writing is signed by authorized representatives of both parties.

Section 13. PROPRIETARY INFORMATION; CONFIDENTIALITY; INTELLECTUAL PROPERTY RIGHTS

13.1 Any information or data in the form of specifications, drawings, reprints, technical information or otherwise furnished to Customer under this Agreement will remain Motorola's property, will be deemed proprietary, will be kept confidential, and will be promptly returned at Motorola's request. Customer may not disclose, without Motorola's written permission or as required by law, any confidential information or data to any person, or use confidential information or data for any purpose other than performing its obligations under this Agreement. The obligations set forth in this Section survive the expiration or termination of this Agreement.

13.2 Unless otherwise agreed in writing, no commercial or technical information disclosed in any manner or at any time by Customer to Motorola will be deemed secret or confidential. Motorola will have no obligation to provide Customer with access to its confidential and proprietary information, including cost and pricing data.

13.3 This Agreement does not grant directly or by implication, estoppel, or otherwise, any ownership right or license under any Motorola patent, copyright, trade secret, or other intellectual property, including any intellectual property created as a result of or related to the Equipment sold or Services performed under this Agreement.

Section 14. FCC LICENSES AND OTHER AUTHORIZATIONS

Customer is solely responsible for obtaining licenses or other authorizations required by the Federal Communications Commission or any other federal, state, or local government agency and for complying with all rules and regulations required by governmental agencies. Neither Motorola nor any of its employees is an agent or representative of Customer in any governmental matters.

Section 15. COVENANT NOT TO EMPLOY

During the term of this Agreement and continuing for a period of two (2) years thereafter, Customer will not hire, engage on contract, solicit the employment of, or recommend employment to any third party of any employee of Motorola or its subcontractors without the prior written authorization of Motorola. This provision applies only to those employees of Motorola or its subcontractors who are responsible for rendering services under this Agreement. If this provision is found to be overly broad under applicable law, it will be modified as necessary to conform to applicable law.

Section 16. MATERIALS, TOOLS AND EQUIPMENT

All tools, equipment, dies, gauges, models, drawings or other materials paid for or furnished by Motorola for the purpose of this Agreement will be and remain the sole property of Motorola. Customer will safeguard all such property while it is in Customer's custody or control, be liable for any loss or damage to this property, and return it to Motorola upon request. This property will be held by Customer for Motorola's use without charge and may be removed from Customer's premises by Motorola at any time without restriction.

Section 17. GENERAL TERMS

17.1 If any court renders any portion of this Agreement unenforceable, the remaining terms will continue in full force and effect.

17.2 This Agreement and the rights and duties of the parties will be interpreted in accordance with the laws of the State in which the Services are performed.

17.3 Failure to exercise any right will not operate as a waiver of that right, power, or privilege.



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- 17.4 Neither party is liable for delays or lack of performance resulting from any causes that are beyond that party's reasonable control, such as strikes, material shortages, or acts of God.
- 17.5 Motorola may subcontract any of the work, but subcontracting will not relieve Motorola of its duties under this Agreement.
- 17.6 Except as provided herein, neither Party may assign this Agreement or any of its rights or obligations hereunder without the prior written consent of the other Party, which consent will not be unreasonably withheld. Any attempted assignment, delegation, or transfer without the necessary consent will be void. Notwithstanding the foregoing, Motorola may assign this Agreement to any of its affiliates or its right to receive payment without the prior consent of Customer. In addition, in the event Motorola separates one or more of its businesses (each a "Separated Business"), whether by way of a sale, establishment of a joint venture, spin-off or otherwise (each a "Separation Event"), Motorola may, without the prior written consent of the other Party and at no additional cost to Motorola, assign this Agreement such that it will continue to benefit the Separated Business and its affiliates (and Motorola and its affiliates, to the extent applicable) following the Separation Event.
- 17.7 THIS AGREEMENT WILL RENEW, FOR AN ADDITIONAL ONE (1) YEAR TERM, ON EVERY ANNIVERSARY OF THE START DATE UNLESS EITHER THE COVER PAGE SPECIFICALLY STATES A TERMINATION DATE OR ONE PARTY NOTIFIES THE OTHER IN WRITING OF ITS INTENTION TO DISCONTINUE THE AGREEMENT NOT LESS THAN THIRTY (30) DAYS OF THAT ANNIVERSARY DATE. At the anniversary date, Motorola may adjust the price of the Services to reflect its current rates.
- 17.8 If Motorola provides Services after the termination or expiration of this Agreement, the terms and conditions in effect at the time of the termination or expiration will apply to those Services and Customer agrees to pay for those services on a time and materials basis at Motorola's then effective hourly rates.
- 17.9 This Agreement may be executed in one or more counterparts, all of which shall be considered part of the Agreement. The parties may execute this Agreement in writing, or by electronic signature, and any such electronic signature shall have the same legal effect as a handwritten signature for the purposes of validity, enforceability and admissibility. In addition, an electronic signature, a true and correct facsimile copy or computer image of this Agreement shall be treated as and shall have the same effect as an original signed copy of this document.

Revised June 16, 2018



police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police

SUBJECT: State Plan of Operation

Please review for approval the attached Law Enforcement Support Office (LESO) application for participation and State Plan of Operation between the Ridgeland Police Department and the State of Mississippi. This agreement is for access to property through the Department of Defense 1033 Surplus Property Program.

Your consideration and approval will be greatly appreciated.

CC: Craig Cotten

Attachments (1)

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
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

State Plan of Operation (SPO) between:

Mississippi

(State/United States Territory)

and the

Ridgeland MS Police Department

Law Enforcement Agency (LEA)

1) PURPOSE This State Plan of Operation (SPO) is entered into between the State/United States (U.S.) Territory and Law Enforcement Agency (as identified above), to set forth the terms and conditions which will be binding on the parties with respect to Department of Defense (DoD) excess personal property conditionally transferred pursuant to 10 USC § 2576a, in order to promote the efficient, expeditious transfer of property and to ensure accountability of the same.

2) AUTHORITY The Secretary of Defense (SECDEF) is authorized by 10 USC § 2576a to transfer to Federal and State Law Enforcement Agencies (LEAs), personal property that is excess to the needs of the DoD, including small arms and ammunition, that the Secretary determines is suitable to be used by such agencies in law enforcement activities, with preferences for counter-drug/counter-terrorism, disaster-related emergency preparedness or border security activities, under such terms prescribed by the Secretary. The SECDEF has delegated program management authority to the DLA. The DLA Disp Svcs LESO administers the program in accordance with (IAW) 10 USC § 2576a, 10 USC § 280, DoDM 4160.21 and DLA I 4140.11. The DLA defines “law enforcement activities” as activities performed by governmental agencies whose primary function is the enforcement of applicable federal, State, and local laws and whose compensated law enforcement officers have powers of arrest and apprehension.

3) GENERAL TERMS AND CONDITIONS “DoD excess personal property” also known as “items”, “equipment”, “program property”, or “property”. “DLA Disposition Services Law Enforcement Support Office” also known as “1033 Program”, “LESO Program”, “the program”, or “LESO”. “State or U.S. Territory” also known as “the State”, “State Coordinator (SC)”, “State Point of Contact (SPOC)”, or “SC/SPOC”. “Law Enforcement Activities” also known as “agencies in law enforcement activities”, “Law Enforcement Agency (LEA)”, “program participant”, or “State/LEA”.

a) Property made available under this agreement is not for personal use and is for the use of authorized program participants only. All requests for property shall be based on bona fide law enforcement requirements. Authorized participants who receive property from the program will not loan, donate, or otherwise provide property to other groups or entities (i.e., public works, county garage, schools, etc.) that are not otherwise authorized to participate in the program. Property will not be obtained by program participants for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan. To receive such property, on an annual basis the LEA shall certify that they have:

i) Obtained authorization of the relevant local governing body authority (i.e., city council, mayor, etc.).

ii) Adopted publicly available protocols for the appropriate use of controlled property, the supervision, and the evaluation of the effectiveness of such use, including auditing and accountability policies.

iii) Annual training in place and provides it to relevant personnel on the maintenance, sustainment, and appropriate use of controlled property, including respect for the rights of citizens under the Constitution of the U.S. and de-escalation of force.

b) All costs associated with the transportation, turn-in, transfer, repair, maintenance, insurance, disposal, repossession or other expenses related to property are the sole responsibility of the State/LEA. The State/LEA shall also be responsible to reimburse the U.S. Government (USG) for costs incurred in retrieving and/or repossessing property impermissibly transferred by the State/LEA to unauthorized participants.

c) The State/LEA will maintain and enforce regulations designed to impose adequate security and accountability measures for controlled property to mitigate the risk of loss or theft of property. Program participants shall implement controls to ensure property made available under this agreement is used for official law enforcement use only. The State/LEA shall take appropriate administrative and/or disciplinary action against individuals that violate provisions of the Memorandum of Agreement (MOA) between the Federal Government and the State/U.S. Territory and/or this SPO, including unauthorized use of property.

d) All property transferred to the State/LEA via the program is on an as-is, where-is basis.

e) LESO reserves the right to recall property issued to a State/LEA at any time.

f) General use of definitions/terms:

i) Demilitarization (DEMIL code)-a code assigned to DoD property that indicates the degree of required physical destruction, identifies items requiring specialized capabilities or procedures, and identifies items which do not require DEMIL but may require Trade Security Controls (TSC). Program participants are not authorized to conduct physical demilitarization of property.

ii) "Controlled property"-items with a DEMIL code of B, C, D, E, F, G, and Q (with an Integrity Code of "3"). Title and ownership of controlled property remains with the DoD in perpetuity and will not be relinquished to the State/LEA. When a State/LEA no longer has a legitimate law enforcement use for controlled property, they shall notify the LESO and the property will be transferred to another program participating State/LEA (via standard transfer process) or returned to DLA Disp Svcs for disposition.

iii) "Non-controlled" property"-items with a DEMIL code of A or Q (with an Integrity Code of "6"). These items are conditionally transferred to the State/LEA and will remain on State/LEA accountable inventory for one year from the ship date. However, after one year from the ship date, DLA will relinquish ownership and title for the property to the State/LEA without issuance of further documentation. During this one year period, the State/LEA remains responsible for the accountability and physical control of the property and the LESO retains the right to recall the property. Participants should return any property in this one year period that becomes excess to their needs or they otherwise determine is not serviceable.

(1) The LEA receives title and ownership of DEMIL "A" and "Q6" property as governmental entities. Title and ownership of this property does not pass from DoD to any private individual or State/LEA official in their private capacity. Such property shall be maintained and ultimately disposed of IAW provisions in State and local laws that govern public property.

(2) Sales/gifting of DEMIL "A" and "Q6" property after one year from the ship date inconsistent with State/local law may constitute grounds to deny future participation in the program.

(3) After one year from ship date, DEMIL "A" and "Q6" property may be transferred, cannibalized for usable parts, sold, donated, or scrapped.

(4) Once the property is no longer on the LEA accountable inventory, the property is no longer subject to the annual physical inventory requirements and will not be inventoried during a LESO Program Compliance Review (PCR).

g) All physical transfers of property require LESO approval. Program participants will not physically transfer property until the LESO approval process is complete. Program participants may request their SC/SPOC approval to temporarily conditionally loan property to another program participant (if mission requires). If the SC/SPOC approves the temporary conditional loan, it shall be done using an acceptable Equipment Custody Receipt (ECR). At the end of the temporary conditional loan, the item (s) shall be returned to the original LEA for accountability. All requests for conditional loans will be based on bona fide law enforcement requirements.

h) The program may authorize digital signatures on required program documentation.

i) The State/LEA is not required to maintain insurance on controlled property, aircraft or other property with special handling requirements that remain titled to DoD. However, the State/LEA will be advised that if they elect to carry insurance and the insured property is on the program inventory at the time of loss or damage, the recipient will submit a check made payable to DLA for insurance proceeds received in excess of their actual costs of acquiring and rehabilitating the property prior to its loss, damage, or destruction.

4) STATE PLAN OF OPERATION The State shall:

a) Assist in training LEAs with enrollment, property requests, transfers, turn-ins, and disposal procedures.

b) Adhere to the requirements outlined in the MOA between the Federal Government and the State/U.S. Territory and ensure MOA amendments or modifications are incorporated into this SPO and program participants are notified and acknowledge responsibility to comply with changes.

c) Submit a SPO to LESO that shall address procedures for determining LEA eligibility, allocation, equitable distribution of property, accountability, inventory, training, and education, State-level internal PCRs, export control requirements, procedures for turn-in, transfer, and disposal and other responsibilities concerning property.

d) Enter into written agreement with each LEA, via the LESO-approved SPO, to ensure program participants acknowledge the terms, conditions, and limitations applicable to property. This SPO must be signed by the current Chief Law Enforcement Official (CLEO) (or designee) and the current SC/SPOC.

e) Provide program participants the following information:

i) The LESO Program State POCs:

State Coordinator (SC): Nichole Lemacks

State Point of Contact (SPOC): Alan Crawford

State Point of Contact (SPOC): _____

ii) SC/SPOC Facility Information:

Physical Address: 3147 Hwy. 468 W. Pearl, MS. 39208

Mailing Address: P.O. box 5778 Jackson, MS. 39288

Email: SC) Nichole.Lemacks@dfa.ms.gov SPOC) Alan.Crawford@dfa.ms.gov

Phone Number: (601)939-2051 Fax: (601)939-4505

Website: <https://www.dfa.ms.gov/dfa-offices/surplus-property>

Hours of Operation: Monday thru Friday 8am-5pm, warehouse closes at 4:30pm

iii) Funding to administer the LESO Program at the State-level is provided via:

The Department of Finance and Administration Office of Surplus Property will assess and charge a service/administrative fee for each item of property an LEA receives through the LESO program.

5) PROPERTY ACCOUNTING SYSTEM The State will maintain access to Federal Excess Property Management Information System (FEPMIS) (or current property accounting system), to ensure LEAs maintain property books, to include, but not limited to, transfers, turn-ins, and disposal requests from an LEA or to generate these requests at the State-level and forward all approvals to the LESO for action. The State will:

a) Conduct quarterly reconciliations of State property records.

b) Ensure at least one person per LEA maintains access to the property accounting system. Users may be “active” or “inactive” in the system, so long as they are registered. Ensure registered users are employees of the State/LEA.

c) Ensure LEAs receive and account for property in the property accounting system within 30 days.

6) LESO WEBSITE The State shall access the LESO website for timely and accurate guidance, information, and links concerning the program and ensure that all relevant information is passed to the program participants.

7) ANNUAL TRAINING 10 USC § 280 provides that the SECDEF, in cooperation with the U.S. Attorney General, shall conduct an annual briefing of law enforcement personnel of each State (including law enforcement personnel of the political subdivisions of each State). Individuals who wish to attend are responsible for funding their own travel expenses. The briefing will include information on training, technical support, equipment, and facilities that are available to civilian law enforcement personnel from the DoD. The state shall provide program participants training material as discussed during the annual LESO training which includes information on property management best practices to include (but not limited to) searching for property, accounting for property on inventory, transfer and turn-in of property when it is no longer needed or serviceable.

8) ENROLLMENT The LESO shall establish and implement program eligibility criteria IAW 10 USC § 2576a, DLA Instructions and Manuals and this SPO and retains final approval/disapproval authority for application packages forwarded by the State. Non-governmental law enforcement entities such as private railroad police, private security, private academies, correctional departments, prisons, or security police at private schools/colleges are not eligible to participate. Fire departments (by definition) are not eligible to participate and should be referred to the DLA Fire Fighter program administered by USDA. Law enforcement agencies requesting program participation shall have at least one full-time law enforcement officer. Program property may only be issued to full-time/part-time law enforcement officers. Non-compensated reserve officers are not authorized to receive property. State law enforcement training facilities/ academies may be authorized to participate in the program given their primary function is the training of bona fide State/local law enforcement officers. Law enforcement training facilities/academies will be reviewed on a case-by-case basis. The State shall:

a) Validate the authenticity of state/LEAs that are applying for program participation. Only submit to the LESO those application packages that the SC/SPOC recommends/certifies are government agencies whose primary function is the enforcement of applicable federal, State, and local laws and whose compensated officers have the powers of arrest and apprehension. If the State forwards an unauthorized participant application package, this may result in a formal suspension of the State.

b) Have sole discretion to disapprove state/LEA application packages in their State. The SC/SPOC should provide notification to the LESO when application packages are disapproved at the State-level.

c) Ensure that screeners listed in the application package are employees of the LEA. A screener may only screen property for two LEAs. Contractors may not conduct screening on behalf of a LEA.

d) Make recommendation on what constitutes a “full-time” or “part-time” law enforcement officer.

e) Ensure LEAs update their account information annually, or as needed. This may require the LEA to submit an updated application package. An updated application package shall be submitted for (but is not limited to) the following: a change in CLEO, the addition or removal of a screener, a change in the LEA physical address or contact information, etc.

f) Provide the LEA a comprehensive program overview once approved by the LESO for enrollment. The overview will be done within 90-days of a LEA being approved to participate.

9) PROPERTY ALLOCATION

a) The LESO shall:

i) Upon receipt of a SC/SPOC validated request for property through the RTD website, will review and give preference to requisitions indicating that the requested property will be used in the counter-drug, counter-terrorism, disaster-related emergency preparedness, or border security activities of the requesting LEA. Program participants that request vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference.

ii) Require additional justification for small arms, aircraft, ammunition, and vehicles and to the greatest extent possible, ensure fair and equitable distribution of property based on current LEA inventory and justification for property.

iii) Reserve the right to determine and/or adjust allocation limits, to include the type, quantity and location of property allocated to the State/LEA. Generally, no more than one item (per part-time/full-time officer) will be allocated. Quantity exceptions may be granted by the LESO on a case-by-case basis based on the justification provided by the LEA. Currently, the following allocation limits apply:

(1) Robots: one (of each type) for every ten officers (full-time/part-time).

(2) High Mobility Multipurpose Wheeled Vehicle (HMMWV)/Up-Armored HMMWV (UAH): one vehicle for every three officers (full-time/part-time).

(3) Mine Resistant Ambush Protected (MRAP) / Armored Vehicles: two vehicles per LEA.

(4) Small arms: one (of each type) per officer (full-time/part-time).

(a) LESO may authorize over allocations of small arms in preparation for inevitable scenarios, i.e. training, equipment downtime (damage, routine maintenance, inspections) or other law enforcement needs. The chart below is the standard for small arms acceptable over-allocations:

Small Arms Acceptable Over-Allocations	
# of Officers	# by type
1-10	2 or less
11-25	3 or less
26-100	5 or less
101-299	8 or less
300 or more	10 or less

(b) In instances where small arm allocation amounts exceed the “acceptable over-allocation” levels, the LESO will coordinate with States to verify accuracy of the officer count. If small arm allocation is still beyond acceptable levels, LESO may authorize one of the following:

1) an exception to policy, 2) a transfer, or 3) a turn-in.

b) The State shall:

i) Assist the LEA in the use of electronic screening of property via the RTD website and shall access the RTD website a minimum of once daily (Monday-Friday) to review and process LEA requests for property. Property justifications shall be validated to ensure they meet the intent of 10 USC § 2576a as suitable for use by agencies in law enforcement activities. Prior to approving a request or transfer, review the LEAs property allocation report to prevent over allocation.

ii) Upon receipt of a valid LEA request for property, provide a recommendation to the LESO on the preference to be given to those requisitions for property that will be used in counter-drug, counter-terrorism, disaster-related emergency preparedness or border security activities of the recipient agency. Requests for vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference. The State shall consider the fair and equitable distribution of property based on current LEA inventory and LEA justifications for property. The State shall ensure the type and quantity of property being requested by LEAs is reasonable and justifiable given the number of officers (full-time/part-time) and prior requisitions for similar items they have received (both controlled and non-controlled property). Generally, no more than one of any item per officer (full-time/part-time) will be allocated.

10) PROPERTY MANAGEMENT Certain controlled equipment shall have a documented chain of custody (i.e. an acceptable ECR), including a signature of the recipient. Controlled property requiring an ECR: small arms (including parts and accessories), aircraft, vehicles, optics, and robots. It is encouraged to utilize ECRs for all controlled property. LEAs may request cannibalization on aircraft or vehicles. Cannibalization requests shall be submitted to the State for review. Cannibalization must be approved by the LESO prior to any cannibalization actions. The cannibalized end item shall be returned to DLA Disp Svcs within the timeframes determined by the LESO.

a) Aircraft-Aircraft will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and shall be reported to the LESO at the end of their useful life. All aircraft are considered controlled property, regardless of DEMIL code. Aircraft that are no longer needed or serviceable shall be reported to the General Services Administration (GSA) for final disposition by the LESO Program Aircraft Specialist.

b) Vehicles-Program participants that request vehicles used for disaster-related emergency preparedness, such as high-water rescue vehicles, should receive the highest preference. Vehicles will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and vehicles that are considered controlled property will be returned to DLA Disp Svcs at the end of their useful life. DLA Disp Svcs Field Activity/Site will identify qualifying DEMIL A or Q6 vehicles and may issue (upon LEA request) a Standard Form (SF) SF-97 to the LEA upon physical transfer of the vehicle. The LEA may modify the vehicle during the one year conditional transfer period.

c) Ammunition-LESO will support the U.S. Army (USA), in allocating ammunition to program participants. Ammunition obtained via the program will be for training use only. At the time of request, the LEA will certify in writing that the ammunition will be used for training use/purposes only. The USA will issue approved transfers directly to the State/LEA. The State/LEA is responsible for funding all packing, crating, handling, and shipping costs for ammunition. The LEA will make reimbursements directly to the USA. Ammunition will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan. Ammunition obtained via the program shall not be sold. Ammunition will be treated as a consumable item and not tracked in any DLA inventory system or inspected during PCRs. LESO shall track and maintain necessary records of ammunition that has been transferred to LEAs and will post all requests, approvals, and denials on the LESO public website.

d) Small arms:

i) Small arms will not be obtained by LEAs for the purpose of sale, lease, loan, personal use, rent, exchange, barter, transfer, or to secure a loan and shall be returned to DLA Disp Svcs at the end of their useful life. Cannibalization of small arms is not authorized.

ii) Temporary modifications to small arms are authorized; permanent modifications to small arms are not authorized (i.e. drilling holes in the lower receiver of a small arm). In cases of temporary modifications, all parts are to be retained and accounted for in a secured location under the original serial number for the small arm until final disposition is determined. If the modified small arm is transferred to another LEA, all parts will accompany the small arm to the receiving LEA.

iii) Small arms will be issued utilizing an acceptable ECR which obtains certain information about the property being issued to include (but is not limited to) the signature of the law enforcement officer who is accepting responsibility for the small arm(s), the serial number of the small arm, the date in which the law enforcement officer took possession of the small arm, etc.

iv) Small arms that are not carried on an officer's person or in the officer's immediate physical vicinity will be secured using "two levels of physical security". Two levels of physical security meaning two distinct lockable barriers, each specifically designed to render a small arm inaccessible and unusable to unauthorized persons. Lockable barriers meeting this description may be either manual or electronic.

v) Program participants no longer requiring program small arm(s) shall request authorization to transfer the small arm to another participating LEA or request authorization to turn-in/return the small arm. Transfers and turn-in requests shall receive final approval from the LESO; small arms will not physically move until the LESO provides official notification that the approval process is complete. When turning-in small arms to Anniston Army Depot, the LEA shall follow LESO turn-in guidance.

vi) Local destruction (DEMIL) of small arms is not authorized.

vii) Lost, Stolen or Destroyed (LSD) small arms:

(1) Program participants with multiple instances of LSD small arms in a five-year window will be assessed by DLA Disp Svcs to determine if a systemic problem exists IAW DLAI 4140.11.

(2) DLA OIG investigations may be initiated if small arms are improperly disposed of or become LSD while in program inventory. The State/LEA may be required to reimburse DLA the fair market value of the small arms when negligence, willful misconduct, or a violation of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO is confirmed at the conclusion of the Financial Liability Investigation of Property Loss (FLIPL).

(a) Reimbursement will be within 60-days of the completion of the FLIPL.

(b) Title will never transfer to the recipient regardless of the status of the small arm.

(c) Payments due to DLA Disp Svcs, based upon the findings of the FLIPL, may be paid by one of three methods: 1) credit card via pay.gov, 2) cashier/ business check, or 3) wire transfer.

(3) In instances of LSD small arm recovery, DoD retains title in perpetuity and the small arm shall be immediately relinquished/surrendered back to the program.

11) PROGRAM COMPLIANCE REVIEWS (PCR)

a) The LESO shall:

- i) Conduct PCRs to ensure that the SC/SPOC, and all LEAs within a State are compliant with the terms and conditions of the program as required by 10 USC § 2576a, the MOA between the Federal Government and the State/U.S. Territory and/or this SPO and any DLA Instructions and manuals regarding the program. PCRs are conducted to ensure property accountability, program compliance, and program eligibility.
- ii) Conduct PCRs for participating States every 2 years, providing training to the State/LEA as needed.
- iii) Reserve the right to conduct no notice PCRs, or require an annual review, or similar inspection, on a more frequent basis for any State/LEA.
- iv) Intend to physically inventory 100% of property selected for review at each LEA during a PCR. The use of ECRs in lieu of physical inspection is discouraged during PCRs. Extensive use of the ECR (without prior coordination with LESO) may result in a non-compliance finding during the PCR.
- v) Intend to review as much property as possible during a PCR.
 - (1) The goal is to review 20% of a State's overall small arms inventory.
 - (2) The goal for inventory selections (at LEAs selected for review) is 15% of an LEAs general property to include non-controlled property (DEMIL code A and Q6).
- vi) Select LEAs not visited during the last three regularly scheduled PCR cycles (as applicable).
- vii) Recommend corrective actions (which may include suspending a State/LEA from program participation) for findings of non-compliance identified during a PCR.
 - (1) The LESO shall issue corrective actions (with suspense dates) to the State, which will identify what is needed to rectify the identified deficiencies within the State/LEA.
 - (2) If the State/LEA fails to correct identified deficiencies within the LESO suspense dates, the LESO may move to restrict, suspend, or terminate the State/LEA from program participation.
 - (3) States found non-compliant for a PCR will be suspended for a minimum of 60-days and will not be reinstated until the State successfully passes a LESO-conducted PCR.
- viii) Ensure the State/LEA understand that property shall be transferred to a participating agency with SC/SPOC and LESO approval or returned to DLA Disp Svcs when no longer needed or serviceable.

b) The State shall:

- i) Assist the LESO as required, prior to, during and upon completion of the PCR.
- ii) Assist in the coordination of the PCR daily schedule of events and forward the schedule to LEAs that have been selected for review.
- iii) Contact LEAs that have been selected for the PCR via phone, email or in person to ensure they are aware of the schedule and are prepared for the PCR.

iv) Receive inventory selections from the LESO and forward them to the selected LEAs. The State shall ensure the LEA physically gathers the selected property in a central location (to the greatest extent possible) which will allow the LESO to physically inventory the property efficiently during the PCR.

v) Coordinate the use of any ECR with the LESO prior to the PCR.

vi) Ensure LEAs understand property shall be transferred to a participating agency with SC and LESO approval or returned to DLA Disp Svcs when deemed no longer needed or serviceable.

vii) Conduct State-level (internal) PCRs of participating LEAs to ensure property accountability, program compliance and program eligibility utilizing a PCR checklist provided by the LESO, or equivalent (for uniformity purposes).

(1) Ensure a State-level (internal) PCR of at least 8% of LEAs with program inventory is completed annually (3% of which will be focused on program participants with no controlled property). Results of the State-level (internal) PCR will be kept on-file with the State. Documentation shall be provided to the LESO for each LEA that received a State-level PCR.

(2) The State-level (internal) PCR will include, at minimum:

(a) A review of the dually-signed SPO, ensuring it is uploaded to the property accounting system.

(b) A review of the LEA application package to confirm authenticity and eligibility of the LEA.

(c) An inventory of property selected for review at each LEA.

(d) A review of each selected LEA files for any of the following which may include turn-in/transfer DD Form 1348-1A, ECR, small arm documentation, FLIPL documents, exception to policy letters, approved cannibalization requests, or other pertinent documentation as required.

(3) Request that the LESO restrict, suspend or terminate an LEA based on findings during State-level internal PCR or due to non-compliance with terms of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO, DLA Instruction/Manual or any statute or regulation regarding the program.

(4) Notify the LESO and initiate an investigation into any questionable activity or action involving property issued to a LEA that comes to the attention of the State and is otherwise within the authority of the Governor/State to investigate. Upon conclusion of any such investigation, take appropriate action and/or make appropriate recommendations on restriction, suspension, or termination of the State/LEA to the LESO. The SC may suspend or terminate a State/LEA participation in the program at any time for non-compliance.

12) ANNUAL PHYSICAL INVENTORY Each State/LEA is required to conduct an annual physical inventory of all property on the active property book and provide certification in the property accounting system. DEMIL "A" and "Q6" property records will not be closed during the annual physical inventory period.

In the State of Mississippi, the annual physical inventory and certification in the property accounting system process starts on July 1st and must be completed by September 30th. The State shall:

a) Provide training to LEAs to properly conduct the annual physical inventory and complete the certification of property in the property accounting system.

b) Ensure an approved and current SPO is uploaded in the property accounting system for each LEA.

c) Validate the annual physical inventory certifications submitted by LEAs.

- d) Adhere to annual physical inventory certification requirements as identified by the LESO. Physical inventories and certification statements will be maintained on file IAW the DLA records schedule.
- e) Annually certify property is utilized and is within allocation limits IAW the MOA between the Federal Government and the State/U.S. Territory and this SPO .
- f) Recommend suspension of program participants who fail to complete or submit the certified annual physical inventory.

13) REPORTING LOST, STOLEN, OR DESTROYED (LSD) PROPERTY Any property identified as LSD on a LEA current inventory, shall be reported to the State/LESO. A FLIPL (aka the DD Form 200) shall be submitted to the State/LESO for LSD property. Program participants agree to cooperate with investigations into LSD property by any federal, state, or local investigative body and, when requested, assist with recovery of LSD property.

- a) LSD controlled property shall be reported to the State/LESO within 24-hours. Program participants may be required to provide their SC/SPOC additional documentation which may include (but is not limited to):
 - 1) Comprehensive police report, 2) NCIC report/entry, and 3) Contact information for the Civilian Governing Body (CGB) over the LEA involved, to include: Title, Name, Email, and mailing address.

- b) LSD property with a DEMIL code of “A” and “Q6” shall be reported to the State/LESO within 7-days.

14) RESTRICTION, SUSPENSION OR TERMINATION Program participants are required to abide by the terms and conditions of the MOA between the Federal Government and the State/U.S. Territory and this SPO in order to maintain active program participation status. If a State/LEA fails to comply with any term or condition of the MOA, SPO, DLA Instruction or Manual, federal statute or regulation, the State/LEA may be suspended, terminated, or placed on restricted status. Restriction, suspension, or termination notifications will be in writing and will identify remedial measures required for reinstatement (if applicable). Suspension-A specified period in which an entire State/LEA is prohibited from requesting or receiving additional property through the program. Additional requirements may be implemented, to include the State/LEA requirement to return specifically identified controlled property. Suspensions will be for a minimum of 60-days. Termination-The removal of a State/LEA from program participation. The terminated State/LEA shall transfer or turn-in all controlled property previously received through the program at the expense of the State/LEA involved. Restricted Status-A specified period in which a State/LEA is restricted from receiving an item or commodity due to isolated issues with the identified item or commodity. Restricted status may also include restricting a State/LEA from all controlled property.

- a) State termination-The SC/SPOC will coordinate with LESO to identify a realistic timeframe to complete the transfer or turn-in of all property. The LESO retains final authority to determine timeframe requirements.
- b) LEA termination-The SC/SPOC will coordinate with LESO to identify a realistic timeframe to complete the transfer or turn-in of all property. The LESO retains final authority to determine timeframe requirements.
- c) In the event of a termination, the State/LEA will make every attempt to transfer the property of the terminated State/LEA to an authorized State/LEA, as applicable, prior to requesting a turn-in of the property to DLA Disp Svcs. In cases that require a repossession or turn-in of property, the State/LEA will bear all expenses related to the repossession, turn-in or transfer of property to DLA Disp Svcs.

d) The State shall:

- i) Suspend LEAs for a minimum of 60-days in all situations relating to the suspected or actual abuse of property or requirements and/or repeated non-compliance related to the terms and conditions of this SPO. Suspension may lead to termination. The State shall also issue corrective action guidance to the LEA with

suspense dates to rectify issues and/or discrepancies that caused the restriction, suspension, or termination. The State shall require the LEA to submit results on completed police investigations and/or reports on LSD property to include the LEA CAP. The LESO retains final discretion on reinstatement requests. Reinstatement to full participation from a restriction, suspension or termination is not automatic.

ii) Initiate corrective action to rectify suspensions or terminations of the LEA for non-compliance to the terms and conditions of the program. The State shall also make contact (until resolved) with suspended LEAs to ensure corrective actions are rectified within required timeframes provided by the LESO.

iii) Require the LEA to complete and submit results on completed police investigations or reports regarding LSD property. The State will submit all documentation to LESO upon receipt.

iv) Provide documentation to LESO when actionable items are rectified for the State/LEA.

v) Request that the LESO suspend or terminate an LEA based upon their findings during State-level internal PCR or due to non-compliance with any term of this SPO, DLA Instruction/Manual or any statute or regulation regarding the program.

vi) Notify the LESO and initiate an investigation into any questionable activity or action involving property issued to an LEA that comes to the attention of the State and is otherwise within the authority of the Governor/State to investigate. Upon conclusion of any such investigation, take appropriate action and/or make appropriate recommendations on restriction, suspension, or termination of the LEA to the LESO. The SC may revoke or terminate concurrence for LEA participation in the program at any time.

vii) Provide written request to the LESO for reinstatement of an LEA for full participation status at the conclusion of a restriction or suspension period. Written verification shall be provided that the SC/SPOC has validated the LEA CAP.

15) RECORDS MANAGEMENT The LESO, SC/SPOC, and LEAs participating in the program will maintain program records IAW the DLA records schedule. Records for property acquired through the program have retention controls based on the DEMIL code. Property records will be filed, retained, and destroyed IAW DLA records schedule. Records may include, but are not limited to: DD Form 1348-1A for transfers, turn-ins, requisitions, Bureau of Alcohol, Tobacco, Firearms and Explosives (BATFE) Forms 5 and 10.

16) TRADE SECURITY CONTROL (TSC) and COMPLIANCE WITH EXPORT CONTROL REGULATIONS Items transferred to program participants, including DEMIL A and Q (with an Integrity Code of 6) property, may be subject to export control restrictions. Program participants shall comply with U.S. export control laws and regulations if they contemplate further transfers of any property. Once title transfers, LEAs should consult with the Department of State (DoS) and Department of Commerce (DoC) export control regulators about the type of export controls that may apply to items, regardless of DEMIL code. Program participants may request a formal Commodity Classification from the DoC, Bureau of Industry and Security (BIS), or submit a general correspondence request to the DoS, Directorate of Defense Trade Controls. Information on managing exports of CCL items can be found at the U.S. DoC Bureau of Industry and Security website. Program participants shall notify all subsequent purchasers or transferees, in writing, of their responsibility to comply with U.S. export control laws and regulations.

17) NOTICES Any notices, communications, or correspondence related to this SPO shall be provided by email, the U.S. Postal Service (USPS), express service, or facsimile to the appropriate DLA office. The LESO may (from time to time) make unilateral modifications or amendments to the provisions of the MOA between the Federal Government and the State/U.S. Territory and/or this SPO. Notice of these changes will be provided to the State in writing. Unless the State takes immediate action to terminate the MOA between the Federal Government and the State/U.S. Territory and/or this SPO, such modifications or amendments will become binding. In such cases, reasonable opportunity will (insofar as practicable) be afforded the State/LEA to conform to changes affecting their operations.

18) ANTI-DISCRIMINATION By signing or accepting property, the State/LEA pledges agreement to comply with provisions of the national policies prohibiting discrimination: 1) On the basis of race, color, or national origin, in Title VI of the Civil Rights Act of 1964 (42 USC 2000d et seq.) as implemented by DoD regulations 32 CR Part 195, 2) On the basis of age, in the Age Discrimination Act of 1975 (42 USC 6101, et seq) as implemented by Department of Health and Human Services regulations in 45 CFR Part 90 and 3) On the basis of handicap, in Section 504 of the Rehabilitation Act of 1973, P.L. 93-112, as amended by the Rehabilitation Act Amendments of 1974, P.L. 93-516 (29 USC 794), as implemented by Department of Justice (DoJ) regulations in 28 CFR Part 41 and DoD regulations at 32 CFR Part 56. These elements are the minimum essential ingredients for establishment of a satisfactory business agreement between the State and the DoD.

19) INDEMNIFICATION CLAUSE The State/LEA is required to maintain adequate liability insurance to cover damages or injuries to persons or property relating to the use of property issued under the program. Self-insurance by the State/LEA is considered acceptable. The USG assumes no liability for damages or injuries to any person(s) or property arising from the use of property issued under the program. It is recognized that State and local law generally limit or preclude the State/LEA from agreeing to open ended indemnity provisions. However, to the extent permitted by State and local laws, the State/LEA shall indemnify and hold the USG harmless from any and all actions, claims, debts, demands, judgments, liabilities, cost, and attorney's fees arising out of, claimed on account of, or in any manner predicated upon loss of, or damage to property and injuries, illness or disabilities to, or death of any and all persons whatsoever, including members of the general public, or to the property of any legal or political entity including States, local and interstate bodies, in any manner caused by or contributed to by the State/LEA, its agents, servants, employees, or any person subject to its control while the property is in the possession of, used by, or subject to the control of the State/LEA, its agents, servants, or employees after the property has been removed from USG control.

20) TERMINATION This SPO may be terminated by either party, provided the other party receives a thirty (30) day notice (in writing) or as otherwise stipulated by Public Law. The undersigned SC hereby agrees to comply with all provisions set forth herein and acknowledges that any violation of the terms and conditions of this SPO may be grounds for immediate termination and possible legal consequences, to include pursuit of criminal prosecution if so warranted.

21) AGREEMENT OF PARTIES The parties below agree to enter this agreement as of the last date below:

Governor-appointed SC/SPOC, State of: Mississippi

Full Name (Print): Nichole Lemacks

Signature (Sign)



Date (MM/DD/YYYY): 03/24/2021

Chief Law Enforcement Official (CLEO) (or designee): John R. Neal

Title (Print): Chief of Police

Full Name (Print): John R. Neal

Signature (Sign): _____ Date (MM/DD/YYYY): 4/5/2021



DEFENSE LOGISTICS AGENCY
DISPOSITION SERVICES
74 WASHINGTON AVENUE NORTH
BATTLE CREEK, MICHIGAN 49037-3092

Law Enforcement Support Office (LESO)
Application for Participation / Authorized Screeners Letter

* Indicates Required Fields

(This form is for State/Local Law Enforcement Agencies only)

SECTION 1:

*Originating Agency Identifier (ORI) Number (if applicable) MS0450200

*Agency Name: Ridgeland Police Department

*Agency Physical Address: 115 W. School Street

*City: Ridgeland

*NCIC P.O. Box or address (if different than above i.e. Terminal Location): P.O. Box 875

*Phone #: (601) 853-2014

Fax #: (601) 853-2028

*State: MS

*Zip Code: 39157

*Email: RidgelandPD@ridgelandms.org

Note: Email is needed for automated system notifications.

Agency MUST have at least 1 full-time officer to participate in the program. Indicate the number of compensated officers with arrest and apprehension authority. Part-time field MUST be filled in: N/A, 0 or - is acceptable.

*Full-time: 72

*Part-time: 1

RTD Screener - RTD Screeners must be employed by the aforementioned LEA. Individuals identified below may request access to act as an authorized "RTD Screener" on behalf of this Law Enforcement Agency. Agency MUST have at least 1 RTD Screener.

#1	Chief of Police	John	Neal
	*Official Title / Rank	*First Name	*Last Name
	john.neal@ridgelandms.org	(601) 853-2014	
	*Email	*Phone Number	POC (Aircraft/Small Arms/Vehicle)
#2	Lieutenant	Tony	Willridge
	*Official Title / Rank	*First Name	*Last Name
	tony.willridge@ridgelandms.org	(601) 853-2021	
	*Email	*Phone Number	POC (Aircraft/Small Arms/Vehicle)
#3	Support Services Manager	Craig	Cotten
	*Official Title / Rank	*First Name	*Last Name
	craig.cotten@ridgelandms.org	(601) 853-2021	
	*Email	*Phone Number	POC (Aircraft/Small Arms/Vehicle)
#4			
	*Official Title / Rank	*First Name	*Last Name
	*Email	*Phone Number	POC (Aircraft/Small Arms/Vehicle)

SECTION 2:**RESERVED FOR LAW ENFORCEMENT AGENCY USE ONLY**

Law Enforcement Agency/Activity - The LESO Program defines this as a Governmental agency/activity whose primary function is the enforcement of applicable Federal, State and Local laws and whose compensated Law Enforcement officers have the powers of arrest and apprehension.

I certify that my agency meets the definition of a "Law Enforcement Agency/Activity" as described above. I certify that all information contained in this application is valid and accurate. I understand that I must provide my State Coordinator an application to update my agency participant information if the following information changes: 1. Chief Law Enforcement Official (CLEO) changes, 2. Agency physical address changes or 3. RTD Screener additions/deletions.

*(Check only one): ☒ I am signing this document as the CLEO of this law enforcement agency.
☐ In my official position or as Acting/Interim, I am authorized to sign documents on behalf of the CLEO for this agency. If checked, please provide current department policy or Memorandum that provides such signature authority to the individual holding that official position.

By signing this application, I certify that my Agency will comply with U.S. Code 2576a for all controlled property, which states; With the authorization of the relevant local governing body or authority, that my agency has adopted publically available protocols for the appropriate use of controlled property, the supervision of such use, and the evaluation of the effectiveness of such use, including auditing and accountability policies; and that it provides annual training to relevant personnel on the maintenance, sustainment, and appropriate use of controlled property. I certify under penalty of perjury that the foregoing is true and correct. Making a false statement may result in judicial actions or prosecution under 18 USC § 1001.

Chief of Police

*TITLE

John Neal

*PRINTED NAME: FIRST & LAST

john.neal@ridgelandms.org

*EMAIL

*SIGNATURE

4/21/21

*DATE

SECTION 3:**RESERVED FOR STATE COORDINATORS OFFICE USE ONLY**

As the State Coordinator/ State Point of Contact it has been determined that the agency meets the definition of a "Law Enforcement Agency/Activity" as described in section 2. I certify that all information contained in this application is valid and accurate.

*PRINTED NAME FIRST & LAST

*SIGNATURE

*DATE

SECTION 4:**RESERVED FOR LESO USE ONLY**

NOTICE FOR DLA DISPOSITION SERVICES PERSONNEL: Regulatory guidance outlining Screener Identification and Authorization must be accomplished in accordance with DOD 4160.21-M, Volume 3, Enclosure 5, Section 3 (k). In accordance with the aforementioned reference, the LESO Program authorizes the individuals identified in Section 1 of this form to screen excess property at your facilities as authorized participants in the LESO Program. This authorized screener letter supersedes all previously issued screener letters for this Law Enforcement Agency/Activity and is valid only on or after the date signed by authorized LESO signatory. Only two individuals authorized to screen per visit; however, additional personnel may assist receiving material previously screened and approved for transfer.

*This agency is authorized to screen items via the LESO Program under authorized Agency DODAAC:

*LESO Authorized Signatory:

*SIGNATURE

*Screener letter is valid one year from this date:

Note: Once this screener letter has expired, agency can request a new screener letter (LESO AUTHORIZATION SCREENER LETTER, v.MARCH 2018) only through their SC/SPOC.

LESO Notes:



police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police

SUBJECT: Special Event – Pepsi Pops

I have attached a request for a Special Event Permit from Richard Hudson, Director of the Mississippi Symphony Orchestra. This event is their annual Pepsi Pops scheduled Friday, June 4, 2021 from 4:30 p.m. to 10:00 p.m. at Old Trace Park.

Director Hudson is expecting a crowd of approximately 1,200 and portable restrooms will be available on site to accommodate participants as well as the use of facilities at Old Trace Park. A first aid/medical station will also be located on site. Mississippi Symphony Orchestra staff and volunteers will be responsible for cleaning up during and after the event.

This event will generate overtime for the police department and will require ten (10) posts to be manned for approximately seven (7) hours each for participant safety. At an average rate of \$27.00 per hour, the approximate cost of overtime will be \$1,890.00. Reservoir Police will also assist with traffic, parking lot security and overall crowd monitoring.

Also attached is an application for Permit to Play On-Premises Music and Facility Use Application. Director Hudson has requested the \$100 filing fee and \$1,000 bond money be waived.

Your consideration and approval will be greatly appreciated.

CC: Lt. Brian Myers

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
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



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION



(Please allow minimum 30 days for approval)

EVENT NAME: Pepsi Pops

EVENT LOCATION: Old Trace Park

EVENT DATE: Beginning 6/4/21 to Ending 6/4/21 Multiple Days: ☐ YES ☒ NO
Load-in 7:00am

EVENT HOURS: Beginning Gates 5:00pm to Ending 10:00pm

TYPE OF EVENT: Family-friendly Symphony concert with concluding fireworks

EVENT POINT OF CONTACT: Richard Hudson CELL NUMBER: 601-672-6660
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Mississippi Symphony Orchestra

ADDRESS: P.O. Box 2052 CITY/STATE/ZIP: Jackson, MS 39225

ESTIMATED CROWD SIZE: 1200 NUMBER OF EVENT PERSONNEL: 70

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: OTP parking lot

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: MSO staff and volunteers to clean ~~area~~ throughout event and at end.

RECYCLING PROGRAM FOR WASTE: ☐ YES ☒ NO DETAILS: not at this time

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

- Section 333 Exemption or Aircraft Certification
- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☒ YES ☐ NO LOCATION(s): centrally located on site

POLICE/SECURITY PERSONNEL REQUIRED: Traffic Control ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☒ Recreation/Parks

Applicant Printed Name: Richard Hudson Contact Number: 601-672-6660

Applicant Signature: Richard Hudson Date: 3/25/21

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**
- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.

For Police Department Use Only

This application was received by the Ridgeland Police Department on 3/30/21 and has been reviewed by the appropriate personnel. This application has been ~~DENIED~~ **APPROVED** by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Aldermen meeting to be held on 20 APRIL 2021.

Chief of Police or Designee: [Signature] DATE: 13 APRIL 21

Number of Overtime Officers: TEN (10) Estimated OT Cost: \$ 1250

Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC



(Please allow minimum 30 days for approval)

DATE OF APPLICATION: 3/25/21

EVENT NAME: Pepsi Pops

EVENT LOCATION: Old Trace Park

DESCRIPTION OF ON-PREMISES ACTIVITY: Family-friendly symphony concert with fireworks to conclude

DATE OF ACTIVITY: Beginning 6/4/21 to Ending 6/4/21

HOURS OF ACTIVITY: load-in 6/4/21 7:00am
Beginning Gates 5:00 to Ending 10:00pm

ACTIVITY POINT OF CONTACT: Richard Hudson CELL NUMBER: 601-672-6660
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Mississippi Symphony Orchestra

ADDRESS: P.O. Box 2052 CITY/STATE/ZIP: Jackson, MS 39225

MAXIMUM NOISE LEVEL (In Decibels) TO BE EMITTED AT NEAREST PREMISES BOUNDARY: minimal

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: This is a symphony orchestra concert that will be minimally amplified by a professional sound company. It will probably be inaudible outside the park

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Richard Hudson Date: 3/25/21

☐ APPROVED

Chief of Police or Designee: _____

☐ DENIED

Date: _____

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



FACILITY USE APPLICATION

1. Name of Facility: Old Trace Park Event Name: Pepsi Pops
2. Date Requested: 6/4/21 Time of Event: 5:00 pm To 9:30 pm
3. Sponsoring Organization: Mississippi Symphony Orchestra
Address: P.O. Box 2052, Jackson, MS 39225
Contact Person: Richard Hudson Contact Number: 601-672-6660
Email Address: rhudson@msorchestra.com
4. How many people do you anticipate attending the event? 1200
5. Will Concessions or Products be sold: Yes: X No: _____
Will a Gate Fee be charged: Yes: X No: _____
Will Service Fees be charged: Yes: _____ No: X
6. Will there be amplified music at event?
(not to exceed 90 decibels) Yes: X No: _____
7. Will there be equipment / structures brought in for set-up? Yes: X No: _____
8. State in detail the nature of the event. Please use map to show location of event and its activities within the facility. Mississippi Symphony Orchestra concert preceded by an "opening act." Event concludes with fireworks at 9:00 pm. Same layout as in previous years.
9. State in detail your traffic control plan. Please use map to show details.
Ridgeland PD requested to assist with traffic management
10. State in detail your public toilet service plan:
Adequate portable toilets and handwashing stations to be provided by McGraw/HottaGo
11. Certificate of Liability Insurance is required. Must be submitted to the PRV Parks & Recreation Department 10 days prior to event. (\$1 Million minimum)

PERMIT WILL NOT BE VALID WITHOUT THE FOLLOWING SIGNATURES:

City of Ridgeland Special Events Permit
OR Rankin County Sheriff's Department:



Chief Perry Waggener of the PRVWSD Reservoir Police:



PRVWSD Parks & Recreation Department:

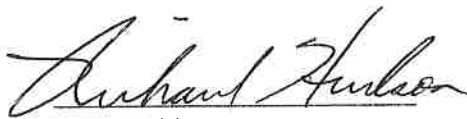


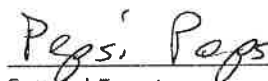


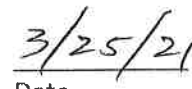
The use of PRVWSD facilities are allowed for special events with acknowledgement of the following use restrictions and policies:

1. **ACCESS TO STAGE OR GROUNDS:** It is the policy the District's parks that only authorized vehicles are allowed to access grass areas. When setting up and breaking down the special event, PRVWSD staff must be present when any equipment or vehicle is moved onto grass or fields within the parks. Underground water and electrical service lines must be monitored by staff and staff must determine the soil conditions for such traffic. **ONLY** those vehicles loading or unloading equipment will be allowed as directed by District staff. Event staff and volunteers must park in designated areas within the parking lots. Any damage to park services or grounds due to unauthorized access will become the responsibility of the special event.
2. **CLEAN-UP:** It is the responsibility of the Special Event to return the park to its original condition, free of trash and debris.
All dumpsters or garbage collection unit(s), portable restroom unit(s), hand wash station(s), service/product trailer(s) and event equipment must be removed from the park within 24 hours of the special event. Failure to remove such from the site within 24 hours will result in a forfeiture of deposit. Units left in the park after 24 hours will result in an additional fee of \$250 per day for the special event.
3. **ALCOHOL:** If the Special Event has not requested and received a "Special Alcohol Permit" as issued by the PRVWSD Board of Directors for the event, there will be no alcohol consumption or possession allowed within the parks. PRVWSD officer(s) will be onsite and will issue citations for violations. Failure to comply with this regulation can result in event termination.
4. **GLASS CONTAINERS:** NO GLASS containers are allowed within the parks of the District. NO EXCEPTIONS. Citations will be issued for violations.

I understand these park use restrictions and policies and agree to same.


Responsible Party


Special Event


Date



M I S S I S S I P P I S Y M P H O N Y O R C H E S T R A

March 25, 2021

John R. Neal
Chief of Police
City of Ridgeland Police Department
115 W. School St.
Ridgeland, MS 39157

Dear Chief Neal,

The Mississippi Symphony Orchestra respectfully requests your assistance in the application process for a special events permit for Pepsi Pops on Friday, June 4, 2021 at Old Trace Park.

As in previous years, the Mississippi Symphony Orchestra would like the City of Ridgeland Police Department to coordinate all traffic control into and out of the event. Off-Premises parking will be provided in accordance with a plan acceptable to RPD and the Reservoir Patrol. The Mississippi Symphony Orchestra also requests that the City of Ridgeland Police Department assist in overall crowd monitoring and if deemed necessary, the transportation of monies from three collection points to a central deposit location on site to be determined.

Also as in previous years, we request that the filing fee of \$100. and the \$1000. bond be waived for our Special Events Permit application.

Thank you very much for your assistance in this process. We look forward to working with you on this family oriented event.

Sincerely,

Richard L. Hudson
Director of Operations/Personnel
Mississippi Symphony Orchestra



police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police

SUBJECT: Special Event – Ridgeland Tourism Commission (Fine Arts Festival)

I have attached a request for a Special Event Permit from Chris Chapman with the Ridgeland Tourism Commission. This event is the Fine Arts Festival scheduled Friday, April 30, 2021 thru Sunday, May 2, 2021 from 8:00 a.m. to 7:00 p.m. at Renaissance Mall.

The Fine Arts Festival has partnered with the Natchez Trace Century Ride with bike rides consisting of various mile rides. The bike ride is scheduled for May 1.

Mr. Chapman is expecting approximately 3,000-5,000 participants for the art festival. Tickets will be sold to participants who wish to consume alcoholic beverages. Individuals will be carded at these locations, armbands issued and "go cups" provided. The Renaissance Mall staff and event volunteers will be responsible for parking vehicles and traffic control. Portable restrooms will be available on site and Renaissance Mall facilities will also be open for use to accommodate participants. Mr. Chapman has requested assistance from the City of Ridgeland with the recycling program for waste.

This event will not generate overtime for the police department and the Ridgeland Tourism Commission will hire off-duty police officers for security.

Checks in the amounts of \$100.00 and \$1,000.00 representing the filing fee and bond fee were attached with the Permits to Play Music and Special Event Permit Application.

Your consideration and approval will be greatly appreciated.

CC: Lt. Brian Myers

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
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



CITY OF RIDGELAND

SPECIAL EVENT PERMIT APPLICATION

(Please allow minimum 30 days for approval)



EVENT NAME: Art Wine and Wheels / Ridgeland Fine Arts Festival

EVENT LOCATION: 1000 Highland Colony Pkwy Ridgeland MS

EVENT DATE: Beginning April 30 to Ending May 2, 2021 Multiple Days: ☒ YES ☐ NO

EVENT HOURS: Beginning 8:00 Am to Ending 7:00 pm

TYPE OF EVENT: Fine Arts Festival & Bike Ride

EVENT POINT OF CONTACT: Chris R Chapman CELL NUMBER: 601.209.1155
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Ridgeland Tourism Commission

ADDRESS: 1000 Highland Colony Pkwy Suite 6006 CITY/STATE/ZIP: Ridgeland MS 39157

ESTIMATED CROWD SIZE: 3000 - 5,000 NUMBER OF EVENT PERSONNEL: 12-15

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: On property & Portables

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Renaissance @ Colony Park staff will handle clean-up

RECYCLING PROGRAM FOR WASTE: ☒ YES ☐ NO DETAILS: Please assist

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO
If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

- Section 333 Exemption or Aircraft Certification
- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(S): ☐ YES ☒ NO LOCATION(S): _____

POLICE/SECURITY PERSONNEL REQUIRED: _____ ☐ Police Dept. Assigned ☒ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Chris R Chapman Contact Number: 601.605.5252

Applicant Signature: Chris Chapman Date: 3-11-21

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking. **Parking and traffic control handled by Renaissance Staff**
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on site security personnel required in the ordinance. **Festival contracts with off duty police as well as Renaissance Security.**
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS. **See attached applications for music being submitted with this form.**
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee. **RTC will request the appropriate department and incur that expense.**
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**
- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- ✓ 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- ✓ 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- ✓ 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- ✓ 12). The first aid station located on the event site shall be manned by a state certified EMT.
- ✓ 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.

For Police Department Use Only

This application was received by the Ridgeland Police Department on 3/30/21 and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on 20 April 2021.

Chief of Police or Designee: [Signature] DATE: 14 April 21

Number of Overtime Officers: 2 Estimated OT Cost: 2

Additional Overtime Cost for City Departments: FIRE _____ P/W ✓ REC/PARKS _____

Recycle Request



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION



(Please allow minimum 30 days for approval)

EVENT NAME: Art Wine & Wheels / Ridgeland Fine Arts Festival
EVENT LOCATION: 1000 Highland Colony Pkwy Ridgeland MS
EVENT DATE: Beginning April 30 to Ending May 2 2021 Multiple Days: ☒ YES ☐ NO
EVENT HOURS: Beginning 8:00 Am to Ending 7:00 pm
TYPE OF EVENT: Fine Arts Festival

EVENT POINT OF CONTACT: Bob McFarland CELL NUMBER: 253.275.8108
(This person must remain on scene during the entire event) Chris Chapman 601.209.1155

NAME OF ORGANIZATION: Ridgeland Tourism Commission
ADDRESS: 1000 Highland Colony Pkwy CITY/STATE/ZIP: Ridgeland MS 39157
Suite 1000
ESTIMATED CROWD SIZE: 3,000-5,000 NUMBER OF EVENT PERSONNEL: 20-25

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: On property & Portables

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Renaissance @ Colony Park
staff will handle clean-up with Ridgeland Tourism Commission
assistance.

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: due to Covid issues, trash will be collected together
We will be practicing recyclable on our end when we can.

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

MOBILE FOOD VENDING

The event organizer will utilize mobile food vending services as part of this special event. In accordance with the City of Ridgeland Mobile Food Vending Ordinance, the following vendors have complied with the requirements set forth in ordinance Chapter 22, Article V (Mobile Food Vending) for obtaining a Special Event Mobile Food Vending Permit from the City of Ridgeland.

MOBILE FOOD VENDOR NAME: Green Ghost Tacos (from Ridgeland)

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☒ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☒ NO

*see attached menu and email on permit status

MOBILE FOOD VENDOR NAME: Schmidt's & Jiggles (from Eupora)

Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☒ NO

Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☒ NO

* see attached menu and email on permit status

** Vendors are submitting their own permit applications to City Hall.

MOBILE FOOD VENDOR NAME: Basil Killer Eats - will be selling from Tent
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☒ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☒ NO
* restaurant located @ Renaissance * Permit not needed per Bryan Johnson in Community Develop.
MOBILE FOOD VENDOR NAME: _____
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☐ NO
Photograph(s) of Mobile Food Vehicle or Pushcart (Optional but suggested): ☐ YES-Attached ☐ NO
(If additional Mobile Food Vendors will be present, attach a separate sheet with the above information included)

UNMANNED AIRCRAFT SYSTEM – DRONE USAGE

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO
If Yes, who is the operator of the system: _____ Cell Number: _____
If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:
Section 333 Exemption or Aircraft Certification
• Certificate of Authorization (COA)
• Aircraft Registration and Markings
• Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☐ YES ☒ NO LOCATION(s): _____

POLICE/SECURITY PERSONNEL REQUIRED: both ☒ Police Dept. Assigned ☒ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Chris R Chapman Contact Number: 601-605-5252

Applicant Signature: Chris Chapman Date: 4-14-21

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). * meeting was held with Tony Willridge to plan Police Dept assignment and needs.
City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on-site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS. * permits attached
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee. * checks have been delivered
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds. * done
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. Please allow a minimum of 30 days to complete the process and receive approval. *done

- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application. • *see attached*
- 8). *Festival footprint*
If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application. *N/A*
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization. • *done*
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures. • *done*
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded. • *done*
- 12). The first aid station located on the event site shall be manned by a state certified EMT. *N/A*
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance. • *done*
- 14). In accordance with City of Ridgeland Mobile Food Vending Ordinance (Chapter 22, Article V), any special event organizer who utilizes the services of a mobile food truck or pushcart must comply with the requirements under this above referenced section. If you utilize the services of a mobile food vendor, the applicant named on this permit will ensure the requirements under section 22-203 (b) are met and obtain a Special Event Mobile Food Vending Permit from the City of Ridgeland Department of Finance and Administration. • *done*

For Police Department Use Only

This application was received by the Ridgeland Police Department on _____ and has been reviewed by the appropriate personnel. This application has been APPROVED / DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on _____.		
Chief of Police or Designee: _____	DATE: _____	
Number of Overtime Officers: _____	Estimated OT Cost: _____	
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____		



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC
(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 03/11/2021

EVENT NAME: Art Wine and Wheels / Ridgeland Fine Arts Festival

EVENT LOCATION: 1000 Highland Colony Pkwy Ridgeland MS

DESCRIPTION OF ON-PREMISES ACTIVITY: Music (Kick off Party)

Dr Zarr's Amazing Funk Monster Band

DATE OF ACTIVITY: Beginning April 30 to Ending April 30, 2021

HOURS OF ACTIVITY: Beginning 5:30 pm to Ending 9:30 pm

ACTIVITY POINT OF CONTACT: Bob McFarland CELL NUMBER: 253.275.8108
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Ridgeland Tourism Commission

ADDRESS: 1000 Highland Colony Pkwy CITY/STATE/ZIP: Ridgeland MS 39157
Suite 6006

MAXIMUM NOISE LEVEL (In Decibels) TO BE EMITTED AT NEAREST PREMISES BOUNDARY: 55 decibels

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: not near a neighborhood- we have had live music at this event in the past with no complaints

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Chris Chapman Date: 3-11-21

☒ APPROVED

☐ DENIED

Chief of Police or Designee: [Signature]

Date: 14 April 21

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC
(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 03/11/2021

EVENT NAME: Art Wine and Wheels / Ridgeland Fine Arts Festival

EVENT LOCATION: 1000 Highland Colony Pkwy Ridgeland MS

DESCRIPTION OF ON-PREMISES ACTIVITY: MUSIC

DATE OF ACTIVITY: Beginning May 1 to Ending May 2, 2021

HOURS OF ACTIVITY: Beginning 10:00 am to Ending 5:00 pm

ACTIVITY POINT OF CONTACT: Bob McFarland CELL NUMBER: 253-275-8108
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Ridgeland Tourism Commission

ADDRESS: 1000 Highland Colony Pkwy CITY/STATE/ZIP: Ridgeland MS 39157
SUITE 6006

MAXIMUM NOISE LEVEL (In Decibels) TO BE EMITTED AT NEAREST PREMISES BOUNDARY: 55 decibels

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: not near a neighborhood - we have had live music at this event in the past with no complaints

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Chris Chapman Date: 3-11-21

☐ APPROVED

Chief of Police or Designee: _____

☐ DENIED

Date: _____

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



Saturday Evening
S A N T E
South
WINE FESTIVAL

North End Music

Zea
Rotisserie
& Bar

Wine Tasting Food Trucks

RIDGELAND
Visitors Center

Smoothie
King
Basil's
Killer Eats

Orvis

HOLLYWOOD FEED
Pet Play
Area

Koestler
Prime

Local
463

RIDGELAND
MISSISSIPPI
FINE ARTS FESTIVAL
RENAISSANCE AT COLONY PARK

Panera
Bread Co.

Wine Tasting

Information

Creative Craft Corner
CRAFTSMEN'S GUILD OF MS

Art in Action
CRAFTSMEN'S GUILD OF MS

THE NUTTERY

South End Music

Emerging
Artists &
Student Art
Gallery

- Artist Booth
- Information & Attractions
- Music Stages
- Food & Beverages
- Wine Tasting
PRESENTED BY ALZHEIMER'S MISSISSIPPI/
SANTÉ SOUTH





police department

April 13, 2021

TO: Mayor & Board of Aldermen

FROM: John R. Neal, Chief of Police

SUBJECT: Special Event – Southern AgCredit (Customer Appreciation Fish Fry)

I have attached a request for a Special Event Permit from Madeline Twilbeck with Southern AgCredit. This event is their Annual Customer Appreciation Fish Fry scheduled Wednesday, May 12, 2021 from 4:00 p.m. until 8:00 p.m. This event will be held at Southern AgCredit located at 402 West Parkway Place.

Ms. Twilbeck is expecting a crowd of approximately 75-100 and portable restrooms will be available on site to accommodate guests. Southern AgCredit staff and volunteers will be responsible for setting up and cleaning up upon conclusion of the event. There will be a 2-man band playing in the parking lot for entertainment. Businesses close to the event will be closed or will be closing shortly after commencement time and should not be disturbed.

This event will not generate overtime for the police department and on-duty officers will conduct periodic checks of the area during this time.

Checks in the amount of \$100.00 and \$1,000.00 representing requisite filing fee and bond fee were collected. Also included is the Application for Permit to Play On-Premises Music.

Your consideration and approval will be greatly appreciated.

CC: Lt. Brian Myers

Attachments (2)

115 west school street • ridgeland, ms 39157
ph: 601.856.2121 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • John R. Neal - chief of police
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



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION

(Please allow minimum 30 days for approval)



EVENT NAME: Southern AgCredit Fish Fry

EVENT LOCATION: 402 West Parkway Place

EVENT DATE: Beginning 5/12/21 to Ending 5/12/21 Multiple Days: ☐ YES ☐ NO

EVENT HOURS: Beginning 4:00 p.m. to Ending 8:00 p.m.

TYPE OF EVENT: Customer and Employee Catfish Fry

EVENT POINT OF CONTACT: Madeline Twilbeck CELL NUMBER: 601-863-9174
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Southern AgCredit, ACA

ADDRESS: 402 West Parkway Place CITY/STATE/ZIP: Ridgeland, MS 39157

ESTIMATED CROWD SIZE: 75-100 NUMBER OF EVENT PERSONNEL: 20

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: Portable toilet – parking lot

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Employees will clean up after

RECYCLING PROGRAM FOR WASTE: ☐ YES ☒ NO DETAILS: _____

The City of Ridgeland will assist organizers in planning and locating recycle bins for recyclable waste through local companies. Event organizers are encouraged to maintain the City of Ridgeland's vision of a green environment by having your event recycle its waste.

Will the organizers of this event use the services of an UAS (unmanned aircraft system): ☐ YES ☒ NO

If Yes, who is the operator of the system: _____ Cell Number: _____

If an UAS/Drone will be utilized, a copy of the following required documents must be attached to this application:

- Section 333 Exemption or Aircraft Certification
- Certificate of Authorization (COA)
- Aircraft Registration and Markings
- Pilot Certificate

FIRST AID/MEDICAL STATION(s): ☐ YES ☒ NO LOCATION(s): _____

POLICE/SECURITY PERSONNEL REQUIRED: No ☐ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

ASSISTANCE FROM OTHER CITY DEPARTMENTS: ☐ Fire Department ☐ Public Works/Streets ☐ Recreation/Parks

Applicant Printed Name: Madeline Twilbeck Contact Number: 601-863-9174

Applicant Signature: Madeline Twilbeck Date: 3/9/21

Application Instructions

- 1). You must present to the Chief of Police or his designee your plan for parking and traffic control. You must state in this plan whether or not police or private security personnel will be needed to direct and handle traffic and parking.
- 2). City of Ridgeland Special Events Ordinance section 10-33(2) requires adequate security be provided at special events. This requirement is one security officer for every 400 people in attendance. A private security company may be used but preference shall be given to the hiring of off duty personnel. The assistance from Ridgeland Police Department for road course races/walks to secure intersections shall not be considered as part of the security requirement. The personnel assigned for traffic control are in addition to any requirement for on site security personnel required in the ordinance.
- 3). If the event is to have outdoor music, a Permit to Play on Premises Music will be required from the applicant agreeing to comply with the noise ordinance of the City of Ridgeland, MS.
- 4). If there is a need for Police Dept., Fire Dept., Public Works Dept. and/or Rec/Parks Dept. personnel to work in controlling the special event, the applicant will agree to pay this cost from the filing of a bond fee.
- 5). The applicant may be required to post a bond fee in the minimum amount of one thousand dollars (\$1,000.00) with the City Clerk. This is to ensure that the event area is immediately cleaned up after its conclusion, and any City employee who works overtime as a result of the special event, will be compensated from the bond proceeds.
- 6). Submit the above application and information to the Office of the Chief of Police with a non-refundable filing fee of one hundred dollars (\$100.00) along with the above referenced bond fee. This application will be forwarded to the Patrol Division Commander or a designee who will review the application for all required documentation. This application and documentation will be presented to the Ridgeland Board of Aldermen for subsequent approval. **Please allow a minimum of 30 days to complete the process and receive approval.**
- 7). Event organizers should submit a map outlining the area where an event is to be held. Points of interest (entrance/exit points, first aid stations, etc...) shall be included on this map. If the event is a road race/walk, a map reflecting the proposed course route along with a description of the route shall be included. If any portion of the route will include sections of the Natchez Trace Parkway, you must first obtain approval from the Natchez Trace Chief (phone no. 662-680-4014; Ridgeland office 601-856-7321) and documentation reflecting this approval must be submitted with this application.
- 8). If the event is to be held at Old Trace Park and/or Madison Landing, you must first seek approval from PRVWSD Parks and Recreation (601-856-6319) and obtain a Facility Use Application which must be submitted with this application.
- 9). The number of event personnel will represent the number of people from the organization who will be assisting with the overall operation of the event. This will include any volunteers from the organization.
- 10). The arrangements for restroom facilities as addressed in the Ridgeland Code of Ordinances indicate 1 restroom per 150 people in attendance. These may be portable restrooms or existing restroom structures.
- 11). The event organizer or organization will be responsible for clean-up at the conclusion of the event. The City of Ridgeland encourages organizations to participate in a recycle program for any waste or debris to be discarded.
- 12). The first aid station located on the event site shall be manned by a state certified EMT.
- 13). The number of police/security personnel shall be determined by the expected crowd size. The event organizer may staff the event to satisfy this requirement through off-duty law enforcement personnel. The Ridgeland Police Department will assist the organizers if they choose the police department assigned option, or the event organizers may choose the self-hire option to select their own personnel to comply with the ordinance.

For Police Department Use Only

This application was received by the Ridgeland Police Department on 23 MARCH 2021 and has been reviewed by the appropriate personnel. This application has been APPROVED DENIED by the Chief of Police or Designee. If approved by Ridgeland PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Aldermen meeting to be held on 20 APRIL 2021.

Chief of Police or Designee: [Signature] DATE: 13 APRIL 2021

Number of Overtime Officers: 2 Estimated OT Cost: —

Additional Overtime Cost for City Departments: FIRE — P/W — REC/PARKS —



CITY OF RIDGELAND
APPLICATION FOR
PERMIT TO PLAY ON PREMISES MUSIC

(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 3/9/21

EVENT NAME: Southern AgCredit Fish Fry

EVENT LOCATION: 402 West Parkway Place

DESCRIPTION OF ON-PREMISES ACTIVITY: Customer and Employee Catfish Fry

DATE OF ACTIVITY: Beginning 5/12/21 to Ending 5/12/21

HOURS OF ACTIVITY: Beginning 4:00 p.m. to Ending 8:00 p.m.

ACTIVITY POINT OF CONTACT: Madeline Twilbeck CELL NUMBER: 601-863-9174
(This person must remain on scene during the entire event)

NAME OF ORGANIZATION: Southern AgCredit, ACA

ADDRESS: 402 West Parkway Place CITY/STATE/ZIP: Ridgeland, MS 39157

MAXIMUM NOISE LEVEL (In Decibels) TO BE EMITTED AT NEAREST PREMISES BOUNDARY: minimal

PROVIDE FACTS THAT WOULD SHOW THE ACTIVITY FOR WHICH THE PERMIT IS REQUESTED WOULD NOT DISTURB THE
PEACE OF ANY FAMILY OR PERSON WITHIN THE AREA INTO WHICH SOUND SHALL CARRY: small one-two man band,
mostly business near by that will be closing shortly after we begin

THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED.

Applicants Signature: Madeline Twilbeck Date: 3/9/21

☐ APPROVED

Chief of Police or Designee: _____

☐ DENIED

Date: _____

In the event a permit is denied, the applicant may appeal the decision to the Mayor and Board of Aldermen. Any such appeal shall be taken not more than ten (10) days from the denial of a permit by giving written notice of the appeal to the Ridgeland City Clerk.



DATE: APRIL 14, 2021

TO: MAYOR & BOARD OF ALDERMEN

FROM: PAULA TIERCE, CITY CLERK/HR DIRECTOR

RE: UTILITY ADJUSTMENTS

The following account holders have requested a utility adjustment and I recommend approval as follows:

07-0246-02	200 Trace Colony Park Dr	\$294.40
03-2465-00	115 W Ridgeland Ave	\$255.60
02-4940-01	360 Pinewood Lane	\$212.92

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 100 w school street • 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



CITY OF RIDGELAND, MISSISSIPPI

**Comprehensive Annual Financial Report
For the Fiscal Year Ended
September 30, 2020**

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

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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 30, 2021

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, 2020. 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, 2020 is 24,104.

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: 100 west school street • 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 2020 with a construction value of over \$63.9 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 has substantially renovated the facility to modernize with state of the art technology and furnishings. B&B Theater is a luxury multi-screen theater that offers the latest in sound and comfort and includes a MX4D motion EFX auditorium.

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 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,

Factors Affecting Financial Condition - continued:

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 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

Major Initiatives - continued:

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. Freedom Ridge is complete and the other 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 \$472,940,566, the City of Ridgeland's margin for further issuance of general obligation debt is \$28,435,336 as of September 30, 2020.

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, 2019. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

Financial Awards and Acknowledgements - continued:

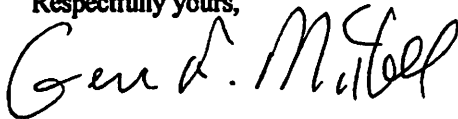
In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Comprehensive Annual Financial Report, whose contents conform to program standards. The reports must satisfy both generally accepted accounting principles and applicable legal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

A Certificate of Achievement is valid for a period of one year. This is the twenty-eighth 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**

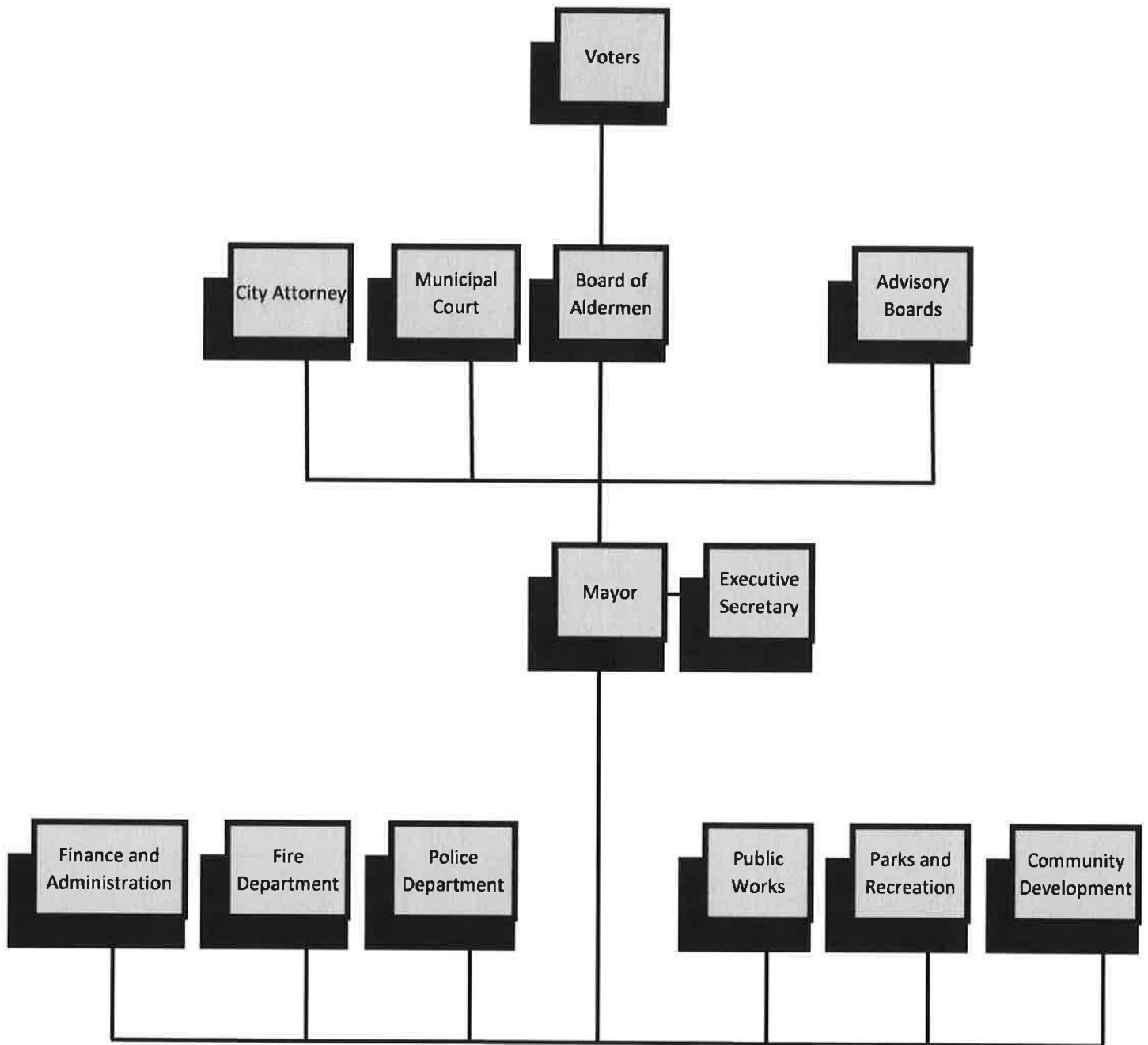
Presented to
**City of Ridgeland
Mississippi**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2019

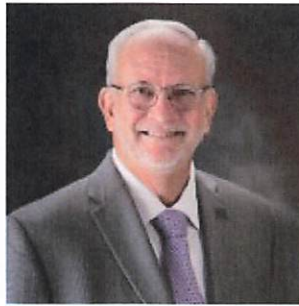
Christopher P. Morrell
Executive Director/CEO

CITY OF RIDGELAND
ORGANIZATION CHART



CITY OF RIDGELAND
LISTING OF CITY OFFICIALS
AS OF SEPTEMBER 30, 2020

Elected Officials



Gene F. McGee
Mayor



Ken Heard
Alderman - Ward 1



Chuck Gautier
Alderman - Ward 2



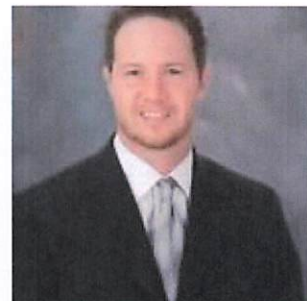
Kevin Holder
Alderman - Ward 3
Mayor Pro Tempore



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, 2020

Elected Officials

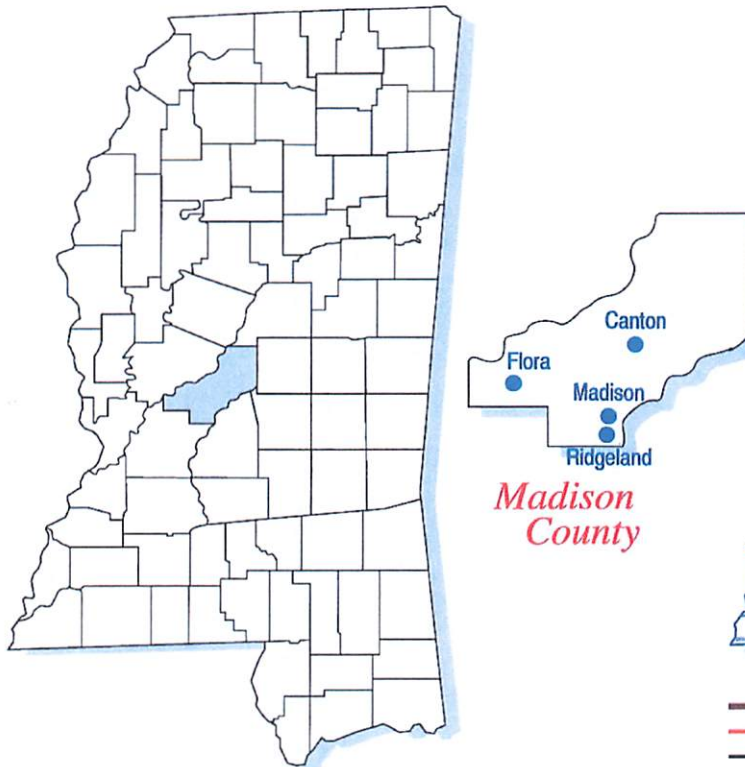


D.I. Smith
Alderman At Large

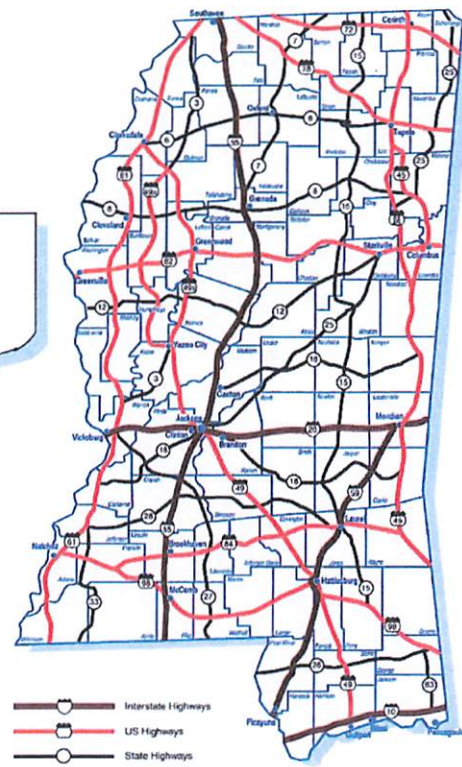
Appointed Officials

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

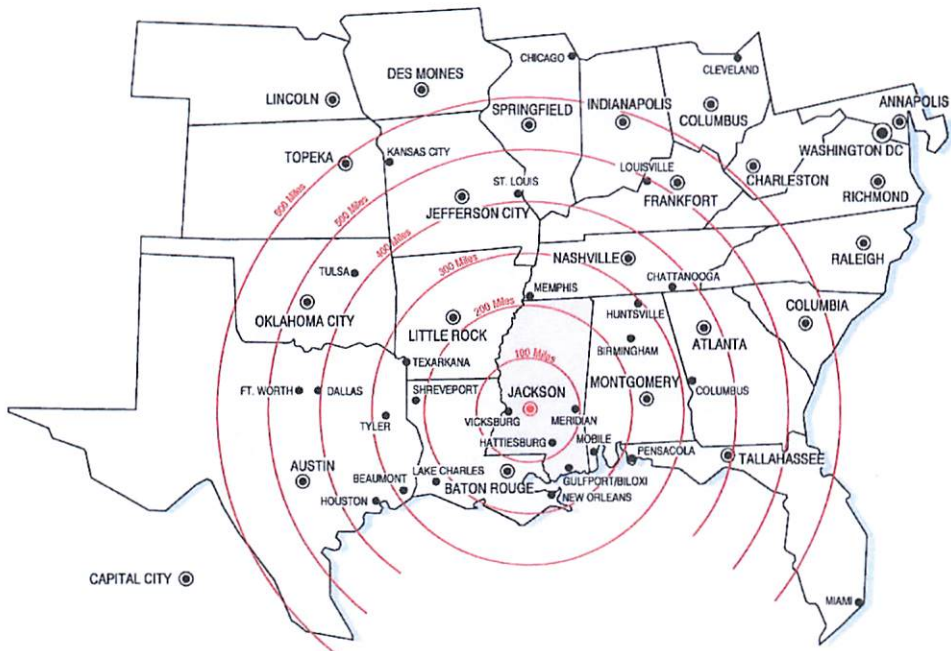
County Location



Federal/State Highways



Regional Map



FINANCIAL SECTION

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, 2020, 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, 2020, 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 85 to 91 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 C-1 - C-24), 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 30, 2021, 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.

Haddox Reid Eubank Betts PLLC

Jackson, Mississippi
March 30, 2021

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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, 2020. 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 \$3,590,786, as a result of this year's operations (\$7,851,559 increase in 2019).
- General revenues of the City account for \$27,829,137 or 60.5% of all revenues in 2020. General revenues accounted for \$28,103,333 or 61.1% of all revenues in 2019. Program specific revenues in the form of charges for services and grants and contributions accounted for \$18,172,543 or 39.5% of total revenues in 2020, compared with \$17,893,495 or 38.9% of total revenues in 2019.
- The City had \$42,410,894 in expenses, an amount which increased when compared with the \$38,145,069 in expenses for 2019; \$18,172,543 of these expenses were offset by program specific charges for services, grants and contributions. General revenues of \$27,829,137 and \$28,103,333 were adequate to provide for these programs in 2020 and 2019, respectively.
- Among the major funds, the General Fund had \$24,026,222 in revenues and \$24,691,750 in expenditures. In 2019, the General Fund had \$23,543,377 in revenues and \$22,708,071 in expenditures. The General Fund's fund balance increased by \$494,941 from 2019 to 2020 and increased by \$640,133 from 2018 to 2019.
- The Public Utility Fund had \$6,961,629 in operating revenues and \$6,434,063 in operating expenses. Its decrease in net position after net non-operating expenses and transfers was \$218,899. Last year it reported \$6,815,059 in operating revenues and \$5,292,640 in operating expenses. The prior year increase in net position was \$1,395,906 after net non-operating expenses, transfers, and capital contributions.
- Capital assets, net of accumulated depreciation, increased by \$19,420,476 in the governmental activities from 2019 to 2020. 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, decreased by \$1,579,629 in the business-type activities from 2019 to 2020. Capital assets decreased by \$975,272 in the business-type activities from 2018 to 2019.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL HIGHLIGHTS - CONTINUED:

- Long-term debt decreased by \$583,234 in the governmental activities from 2019 to 2020 as a result of current year principal payments exceeding current year new long-term liabilities which include two new capital leases. Long-term debt increased by \$17,347,300 in the governmental activities from 2018 to 2019 primarily the result of the City issuing new general obligation bonds of \$19,960,000.
- Long-term debt decreased by \$1,137,590 in the business-type activities from 2019 to 2020. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$1,091,293 in the business-type activities from 2018 to 2019.

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 2020?" 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 2020 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, 2020

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, 2020

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, 2019 \$19.96M Bond Issue 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

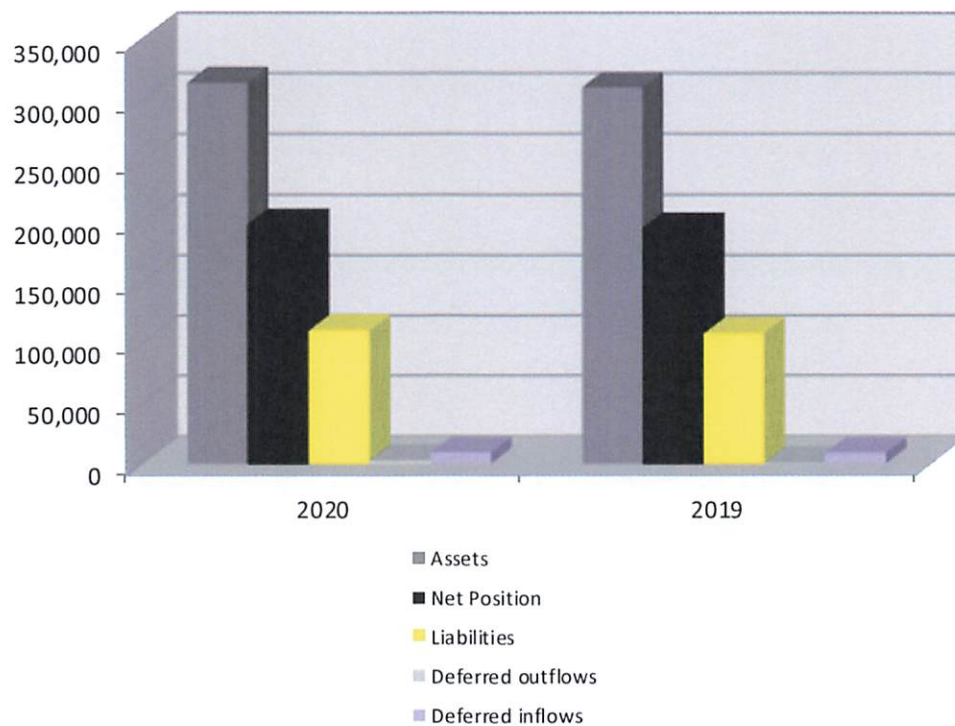
Over time the trend as well as the amount of net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$236,959,121 at September 30, 2020.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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, 2020 and 2019 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 (\$196,436,875, or 98.8%) 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 \$198,912,048 and \$195,170,758 as of September 30, 2020 and 2019, respectively.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

(Table 1) Condensed Statements of Net Position - Governmental Activities At September 30, 2020 and 2019			
	2020	2019	Change
ASSETS:			
Current and other assets	\$ 56,976,627	71,857,407	-20.7%
Capital assets	<u>258,703,956</u>	<u>239,283,480</u>	8.1%
Total assets	<u>315,680,583</u>	<u>311,140,887</u>	1.5%
Deferred outflows of resources:			
Deferred outflows related to pension	<u>2,942,763</u>	<u>880,765</u>	234.1%
Total deferred outflows of resources	<u>2,942,763</u>	<u>880,765</u>	234.1%
LIABILITIES:			
Current liabilities	12,268,577	11,315,781	8.4%
Noncurrent liabilities	<u>98,384,849</u>	<u>96,797,751</u>	1.6%
Total liabilities	<u>110,653,426</u>	<u>108,113,532</u>	2.3%
Deferred inflows of resources:			
Deferred property tax revenue	8,175,920	8,080,772	1.2%
Deferred inflows related to pension	<u>881,952</u>	<u>656,590</u>	34.3%
Total deferred inflows of resources	<u>9,057,872</u>	<u>8,737,362</u>	3.7%
NET POSITION:			
Net investment in capital assets	196,436,875	185,784,674	5.7%
Restricted	13,403,766	20,798,401	-35.6%
Unrestricted	<u>(10,928,593)</u>	<u>(11,412,317)</u>	4.2%
Total net position	\$ <u>198,912,048</u>	<u>195,170,758</u>	1.9%

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)	\$ (10,928,593)
Less unrestricted deficit in net position resulting from implementation of GASB No. 68 and 71	<u>28,603,023</u>
Unrestricted net position, exclusive of the net pension liability effect	\$ <u>17,674,430</u>

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

The Changes in Net Position for the years ended September 30, 2020 and 2019 are summarized in Table 2 below.

(Table 2)
Condensed Statements of Changes in Net Position
For the Years Ended September 30, 2020 and 2019

	2020	2019	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 2,259,684	2,950,884	-23.4%
Operating grants and contributions	107,051	154,770	-30.8%
Capital grants and contributions	5,142,958	5,600,059	-8.2%
Total program revenues	<u>7,509,693</u>	<u>8,705,713</u>	-13.7%
General revenues:			
Property taxes	10,211,963	9,965,464	2.5%
Sales taxes	13,876,176	13,467,679	3.0%
Other revenues	3,493,251	4,365,953	-20.0%
Total general revenues	<u>27,581,390</u>	<u>27,799,096</u>	-0.8%
Total revenues	<u>35,091,083</u>	<u>36,504,809</u>	-3.9%
EXPENSES:			
General government	4,821,187	4,352,422	10.8%
Public safety	11,923,556	12,083,956	-1.3%
Court services	270,755	181,333	49.3%
Public services	9,281,641	7,528,062	23.3%
Health and welfare	114,565	98,199	16.7%
Culture and recreation	2,503,837	2,725,772	-8.1%
Interest on long-term debt	3,103,087	2,331,861	33.1%
Total expenses	<u>32,018,628</u>	<u>29,301,605</u>	9.3%
CHANGES IN NET POSITION BEFORE TRANSFERS	3,072,455	7,203,204	-57.3%
TRANSFERS	<u>668,835</u>	<u>90,494</u>	639.1%
INCREASE IN NET POSITION	3,741,290	7,293,698	-48.7%
NET POSITION AT BEGINNING OF YEAR	<u>195,170,758</u>	<u>187,877,060</u>	3.9%
NET POSITION AT END OF YEAR	\$ <u>198,912,048</u>	<u>195,170,758</u>	1.9%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

Governmental activities revenues decreased \$1,413,726 from 2019 to 2020. The most significant changes resulted from the following:

- A decrease of \$457,101 in capital grants and contributions revenue.
- A decrease of \$547,886 in intergovernmental revenue in 2020 compared with 2019.
- A decrease of \$332,526 in investment earnings in 2020 compared with 2019.
- A decrease of \$544,552 in charges for services in public safety due to a decrease in court fines and fees received because of COVID-19 protocols.
- An increase of \$408,497 in sales tax revenue.

Several revenue sources fund our governmental activities. The City's largest source of operating revenue was received from sales tax which accounted for \$13,876,176 or 39.5% of total revenues; and property taxes accounted for \$10,211,963 or 29.1% of total revenues. Capital and operating grants and contributions amounted to \$5,142,958 or 14.7% of total revenues.

Governmental activities expenses increased \$2,717,023 from 2019 to 2020 which represents an 9.3% increase. Major expense activities include police and fire safety expenses accounting for 37.2% of the total program expenses, and public services expenses accounting for 29.0%. 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, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Table 3
General Fund Revenues and Expenditures
For the Years Ended September 30, 2020 and 2019

	2020	2019	Dollar Increase (Decrease)	Percent Increase (Decrease)
Revenues:				
Sales tax	\$ 12,469,510	11,807,367	662,143	5.6%
Property tax	5,756,696	5,525,818	230,878	4.2%
Franchise fees	1,246,744	1,248,776	(2,032)	-0.2%
Licenses and permits	339,563	463,049	(123,486)	-26.7%
Intergovernmental	1,772,890	1,582,444	190,446	12.0%
Charges for services	802,962	826,623	(23,661)	-2.9%
Fines and forfeitures	1,043,223	1,381,329	(338,106)	-24.5%
Contributions	8,595	18,099	(9,504)	-52.5%
Investment and interest earnings	420,815	504,856	(84,041)	-16.6%
Other	165,224	185,016	(19,792)	-10.7%
Total revenues	<u>24,026,222</u>	<u>23,543,377</u>	<u>482,845</u>	2.1%
Expenditures:				
General government	4,220,739	3,819,747	400,992	10.5%
Public safety	10,490,481	10,430,356	60,125	0.6%
Court services	185,766	168,568	17,198	10.2%
Public services	5,867,719	4,892,977	974,742	19.9%
Health and welfare	114,565	98,199	16,366	16.7%
Culture and recreation	1,861,237	2,222,342	(361,105)	-16.2%
Capital outlay	1,895,541	956,139	939,402	98.2%
Debt service	55,702	119,743	(64,041)	-53.5%
Total expenditures	<u>\$ 24,691,750</u>	<u>22,708,071</u>	<u>1,983,679</u>	8.7%

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 51.9% of General Fund revenues in fiscal year 2020, compared to 50.2% in fiscal year 2019. Sales tax collections in fiscal year 2020 were \$12,469,510, a 5.6% increase compared to the \$11,807,367

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

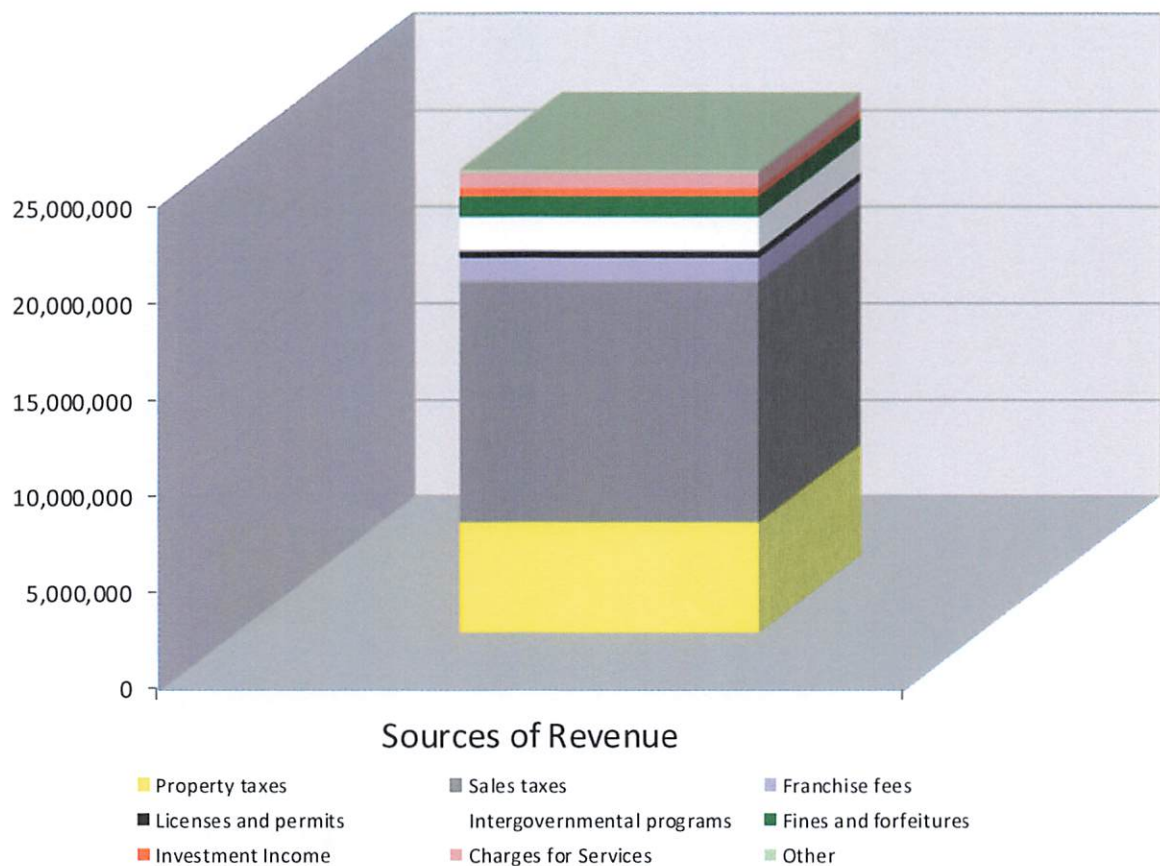
General Government Functions - continued:

Revenues - continued:

collected in 2019. Total General Fund operating revenues were \$24,026,222, an increase of \$482,845 compared to the prior year. The increase in current year revenues for General Fund is attributed to an increase in sales tax in the amount of \$662,143.

Assessed valuation within the City has increased 1.9% from fiscal year 2019. 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 2020 Revenue Sources



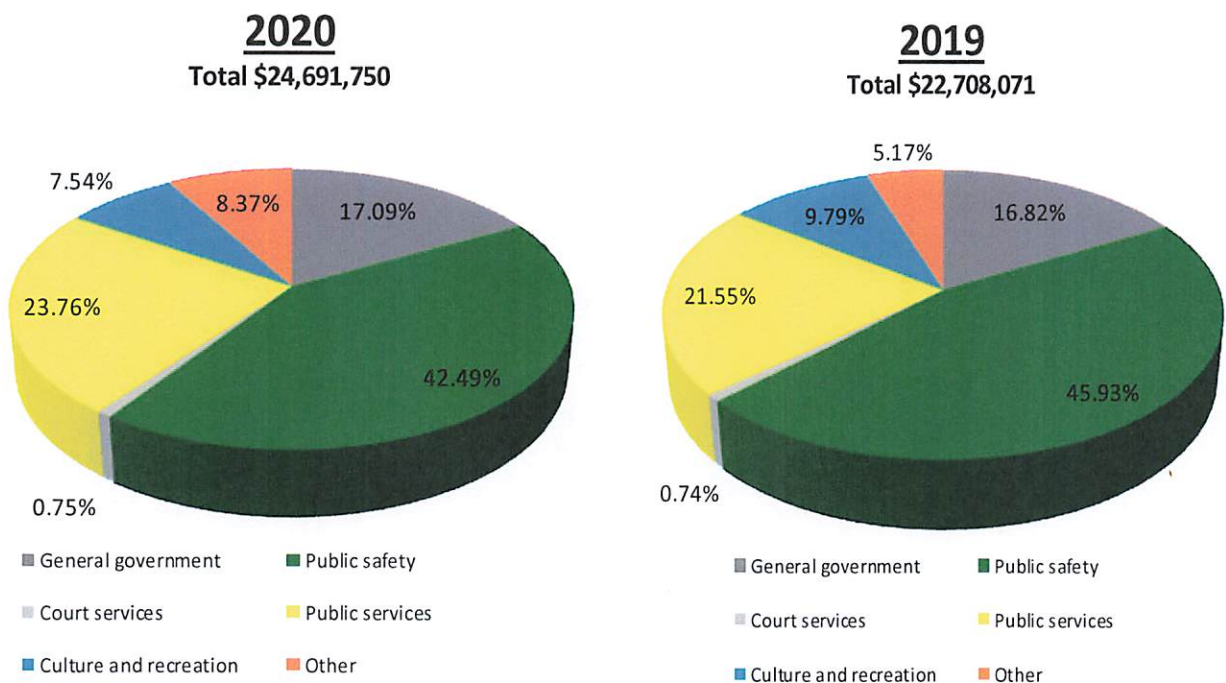
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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 \$1,983,679 when compared to the prior year. Increases in expenditures include an increase in expenditures for public services of \$974,742 due to an increase in street overlay and drainage projects in 2020. Capital expenditures also increased \$939,402 due to the purchase of a new fire truck and related equipment and police radios.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

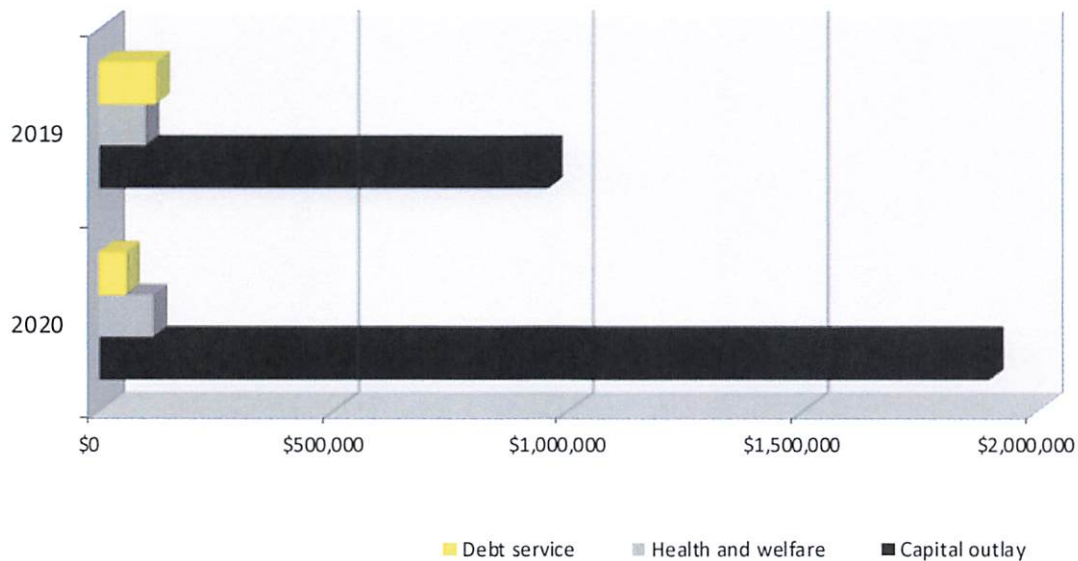
FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Expenditures - continued:

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

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, 2020 ending unassigned fund balance is \$15,489,015 which is 63% of the general fund operating expenditures.

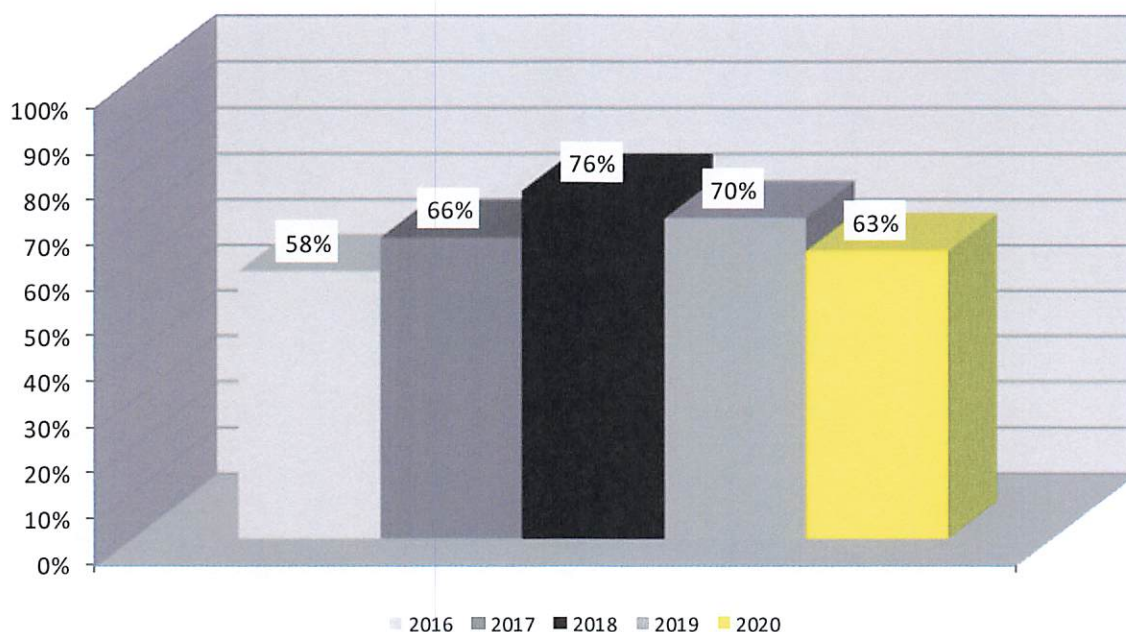
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Status of Fund Balance - continued:

Unassigned Fund Balance as a Percentage of Expenditures



Other Governmental Funds

As the City completed the year, its governmental funds reported a combined fund balance of \$35,576,682, a decrease of \$14,703,149. \$15,366,428 or 43.2% 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 \$20,210,254 or 56.8% 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, 2020

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. This year the City of Ridgeland had a positive \$15,489,015 unassigned fund balance in the general fund, which constitutes 43.5% of the total fund balance in the governmental funds. The Other Nonmajor Funds had a negative unassigned fund balance in the amount of \$122,587. 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 \$494,941. The increase in the fund balance of General Fund is attributed to an increase in sales tax in 2020 compared to 2019. The decrease in the fund balance of Debt Service Fund was \$225,873. The decrease in the fund balance of Debt Service Fund is the result of current year property tax and other revenue not exceeding the current year debt service requirements. The decrease in the fund balance of Colony Park TIF Bond Fund was \$516,791. The decrease in the fund balance of Colony Park TIF Bond Fund is the result of current year tax and other revenue not exceeding current year debt service requirements. The City Center Fund reported a decrease in fund balance of \$7,409,463. The decrease is due to the bond proceeds in the prior year being spent on the project of \$7,524,313. The Lake Harbour Drive Extension fund balance decreased by \$5,885,806. The decrease is due to bond proceeds in the prior year being spent on the project. The 2019 \$19.96M Bond Issue Fund increased by \$9,954 as the result of current year interest and investment earnings. Other non-major funds reported a decrease in fund balance of \$1,170,111. The decrease can be attributed to bond proceeds received during the prior year that were expended during the current year on capital projects.

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, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities

The Statements of Net Position for the years ended September 30, 2020 and 2019 are summarized in Table 4 below.

(Table 4)
Condensed Statements of Net Position
Business-Type Activities
At September 30, 2020 and 2019

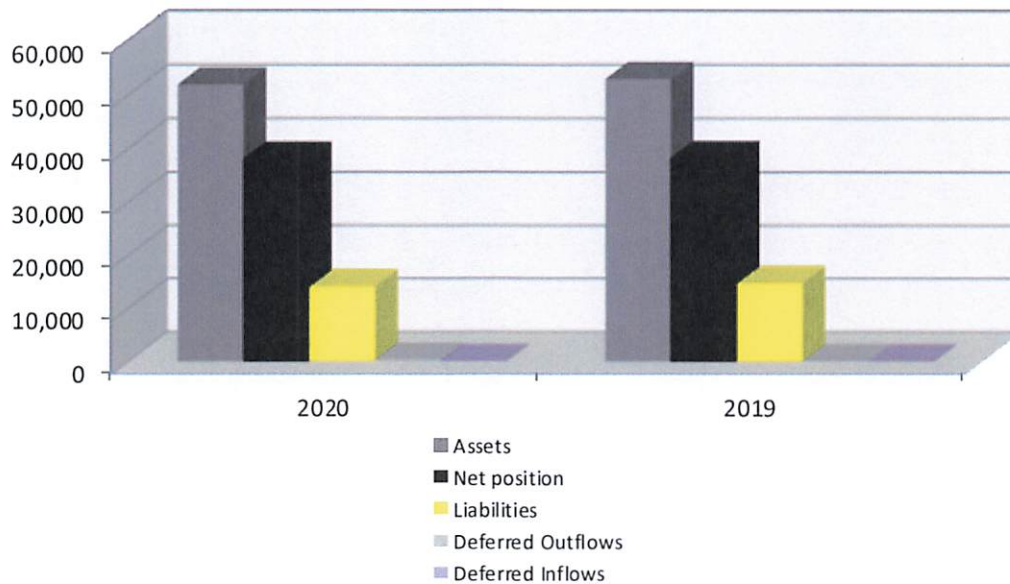
	2020	2019	Percentage Change
ASSETS:			
Current and other assets	\$ 13,615,493	13,048,864	4.3%
Capital assets	38,309,114	39,888,743	-4.0%
Total assets	<u>51,924,607</u>	<u>52,937,607</u>	-1.9%
Deferred outflows of resources:			
Deferred outflows related to pension	302,882	93,052	225.5%
Total deferred outflows of resources	<u>302,882</u>	<u>93,052</u>	225.5%
LIABILITIES:			
Current liabilities	2,884,127	2,585,747	11.5%
Noncurrent liabilities	11,205,514	12,177,967	-8.0%
Total liabilities	<u>14,089,641</u>	<u>14,763,714</u>	-4.6%
Deferred inflows of resources:			
Deferred inflows related to pension	90,775	69,368	30.9%
Total deferred inflows of resources	<u>90,775</u>	<u>69,368</u>	30.9%
NET POSITION:			
Net investment in capital assets	29,192,233	29,635,778	-1.5%
Unrestricted	8,854,840	8,561,799	3.4%
Total net position	<u>\$ 38,047,073</u>	<u>38,197,577</u>	-0.4%

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.

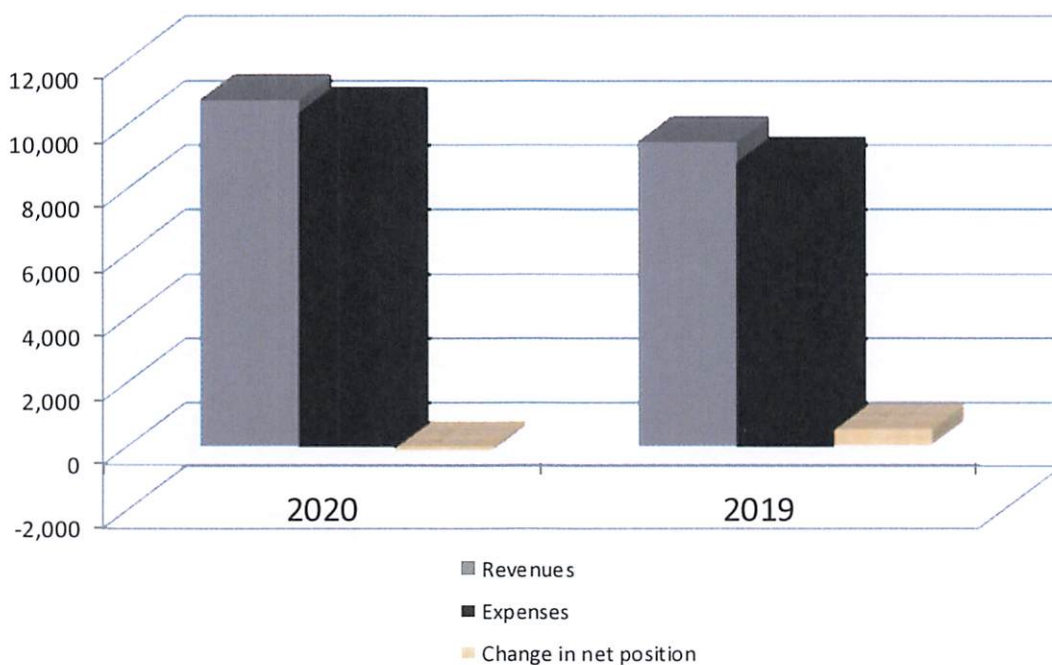
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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, 2020

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The Changes in Net Position for the years ended September 30, 2020 and 2019 are summarized in table 5 below.

(Table 5)
Condensed Statements of Changes in Net Position
Business-Type Activities
For the Years Ended September 30, 2020 and 2019

	2020	2019	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 10,662,850	9,170,509	16.3%
Capital grants and contributions	-	17,273	-100.0%
Total program revenues	<u>10,662,850</u>	<u>9,187,782</u>	16.1%
General revenues:			
Other	<u>247,747</u>	<u>304,037</u>	-18.5%
Total general revenues	<u>247,747</u>	<u>304,037</u>	-18.5%
Total revenues	<u>10,910,597</u>	<u>9,491,819</u>	14.9%
EXPENSES:			
Public utility	8,900,384	7,379,121	20.6%
Sanitation	<u>1,491,882</u>	<u>1,464,343</u>	1.9%
Total expenses	<u>10,392,266</u>	<u>8,843,464</u>	17.5%
CHANGE IN NET POSITION BEFORE TRANSFERS	518,331	648,355	-20.1%
TRANSFERS	<u>(668,835)</u>	<u>(90,494)</u>	639.1%
INCREASE/(DECREASE) IN NET POSITION	(150,504)	557,861	-127.0%
NET POSITION AT BEGINNING OF YEAR	<u>38,197,577</u>	<u>37,639,716</u>	1.5%
NET POSITION AT END OF YEAR	\$ <u><u>38,047,073</u></u>	<u><u>38,197,577</u></u>	-0.4%

Total revenues of the City's business-type activities were \$10,910,597 and \$9,491,819 for the fiscal years ended September 30, 2020 and 2019, respectively. Total expenses including transfers for the City's business-type activities were \$11,061,101 for 2020 and \$8,933,958 for 2019, resulting in a decrease in net position of \$150,504 in 2020 and an increase in net position of \$557,861 in 2019.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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>2020</u>	<u>2019</u>
Operating revenues	\$ 6,961,629	6,815,059
Operating expenses	<u>(6,434,063)</u>	<u>(5,292,640)</u>
Operating income	\$ <u>527,566</u>	<u>1,522,419</u>

The increase in current year operating revenues of the Public Utility Fund is the result of an increase in water and sewer usage and increase in fees for new services.

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>2020</u>	<u>2019</u>
Operating revenues	\$ 2,125,914	784,597
Operating expenses	<u>(2,143,019)</u>	<u>(1,720,527)</u>
Operating loss	\$ <u>(17,105)</u>	<u>(935,930)</u>

Overpayments under the sewer disposal agreement in a prior year resulted in a significant decrease in operating revenues in 2019 as the overpayments were being used.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

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>2020</u>	<u>2019</u>
Operating revenues	\$ 1,575,307	1,570,853
Operating expenses	<u>(1,491,882)</u>	<u>(1,464,343)</u>
Operating income	\$ <u>83,425</u>	<u>106,510</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 \$22,612,755 was increased by amendments totaling \$106,030 to a final revenue budget of \$22,718,785.

The original General Fund expense budget of \$25,044,384 was increased by various amendments totaling \$910,393 to a final expense budget of \$25,954,777. Major components of the amendments included:

- Expenditures for general government were increased \$350,000 as a result of an increase in legal fees.
- Expenditures for public services were increased by \$1,021,756 for street improvements, \$880,000 was contributed by the county and \$141,756 was for the state use tax.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

GENERAL FUND BUDGETARY HIGHLIGHTS - CONTINUED:

Original Budget Compared to Final Budget - continued:

- Expenditures for public services, other services and charges were increased by \$200,000 for drainage improvements.
- Expenditures for all departments were decreased by \$811,920 for expenses eliminated or postponed during the year due to the COVID-19 pandemic.

Final Budget Compared to Actual Results

Actual revenues for the year were \$1,448,316 more than estimated. This was due mainly to a significant increase in sales taxes.

Actual expenditures for the year were \$1,781,387 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 \$162,379 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 \$1,011,760 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 \$201,635 less than estimated as a result of the streetlights expenditures being less than expected and uncompleted drainage projects.
- Public services personnel was \$240,432 less than budgeted because of vacancies that were not filled due to the effects of COVID-19.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

At September 30, 2020, the City's capital assets for governmental activities include non-depreciable assets consisting of land and construction in progress of \$139,646,929, and depreciable capital assets, net of accumulated depreciation of \$119,057,027 for a total of \$258,703,956 in capital assets as reported in the Governmental Activities column of the Statement of Net Position. The changes in capital assets are summarized in Table 6 on the following page.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

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

	September 30, 2020	September 30, 2019	Percentage Change
Land	\$ 128,548,033	127,846,811	0.5%
Construction in progress	11,098,896	16,785,407	-33.9%
Buildings	8,693,868	8,939,318	-2.7%
Improvements other than buildings	6,042,537	4,856,645	24.4%
Infrastructure	99,946,777	77,243,065	29.4%
Vehicles	2,262,656	1,852,635	22.1%
Furniture and equipment	1,423,974	1,375,265	3.5%
Leased property	687,215	384,334	78.8%
Total	\$ <u>258,703,956</u>	<u>239,283,480</u>	8.1%

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

At September 30, 2020, the City of Ridgeland had \$42,505,749 in outstanding General Obligation Bonds, including premiums on bonds issued, \$25,559,376 in outstanding Limited Obligation Bonds, including discounts on bonds issued, and \$4,805,503 in other Long-Term Debt, including compensated absences.

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

	September 30, 2020	September 30, 2019	Percentage Change
General obligation bonds	\$ 42,505,749	44,637,765	-4.8%
Limited obligation bonds	25,559,376	23,474,120	8.9%
Loans and leases payable	3,953,000	4,473,195	-11.6%
Compensated absences	852,503	868,782	-1.9%
Total	\$ <u>72,870,628</u>	<u>73,453,862</u>	-0.8%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2020

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

At September 30, 2020, the City had approximately \$38 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, 2020	September 30, 2019	Percentage Change
Land	\$ 3,404,209	3,404,209	0.0%
Buildings	109,345	130,495	-16.2%
Utility Systems	34,259,419	35,846,260	-4.4%
Vehicles	280,518	175,573	59.8%
Machinery and equipment	255,623	332,206	-23.1%
Total	\$ <u>38,309,114</u>	<u>39,888,743</u>	-4.0%

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

At September 30, 2020, the City of Ridgeland had \$5,400,901 in outstanding General Obligation Bonds, including premiums on bonds issued, and \$3,817,110 in other Long-Term Debt, including compensated absences.

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

	September 30, 2020	September 30, 2019	Percentage Change
General obligation bonds	\$ 5,400,901	6,200,102	-12.9%
Other long-term debt	3,715,980	4,052,863	-8.3%
Compensated absences	101,130	102,636	-1.5%
Total	\$ <u>9,218,011</u>	<u>10,355,601</u>	-11.0%

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, 2020

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, 2020**

	Governmental	Business-Type	
	Activities	Activities	Total
<u>ASSETS</u>			
Cash and cash equivalents	\$ 6,912,752	8,289,885	15,202,637
Investments	6,668,380	3,513,122	10,181,502
Receivables (net, where applicable, of allowance for uncollectibles):			
Accounts	2,552,494	899,669	3,452,163
Grants	1,082,080	-	1,082,080
Taxes	10,562,127	-	10,562,127
Interest	24,613	6,559	31,172
Internal balances	93,110	(93,110)	-
Inventories	-	188,211	188,211
Prepays	147,952	15,178	163,130
Restricted assets:			
Cash and cash equivalents	10,078,432	-	10,078,432
Investments	13,218,909	795,979	14,014,888
Due from other governments	5,635,778	-	5,635,778
Capital assets:			
Non-depreciable capital assets	139,646,929	3,404,209	143,051,138
Depreciable capital assets, net	<u>119,057,027</u>	<u>34,904,905</u>	<u>153,961,932</u>
Total assets	<u>315,680,583</u>	<u>51,924,607</u>	<u>367,605,190</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	<u>2,942,763</u>	<u>302,882</u>	<u>3,245,645</u>
Total deferred outflows of resources	\$ <u>2,942,763</u>	<u>302,882</u>	<u>3,245,645</u>

The accompanying notes are an integral part of this statement.

	Governmental Activities	Business-Type Activities	Total
<u>LIABILITIES</u>			
Accounts payable	\$ 5,006,111	821,687	5,827,798
Accrued liabilities	424,354	44,336	468,690
Claims payable	92,554	-	92,554
Accrued interest payable	483,627	53,571	537,198
Customer deposits	-	795,979	795,979
Cash bonds and seized cash	168,142	-	168,142
Due to other governments	855,237	-	855,237
Unearned revenue	88,939	-	88,939
Noncurrent liabilities:			
Due within one year:			
Compensated absences	42,625	5,057	47,682
Loans and leases payable	690,846	344,240	1,035,086
Bonds payable	4,416,142	819,257	5,235,399
Due in more than one year:			
Compensated absences	809,878	96,073	905,951
Loans and leases payable	3,262,154	3,371,740	6,633,894
Bonds payable	63,648,983	4,581,644	68,230,627
Net pension liability	30,663,834	3,156,057	33,819,891
Total liabilities	<u>110,653,426</u>	<u>14,089,641</u>	<u>124,743,067</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred property tax revenue	8,175,920	-	8,175,920
Deferred inflows related to pension	881,952	90,775	972,727
Total deferred inflows of resources	<u>9,057,872</u>	<u>90,775</u>	<u>9,148,647</u>
<u>NET POSITION</u>			
Net investment in capital assets	196,436,875	29,192,233	225,629,108
Restricted for:			
Court services	1,042,932	-	1,042,932
Tree mitigation	84,696	-	84,696
Public safety	294,770	-	294,770
Debt service	11,216,995	-	11,216,995
Capital projects	764,373	-	764,373
Unrestricted	<u>(10,928,593)</u>	<u>8,854,840</u>	<u>(2,073,753)</u>
Total net position	\$ <u><u>198,912,048</u></u>	<u><u>38,047,073</u></u>	<u><u>236,959,121</u></u>

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Functions/Programs:	Program Revenues					Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	Total
Governmental activities:							
General government	\$ 4,821,187	950,606	-	884	(3,869,697)	-	(3,869,697)
Public safety	11,923,556	1,116,660	107,051	183,667	(10,516,178)	-	(10,516,178)
Court services	270,755	-	-	-	(270,755)	-	(270,755)
Public services	9,281,641	16,400	-	4,958,407	(4,306,834)	-	(4,306,834)
Health and welfare	114,565	-	-	-	(114,565)	-	(114,565)
Culture and recreation	2,503,837	176,018	-	-	(2,327,819)	-	(2,327,819)
Interest on long-term debt	3,103,087	-	-	-	(3,103,087)	-	(3,103,087)
Total government activities	32,018,628	2,259,684	107,051	5,142,958	(24,508,935)	-	(24,508,935)
Business-type activities:							
Sanitation	1,491,882	1,575,307	-	-	-	83,425	83,425
Public utility	8,900,384	9,087,543	-	-	-	187,159	187,159
Total business-type activities	10,392,266	10,662,850	-	-	-	270,584	270,584
Total government	\$ 42,410,894	12,922,534	107,051	5,142,958	(24,508,935)	270,584	(24,238,351)
General revenues:							
Taxes:							
Ad valorem taxes				\$ 10,211,963	-		10,211,963
Sales tax				13,876,176	-		13,876,176
Utility in lieu of tax				334,204	-		334,204
Franchise fees				1,246,744	-		1,246,744
General intergovernmental revenue				1,044,881	-		1,044,881
Interest earnings				597,955		228,177	826,132
Investment earnings				142,899		20,826	163,725
Loss on sale of capital assets				-		(1,256)	(1,256)
Other				126,568		-	126,568
Interfund transfers				668,835		(668,835)	-
Total general revenues				28,250,225		(421,088)	27,829,137
Change in net position				3,741,290		(150,504)	3,590,786
Net position at beginning of year				195,170,758		38,197,577	233,368,335
Net position at end of year				\$ 198,912,048		38,047,073	236,959,121

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2020**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	City Center Fund	Lake Harbour Drive Extension Fund	2019 \$19.96M Bond Issue Fund	Other Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>								
Cash and cash equivalents	\$ 8,257,697	1,785,588	4,152,896	-	46,987	2,134,388	580,397	16,957,953
Investments	6,668,380	-	-	-	3,417,895	9,801,014	-	19,887,289
Receivables (net of allowance for uncollectibles, where applicable):								
Accounts	1,697,257	-	-	-	-	-	-	1,697,257
Grants	19,506	-	-	-	1,052,374	-	10,200	1,082,080
Taxes	6,529,746	3,343,386	579,552	-	-	-	109,443	10,562,127
Interest	9,604	-	-	-	4,720	10,289	-	24,613
Due from other funds	3,339,962	-	-	8,680,973	664,497	-	785,247	13,470,679
Prepays	147,952	-	-	-	-	-	-	147,952
Due from other governments	-	-	5,635,778	-	-	-	-	5,635,778
Total assets	\$ 26,670,104	5,128,974	10,368,226	8,680,973	5,186,473	11,945,691	1,485,287	69,465,728
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>								
Liabilities:								
Accounts payable	\$ 947,908	-	8,000	1,153,783	2,669,253	-	227,167	5,006,111
Accrued liabilities	424,354	-	-	-	-	-	-	424,354
Cash bonds and seized cash	168,142	-	-	-	-	-	-	168,142
Due to other funds	-	-	636,838	182,139	1,679,044	10,130,717	301,941	12,930,679
Unearned revenue	88,939	-	-	-	-	-	-	88,939
Total liabilities	1,629,343	-	644,838	1,335,922	4,348,297	10,130,717	529,108	18,618,225
Deferred Inflows of Resources:								
Unavailable revenue - property taxes	4,247,946	3,301,864	579,551	-	-	-	46,559	8,175,920
Unavailable revenue - court fines	1,459,123	-	-	-	-	-	-	1,459,123
Unavailable revenue - Madison county	-	-	5,635,778	-	-	-	-	5,635,778
Total deferred inflows of resources	5,707,069	3,301,864	6,215,329	-	-	-	46,559	15,270,821
Fund Balances:								
Nonspendable:								
Prepaid items	147,952	-	-	-	-	-	-	147,952
Restricted for:								
Court services	1,042,932	-	-	-	-	-	-	1,042,932
Tree mitigation	84,696	-	-	-	-	-	-	84,696
Public safety	25,827	-	-	-	-	-	268,943	294,770
Debt service	-	1,827,110	3,508,059	-	-	-	246,048	5,581,217
Capital projects	-	-	-	7,345,051	838,176	1,814,974	517,216	10,515,417
Assigned to:								
Fiscal year 2020 budget appropriations	2,543,270	-	-	-	-	-	-	2,543,270
Unassigned	15,489,015	-	-	-	-	-	(122,587)	15,366,428
Total fund balances	19,333,692	1,827,110	3,508,059	7,345,051	838,176	1,814,974	909,620	35,576,682
Total liabilities, deferred inflows of resources, and fund balances	\$ 26,670,104	5,128,974	10,368,226	8,680,973	5,186,473	11,945,691	1,485,287	69,465,728

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, 2020**

Total fund balances - governmental funds		\$ 35,576,682
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	372,098,413	
Less accumulated depreciation	<u>(113,394,457)</u>	258,703,956
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.		1,459,123
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.		5,635,778
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.		(506,213)
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		(30,663,834)
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	2,942,763	
Deferred inflows of resources related to pension	<u>(881,952)</u>	2,060,811
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	(68,065,125)	
Accrued interest payable	(483,627)	
Loan and lease obligations	(3,953,000)	
Compensated absences	<u>(852,503)</u>	<u>(73,354,255)</u>
Net position of governmental activities		\$ <u>198,912,048</u>

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, 2020**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	City Center Fund	Lake Harbour Drive Extension Fund	2019 \$19.96M Bond Issue Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES:								
Taxes:								
Sales taxes	\$ 12,469,510	-	1,029,363	-	-	-	377,303	13,876,176
Current year ad valorem taxes	5,718,013	3,772,353	590,333	-	-	-	62,502	10,143,201
Prior year ad valorem taxes	38,683	30,079	-	-	-	-	-	68,762
Franchise fees	1,246,744	-	-	-	-	-	-	1,246,744
Licenses and permits	339,563	-	-	-	-	-	-	339,563
Intergovernmental	1,772,890	21,345	941,631	-	4,908,249	-	224,521	7,868,636
Charges for services	802,962	-	-	-	-	-	-	802,962
Fines and forfeitures	1,043,223	-	-	-	-	-	1,236	1,044,459
Contributions	8,595	-	-	-	-	-	-	8,595
Interest earnings	262,998	46,756	27,963	112,250	107,264	19,049	20,042	596,322
Investment earnings	157,817	-	-	-	(23,084)	8,166	-	142,899
Miscellaneous	165,224	-	-	2,600	-	-	-	167,824
Total revenues	<u>24,026,222</u>	<u>3,870,533</u>	<u>2,589,290</u>	<u>114,850</u>	<u>4,992,429</u>	<u>27,215</u>	<u>685,604</u>	<u>36,306,143</u>
EXPENDITURES:								
General government	4,220,739	-	-	-	-	-	-	4,220,739
Public safety	10,490,481	-	-	-	-	-	-	10,490,481
Court services	185,766	-	-	-	-	-	-	185,766
Public service	5,867,719	-	-	-	-	-	-	5,867,719
Health and welfare	114,565	-	-	-	-	-	-	114,565
Culture and recreation	1,861,237	-	-	-	-	-	-	1,861,237
Capital outlay	1,895,541	-	-	7,524,313	10,950,439	-	1,608,664	21,978,957
Debt service:								
Principal	45,229	2,533,296	1,590,000	-	-	-	395,000	4,563,525
Interest and other fiscal charges	10,473	1,563,110	2,038,735	-	-	-	13,233	3,625,551
Bond issuance costs	-	-	376,362	-	-	-	40,000	416,362
Total expenditures	<u>24,691,750</u>	<u>4,096,406</u>	<u>4,005,097</u>	<u>7,524,313</u>	<u>10,950,439</u>	<u>-</u>	<u>2,056,897</u>	<u>53,324,902</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(665,528)</u>	<u>(225,873)</u>	<u>(1,415,807)</u>	<u>(7,409,463)</u>	<u>(5,958,010)</u>	<u>27,215</u>	<u>(1,371,293)</u>	<u>(17,018,759)</u>
OTHER FINANCING SOURCES (USES):								
Issuance of capital lease	430,675	-	-	-	-	-	-	430,675
Sale of capital assets	33,641	-	-	-	-	-	1,943	35,584
Issuance of debt	-	-	23,259,376	-	-	-	2,300,000	25,559,376
Debt retirement	-	-	(21,990,000)	-	-	-	-	(21,990,000)
Payments to developers	-	-	(370,360)	-	-	-	(2,018,500)	(2,388,860)
Transfers in	696,153	-	-	-	72,204	-	17,261	785,618
Transfers out	-	-	-	-	-	(17,261)	(99,522)	(116,783)
Total other financing sources (uses):	<u>1,160,469</u>	<u>-</u>	<u>899,016</u>	<u>-</u>	<u>72,204</u>	<u>(17,261)</u>	<u>201,182</u>	<u>2,315,610</u>
NET CHANGE IN FUND BALANCES	<u>494,941</u>	<u>(225,873)</u>	<u>(516,791)</u>	<u>(7,409,463)</u>	<u>(5,885,806)</u>	<u>9,954</u>	<u>(1,170,111)</u>	<u>(14,703,149)</u>
Fund balances at beginning 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>1,805,020</u>	<u>2,079,731</u>	<u>50,279,831</u>
Fund balances at end of year	\$ <u>19,333,692</u>	<u>1,827,110</u>	<u>3,508,059</u>	<u>7,345,051</u>	<u>838,176</u>	<u>1,814,974</u>	<u>909,620</u>	<u>35,576,682</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, 2020**

Net change in fund balances - total governmental funds	\$	(14,703,149)
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	25,083,451	
Less current year depreciation expense	<u>(5,515,708)</u>	19,567,743
The net effect of other transactions involving capital assets (i.e., sales, disposals, and donations) is to increase net position.		(147,267)
Revenues in the funds that provide current financial resources but have been included in the Statement of Activities in prior fiscal years.		(1,175,437)
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.		3,481
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	(25,559,376)	
Capital lease obligations issued	<u>(430,675)</u>	(25,990,051)
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.		26,553,525
The Statement of Activities reports pension expense and other activity related to the net pension liability:		
Contributions made after the measurement date	538,001	
Pension expense	<u>(1,314,126)</u>	(776,125)
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.		(126,692)
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	518,983	
Change in compensated absences	<u>16,279</u>	<u>535,262</u>
Change in net position of governmental activities	\$	<u>3,741,290</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, 2020**

	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	\$ 7,363,605	475,943	450,337	8,289,885	33,231
Investments	3,513,122	-	-	3,513,122	-
Receivable (net of allowances for uncollectibles, where applicable):					
Accounts	758,821	24,367	116,481	899,669	-
Interest	6,559	-	-	6,559	-
Inventories	188,211	-	-	188,211	-
Prepays	14,447	731	-	15,178	-
Total current assets	<u>11,844,765</u>	<u>501,041</u>	<u>566,818</u>	<u>12,912,624</u>	<u>33,231</u>
Restricted assets:					
Investments	<u>795,979</u>	<u>-</u>	<u>-</u>	<u>795,979</u>	<u>-</u>
Total restricted assets	<u>795,979</u>	<u>-</u>	<u>-</u>	<u>795,979</u>	<u>-</u>
Property, plant and equipment:					
Land	3,404,209	-	-	3,404,209	-
Buildings	782,034	-	-	782,034	-
Machinery and equipment	1,383,762	60,347	-	1,444,109	-
Vehicles	1,284,703	102,973	-	1,387,676	-
Utility systems	54,210,400	7,252,854	-	61,463,254	-
	61,065,108	7,416,174	-	68,481,282	-
Less: accumulated depreciation	<u>(26,731,838)</u>	<u>(3,440,330)</u>	<u>-</u>	<u>(30,172,168)</u>	<u>-</u>
Net property, plant and equipment	<u>34,333,270</u>	<u>3,975,844</u>	<u>-</u>	<u>38,309,114</u>	<u>-</u>
Total assets	<u>46,974,014</u>	<u>4,476,885</u>	<u>566,818</u>	<u>52,017,717</u>	<u>33,231</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	<u>283,984</u>	<u>18,898</u>	<u>-</u>	<u>302,882</u>	<u>-</u>
Total deferred outflows of resources	<u>\$ 283,984</u>	<u>18,898</u>	<u>-</u>	<u>302,882</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	\$ 545,524	151,085	125,078	821,687	-
Claims payable	-	-	-	-	92,554
Accrued liabilities	41,452	2,884	-	44,336	-
Accrued interest payable	53,571	-	-	53,571	-
Due to other funds	-	-	-	-	540,000
Compensated absences - current	4,622	435	-	5,057	-
Notes payable - current	344,240	-	-	344,240	-
Bonds payable - current	819,257	-	-	819,257	-
Total current liabilities	<u>1,808,666</u>	<u>154,404</u>	<u>125,078</u>	<u>2,088,148</u>	<u>632,554</u>
Current liabilities payable from restricted assets:					
Customer deposits	<u>795,979</u>	<u>-</u>	<u>-</u>	<u>795,979</u>	<u>-</u>
Long-term liabilities:					
Compensated absences	87,812	8,261	-	96,073	-
Notes payable - net of current portion	3,371,740	-	-	3,371,740	-
Bonds payable - net of current portion	4,581,644	-	-	4,581,644	-
Net pension liability	2,959,136	196,921	-	3,156,057	-
Total non-current liabilities	<u>11,000,332</u>	<u>205,182</u>	<u>-</u>	<u>11,205,514</u>	<u>-</u>
Total liabilities	<u>13,604,977</u>	<u>359,586</u>	<u>125,078</u>	<u>14,089,641</u>	<u>632,554</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pension	<u>85,111</u>	<u>5,664</u>	<u>-</u>	<u>90,775</u>	<u>-</u>
Total deferred inflows of resources	<u>85,111</u>	<u>5,664</u>	<u>-</u>	<u>90,775</u>	<u>-</u>
<u>NET POSITION</u>					
Net investment in capital assets	25,216,389	3,975,844	-	29,192,233	-
Unrestricted	<u>8,351,521</u>	<u>154,689</u>	<u>441,740</u>	<u>8,947,950</u>	<u>(599,323)</u>
Total net position	<u>\$ 33,567,910</u>	<u>4,130,533</u>	<u>441,740</u>	<u>38,140,183</u>	<u>(599,323)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				<u>(93,110)</u>	
Net position of business-type activities				<u>\$ 38,047,073</u>	

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	
OPERATING REVENUES:					
Water sales	\$ 3,383,895	-	-	3,383,895	-
Sewer charges	3,343,687	2,125,914	-	5,469,601	-
Tap fees and connection fees	66,511	-	-	66,511	-
Late fees	143,144	-	-	143,144	-
Tamper fees	1,852	-	-	1,852	-
Convenience fees	17,233	-	-	17,233	-
Billing contracts	5,364	-	-	5,364	-
Miscellaneous income	(57)	-	216	159	-
Sanitation	-	-	1,575,091	1,575,091	-
Health insurance contributions	-	-	-	-	1,739,823
Total operating revenues	<u>6,961,629</u>	<u>2,125,914</u>	<u>1,575,307</u>	<u>10,662,850</u>	<u>1,739,823</u>
OPERATING EXPENSES:					
Personal services	1,444,363	108,276	-	1,552,639	-
Supplies	473,559	18,616	-	492,175	-
Other service charges	2,492,147	1,761,492	1,491,882	5,745,521	-
Depreciation	2,023,994	254,635	-	2,278,629	-
Claims expense	-	-	-	-	1,882,361
Total operating expenses	<u>6,434,063</u>	<u>2,143,019</u>	<u>1,491,882</u>	<u>10,068,964</u>	<u>1,882,361</u>
OPERATING INCOME (LOSS)	<u>527,566</u>	<u>(17,105)</u>	<u>83,425</u>	<u>593,886</u>	<u>(142,538)</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest earnings	211,889	8,123	8,165	228,177	1,633
Investment earnings	20,826	-	-	20,826	-
Grant revenue	-	-	-	-	-
Gain on sale of capital assets	(1,256)	-	-	(1,256)	-
Interest and fiscal charges	(309,089)	-	-	(309,089)	-
Total nonoperating revenues (expenses)	<u>(77,630)</u>	<u>8,123</u>	<u>8,165</u>	<u>(61,342)</u>	<u>1,633</u>
INCOME (LOSS) BEFORE TRANSFERS	<u>449,936</u>	<u>(8,982)</u>	<u>91,590</u>	<u>532,544</u>	<u>(140,905)</u>
Transfers in	27,318	-	-	27,318	-
Transfers out	<u>(696,153)</u>	<u>-</u>	<u>-</u>	<u>(696,153)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>(218,899)</u>	<u>(8,982)</u>	<u>91,590</u>	<u>(136,291)</u>	<u>(140,905)</u>
NET POSITION AT BEGINNING 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>
NET POSITION AT END OF YEAR	<u>\$ 33,567,910</u>	<u>4,130,533</u>	<u>441,740</u>	<u>38,140,183</u>	<u>(599,323)</u>
Change in net position - total proprietary funds	\$ (136,291)				
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds	(14,213)				
Change in net position for business-type activities	\$ (150,504)				

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, 2020**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 6,865,871	2,080,939	1,584,424	10,531,234	-
Health insurance contributions received	-	-	-	-	1,739,823
Cash paid to suppliers and employees	(4,103,341)	(1,924,178)	(1,487,885)	(7,515,404)	(1,854,293)
Net cash provided by (used in) operating activities	<u>2,762,530</u>	<u>156,761</u>	<u>96,539</u>	<u>3,015,830</u>	<u>(114,470)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal paid on bonds and notes	(1,119,231)	-	-	(1,119,231)	-
Change in amount due to or from other funds	-	-	-	-	100,000
Transfers in	27,318	-	-	27,318	-
Transfers out	(696,153)	-	-	(696,153)	-
Interest paid on bonds and notes	(332,491)	-	-	(332,491)	-
Acquisition of capital assets	(522,731)	(177,525)	-	(700,256)	-
Net cash provided by (used in) capital and related financing activities	<u>(2,643,288)</u>	<u>(177,525)</u>	<u>-</u>	<u>(2,820,813)</u>	<u>100,000</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchase of investments - net	(1,181)	-	-	(1,181)	-
Interest and investment earnings	<u>235,217</u>	<u>8,123</u>	<u>8,165</u>	<u>251,505</u>	<u>1,633</u>
Net cash provided by investing activities	<u>234,036</u>	<u>8,123</u>	<u>8,165</u>	<u>250,324</u>	<u>1,633</u>
Net increase (decrease) in cash and cash equivalents	353,278	(12,641)	104,704	445,341	(12,837)
Cash and cash equivalents at beginning of year	<u>7,010,327</u>	<u>488,584</u>	<u>345,633</u>	<u>7,844,544</u>	<u>46,068</u>
Cash and cash equivalents at end of year	\$ <u>7,363,605</u>	<u>475,943</u>	<u>450,337</u>	<u>8,289,885</u>	<u>33,231</u>

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF CASH FLOWS
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Business-Type Activities Enterprise Funds				
	East Madison				
	Public Utility Fund	County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	Internal Service Fund
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN)					
OPERATING ACTIVITIES:					
Operating income (loss)	\$ 527,566	(17,105)	83,425	593,886	(142,538)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	2,023,994	254,635	-	2,278,629	-
(Increase) decrease in:					
Accounts receivable	(124,591)	120	9,117	(115,354)	-
Inventories	(21,287)	-	-	(21,287)	-
Prepays	399	(581)	-	(182)	-
Deferred outflows related to pension	(196,482)	(13,348)	-	(209,830)	-
Increase (decrease) in:					
Accounts payable	327,147	(45,548)	3,997	285,596	28,068
Accrued compensated absences	(142)	72	-	(70)	-
Accrued liabilities	7,610	641	-	8,251	-
Unearned revenue	-	(45,095)	-	(45,095)	-
Customer deposits	28,833	-	-	28,833	-
Compensated absences - long-term	(2,708)	1,272	-	(1,436)	-
Net pension liability	172,311	20,171	-	192,482	-
Deferred inflows related to pension	19,880	1,527	-	21,407	-
Total adjustments	2,234,964	173,866	13,114	2,421,944	28,068
Net cash provided by (used in) operating activities	\$ 2,762,530	156,761	96,539	3,015,830	(114,470)
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Contribution of capital assets	\$ -	-	-	-	-
Amortization of bond premium included in interest expense	\$ (16,851)	-	-	(16,851)	-

NOTES TO FINANCIAL STATEMENTS

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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:

<u>Related Organization</u>	<u>Brief Description of Activities and Relationship to the City</u>
Ridgeland Tourism Commission	Promotes tourism for the City of Ridgeland. All members are appointed by the Board of Aldermen. The Commission reports independently.

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, 2020

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 they are collectible within the current period. The City, in general, considers revenues available

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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

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 **2019 \$19.96M Bond Issue Fund** is a capital project fund that accounts for the proceeds of the \$19,960,000 General Obligation Bonds Series 2019 to be used to fund various construction projects undertaken by the City.

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, 2020

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 include 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, 2020

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, 2020

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.

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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets - continued:

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		1,000
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, 2020

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, 2020.

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, 2020

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, 2020

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 that 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, 2020

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, 2020.

	Cash and Cash Equivalents	Investments	Restricted Cash and Cash Equivalents	Restricted Investments	Total
Governmental activities:					
General fund	\$ 6,879,521	6,668,380	1,378,176	-	14,926,077
Debt service fund	-	-	1,785,588	-	1,785,588
Colony Park TIF bond debt fund	-	-	4,152,896	-	4,152,896
Lake Harbour Drive extension fund	-	-	46,987	3,417,895	3,464,882
2019 \$19.96M Bond Issue Fund	-	-	2,134,388	9,801,014	11,935,402
Nonmajor governmental funds	-	-	580,397	-	580,397
Internal service fund	33,231	-	-	-	33,231
Total governmental activities	<u>6,912,752</u>	<u>6,668,380</u>	<u>10,078,432</u>	<u>13,218,909</u>	<u>36,878,473</u>
Business-type activities:					
Public utility fund	7,363,605	3,513,122	-	795,979	11,672,706
East Madison County regional sewer fund	475,943	-	-	-	475,943
Sanitation fund	450,337	-	-	-	450,337
Total business-type activities	<u>8,289,885</u>	<u>3,513,122</u>	<u>-</u>	<u>795,979</u>	<u>12,598,986</u>
Government-wide total	<u>\$ 15,202,637</u>	<u>10,181,502</u>	<u>10,078,432</u>	<u>14,014,888</u>	<u>49,477,459</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020 are summarized as follows:

	<u>Reported Amount</u>	<u>Bank Balance</u>
Cash	\$ <u>25,281,069</u>	<u>25,775,578</u>
Total deposits	\$ <u>25,281,069</u>	<u>25,775,578</u>

The difference of \$494,509 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, 2020, \$25,025,578 of the City's bank balance of \$25,775,578 was exposed to custodial credit risk as follows:

Collateralized by the State Public Funds Guaranty Pool	\$ <u>25,025,578</u>
Total	\$ <u>25,025,578</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, 2020

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, 2020, 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	\$ 3,349,591	Not Rated	13.84%	
Federal Home Loan Bank	7,000,788	Not Rated	28.93%	1.62-1.88%
Federal Home Loan Bank	3,506,148	AA+	14.49%	1.75%
Federal National Mortgage Association (FNMA)	612,230	AA+	2.52%	2.58%
Governmental National Mortgage Association (GNMA)	6,661,789	Not Rated	27.53%	1.54-4.00%
Mississippi Development Bank Tax Notes	613,481	AA	2.54%	3.00%
United States International Development	440,073	Not Rated	1.82%	1.79%
Small Business Administration Loans	1,912,277	Not Rated	7.90%	1.79-2.82%
Pearl MS Urban Renewal Rev.	100,013	Not Rated	0.42%	5.60%
Total investments	\$ <u>24,196,390</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	\$ 3,349,591	-	-	-
Federal Home Loan Bank	-	10,506,936	-	-
Federal National Mortgage Association (FNMA)	-	612,230	-	-
Governmental National Mortgage Association (GNMA)	-	-	280,161	6,381,628
Mississippi Development Bank Tax Notes	-	613,481	-	-
United States International Development	-	440,073	-	-
Small Business Administration Loans	-	1,576,591	335,686	-
Pearl MS Urban Renewal Rev.	-	100,013	-	-
Total investments	\$ <u>3,349,591</u>	<u>13,849,324</u>	<u>615,847</u>	<u>6,381,628</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020, 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, 2020, the City had an unrealized loss of \$79,727, 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, 2020:

- Mortgage Backed Securities of \$7,274,019 are valued using quoted market prices (Level 2 inputs)
- Collateralized Mortgage Obligations of \$10,506,936 are valued using quoted market prices (Level 2 inputs)
- Municipal Obligations of \$713,494 are valued using quoted market prices (Level 2 inputs)
- US Government Obligations of \$2,352,350 are valued using quoted market prices (Level 2 inputs)
- US Treasury Bills of \$3,349,591 are valued using quoted market prices (Level 2 inputs)

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 3 - RECEIVABLES

Receivables at September 30, 2020, consisted of the following:

	Accounts	Grants	Taxes	Other Governments	Interest	Total
Governmental activities:						
General fund	\$ 6,451,452	19,506	6,529,746	-	9,604	13,010,308
Debt service fund	-	-	3,343,386	-	-	3,343,386
Colony Park TIF bond debt fund	-	-	579,552	5,635,778	-	6,215,330
2019 \$19.96M Bond Issue fund	-	-	-	-	10,289	10,289
Lake Harbour Drive extension fund	-	1,052,374	-	-	4,720	1,057,094
Nonmajor governmental funds	-	10,200	109,443	-	-	119,643
Gross receivables	6,451,452	1,082,080	10,562,127	5,635,778	24,613	23,756,050
Less: Allowance for uncollectible accounts	(3,898,958)	-	-	-	-	(3,898,958)
Total governmental activities	2,552,494	1,082,080	10,562,127	5,635,778	24,613	19,857,092
Business-type activities:						
Public utility enterprise fund	1,156,754	-	-	-	6,559	1,163,313
East Madison County regional sewer fund	24,367	-	-	-	-	24,367
Sanitation fund	200,741	-	-	-	-	200,741
Gross receivables	1,381,862	-	-	-	6,559	1,388,421
Less: Allowance for uncollectible accounts	(482,193)	-	-	-	-	(482,193)
Total business-type activities	899,669	-	-	-	6,559	906,228
Total government-wide	\$ 3,452,163	1,082,080	10,562,127	5,635,778	31,172	20,763,320

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2020, in the amount of \$5,635,778 represents the net present value of amounts due from Madison County, Mississippi in accordance with one interlocal pledge agreement designed to provide funds for the payment of the Colony Park tax increment financing bonds. 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 Project completed by the City in prior years. The amounts due from the County are irrevocable until all outstanding liabilities of the project are paid in full.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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>	
2021	\$ 687,000
2022	871,885
2023	870,116
2024	871,002
2025	871,002
2026-2030	<u>3,156,889</u>
Total payments due under interlocal pledge agreements	7,327,894
Less discount to present value	<u>(1,692,116)</u>
Total due from other governments	\$ <u><u>5,635,778</u></u>

NOTE 5 - PROPERTY TAXES

Property taxes for fiscal year 2020 were levied in September 2019 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 2021 property taxes levied in September 2020. The City has recorded deferred inflows for the estimated fiscal year 2021 real and personal property taxes as of September 30, 2020.

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, 2020 were approximately 99% of the total tax levy.

The tax rate levied by the City for 2020 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, 2020

NOTE 6 - CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2020 was as follows:

	Balance at October 1, 2019	Increases	Decreases	Transfers	Balance at September 30, 2020
Governmental activities:					
Non-depreciable capital assets:					
Land	\$ 127,846,811	701,222	-	-	128,548,033
Construction in progress	16,785,407	20,056,197	-	(25,742,708)	11,098,896
Total non-depreciable capital assets	144,632,218	20,757,419	-	(25,742,708)	139,646,929
Depreciable capital assets:					
Buildings	15,687,958	-	-	69,147	15,757,105
Improvements other than buildings	10,598,404	73,097	-	1,532,067	12,203,568
Infrastructure	163,609,761	2,401,419	-	24,141,494	190,152,674
Vehicles	8,058,809	888,171	(584,014)	-	8,362,966
Furniture and equipment	5,311,721	532,669	(924,211)	-	4,920,179
Leased property under capital leases:					
Vehicles	556,604	87,000	-	-	643,604
Furniture and equipment	67,712	343,676	-	-	411,388
Total depreciable capital assets	203,890,969	4,326,032	(1,508,225)	25,742,708	232,451,484
Less accumulated depreciation for:					
Buildings	(6,748,640)	(314,597)	-	-	(7,063,237)
Improvements other than buildings	(5,741,759)	(419,272)	-	-	(6,161,031)
Infrastructure	(86,366,696)	(3,839,201)	-	-	(90,205,897)
Vehicles	(6,206,174)	(411,001)	516,865	-	(6,100,310)
Furniture and equipment	(3,936,456)	(403,842)	844,093	-	(3,496,205)
Leased property under capital leases	(239,982)	(127,795)	-	-	(367,777)
Total accumulated depreciation	(109,239,707)	(5,515,708)	1,360,958	-	(113,394,457)
Total depreciable capital assets, net	94,651,262	(1,189,676)	(147,267)	25,742,708	119,057,027
Total governmental activities capital assets, net	\$ 239,283,480	19,567,743	(147,267)	-	258,703,956

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

General government	\$ 67,561
Public safety	889,947
Public services	4,095,100
Culture and recreation	463,100
Total depreciation expense - governmental activities	\$ 5,515,708

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 6 - CAPITAL ASSETS - CONTINUED:

	Balance at October 1, 2019	Increases	Decreases	Transfers	Balance at September 30, 2020
Business-type activities:					
Non-depreciable capital assets:					
Land	\$ 3,404,209	-	-	-	3,404,209
Total non-depreciable capital assets	<u>3,404,209</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,404,209</u>
Depreciable capital assets:					
Buildings	782,034	-	-	-	782,034
Utility systems	60,917,046	546,208	-	-	61,463,254
Vehicles	1,236,866	151,748	(938)	-	1,387,676
Machinery and equipment	1,452,660	2,300	(10,851)	-	1,444,109
Total depreciable capital assets	<u>64,388,606</u>	<u>700,256</u>	<u>(11,789)</u>	<u>-</u>	<u>65,077,073</u>
Less accumulated depreciation for:					
Buildings	\$ (651,538)	(21,151)	-	-	(672,689)
Utility systems	(25,070,788)	(2,133,047)	-	-	(27,203,835)
Vehicles	(1,061,292)	(46,804)	938	-	(1,107,158)
Machinery and equipment	(1,120,454)	(77,627)	9,595	-	(1,188,486)
Total accumulated depreciation	<u>(27,904,072)</u>	<u>(2,278,629)</u>	<u>10,533</u>	<u>-</u>	<u>(30,172,168)</u>
Total depreciable capital assets, net	<u>36,484,534</u>	<u>(1,578,373)</u>	<u>(1,256)</u>	<u>-</u>	<u>34,904,905</u>
Total business-type activities capital assets, net	\$ <u>39,888,743</u>	<u>(1,578,373)</u>	<u>(1,256)</u>	<u>-</u>	<u>38,309,114</u>

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

Public Utility Fund	\$ 2,023,994
East Madison County Regional Sewer Fund	<u>254,635</u>
Total depreciation expense - business-type activities	\$ <u>2,278,629</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, 2020:

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

	Beginning Balance October 1, 2019	Additions/ Proceeds	Reductions/ Payments	Ending Balance September 30, 2020	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 42,700,493	-	2,022,651	40,677,842	2,070,777
General obligation premium	1,937,272	-	109,365	1,827,907	109,361
Limited obligation bonds	23,580,000	25,465,000	23,580,000	25,465,000	2,225,000
Limited obligation discount	(105,880)	(172,339)	(105,880)	(172,339)	(15,668)
Limited obligation premium	-	266,715	-	266,715	26,672
Notes	4,209,160	-	905,641	3,303,519	525,745
Capital lease obligations	264,035	430,675	45,229	649,481	165,101
Compensated absences	868,782	-	16,279	852,503	42,625
Government activities total	\$ 73,453,862	25,990,051	26,573,285	72,870,628	5,149,613
Business-type activities:					
General obligation bonds	\$ 6,089,507	-	782,350	5,307,157	804,223
General obligation premium	110,595	-	16,851	93,744	15,034
Notes	4,052,863	-	336,883	3,715,980	344,240
Compensated absences	102,636	-	1,506	101,130	5,057
Business-type activities total	10,355,601	-	1,137,590	9,218,011	1,168,554
Government-wide total	\$ 83,809,463	25,990,051	27,710,875	82,088,639	6,318,167

Debt service requirements at September 30, 2020 were as follows:

		Governmental Activities							
Fiscal Year Ending September 30.	General		Limited		Notes and Capital				
	Obligation Bonds		Obligation Bonds		Leases Payable		Total		
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2021	\$	2,180,138	1,413,334	2,236,004	502,883	690,846	117,300	5,106,988	2,033,517
2022		2,238,762	1,345,310	2,131,006	685,507	709,585	98,139	5,079,353	2,128,956
2023		2,320,263	1,267,971	2,196,004	625,133	730,896	76,398	5,247,163	1,969,502
2024		2,389,390	1,184,563	2,256,004	562,263	687,926	53,849	5,333,320	1,800,675
2025		2,780,246	1,094,686	2,611,005	496,562	625,251	30,608	6,016,502	1,621,856
2026-2030		12,306,158	3,938,249	12,400,020	1,397,450	508,496	10,098	25,214,674	5,345,797
2031-2035		11,413,525	1,959,294	1,729,333	147,575	-	-	13,142,858	2,106,869
2036-2040		6,877,267	444,573	-	-	-	-	6,877,267	444,573
	\$	42,505,749	12,647,980	25,559,376	4,417,373	3,953,000	386,392	72,018,125	17,451,745

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Fiscal Year Ending September 30,	Business-Type Activities					
	General		Note Payable		Total	
	Obligation Bonds					
	Principal	Interest	Principal	Interest	Principal	Interest
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	56,026	1,244,026	221,208
2024	922,612	127,932	350,272	48,784	1,272,884	176,716
2025	608,333	94,164	373,454	18,704	981,787	112,868
2026-2030	1,311,660	97,251	1,496,939	134,961	2,808,599	232,212
2031-2035	-	-	359,757	22,826	359,757	22,826
2036-2040	-	-	84,287	1,238	84,287	1,238
	<u>\$ 5,400,901</u>	<u>914,922</u>	<u>3,715,980</u>	<u>418,454</u>	<u>9,116,881</u>	<u>1,333,376</u>

Bonds and notes payable at September 30, 2020 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 \$180,382 at September 30, 2020; and interest at 2.00% to 5.00%, payable on 2-1 and 8-1 of each year.

Debt Service Fund	\$ 4,507,542	
Public Utility Enterprise Fund	<u>4,077,840</u>	\$ 8,585,382

\$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 \$1,577,381 at September 30, 2020; and interest at 3.00% to 4.00%, payable on 2-1 and 8-1 of each year. 21,137,381

\$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 \$23,386 at September 30, 2020; and interest at 3.00% to 4.00%, payable on 5-1 and 11-1 of each year. 2,773,386

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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. \$ 3,865,000

\$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 \$132,440 at September 30, 2020; and interest at 2.25% to 3.125%, payable on 6-1 and 12-1 of each year. 10,222,440

\$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 \$8,063 at September 30, 2020; 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. 1,323,061

\$ 47,906,650

Limited Obligation Bonds:

\$15,390,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$1,405,000 to \$1,740,000, payable 10-1-20 through 10-1-29; and interest varying annually from 1.25% to 3%, payable on 10-1 and 4-1 of each year beginning with 10-1-20 and ending with 10-1-29, net of unamortized premium of \$266,715 at September 30, 2020. 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.

\$ 15,656,715

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

\$2,300,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$105,000 to \$210,000, payable 10-1-20 through 10-1-34; and interest of 5%, payable on 5-1 and 11-1 of each year beginning with 11-1-20 and ending with 11-1-34. 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.

\$ 2,300,000

\$7,775,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$715,000 to \$790,000, payable 10-1-20 through 4-1-31; and interest varying annually from 2% to 3%, payable on 10-1 and 4-1 of each year beginning with 10-1-20 and ending with 4-1-31, net of unamortized discount of \$172,339 at September 30, 2020. 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.

7,602,661

\$ 25,559,376

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

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. \$ 3,303,519

\$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. 1,090,909

\$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. 966,347

\$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. 847,539

\$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. 45,387

\$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. 217,296

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Notes - continued:

\$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. \$ 327,148

\$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. 221,354
\$ 7,019,499

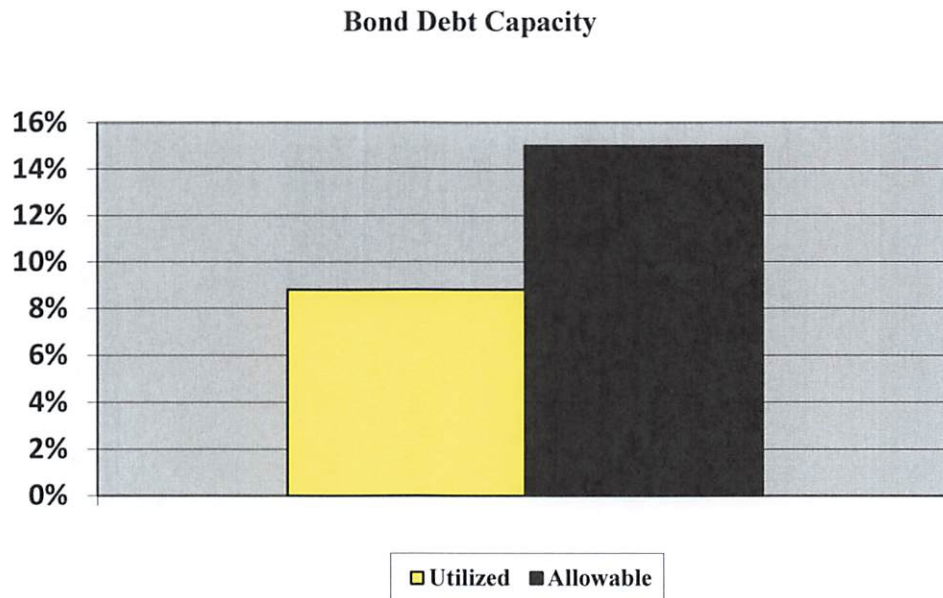
The amount of general obligation bonded debt that can be incurred by the City is limited by state statute. Total outstanding bonded debt during a year can be no greater than 15% of the assessed value of the taxable property within such municipality, according to the last completed assessment for taxation, 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, 2020, the amount of outstanding bonded debt was equal to 8.99% of property assessments of \$472,940,566 computed as follows:

Bonded debt:	
General obligation bonds - Governmental Activities	\$ 42,505,749
General obligation bonds - Business-Type Activities	5,400,901
Less excludable debt:	
General obligation bonds - Business-Type Activities	<u>(5,400,901)</u>
Total debt subject to limitation	\$ <u>42,505,749</u>
Assessed valuation	\$ 472,940,566
Percentage	8.99%

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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 numerous lease agreements for financing the acquisition of various machinery and equipment. 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. The assets acquired under the capital leases have an original cost in the amount of \$1,054,992 and accumulated depreciation of \$367,777 resulting in a net book value of \$687,215. Obligations of the City's governmental activities under capital leases at September 30, 2020 are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2021	\$ 165,101	17,578	182,679
2022	168,041	14,637	182,678
2023	172,752	9,926	182,678
2024	112,281	5,259	117,540
2025	31,306	795	32,101
	<u>649,481</u>	<u>48,195</u>	<u>697,676</u>
Total lease payments	\$ 649,481	48,195	697,676

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 7 - LONG-TERM LIABILITIES - CONTINUED:

Operating Lease Obligations

The City has entered into several equipment operating lease agreements. Future payments are due as follows:

	<u>Amount</u>
Year ending September 30,	
2021	\$ 159,811
2022	75,148
2023	69,923
2024	29,539
2025	<u>-</u>
Total lease payments	\$ <u>334,421</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, 2020:

Advances

Advances to/from other funds at September 30, 2020 are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Lake Harbour Ext Fund	\$ 1,679,044
	City Center Fund	182,139
	Colony Park TIF Bond Debt Fund	636,838
	Internal Service Fund	540,000
	Other Nonmajor Funds	<u>301,941</u>
		3,339,962
City Center Fund	2019 \$19.96M Bond Issue Fund	8,680,973
Lake Harbour Ext Fund	2019 \$19.96M Bond Issue Fund	664,497
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	<u>785,247</u>
		\$ <u>13,470,679</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, 2020

NOTE 8 - INTERFUND ADVANCES AND TRANSFERS - CONTINUED:

Transfers

Transfer In	Transfer Out	Amount
General Fund	Public Utility	\$ 696,153
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	17,261
Lake Harbour Ext Fund	Other Nonmajor Funds	72,204
Public Utility	Other Nonmajor Funds	<u>27,318</u>
		\$ <u>812,936</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 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

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 \$11,753,353 and the total covered payroll was \$11,635,447 for the year ended September 30, 2020. 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, 2020, 2019 and 2018 were \$2,024,344, \$1,873,614, and \$1,788,276, 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.

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

At September 30, 2020, the City reported a liability of \$33,819,891 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 9 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

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, 2020, the City's proportion was 0.1747 percent, which was a decrease of .0016 percent from its proportion measured as of June 30, 2019.

For the year ended September 30, 2020, the City recognized pension expense of \$2,817,121. At September 30, 2020, 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	\$ 293,763	-
Net difference between projected and actual earnings on pension plan investments	2,215,365	840,975
Change of assumptions	190,844	-
Changes in proportion and differences between City contributions and proportionate share of contributions	7,672	131,752
City contributions subsequent to the measurement date	<u>538,001</u>	<u>-</u>
Total	\$ <u>3,245,645</u>	<u>972,727</u>

The \$538,001 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,	
2021	\$ 39,236
2022	588,173
2023	659,942
2024	<u>447,566</u>
Total	\$ <u>1,734,917</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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, 2020 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 %
Debt Securities	20 %	0.50 %
Real Estate	10 %	4.00 %
Private Equity	8 %	6.25 %
Cash	1 %	- %
Total	\$ <u>100 %</u>	

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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 current contribution rate (17.40%). 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, 2020, 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%)	\$ 43,775,692
Current discount rate (7.75%)	33,819,891
1.00% increase (8.75%)	25,602,353

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, 2020

NOTE 10 - CONTINGENT LIABILITIES - CONTINUED:

Litigation

In prior years, the City has been 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. During the current year all litigation surrounding the amendment to the Zoning Ordinance and all other matters have been dismissed with prejudice. Management is not aware of any outstanding litigation that could have a material adverse effect on the net position of the City.

COVID-19

On March 11, 2020, the World Health Organization declared the outbreak of a novel coronavirus (COVID-19) as a global pandemic, which has spread throughout the United States and around the world. The City is aware of changes in its operations as a result of COVID-19 but believes any impact on the City's financial statements have been minimal. Management also believes any future disruption, when and if experienced, would be temporary; however, there is uncertainty around when any future disruptions might occur, the duration, and hence, the potential impact. While the ultimate potential impact cannot be estimated at the time, management does not currently anticipate a material adverse effect on the City's statement of net position or the statement of activities.

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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

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 \$471 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.

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, 2020, 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, 2020 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 the claims liability during fiscal years 2018 through 2020 were as follows:

	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2017-2018	\$ 94,474	1,544,490	1,431,593	207,371
2018-2019	207,371	1,541,367	1,684,252	64,486
2019-2020	64,486	1,412,390	1,384,322	92,554

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 13 - COMMITMENTS

At September 30, 2020, 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, 2020	Commitment Outstanding as of September 30, 2020
City Center	Architecture	\$ 518,167	489,240	28,927
City Center	Engineering	1,270,089	1,007,683	262,406
City Center	Other	443,029	382,685	60,344
City Center	Construction	7,786,729	5,700,896	2,085,833
City Center	Electrical	1,305,280	989,538	315,742
City Center	Mechanical	1,101,644	951,995	149,649
City Center	Construction	547,791	484,119	63,672
City Center	Other	105,050	-	105,050
Lake Harbour Extension	Engineering	3,386,705	3,163,110	223,595
Lake Harbour Extension	Construction	14,780,385	14,512,252	268,133
Lake Harbour Extension	Railroad	600,816	569,665	31,151
Wolcott Park Improvements	Engineering	108,315	97,771	10,544
Wolcott Park Improvements	Contractor	1,203,500	734,867	468,633
Total			\$	<u>4,073,679</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 Bond Debt Fund	\$ 102,749
Capital Project Funds - consolidated with other nonmajor funds:	
Renaissance Traffic Signals Fund	19,838
Internal Service Fund	<u>599,323</u>
Total	\$ <u>721,910</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 14 - DEFICIT FUND BALANCE OF INDIVIDUAL FUNDS - CONTINUED:

The deficit in the Lowes TIF Bond Debt Fund will be remedied through the generation of future surpluses. The deficit in the Renaissance Traffic Signals Fund will be remedied through the proceeds from the developer. 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.

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Accounting Pronouncements

GASB Statement No. 95, *Postponement of the Effective Dates of Certain Authoritative Guidance*, issued May 2020, the primary objective of this Statement is to provide temporary relief to governments and other stakeholders in light of the COVID-19 pandemic. That objective is accomplished by postponing the effective dates of certain provisions in Statements and Implementation Guides that first became effective or are scheduled to become effective for periods beginning after June 15, 2018, and later. The requirements of this Statement are effective immediately.

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, 2019. 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, 2020

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, 2019. 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.

GASB Statement No. 92, *Omnibus 2020*, issued January 2020, enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing practice issues that have been identified during implementation and application of certain GASB Statements. The requirements related to the effective date of Statement 87 and Implementation Guide 2019-3, reinsurance recoveries, and terminology used to refer to derivative instruments are effective upon issuance. All other requirements of this statement are effective for reporting periods beginning after June 15, 2021. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

GASB Statement No. 93, *Replacement of Interbank Offered Rates*, issued March 2020, some governments have entered into agreements in which variable payments made or received depend on an interbank offered rate (IBOR) - most notably, the London Interbank Offered Rate (LIBOR). As a result of global reference rate reform, LIBOR is expected to cease to exist in its current form at the end of 2021, prompting governments to amend or replace financial instruments for the purpose of replacing LIBOR with other reference rates, by either changing the reference rate or adding or changing fallback provisions related to the reference rate. The requirements of this Statement are effective for periods beginning after June 15, 2020. 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, 2020

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, the primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement. The requirements of this Statement are effective for periods beginning after June 15, 2022. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*, issued May 2020, this Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset - an intangible asset - and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, *Leases*, as amended. The requirements of this Statement are effective for periods beginning after June 15, 2022. Management is currently evaluating the impact of the adoption of this Statement on the City's financial statements.

GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*, issued June 2020, (1) increases consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigates costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans. The requirements in (1) paragraph 4 of this Statement as it applies to defined contribution

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020

NOTE 15 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

pension plans, defined contribution OPEB plans, and other employee benefit plans and (2) paragraph 5 of this Statement are effective immediately. All other requirements of this statement are effective for reporting periods beginning after June 15, 2021. The effects of paragraphs 4 and 5 of this statement do not have a material impact on the City's financial statements. Management is currently evaluating the impact of the adoption of the other requirements of this Statement on the City's financial statements.

NOTE 16 - SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 30, 2021, 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, 2020**

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, 2020**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Sales taxes	\$ 12,040,247	11,357,839	12,434,438	1,076,599
Ad valorem taxes	5,610,907	5,610,907	5,755,043	144,136
Franchise fees	1,270,098	1,270,098	1,246,744	(23,354)
Licenses and permits	437,659	339,259	339,563	304
Intergovernmental	787,603	1,752,847	1,864,850	112,003
Charges for services	818,590	757,490	802,962	45,472
Fines and forfeits	1,317,775	1,170,355	1,125,502	(44,853)
Contributions	-	7,595	8,595	1,000
Investment and interest earnings	270,921	344,221	424,180	79,959
Miscellaneous	58,955	108,174	165,224	57,050
Total revenues	<u>22,612,755</u>	<u>22,718,785</u>	<u>24,167,101</u>	<u>1,448,316</u>
EXPENDITURES:				
General government:				
Personnel services	2,822,907	2,822,907	2,772,363	50,544
Supplies	67,415	52,325	40,034	12,291
Other services and charges	1,339,886	1,541,677	1,379,298	162,379
Capital outlay	<u>61,000</u>	<u>54,884</u>	<u>54,493</u>	<u>391</u>
Total general government	<u>4,291,208</u>	<u>4,471,793</u>	<u>4,246,188</u>	<u>225,605</u>
Public safety:				
Personnel services	10,364,965	10,364,965	9,353,205	1,011,760
Supplies	472,463	437,624	334,430	103,194
Other services and charges	1,322,501	1,193,616	965,419	228,197
Capital outlay	<u>754,691</u>	<u>723,867</u>	<u>1,299,402</u>	<u>(575,535)</u>
Total public safety	<u>12,914,620</u>	<u>12,720,072</u>	<u>11,952,456</u>	<u>767,616</u>
Public service:				
Personnel services	1,962,608	1,962,608	1,722,176	240,432
Supplies	618,730	534,930	388,934	145,996
Other services and charges	2,705,384	3,921,340	3,719,705	201,635
Capital outlay	<u>98,650</u>	<u>68,650</u>	<u>22,562</u>	<u>46,088</u>
Total public service	<u>5,385,372</u>	<u>6,487,528</u>	<u>5,853,377</u>	<u>634,151</u>
Health and welfare:				
Other services and charges	<u>120,000</u>	<u>120,000</u>	<u>114,565</u>	<u>5,435</u>
Total health and welfare	<u>120,000</u>	<u>120,000</u>	<u>114,565</u>	<u>5,435</u>

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE - CONTINUED:
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
Culture and recreation:				
Personnel services	\$ 1,094,122	1,094,122	1,030,242	63,880
Supplies	186,750	144,600	136,704	7,896
Other services and charges	971,635	767,835	695,747	72,088
Capital outlay	25,000	93,150	88,409	4,741
Total culture and recreation	<u>2,277,507</u>	<u>2,099,707</u>	<u>1,951,102</u>	<u>148,605</u>
Debt service:				
Principal	45,230	45,230	45,229	1
Interest and other fiscal charges	<u>10,447</u>	<u>10,447</u>	<u>10,473</u>	<u>(26)</u>
Total debt service	<u>55,677</u>	<u>55,677</u>	<u>55,702</u>	<u>(25)</u>
Total expenditures	<u>25,044,384</u>	<u>25,954,777</u>	<u>24,173,390</u>	<u>1,781,387</u>
Excess (deficiency) of revenue over (under) expenditures	\$ <u>(2,431,629)</u>	<u>(3,235,992)</u>	<u>(6,289)</u>	<u>3,229,703</u>
Other financing sources (uses):				
Transfers in	-	-	696,153	696,153
Sale of capital assets	<u>22,371</u>	<u>22,371</u>	<u>33,641</u>	<u>11,270</u>
Total other financing sources (uses)	<u>22,371</u>	<u>22,371</u>	<u>729,794</u>	<u>707,423</u>
Net change in fund balance	\$ <u>(2,409,258)</u>	<u>(3,213,621)</u>	723,505	<u>3,937,126</u>
Fund balance at beginning of year			<u>16,019,244</u>	
Fund balance at end of year			\$ <u>16,742,749</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			\$ 16,742,749	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			2,549,044	
Net prepaids			147,952	
Net accrued expenditures and related liabilities paid after 30 days			<u>(106,053)</u>	
Fund balance at end of year - GAAP basis			\$ <u>19,333,692</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>2020</u>	<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	\$ 33,819,891	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	0.1747%	0.1763%	0.1788%	0.1786%	0.1759%	0.1808%	0.1797%
City's covered payroll	11,586,250	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	291.90%	270.08%	260.44%	259.06%	279.16%	252.05%	219.80%
PERS' fiduciary net position as a percentage of the total pension liability	58.97%	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>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,024,344	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>2,024,344</u>	<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>	<u>-</u>
City's covered payroll	\$ 11,635,448	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	17.40%	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, 2020**

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, 2018 valuation for the September 30, 2020 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

None.

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO REQUIRED SUPPLEMENTAL INFORMATION SCHEDULES
SEPTEMBER 30, 2020**

Pension Schedules - continued:

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, 2020**

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.
5. 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.

CITY OF RIDGELAND, MISSISSIPPI

**DEBT SERVICE FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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:				
Property taxes	\$ 3,720,849	3,720,849	3,802,243	81,394
Intergovernmental	20,138	20,138	21,345	1,207
Interest earnings	28,470	28,470	46,756	18,286
Total revenues	<u>3,769,457</u>	<u>3,769,457</u>	<u>3,870,344</u>	<u>100,887</u>
EXPENDITURES:				
Debt service:				
Principal	2,533,296	2,533,296	2,533,296	-
Interest and other fiscal charges	<u>1,577,631</u>	<u>1,577,631</u>	<u>1,563,110</u>	<u>14,521</u>
Total expenditures	<u>4,110,927</u>	<u>4,110,927</u>	<u>4,096,406</u>	<u>14,521</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(341,470)</u>	<u>(341,470)</u>	<u>(226,062)</u>	<u>115,408</u>
NET CHANGE IN FUND BALANCE	\$ <u>(341,470)</u>	<u>(341,470)</u>	<u>(226,062)</u>	<u>115,408</u>
Fund balance at beginning of year			<u>2,011,650</u>	
Fund balance at end of year			\$ <u>1,785,588</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			\$ 1,785,588	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>41,522</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,827,110</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COLONY PARK TIF BOND DEBT FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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	\$ 1,297,470	1,297,470	1,029,363	(268,107)
Property taxes	618,570	618,570	590,333	(28,237)
Intergovernmental	909,835	909,835	1,830,949	921,114
Interest earnings	37,500	37,500	27,963	(9,537)
Total revenues	<u>2,863,375</u>	<u>2,863,375</u>	<u>3,478,608</u>	<u>615,233</u>
EXPENDITURES:				
Debt service:				
Principal	1,590,000	1,590,000	1,590,000	-
Interest and other fiscal charges	1,234,901	1,234,901	2,038,735	(803,834)
Bond issue cost	-	-	376,362	(376,362)
Total expenditures	<u>2,824,901</u>	<u>2,824,901</u>	<u>4,005,097</u>	<u>(1,180,196)</u>
Excess (deficiency) of revenue over (under) expenditures	<u>38,474</u>	<u>38,474</u>	<u>(526,489)</u>	<u>(564,963)</u>
Other financing sources (uses):				
Issuance of debt	-	-	23,259,376	23,259,376
Debt retirement	-	-	(21,990,000)	(21,990,000)
Payment to developers	-	-	(370,360)	(370,360)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>899,016</u>	<u>899,016</u>
NET CHANGE IN FUND BALANCE	\$ <u>38,474</u>	<u>38,474</u>	372,527	<u>334,053</u>
Fund balance at beginning of year			<u>3,135,532</u>	
Fund balance at end of year (same as GAAP)			\$ <u>3,508,059</u>	

CITY OF RIDGELAND, MISSISSIPPI

CITY CENTER FUND - MAJOR FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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:				
Investment earnings	\$ -	-	112,250	112,250
Miscellaneous	<u>1,800</u>	<u>1,800</u>	<u>2,600</u>	<u>800</u>
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>114,850</u>	<u>113,050</u>
EXPENDITURES:				
Capital outlay	<u>15,703,067</u>	<u>15,703,067</u>	<u>7,556,992</u>	<u>8,146,075</u>
Total expenditures	<u>15,703,067</u>	<u>15,703,067</u>	<u>7,556,992</u>	<u>8,146,075</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(15,701,267)</u>	<u>(15,701,267)</u>	<u>(7,442,142)</u>	<u>8,259,125</u>
NET CHANGE IN FUND BALANCE	\$ <u>(15,701,267)</u>	<u>(15,701,267)</u>	<u>(7,442,142)</u>	<u>8,259,125</u>
Fund balance at beginning of year			<u>14,797,545</u>	
Fund balance at end of year			\$ <u>7,355,403</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			\$ 7,355,403	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(10,352)</u>	
Fund balance at end of year - GAAP basis			\$ <u>7,345,051</u>	

CITY OF RIDGELAND, MISSISSIPPI
LAKE HARBOUR DRIVE EXTENSION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ 8,773,436	8,773,436	6,927,143	(1,846,293)
Investment earnings	-	-	110,890	110,890
Total revenues	<u>8,773,436</u>	<u>8,773,436</u>	<u>7,038,033</u>	<u>(1,735,403)</u>
EXPENDITURES:				
Capital outlay	<u>16,303,536</u>	<u>16,303,536</u>	<u>12,290,635</u>	<u>4,012,901</u>
Total expenditures	<u>16,303,536</u>	<u>16,303,536</u>	<u>12,290,635</u>	<u>4,012,901</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(7,530,100)</u>	<u>(7,530,100)</u>	<u>(5,252,602)</u>	<u>2,277,498</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	<u>21,670</u>	<u>72,204</u>	<u>72,204</u>	-
Total other financing sources (uses)	<u>21,670</u>	<u>72,204</u>	<u>72,204</u>	-
NET CHANGE IN FUND BALANCE	\$ <u>(7,508,430)</u>	<u>(7,457,896)</u>	<u>(5,180,398)</u>	<u>2,277,498</u>
Fund balance at beginning of year			<u>5,098,669</u>	
Fund balance at end of year			\$ <u><u>(81,729)</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	\$ (81,729)
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	1,057,095
Net accrued expenditures and related liabilities paid after 30 days	<u>(137,190)</u>
Fund balance at end of year - GAAP basis	\$ <u>838,176</u>

CITY OF RIDGELAND, MISSISSIPPI

2019 \$19.96M BOND ISSUE

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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:				
Investment earnings	\$ -	-	27,215	27,215
Total revenues	-	-	27,215	27,215
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	27,215	27,215
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(17,261)	(17,261)	-
Total other financing sources (uses)	-	(17,261)	(17,261)	-
NET CHANGE IN FUND BALANCE	\$ -	(17,261)	9,954	27,215
Fund balance at beginning of year			1,805,020	
Fund balance at end of year (same as GAAP)			\$ 1,814,974	

CITY OF RIDGELAND, MISSISSIPPI
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2020

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. 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.
3. 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.
4. 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.
5. Sunnybrook Road Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the improvement of Sunnybrook Road.
6. 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.
7. Renaissance Traffic Signals - Capital Project Fund - This fund accounts for the financial resources to be used for the replacement of traffic signals.
8. Freedom Ridge Park Fund - Capital Projects Fund - This fund accounts for the financial resources to be used for the improvement of Freedom Ridge Park.
9. Wolcott Park Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the improvement of Wolcott Park.
10. Highland Colony Rehab Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the rehabilitation of Highland Colony Boulevard.
11. Higginbotham TIF Bond Note Fund - Debt Service Fund - This fund accounts for the financial resources for the payment of principal and interest on the tax increment financing (TIF) note related to the Higginbotham TIF project.
12. Commerce Park Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the improvements of Commerce Park.

CITY OF RIDGELAND, MISSISSIPPI

COMBINING BALANCE SHEET

NONMAJOR GOVERNMENTAL FUNDS

AS OF SEPTEMBER 30, 2020

	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	\$ 299,037	246,048	35,312	580,397	
Receivables (net of allowance for uncollectibles, where applicable):					
Grants	-	-	10,200	10,200	
Taxes	-	109,443	-	109,443	
Due from other funds	-	-	785,247	785,247	
Total assets	<u>\$ 299,037</u>	<u>355,491</u>	<u>830,759</u>	<u>1,485,287</u>	
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 30,094	-	197,073	227,167	
Due to other funds	-	165,633	136,308	301,941	
Total liabilities	<u>30,094</u>	<u>165,633</u>	<u>333,381</u>	<u>529,108</u>	
Deferred inflows of resources:					
Unavailable revenue - property taxes	-	46,559	-	46,559	
Total deferred inflows of resources	<u>-</u>	<u>46,559</u>	<u>-</u>	<u>46,559</u>	
Fund balances:					
Restricted:					
Public safety	268,943	-	-	268,943	
Debt service	-	246,048	-	246,048	
Capital projects	-	-	517,216	517,216	
Unassigned	-	(102,749)	(19,838)	(122,587)	
Total fund balances	<u>268,943</u>	<u>143,299</u>	<u>497,378</u>	<u>909,620</u>	
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 299,037</u>	<u>355,491</u>	<u>830,759</u>	<u>1,485,287</u>	

CITY OF RIDGELAND

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Interfund Eliminations	Total Nonmajor Governmental Funds (See Exhibit A-5)
	Forfeiture and Seizure Fund				
REVENUES:					
Taxes:					
Sales taxes	\$ -	377,303	-	-	377,303
Property taxes	-	62,502	-	-	62,502
Intergovernmental	-	182,363	42,158	-	224,521
Fines and forfeitures	1,236	-	-	-	1,236
Interest earnings	6,247	4,548	9,247	-	20,042
Total revenues	<u>7,483</u>	<u>626,716</u>	<u>51,405</u>	<u>-</u>	<u>685,604</u>
EXPENDITURES:					
Capital outlay	30,095	-	1,578,569	-	1,608,664
Debt service:					
Principal	-	395,000	-	-	395,000
Interest and other fiscal charges	-	13,233	-	-	13,233
Bond issuance costs	-	40,000	-	-	40,000
Total expenditures	<u>30,095</u>	<u>448,233</u>	<u>1,578,569</u>	<u>-</u>	<u>2,056,897</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(22,612)</u>	<u>178,483</u>	<u>(1,527,164)</u>	<u>-</u>	<u>(1,371,293)</u>
OTHER FINANCING SOURCES (USES):					
Sale of capital assets	1,943	-	-	-	1,943
Issuance of debt	-	2,300,000	-	-	2,300,000
Payment to developers	-	(2,018,500)	-	-	(2,018,500)
Transfers in	-	-	17,261	-	17,261
Transfers out	-	-	(99,522)	-	(99,522)
Total other financing sources (uses)	<u>1,943</u>	<u>281,500</u>	<u>(82,261)</u>	<u>-</u>	<u>201,182</u>
NET CHANGE IN FUND BALANCES	<u>(20,669)</u>	<u>459,983</u>	<u>(1,609,425)</u>	<u>-</u>	<u>(1,170,111)</u>
Fund balances at beginning of year	<u>289,612</u>	<u>(316,684)</u>	<u>2,106,803</u>	<u>-</u>	<u>2,079,731</u>
Fund balances at end of year	\$ <u><u>268,943</u></u>	<u><u>143,299</u></u>	<u><u>497,378</u></u>	<u><u>-</u></u>	<u><u>909,620</u></u>

CITY OF RIDGELAND, MISSISSIPPI

**FORFEITURE AND SEIZURE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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	\$ -	-	1,236	1,236
Interest earnings	-	-	6,247	6,247
Total revenues	-	-	7,483	7,483
EXPENDITURES:				
Capital outlay	-	30,095	30,095	-
Total expenditures	-	30,095	30,095	-
Excess (deficiency) of revenues over (under) expenditures	-	(30,095)	(22,612)	7,483
OTHER FINANCING SOURCES (USES):				
Sale of equipment	-	-	1,943	1,943
Total other financing sources (uses)	-	-	1,943	1,943
NET CHANGE IN FUND BALANCE	\$ -	(30,095)	(20,669)	9,426
Fund balance at beginning of year			289,612	
Fund balance at end of year (same as GAAP)			\$ 268,943	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF SEPTEMBER 30, 2020**

	Higginbotham TIF Note Debt Fund	Lowes TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-6)
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 246,048	-	246,048
Receivables (net of allowance for uncollectibles, where applicable):			
Taxes	<u>46,559</u>	<u>62,884</u>	<u>109,443</u>
 Total assets	\$ <u>292,607</u>	<u>62,884</u>	<u>355,491</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
Liabilities:			
Due to other funds	\$ <u>-</u>	<u>165,633</u>	<u>165,633</u>
Total liabilities	<u>-</u>	<u>165,633</u>	<u>165,633</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	<u>46,559</u>	<u>-</u>	<u>46,559</u>
Total deferred inflows of resources	<u>46,559</u>	<u>-</u>	<u>46,559</u>
Fund balances:			
Restricted:			
Debt service	246,048	-	246,048
Unassigned	<u>-</u>	<u>(102,749)</u>	<u>(102,749)</u>
Total fund balances	<u>246,048</u>	<u>(102,749)</u>	<u>143,299</u>
 Total liabilities, deferred inflows of resources, and fund balances	\$ <u>292,607</u>	<u>62,884</u>	<u>355,491</u>

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR DEBT SERVICE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	Higginbotham TIF Note Debt Fund	Lowes TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-7)
REVENUES:			
Taxes:			
Sales taxes	\$ -	377,303	377,303
Property taxes	-	62,502	62,502
Intergovernmental	-	182,363	182,363
Interest earnings	<u>4,548</u>	<u>-</u>	<u>4,548</u>
Total revenues	<u>4,548</u>	<u>622,168</u>	<u>626,716</u>
EXPENDITURES:			
Debt service:			
Principal	-	395,000	395,000
Interest and other fiscal charges	-	13,233	13,233
Bond issuance cost	<u>40,000</u>	<u>-</u>	<u>40,000</u>
Total expenditures	<u>40,000</u>	<u>408,233</u>	<u>448,233</u>
Excess of revenues over expenditures	<u>(35,452)</u>	<u>213,935</u>	<u>178,483</u>
OTHER FINANCING SOURCES (USES):			
Bond proceeds	2,300,000	-	2,300,000
Payment to developers	<u>(2,018,500)</u>	<u>-</u>	<u>(2,018,500)</u>
Total other financing uses	<u>281,500</u>	<u>-</u>	<u>281,500</u>
NET CHANGE IN FUND BALANCES	246,048	213,935	459,983
Fund balances at beginning of year	<u>-</u>	<u>(316,684)</u>	<u>(316,684)</u>
Fund balances at end of year	\$ <u><u>246,048</u></u>	<u><u>(102,749)</u></u>	<u><u>143,299</u></u>

CITY OF RIDGELAND, MISSISSIPPI

HIGGINBOTHAM TIF NOTE DEBT FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ -	-	4,548	4,548
Non-revenue receipts	-	-	-	-
Total revenues	-	-	4,548	4,548
EXPENDITURES:				
Debt service:				
Principal	-	-	-	-
Interest	-	-	-	-
Bond issuance costs	-	281,500	40,000	241,500
Total expenditures	-	281,500	40,000	(241,500)
Excess (deficiency) of revenues over (under) expenditures	-	(281,500)	(35,452)	246,048
OTHER FINANCING SOURCES (USES):				
Bond proceeds	-	2,300,000	2,300,000	-
Payment to developers	-	(2,018,500)	(2,018,500)	-
Total other financing sources (uses)	-	281,500	281,500	-
NET CHANGE IN FUND BALANCE	\$ -	-	246,048	246,048
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 246,048	

CITY OF RIDGELAND, MISSISSIPPI

**LOWES TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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 taxes	\$ 378,479	378,479	378,314	(165)
Property taxes	61,207	61,207	62,502	1,295
Intergovernmental	90,866	90,866	182,363	91,497
Total revenues	<u>530,552</u>	<u>530,552</u>	<u>623,179</u>	<u>92,627</u>
EXPENDITURES:				
Debt service:				
Principal	395,000	395,000	395,000	-
Interest and other fiscal charges	13,233	13,233	13,233	-
Paying agent	2,000	2,000	-	2,000
Total expenditures	<u>410,233</u>	<u>410,233</u>	<u>408,233</u>	<u>2,000</u>
NET CHANGE IN FUND BALANCE	\$ <u>120,319</u>	<u>120,319</u>	214,946	<u>94,627</u>
Fund balance at beginning of year			<u>(380,579)</u>	
Fund balance at end of year			\$ <u>(165,633)</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			\$ (165,633)	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>62,884</u>	
Net change in fund balance - GAAP basis			\$ <u>(102,749)</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF SEPTEMBER 30, 2020**

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	Renaissance Traffic Signals Fund	Sunnybrook Road Improvements Fund	Colony Park Boulevard Fund	Commerce Park Fund	Freedom Ridge Park Improvements Fund	Wolcott Park Improvements Fund	Highland Colony Rehab Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-6)
<u>ASSETS</u>										
Cash and cash equivalents	\$ 20,312	15,000	-	-	-	-	-	-	-	35,312
Due from other funds	-	-	-	-	-	-	-	785,247	-	785,247
Receivables (net of allowance for uncollectibles, where applicable):										
Grants	10,200	-	-	-	-	-	-	-	-	10,200
Total assets	<u>30,512</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>785,247</u>	<u>-</u>	<u>830,759</u>
<u>LIABILITIES AND FUND BALANCES</u>										
Liabilities:										
Accounts payable	-	-	621	-	-	-	-	196,452	-	197,073
Due to other funds	-	-	19,217	-	-	-	-	117,091	-	136,308
Total liabilities	<u>-</u>	<u>-</u>	<u>19,838</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>313,543</u>	<u>-</u>	<u>333,381</u>
Fund balances:										
Restricted for:										
Capital projects	30,512	15,000	-	-	-	-	-	471,704	-	517,216
Unassigned	-	-	(19,838)	-	-	-	-	-	-	(19,838)
Total fund balances	<u>30,512</u>	<u>15,000</u>	<u>(19,838)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>471,704</u>	<u>-</u>	<u>497,378</u>
Total liabilities and fund balances	\$ <u>30,512</u>	<u>15,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>785,247</u>	<u>-</u>	<u>830,759</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, 2020**

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	Renaissance Traffic Signals Fund	Sunnybrook Road Improvements Fund	Colony Park Boulevard Fund	Commerce Park Fund	Freedom Ridge Park Improvements Fund	Wolcott Park Improvements Fund	Highland Colony Rehab Fund	Interfund Elimin- ations	Total Nonmajor Capital Projects Funds (See Exhibit C-7)
REVENUES:											
Intergovernmental	\$ -	-	42,158	-	-	-	-	-	-	-	42,158
Interest income	-	-	-	-	-	-	-	9,247	-	-	9,247
Total revenues	-	-	42,158	-	-	-	-	9,247	-	-	51,405
EXPENDITURES:											
Capital outlay	25,356	-	61,996	-	-	17,261	631,610	842,346	-	-	1,578,569
Total expenditures	25,356	-	61,996	-	-	17,261	631,610	842,346	-	-	1,578,569
Excess (deficiency) of revenues over (under) expenditures	(25,356)	-	(19,838)	-	-	(17,261)	(631,610)	(833,099)	-	-	(1,527,164)
OTHER FINANCING SOURCES (USES):											
Transfers in	-	-	-	-	-	17,261	-	-	41,570	(41,570)	17,261
Transfers out	-	-	-	(110,487)	(30,604)	-	(1)	-	-	41,570	(99,522)
Total other financing sources (uses)	-	-	-	(110,487)	(30,604)	17,261	(1)	-	41,570	-	(82,261)
NET CHANGE IN FUND BALANCES	(25,356)	-	(19,838)	(110,487)	(30,604)	-	(631,611)	(833,099)	41,570	-	(1,609,425)
Fund balances at beginning of year	55,868	15,000	-	110,487	30,604	-	631,611	1,304,803	(41,570)	-	2,106,803
Fund balances at end of year	\$ 30,512	15,000	(19,838)	-	-	-	-	471,704	-	-	497,378

CITY OF RIDGELAND, MISSISSIPPI

JACKSON STREET MULTI-USE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	231,600	201,069	30,531
Total expenditures	-	231,600	201,069	30,531
Excess (deficiency) of revenue over (under) expenditures	-	(231,600)	(201,069)	30,531
NET CHANGE IN FUND BALANCE	\$ -	(231,600)	(201,069)	30,531
Fund balance at beginning of year			221,381	
Fund balance at end of year			\$ 20,312	
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			\$ 20,312	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			10,200	
Net change in fund balance - GAAP basis			\$ 30,512	

CITY OF RIDGELAND, MISSISSIPPI

CITY ENTRANCE SIGN HWY 51 FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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:				
Total revenues	\$ _____ -	_____ -	_____ -	_____ -
EXPENDITURES:				
Total expenditures	_____ -	_____ -	_____ -	_____ -
NET CHANGE IN FUND BALANCE	\$ <u>_____ -</u>	<u>_____ -</u>	-	<u>_____ -</u>
Fund balance at beginning of year			<u>15,000</u>	
Fund balance at end of year (same as GAAP)			\$ <u><u>15,000</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

**RENAISSANCE TRAFFIC SIGNAL IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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	\$ 975,007	975,007	42,158	(932,849)
Total revenues	<u>975,007</u>	<u>975,007</u>	<u>42,158</u>	<u>(932,849)</u>
EXPENDITURES:				
Capital outlay	<u>975,007</u>	<u>975,007</u>	<u>61,996</u>	<u>913,011</u>
Total expenditures	<u>975,007</u>	<u>975,007</u>	<u>61,996</u>	<u>913,011</u>
Excess (deficiency) of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>(19,838)</u>	<u>(19,838)</u>
OTHER FINANCING SOURCES:				
Transfers in	<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>\$ -</u>	<u>-</u>	<u>(19,838)</u>	<u>(19,838)</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year (same as GAAP)			\$ <u>(19,838)</u>	

CITY OF RIDGELAND, MISSISSIPPI
SUNNYBROOK ROAD IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenue over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers out	-	(110,487)	(110,487)	-
Total other financing sources	-	(110,487)	(110,487)	-
NET CHANGE IN FUND BALANCE	\$ -	(110,487)	(110,487)	-
Fund balance at beginning of year			110,487	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

COLONY PARK BOULEVARD FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	(21,670)	(30,604)	(30,604)	-
Total other financing sources	(21,670)	(30,604)	(30,604)	-
NET CHANGE IN FUND BALANCE	\$ (21,670)	(30,604)	(30,604)	-
Fund balance at beginning of year			30,604	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

**COMMERCE PARK FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	<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	-	17,261	17,261	-
Total expenditures	-	17,261	17,261	-
Excess (deficiency) of revenue over (under) expenditures	-	(17,261)	(17,261)	-
OTHER FINANCING SOURCES:				
Transfers in	-	17,261	17,261	-
Total other financing sources	-	17,261	17,261	-
NET CHANGE IN FUND BALANCE	\$ -	-	-	-
Fund balance at beginning of year			-	
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, 2020

	<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:				
Intergovernmental	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	<u>1,074,689</u>	<u>1,074,689</u>	<u>631,610</u>	<u>443,079</u>
Total expenditures	<u>1,074,689</u>	<u>1,074,689</u>	<u>631,610</u>	<u>443,079</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,074,689)</u>	<u>(1,074,689)</u>	<u>(631,610)</u>	<u>443,079</u>
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(1)	(1)	-
Total other financing sources	-	(1)	(1)	-
NET CHANGE IN FUND BALANCE	\$ <u>(1,074,689)</u>	<u>(1,074,690)</u>	(631,611)	<u>443,079</u>
Fund balance at beginning of year			<u>631,611</u>	
Fund balance at end of year (same as GAAP)			\$ <u>-</u>	

CITY OF RIDGELAND, MISSISSIPPI

WOLCOTT PARK IMPROVEMENTS FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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 income	\$ -	-	9,247	9,247
Total revenues	-	-	9,247	9,247
EXPENDITURES:				
Capital outlay	1,326,554	1,326,554	842,346	484,208
Total expenditures	1,326,554	1,326,554	842,346	484,208
Excess (deficiency) of revenues over (under) expenditures	(1,326,554)	(1,326,554)	(833,099)	493,455
NET CHANGE IN FUND BALANCE	\$ (1,326,554)	(1,326,554)	(833,099)	493,455
Fund balance at beginning of year			1,304,803	
Fund balance at end of year (same as GAAP)			\$ 471,704	

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COLONY REHAB FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ -	-	-	-
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	-	-	-
Total expenditures	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	41,570	41,570	-
Total other financing sources (uses)	-	41,570	41,570	-
NET CHANGE IN FUND BALANCE	\$ -	41,570	41,570	-
Fund balance at beginning of year			(41,570)	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

TRAFFIC SIGNALS IMPROVEMENT FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2020

	<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	\$ 954,000	954,000	-	(954,000)
Total revenues	\$ 954,000	954,000	-	(954,000)
EXPENDITURES:				
Capital outlay	954,000	954,000	-	954,000
Total expenditures	954,000	954,000	-	954,000
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	-	-
Transfers out	-	-	-	-
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, 2020**

GENERAL FUND:

U.S. Treasury Bills	\$ 999,877
Governmental National Mortgage Association (GNMA)	3,468,867
Mississippi Development Bank Tax Notes	376,339
United States International Development	440,073
Small Business Administration	<u>1,383,224</u>
	<u>6,668,380</u>

19.96M BOND ISSUE:

U.S. Treasury Bills	1,999,755
Federal Home Loan Bank	<u>7,801,259</u>
	<u>9,801,014</u>

LAKE HARBOUR EXTENTION FUND:

U.S. Treasury Bills	99,988
Federal Home Loan Bank	2,705,677
Federal National Mortgage Association (FNMA)	<u>612,230</u>
	<u>3,417,895</u>

PUBLIC UTILITY FUND:

U.S. Treasury Bills	249,971
Governmental National Mortgage Association (GNMA)	3,192,922
Mississippi Development Bank Tax Notes	237,144
Small Business Administration Loans	529,051
Pearl MS Urban Renewal Rev.	<u>100,013</u>
	<u>4,309,101</u>

Total of all investments	\$ <u>24,196,390</u>
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CITY OF RIDGELAND, MISSISSIPPI

SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS SEPTEMBER 30, 2020

<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	Rachel Collier	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	Brent Watson	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	Sandra Rowland	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	Caleb Hewitt	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, 2020**

	Date of Obligation	Date of Maturity	Interest Rate	Original Amount	Balance October 1, 2019	Current Year Transactions			Balance September 30, 2020
						Additions	Retirements	Refunding	
<u>Governmental Activities Long-Term Debt</u>									
General obligation bonds:									
Public improvement	05-31-11	05-01-26	3-4%	5,825,000	\$ 3,150,000	-	(400,000)	-	2,750,000
Bond premium				61,897	27,512	-	(4,126)	-	23,386
General obligation bonds	07-15-14	06-01-34	3-4%	5,100,000	4,085,000	-	(220,000)	-	3,865,000
Refunding bonds	12-18-14	08-01-27	2-5%	6,053,549	4,940,493	-	(527,651)	-	4,412,842
Bond premium				175,874	108,231	-	(13,531)	-	94,700
General obligation bonds	12-22-15	12-01-35	2.25-3.125%	11,900,000	10,565,000	-	(475,000)	-	10,090,000
Bond premium				173,695	141,127	-	(8,687)	-	132,440
General obligation bonds	08-20-19	08-01-39	3-4%	19,960,000	19,960,000	-	(400,000)	-	19,560,000
Bond premium				1,660,402	1,660,402	-	(83,021)	-	1,577,381
Total general obligation bonds					\$ 44,637,765	-	(2,132,016)	-	42,505,749
Limited obligation bonds:									
Colony Park phase I	10-15-09	11-30-29	3-5.375%	24,625,000	\$ 16,110,000	-	(1,140,000)	(14,970,000)	-
Colony Park phase II	04-21-11	04-01-31	5.2-6.375%	10,375,000	7,470,000	-	(450,000)	(7,020,000)	-
Bond discount				(173,695)	(105,880)	-	105,880	-	-
Colony Park Refinancing Series 2020A	09-16-20	10-01-29	1.25-3%	15,390,000	-	15,390,000	-	-	15,390,000
Bond premium				266,715	-	266,715	-	-	266,715
Colony Park Refinancing Series 2020B	09-16-20	04-01-31	2-3%	7,775,000	-	7,775,000	-	-	7,775,000
Bond discount				(172,339)	-	(172,339)	-	-	(172,339)
Higginbotham	11-01-19	11-01-34	5.000%	2,300,000	-	2,300,000	-	-	2,300,000
Total limited obligation bonds					\$ 23,474,120	25,559,376	(1,484,120)	(21,990,000)	25,559,376
Other long-term debt:									
County Line refunding taxable note	09-01-15	09-01-20	3.350%	1,845,000	\$ 395,000	-	(395,000)	-	-
Mississippi Department of Transportation	10-11-06	01-01-26	5.0%	5,072,000	3,814,160	-	(510,641)	-	3,303,519
Capital lease	03-15-20	10-15-20	2.43%	87,000	-	87,000	-	-	87,000
Capital lease	11-22-19	11-22-22	2.38%	343,675	-	343,675	-	-	343,675
Capital lease	02-10-17	02-13-20	5.97%	67,712	8,135	-	(8,135)	-	-
Capital lease	11-20-18	12-14-23	4.000%	255,900	255,900	-	(37,094)	-	218,806
Total other long-term debt					\$ 4,473,195	430,675	(950,870)	-	3,953,000
Total governmental activities long-term debt					\$ 72,585,080	25,990,051	(4,567,006)	(21,990,000)	72,018,125
<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	\$ 1,326,620	-	(158,312)	-	1,168,308
Bond premium				31,625	10,135	-	(2,433)	-	7,702
Refunding bonds	11-04-10	11-01-23	2.01-3.1%	1,466,894	293,380	-	(146,690)	-	146,690
Bond premium				21,786	2,540	-	(2,179)	-	361
Refunding bonds	12-18-14	08-01-27	2-5%	5,476,452	4,469,507	-	(477,349)	-	3,992,158
Bond premium				159,125	97,920	-	(12,238)	-	85,682
Total general obligation bonds					\$ 6,200,102	-	(799,201)	-	5,400,901
Other long-term debt:									
State Revolving Fund Loan	05-06-11	03-01-31	1.75%	1,889,275	\$ 1,184,736	-	(93,827)	-	1,090,909
State Revolving Fund Loan	10-18-10	06-01-30	1.95%	1,771,698	1,055,473	-	(89,126)	-	966,347
State Revolving Fund Loan	09-12-17	02-01-37	1.95%	978,640	890,925	-	(43,386)	-	847,539
Madison County Wastewater Authority	04-20-04	06-01-23	1.75%	282,322	61,358	-	(15,971)	-	45,387
Madison County Wastewater Authority	03-31-07	06-10-30	1.75%	404,830	237,558	-	(20,262)	-	217,296
Madison County Wastewater Authority	11-01-10	11-01-25	3.73%	800,000	383,517	-	(56,369)	-	327,148
Madison County Wastewater Authority	02-15-12	10-05-31	1.75%	363,006	239,296	-	(17,942)	-	221,354
Total other long-term debt					4,052,863	-	(336,883)	-	3,715,980
Total business-type activities long-term debt					\$ 10,252,965	-	(1,136,084)	-	9,116,881

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>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>2020</u>
<u>Governmental Funds Fund Balances</u>										
General Fund:										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable**	57	56	79	65	75	111	148	173	197	148
Restricted**	455	330	263	248	301	589	751	1,009	1,244	1,154
Assigned**	46	46	45	46	282	2,377	1,178	26	1,451	2,543
Unassigned**	<u>12,749</u>	<u>12,937</u>	<u>14,805</u>	<u>14,298</u>	<u>16,376</u>	<u>13,517</u>	<u>15,164</u>	<u>16,991</u>	<u>15,947</u>	<u>15,489</u>
Total General Fund Fund Balance	\$ <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>	<u>19,334</u>
All Other Governmental Funds:										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable**	529	1,351	900	-	-	-	-	-	-	-
Restricted**	1,397	11,945	5,638	5,786	1,788	18,737	18,408	18,126	31,758	16,366
Assigned**	96	92	78	69	94	-	-	-	-	-
Unassigned**	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(32)</u>	<u>(1,245)</u>	<u>(746)</u>	<u>(317)</u>	<u>(123)</u>
Total All Other Governmental Funds										
Fund Balances	\$ <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>16,243</u>
<u>Government-Wide Funds Position</u>										
Governmental Activities:										
Net Investment in Capital Assets	\$ 176,163	177,810	185,396	183,960	191,730	162,630	167,990	172,800	166,698	196,437
Restricted	923	1,068	498	4,581	395	28,229	27,218	26,265	39,885	13,404
Unrestricted	<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>	<u>(10,929)</u>
Total Governmental Activities Net Position	\$ <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>	<u>198,912</u>

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

	<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>2020</u>
<u>Government-Wide Funds Position</u> - continued:										
Business-Type Activities:										
Net Investment in Capital Assets	\$ 17,548	17,901	18,747	20,515	20,214	28,164	29,447	29,509	29,636	29,192
Restricted	4,808	1,532	1,631	1,788	1,906	-	-	-	-	-
Unrestricted	<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>	<u>8,855</u>
Total Business-Type Activities Net Position	\$ <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>	<u>38,047</u>
Total Primary Government:										
Net Investment in Capital Assets	\$ 193,711	195,711	204,143	204,475	211,944	190,794	197,437	202,309	196,334	225,629
Restricted	5,731	2,600	2,129	6,369	2,301	28,229	27,218	26,265	39,885	13,404
Unrestricted	<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>	<u>(2,074)</u>
Total Primary Government Net Position	\$ <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>	<u>236,959</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>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>2020</u>
<u>EXPENSES</u>										
Governmental activities:										
General government	\$ 5,376	4,066	3,444	4,954	5,504	5,666	4,749	4,214	4,353	4,821
Public safety	10,909	11,827	10,662	11,343	12,795	11,786	12,314	11,793	12,084	11,924
Court services	323	150	314	390	454	324	216	166	181	271
Public services	6,243	6,323	5,982	7,041	7,826	7,319	7,581	8,453	7,528	9,282
Health and welfare	45	39	31	50	55	54	86	55	98	114
Sanitation	1,068	1,190	1,195	1,197	-	-	-	-	-	-
Culture and recreation	2,586	2,651	2,745	2,840	2,988	2,697	2,738	2,741	2,726	2,504
Interest on long-term debt	3,634	4,528	4,835	2,121	2,170	2,570	2,495	2,391	2,332	3,103
Bond issuance expense	-	-	-	-	-	365	-	-	-	-
Pension expense	-	-	-	-	2,726	-	-	-	-	-
Total governmental activities expense	30,184	30,774	29,208	29,936	34,518	30,781	30,179	29,813	29,302	32,019
Business-type activities:										
Sanitation	-	-	-	-	1,278	1,314	1,355	1,387	1,464	1,492
Public utility	5,317	6,169	5,523	7,574	7,494	10,781	9,031	6,673	7,379	8,900
Total business-type activities expense	5,317	6,169	5,523	7,574	8,772	12,095	10,386	8,060	8,843	10,392
Total primary government expenses	\$ 35,501	36,943	34,731	37,510	43,290	42,876	40,565	37,873	38,145	42,411

PROGRAM REVENUES

Governmental activities:										
Charges for services:										
General government	\$ 3,671	3,529	5,418	7,173	9,405	914	976	1,153	1,090	951
Public safety	65	7	25	9	1	2,007	1,650	1,568	1,661	1,117
Public services	222	235	357	304	308	100	23	13	20	16
Sanitation	1,024	1,047	1,071	1,286	-	-	-	-	-	-
Culture and recreation	339	337	310	311	281	261	224	242	180	176

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

	<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>2020</u>
<u>PROGRAM REVENUES -</u>										
<u>CONTINUED:</u>										
Governmental activities - continued:										
Operating grants and contributions	\$ 326	167	230	276	198	224	203	121	155	107
Capital grants and contributions	<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>	<u>5,143</u>
Total governmental activities program revenues	<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>	<u>7,510</u>
Business-type activities:										
Charges for services:										
Sanitation	-	-	-	-	1,488	1,511	1,546	1,555	1,570	1,575
Public utility	6,284	5,652	6,080	6,413	6,918	9,953	9,173	7,370	7,600	9,088
Capital grants and contributions	<u>-</u>	<u>668</u>	<u>45</u>	<u>-</u>	<u>-</u>	<u>93</u>	<u>460</u>	<u>381</u>	<u>17</u>	<u>-</u>
Total business-type activities program revenues	<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>	<u>10,663</u>
Total primary government program revenues	\$ <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>18,173</u>
<u>NET (EXPENSE)/REVENUE</u>										
Governmental activities	\$ (24,309)	(25,012)	(14,672)	(15,837)	(19,812)	(23,476)	(26,624)	(23,994)	(20,596)	(24,509)
Business-type activities	<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>	<u>271</u>
Total primary government net expense	\$ <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>	<u>(24,238)</u>

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

	<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>2020</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Intergovernmental/unrestricted	\$ 10,194	10,361	11,424	11,288	13,788	15,286	13,611	15,475	15,061	14,921
Taxes:										
Property taxes	10,089	10,254	9,176	8,695	9,362	9,662	9,881	10,089	9,965	10,212
Other taxes	586	613	607	615	632	1,600	1,527	1,598	1,583	1,581
Investment and interest earnings	287	363	8	306	197	180	225	183	1,019	741
Other	1,605	4,282	2,144	2,486	615	153	173	161	171	126
Transfers	-	189	133	-	236	-	400	-	90	669
Total governmental activities	<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>	<u>28,250</u>
Business-type activities:										
Investment and interest earnings	168	77	(143)	39	56	61	49	76	302	249
Other	235	365	169	127	85	100	-	24	2	(1)
Transfers	-	(189)	(133)	-	(236)	-	(400)	-	(90)	(669)
Total business-type activities	<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>	<u>(421)</u>
Total primary government	\$ <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>27,829</u>
CHANGE IN NET POSITION										
Governmental activities	\$ (1,548)	1,050	8,820	7,553	5,018	3,405	(807)	3,512	7,293	3,741
Business-type activities	<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>	<u>(150)</u>
Total primary government	\$ <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>	<u>3,591</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>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>2020</u>
REVENUES:										
Taxes	\$ 20,255	20,584	20,512	20,152	23,110	23,260	23,102	23,686	23,433	24,088
Franchise fees	1,160	1,122	1,126	1,273	1,367	1,245	1,167	1,256	1,249	1,247
Licenses, fees, and permits	280	294	362	379	382	392	399	551	463	339
Fines and forfeitures	1,442	1,316	1,698	1,241	2,350	1,905	1,707	1,594	1,397	1,044
Charges for services	1,780	1,797	1,968	2,142	847	797	815	857	827	803
Special assessments	74	44	43	46	44	46	48	-	-	-
Investment and interest earnings	286	361	8	306	197	180	224	182	1,017	739
Intergovernmental programs	1,551	2,702	9,191	7,863	5,962	6,554	2,238	4,941	7,892	7,869
Other revenue	130	193	74	126	292	149	209	207	207	177
Total revenues	<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>	<u>36,306</u>
EXPENDITURES:										
General government	3,479	3,390	3,391	3,784	4,821	5,217	4,243	3,812	3,820	4,221
Public safety	10,118	9,720	9,934	10,580	10,603	9,877	10,225	9,970	10,430	10,491
Court services	323	150	314	390	454	287	191	167	169	186
Public services	4,047	3,554	3,714	4,695	4,676	4,328	4,423	4,695	4,893	5,868
Sanitation	1,068	1,190	1,195	1,197	-	-	-	-	-	-
Health and welfare	45	39	31	50	55	54	86	55	98	115
Culture and recreation	2,108	2,090	2,184	2,377	2,191	2,159	2,195	2,211	2,222	1,861
Economic development and assistance	53	38	50	50	-	-	-	-	-	-
Capital outlay	5,674	1,231	7,846	6,844	8,023	4,551	3,089	4,474	15,071	21,979
Debt service:										
Debt issuance cost and other	-	-	-	-	25	365	-	-	219	416
Interest	3,290	4,720	2,618	2,044	2,293	2,250	2,676	2,459	2,308	3,625
Principal	3,212	3,473	3,259	2,869	2,199	3,827	4,172	4,423	4,562	4,563
Total expenditures	<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>	<u>53,325</u>
Excess of revenues over (under) expenditures	\$ <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>	<u>(17,019)</u>

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

	<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>2020</u>
OTHER FINANCING SOURCES										
(USES):										
Issuance of bonds/loan proceeds	\$ 5,887	3,159	-	5,100	6,053	13,745	-	-	21,620	25,559
Payment to refunded debt escrow agent	-	114	-	-	(6,230)	-	-	-	-	-
Premium on bonds	-	(3,240)	-	-	176	174	-	-	-	-
Debt retirement	-	-	-	-	-	(1,814)	-	-	-	(21,990)
Payments to developers	-	-	-	-	-	-	-	-	-	(2,389)
Sale of assets	38	45	33	24	88	40	27	46	41	36
Issuance of capital leases	-	-	-	-	80	65	68	121	256	431
Transfers from other funds	1,119	1,397	410	11,550	4,856	11,137	929	731	38,727	786
Transfers to other funds	(1,119)	(1,209)	(427)	(11,550)	(4,856)	(11,137)	(529)	(731)	(38,636)	(117)
Total other financing sources (uses)	<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>	<u>2,316</u>
Net change in fund balances	\$ <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>	<u>(14,703)</u>
Debt service as a percentage of noncapital expenditures	<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>25.14%</u>	<u>28.99%</u>

Source: Audited Financial Statements

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

<u>Fiscal Year</u>	<u>General Government</u>	<u>Public Safety</u>	<u>Court Services</u>	<u>Public Works</u>	<u>Sanitation</u>	<u>Health and Welfare</u>	<u>Culture and Recreation</u>	<u>Economic Development</u>	<u>Capital Outlay</u>	<u>Debt Service</u>	<u>Total</u>
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
2020	4,221	10,491	186	5,868	-	115	1,861	-	21,979	8,604	53,325

Source: Audited Financial Statements

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

<u>Fiscal Year</u>	<u>Property Taxes</u>	<u>Sales Taxes (1)</u>
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
2020	10,212	13,876

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>
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%	54	9,163	100.0%
2019	9,203	9,142	99.3%	61	9,203	100.0%
2020	9,376	9,327	99.5%	-	9,327	99.5%

(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)

	<u>Real Property</u>		<u>Personal Property</u>		<u>Utilities</u>		<u>Vehicles</u>		<u>Totals</u>		
<u>Fiscal Year</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>Assessed Value</u>	<u>Actual Value</u>	<u>% Assessed Increase (Decrease)</u>
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%
2020	352,771	2,578,735	48,389	322,593	11,722	78,147	60,059	200,197	472,941	3,179,672	1.9%

(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>			<u>Grand</u>
<u>Fiscal</u> <u>Year</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Operating</u> <u>Millage</u>	<u>Debt</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>	<u>Total</u> <u>Millage</u>
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
2020	11.27	8.76	20.03	30.08	8.05	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	2020			2011			
		Assessed Valuation	Rank	% of Total Assessed Valuation	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation
Renaissance at Colony Park, LLC	Lifestyle Center	\$ 12,686	1	3.07%		8,527	1	2.23%
Entergy Mississippi Inc.	Energy	10,533	2	2.55%				
Northpark Mall LP	Shopping Mall	7,946	3	1.92%		7,765	2	2.03%
200 Renaissance, LLC	Office Building	7,522	4	1.82%		7,522	3	1.97%
Trace Apartment, LP	Apartments	5,347	5	1.30%		2,976	5	0.78%
300 Renaissance, LLC	Office Building	4,771	6	1.16%		4,771	4	1.25%
Cellular South (S3)	Phone	3,563	7	0.86%				
Southern Farm Bureau Casualty Insurance	Insurance	3,183	8	0.77%		2,628	8	0.69%
Legacy Park Apartments, LLC	Apartments	3,044	9	0.74%		2,790	6	0.73%
Arbors Acquisition	Apartments	2,984	10	0.72%				
Natchez Trace - BH, LLC		-			Apartments	2,657	7	0.69%
Sunchase of Ridgeland, Ltd.		-			Apartments	2,587	9	0.68%
Mid-America Capital Partners, LP		-			Apartments	2,567	10	0.67%
Total taxable assessed value of 10 largest taxpayers		61,579		14.91%		44,790		11.72%
Total taxable assessed value of other taxpayers		351,303		85.09%		337,974		88.28%
Total taxable assessed value of all taxpayers		\$ 412,882		100.00%		382,764		100.00%
Source: Madison County Tax Assessor's Office.								

Source: Madison County Tax Assessor's Office.

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

<u>Fiscal Year</u>	<u>Beginning Balance</u>	<u>Current Billing</u>	<u>Current Collection (1)</u>	<u>Ratio of Collection to Amount Due</u>	<u>Assessments</u>	<u>Total Outstanding Assessments</u>
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	-	-	-	-	-	-
2020	-	-	-	-	-	-

(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>	(2) <u>Net Debt Outstanding</u>	(3) <u>Percentage Applicable to Ridgeland</u>	<u>Amount Applicable to Ridgeland</u>
Direct:				
2020	City of Ridgeland	\$ <u>72,018</u>	100.00%	<u>72,018</u>
Total Direct		<u>72,018</u>		<u>72,018</u>
Overlapping:				
2020	Madison County	74,650	37.40%	27,919
2020	Madison County Schools	<u>39,548</u>	37.40%	<u>14,791</u>
Total Overlapping		<u>114,198</u>		<u>42,710</u>
Total Direct and Overlapping		\$ <u><u>186,216</u></u>		<u><u>114,728</u></u>
Direct:				
2011	City of Ridgeland	\$ <u>23,749</u>	100.00%	<u>23,749</u>
Total Direct		<u>23,749</u>		<u>23,749</u>
Overlapping:				
2011	Madison County	86,745	37.40%	32,443
2011	Madison County Schools	<u>116,295</u>	37.40%	<u>43,494</u>
Total Overlapping		<u>203,040</u>		<u>75,937</u>
Total Direct and Overlapping		\$ <u><u>226,789</u></u>		<u><u>99,686</u></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			
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
2020	42,506	25,559	3,953	5,401	3,716	81,135	8.01%	3.37

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>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>2020</u>
Assessed value of property	\$ 432,047	420,687	429,352	434,863	449,066	452,594	458,536	462,004	464,039	472,941
Debt limit, 15% of assessed valuation	64,807	63,103	64,403	65,229	67,360	67,889	68,780	69,301	69,606	70,941
Amount of debt applicable to limit:										
General obligation bonds	24,014	21,349	18,416	20,979	18,995	29,174	27,146	25,107	44,638	42,506
Less:										
Special assessment bonds	<u>230</u>	<u>195</u>	<u>160</u>	<u>120</u>	<u>80</u>	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit (a)-(b)	23,784	21,154	18,256	20,859	18,915	29,134	27,146	25,107	44,638	42,506
Legal debt margin	\$ <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>	<u>28,435</u>
Total net debt applicable to the limit as a percentage of debt limit	<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>	<u>59.92%</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>
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%
2020	24.2	472,941	42,506	1,827	40,679	1,681	8.60%

(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)**

Fiscal Year	Principal	Interest	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
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%
2020	4,563	3,625	8,188	53,325	15.35%

(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	
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
2020	6,962	4,410	2,552	226	57	283	9.02

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

Limited Obligation Bonds

Fiscal Year	Pledged Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
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
2020	2,589	1,590	1,232	2,822	0.92

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>
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%
2020	24,104	1,012,802	42,018	36.1	13,310	4.9%

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

<u>Fiscal Year</u>	<u>Elementary Schools</u>	<u>Middle Schools</u>	<u>High Schools</u>	<u>Vocational Schools</u>	<u>Junior College</u>	<u>Total County Enrollment</u>
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
2020	2	1	1	1	1	13,310

Source: City of Ridgeland

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

Employer	<u>2020</u>			<u>2011</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	744	1	3.26%	389	1	Unknown
Madison County Schools	502	2	2.20%	-	-	-
Wal-Mart Superstore	300	3	1.32%	300	3	Unknown
Butler, Snow	299	4	1.31%	227	5	Unknown
Bankplus	291	5	1.28%	307	2	Unknown
City of Ridgeland	267	6	1.17%	-	-	-
Horne LLP	188	7	0.82%	-	-	-
Morgan-White Group, Inc.	165	8	0.72%	-	-	-
Costco	155	9	0.68%	-	-	-
Gulf South Medical Supply, Inc.	<u>147</u>	10	0.64%	-	-	-
Southern Farm Bureau				<u>295</u>	<u>4</u>	<u>Unknown</u>
Total employees of principal employers	3,058		13.42%	1,518		Unknown
Total employees of other employers	<u>19,734</u>		<u>86.58%</u>	<u>Unknown</u>		<u>Unknown</u>
Total	<u>22,792</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			
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%
2020	93	35,476,476	118	22	16,042,200	12,420,875	63,939,551	-14.1%

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
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
2020	2,578,735	93	35,476	22	16,042	96	12,421

(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>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>2020</u>
General government	22	42	42	42	42	42	37	37	33	32
Public safety (1)	159	151	147	147	147	150	158	138	157	161
Public services	71	60	60	60	60	60	65	65	63	60
Culture and recreation	<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>	<u>14</u>
Total	<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>	<u>267</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>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>2020</u>
General government:										
Building permits issued*	255	300	285	322	307	314	292	359	244	211
Building inspections conducted	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police:										
Arrests	3,447	3,393	3,735	3,817	3,619	3,764	3,945	3,322	3,415	2,688
Traffic violations	14,734	12,980	11,968	12,266	15,738	13,412	12,674	12,832	14,460	7,298
Parking violations	81	96	103	100	86	125	64	74	43	44
Fire:										
Number of emergency calls answered	2,030	2,022	2,697	2,642	2,968	2,826	3,204	3,610	3,561	2,656
Number of inspections conducted	900	639	476	615	662	1,136	990	715	825	972
Fire insurance rating	5	5	5	5	5	5	5	4	4	4
Public Services:										
Centerline miles of road maintained:										
City	140	142	223	225	227	227	227	227	227	229
Street resurfacing (miles)	**	**	**	**	**	**	**	**	**	**
Potholes repaired	**	**	**	**	**	**	**	**	**	**
Sanitation:										
Water:										
Service connections	7,720	7,712	8,478	8,470	8,828	8,828	9,078	9,026	9,090	9,166
Water main breaks	6	-	-	-	-	-	-	-	-	-
Average daily consumption (thousands of gallons)	3,800	3,800	3,800	3,800	3,800	3,800	4,060	3,495	3,495	3,495
Number of fire hydrants	935	940	940	948	987	987	989	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>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>2020</u>
Public safety:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Zone offices	-	-	-	-	-	-	-	-	-	-
Patrol units	71	70	68	74	75	74	73	76	77	73
Fire:										
Number of stations	4	4	4	4	4	4	4	4	4	4
Public services:										
Street miles	162	164	233	239	230	230	230	230	230	232
Street lights	1,248	1,250	1,320	1,325	1,325	1,325	1,327	1,327	1,327	1,327
Traffic signals	42	42	42	44	49	49	50	52	52	52
Sanitation:										
Water:										
Water mains (miles)	165	166	166	175	200	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	191	191	195	220	220	220	220	220	220
Storm sewers (miles)	150	150	150	155	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	17	18	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	\$ 186,500
Form of government	Mayor/Aldermen	Median income - household	60,823
Population (estimated census)	24,104		
Area in square miles		Major highways	1
Number of employees (excluding police and fire):			
Classified	238	Railroads	Canadian Nt. - Illinois Central
Exempt	29		
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	64	Nearest full-service port:	Port of Vicksburg, 55 miles
Number of residents per sworn officer	376.63		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	94.1%		
Bachelor's degree	51.6%		

Source: City of Ridgeland
U.S. Census Bureau

SINGLE AUDIT SECTION

**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, 2020, 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 30, 2021.

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.

Haddox Reid Embank Betts PLLC

Jackson, Mississippi
March 30, 2021

**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, 2020. 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, 2020.

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.

Haddox Reid Embank Better PLLC

Jackson, Mississippi
March 30, 2021

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Federal Grantor / Pass-Through Grantor / Program or Cluster Title	Federal CFDA Number	Agency or Pass-Through Number	Federal Expenditures
U.S. Department of Justice			
Direct programs:			
Federal Bureau of Investigation Jackson Safe Streets Task Force	16.UNKNOWN		\$ 18,377
United States Marshalls Service Regional Fugitive Task Force	16.UNKNOWN		12,947
United States Marshall's Office Equitable Sharing of Federally Forfeited Property	16.UNKNOWN		30,095
Bulletproof Vest Partnership Program	16.607		<u>6,070</u>
Total U.S. Department of Justice			<u>67,489</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)	<u>4,908,249</u>
Total Highway Planning and Construction Cluster			<u>4,908,249</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>8,729</u>
Total Highway Safety Cluster			<u>8,729</u>
Alcohol Open Container Requirements	20.607	154AL-2019-ST-23-01	<u>34,456</u>
Total U.S. Department of Transportation			<u>4,951,434</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	G18-GC0003A	4,238
High Intensity Drug Trafficking Area Program - State and Local Assistance	95.001	G19-GC0003A	<u>17,995</u>
Total Executive Office of the President			<u>22,233</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	19LE316	<u>30,000</u>
Total U.S. Department of Homeland Security			<u>30,000</u>
Total Expenditures of Federal Awards			\$ <u>5,071,156</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, 2020**

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, 2020. 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, 2020**

(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, 2020

FINDING - FINANCIAL STATEMENT AUDIT

None.

STATE COMPLIANCE SECTION

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, 2020, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements and have issued our report thereon dated March 30, 2021. 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 30, 2021

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-75450	WALMART	167542	CUBE BASKETS	I 3562108	3/29/2021	33.10
			CUBE BASKETS	001-092-540	33.10	
						=====
TOTAL =						33.10
						=====

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	33.10
TOTALS FOR ALL FUNDS =		33.10

VENDOR		DOCKET		*-----INVOICE-----*				
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT		
01-05580	CARDMEMBER SERVICE	167543	01-20-21 - 02-16-21 BILLING	I 202104080958	4/01/2021	1,440.00		
			01-20-21 - 02-16-21 BILLING	103-101-610	1,440.00			

						TOTAL = 1,440.00		
						=====		

FUND TOTALS		
FUND	NAME	TOTAL
103	FORFEITURE AND SEIZURE	1,440.00
TOTALS FOR ALL FUNDS =		1,440.00

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-00550	A T & T	167544	60189817025490595:04-04 - 05-3 I 60189817025490595:04-04 - 05-3	202104140973 001-100-604	4/04/2021 36.64	36.64
01-05838	A T & T	167545	APRIL 2021 CHARGES APRIL 2021 CHARGES	I 3126925385 001-100-604	4/01/2021 229.86	229.86
01-05258	A T & T GLOBAL SERVICES	167546	MARCH 2021 MARCH 2021	I G159618 001-100-604	4/01/2021 229.64	229.64
01-02402	ACCESS CONTROL GROUP	167547	FD - ACCESS CNTRL ST.4 ACCESS CNTRL REPAIR	I 3396 001-160-637	3/30/2021 150.00	150.00
01-01350	ADCAMP INC	167548	TONS OF ASPHALT TONS OF ASPHALT	I 40422 001-201-575	2/28/2021 1,918.72	1,918.72
01-01350	ADCAMP INC	167549	TONS OF ASPHALT TONS OF ASPHALT	I 40479 001-201-575	3/31/2021 2,553.60	2,553.60
01-01350	ADCAMP INC	167550	HCP RESURFACING SC-1A MIX ASPHALT BB-1A MIX ASPHALT	I 40526 001-201-603 001-201-603	3/31/2021 25,083.52 7,915.32	32,998.84
01-01655	ADVANTAGE BUSINESS SYSTEM	167551	PRINT FEES BLACK/WHITE COPY COLOR COPY	I 196226 001-340-604 001-340-604	3/26/2021 35.83 53.01	88.84
01-03952	AIRGAS USA LLC	167552	ARGON BOTTLE RENTAL ARGON BOTTLE RENTAL HAZMAT	I 9978613110 400-650-540 400-650-540	3/31/2021 12.71 16.00	28.71
01-04417	ALLEN ENGINEERING AND SCI	167553	03-01-21 - 03-28-21 STORMWATER 03-01-21 - 03-28-21 STORMWATER	I 00210154 001-201-600	3/28/2021 1,625.00	1,625.00
01-05550	B W I OF JACKSON INC	167554	HERBICIDE FOR PARKS HERBICIDE SURFACTANT	I 16412197 001-340-575 001-340-575	3/30/2021 863.00 98.32	961.32
01-00274	BANCORPSOUTH BANK	167555	PYMT FOR LOAN# 830000007926 PYMT FOR LOAN# 830000007926	I 202104140975 219-450-810	4/12/2021 54,875.00	54,875.00
01-07400	BLURTON, BANKS & ASSOCIAT	167556	SERVICE LINE BORE SERVICE LINE BORE	I 03.29.2021 400-650-604	3/29/2021 2,040.00	2,040.00
01-07400	BLURTON, BANKS & ASSOCIAT	167557	REPLACE DRIVEWAY REPLACE DRIVEWAY	I 04.05.2021 400-650-604	4/05/2021 3,080.00	3,080.00
01-07400	BLURTON, BANKS & ASSOCIAT	167558	OAK LEAF CT EAST 3" BYPASS SETUP 3" BYPASS OPERATION REMOVE MANHOLE 4 FT MANHOLEW/MATERI	I 04.12.2021 400-650-603 400-650-603 400-650-603 400-650-603	4/12/2021 1,300.00 2,688.00 1,600.00 2,300.00	11,618.00

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07400	BLURTON, BANKS & ASSOCIAT	167558	OAK LEAF CT EAST	I 04.12.2021	4/12/2021	11,618.00
			SEWER INVERTS	400-650-603	330.00	
			CONNECT TO SEWER/MAN	400-650-603	3,000.00	
			SUPPLY BACKFILL	400-650-603	400.00	
01-05281	BRADLEY, RACHEL	167559	APRIL 5, 2021 MEETING	I 040521	4/05/2021	50.00
			APRIL 5, 2021 MEETING	001-550-599	50.00	
01-01767	BRENTAG MID SOUTH	167560	SODIUM FLUORIDE	I BMS829754	3/31/2021	2,350.00
			SODIUM FLUORIDE	400-650-575	2,300.00	
			FREIGHT CHARGE	400-650-575	50.00	
01-05990	BRIARHILL MANAGEMENT	167561	PRIVILEGE LICENSE OVRPYMNT	I 202104140976	4/02/2021	100.00
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	100.00	
01-08860	BULLDOG CONSTRUCTION CO I	167562	HIGHLAND COLONY PKWY	I 5340	4/07/2021	109,201.00
			CAST IN PLACE CURB &	001-201-603	5,100.00	
			REMOVE CURB & GUTTER	001-201-603	10,840.00	
			ADA CURB RAMP	001-201-603	3,300.00	
			SAWCUT CURB & GUTTER	001-201-603	1,725.00	
			CURB LEVEL AND LIFT	001-201-603	20,786.00	
			SIDEWALK LEVEL LIFT	001-201-603	893.00	
			BOX CULVERT UNDERSEA	001-201-603	66,557.00	
01-05141	BURGER & BLUES	167563	NTR FOOD BOXES	I 202104130971	4/09/2021	8,625.00
			NTR FOOD BOXES	001-340-650	8,625.00	
01-01096	BUSINESS COMMUNICATIONS I	167564	BLOCK OF TIME SUPPORT	I 129125	2/23/2021	2,900.00
			BLOCK OF TIME SUPPORT	001-042-604	2,900.00	
01-05106	C SPIRE BUSINESS SOLUTION	167565	CSBS-677122: MARCH 2021	I 1625144	4/01/2021	3,624.72
			CSBS-677122: MARCH 2021	001-020-604	23.79	
			CSBS-677122: MARCH 2021	001-042-604	87.34	
			CSBS-677122: MARCH 2021	001-080-604	7.94	
			CSBS-677122: MARCH 2021	001-100-604	358.99	
			CSBS-677122: MARCH 2021	001-160-604	358.99	
			CSBS-677122: MARCH 2021	001-180-604	103.22	
			CSBS-677122: MARCH 2021	001-201-604	31.72	
			CSBS-677122: MARCH 2021	001-340-604	87.34	
			CSBS-677122: MARCH 2021	400-650-604	47.64	
			CSBS-677122: MARCH 2021	001-020-605	130.17	
			CSBS-677122: MARCH 2021	001-040-605	258.94	
			CSBS-677122: MARCH 2021	001-092-605	118.24	
			CSBS-677122: MARCH 2021	001-100-605	818.40	
			CSBS-677122: MARCH 2021	001-160-605	396.35	
			CSBS-677122: MARCH 2021	001-180-605	178.65	
			CSBS-677122: MARCH 2021	001-201-605	135.87	
			CSBS-677122: MARCH 2021	001-340-605	168.23	
			CSBS-677122: MARCH 2021	001-350-605	135.87	
			CSBS-677122: MARCH 2021	400-650-605	177.03	
01-03826	C SPIRE WIRELESS	167566	0002596490:03-08-21 - 04-07-21	I 202104141019	4/07/2021	590.65

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03826	C SPIRE WIRELESS	167566	0002596490:03-08-21 - 04-07-21 I	202104141019	4/07/2021	590.65
			0002596490:03-08-21 - 04-07-21	001-340-605		590.65
01-10850	CAPITOL HARDWARE CO INC	167567	GRAND MASTER KEYS	I 194421	2/10/2021	51.00
			GRAND MASTER KEYS	390-601-760		51.00
01-01441	CAPITOL TOWING INC	167568	TOW FEES	I 101421	3/29/2021	55.00
			P358 TO CITY SHOP	001-100-632		55.00
01-01441	CAPITOL TOWING INC	167569	TOW FEES	I 101701	4/10/2021	55.00
			P318 TOW TO SHOP	001-100-632		55.00
01-01136	CENTERPOINT ENERGY	167570	30982987: 03-04-21 - 04-01-21 I	202104140980	4/07/2021	49.46
			30982987: 03-04-21 - 04-01-21	001-100-630		49.46
01-01136	CENTERPOINT ENERGY	167571	31746860: 03-04-21 - 04-01-21 I	202104140981	4/07/2021	268.78
			31746860: 03-04-21 - 04-01-21	001-201-630		268.78
01-01136	CENTERPOINT ENERGY	167572	31762107: 03-04-21 - 04-01-21 I	202104140982	4/07/2021	124.23
			31762107: 03-04-21 - 04-01-21	001-160-630		124.23
01-01136	CENTERPOINT ENERGY	167573	31796030: 03-04-21 - 04-01-21 I	202104140983	4/07/2021	106.39
			31796030: 03-04-21 - 04-01-21	001-092-630		106.39
01-01136	CENTERPOINT ENERGY	167574	31942477: 03-04-21 - 04-01-21 I	202104140984	4/07/2021	128.68
			31942477: 03-04-21 - 04-01-21	001-350-630		128.68
01-01136	CENTERPOINT ENERGY	167575	31942485: 03-04-21 - 04-21-21 I	202104140985	4/07/2021	44.82
			31942485: 03-04-21 - 04-21-21	001-340-630		44.82
01-01136	CENTERPOINT ENERGY	167576	31942493: 03-04-21 - 04-01-21 I	202104140986	4/07/2021	87.63
			31942493: 03-04-21 - 04-01-21	001-160-630		87.63
01-01136	CENTERPOINT ENERGY	167577	31942501: 03-04-21 - 04-01-21 I	202104140987	4/07/2021	104.59
			31942501: 03-04-21 - 04-01-21	400-650-630		104.59
01-01136	CENTERPOINT ENERGY	167578	31942519: 03-04-21 - 04-01-21 I	202104140988	4/07/2021	303.58
			31942519: 03-04-21 - 04-01-21	400-650-630		303.58
01-01136	CENTERPOINT ENERGY	167579	31984024: 03-04-21 - 04-01-21 I	202104140989	4/07/2021	1,537.21
			31984024: 03-04-21 - 04-01-21	001-100-630		1,537.21
01-01136	CENTERPOINT ENERGY	167580	64025140134:03-04-21 - 04-1-21 I	202104140990	4/07/2021	44.12
			64025140134:03-04-21 - 04-1-21	001-092-630		44.12
01-02764	CENTRAL MISSISSIPPI CRIME	167581	MARCH 2021	I 202104140978	4/02/2021	424.16
			MARCH 2021	001-000-330		424.16
01-12050	CENTRAL PIPE SUPPLY INC	167582	WATER REPAIR PARTS	I S100247385.001	3/23/2021	113.50
			3/4" PVC GRIPPER COU	400-650-575		113.50
01-12050	CENTRAL PIPE SUPPLY INC	167583	PARTS FOR WATER TAPS	I S100250644.001	3/18/2021	1,392.01

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-12050	CENTRAL PIPE SUPPLY INC	167583	PARTS FOR WATER TAPS	I S100250644.001	3/18/2021	1,392.01	CONT
			2" E-SERIES METER	400-650-575	874.00		
			ENDPOINT	400-650-575	121.00		
			2" FLANGE CURB STOP	400-650-575	397.01		
01-12050	CENTRAL PIPE SUPPLY INC	167584	PARTS FOR WATER TAPS	I S100250644.002	4/05/2021	1,067.00	
			16"X6" TAP SLEEVE	400-650-575	1,067.00		
01-12050	CENTRAL PIPE SUPPLY INC	167585	PARTS FOR WATER TAPS	I S100250667.001	3/18/2021	328.27	
			2" S.S. 90DEG ST. EL	400-650-575	51.38		
			2"X3" S.S. NIPPLE	400-650-575	54.24		
			2" BRASS FEMALE ADP	400-650-575	190.52		
			2" S.S. INSERT CTS	400-650-575	6.18		
			THREAD COMPOUND	400-650-575	18.90		
			TEFLON TAPE 3/4X1429	400-650-575	7.05		
01-12050	CENTRAL PIPE SUPPLY INC	167586	WATER REPAIR PARTS	I S100250995.001	3/23/2021	2,533.85	
			6"X3/4" TAP SADDLE	400-650-575	179.70		
			8"X2" TAP SADDLE	400-650-575	254.90		
			12"X2" TAP SADDLE	400-650-575	370.20		
			1 1/2"COMPTO 1"COMP	400-650-575	276.64		
			3/4" CORP STOP	400-650-575	279.50		
			1" METER CONNECTOR	400-650-575	151.25		
			2" DRESSER COUPLING	400-650-575	166.50		
			2" SQ. HD. VALVE	400-650-575	268.10		
			2"MALE IPTO 2"CTS CO	400-650-575	392.56		
			1"X1/8" RUBBER WASHE	400-650-575	70.00		
			HAND PUMPS	400-650-575	92.60		
			1"X3/4" PVC REDUCER	400-650-575	9.50		
			2"X1" PVC REDUCER	400-650-575	22.40		
01-12050	CENTRAL PIPE SUPPLY INC	167587	INDEXES	I S100251195.001	3/24/2021	4,680.00	
			INDEXES	400-650-575	4,680.00		
01-05991	CHATEAU RIDGELAND	167588	PRIVILEGE LICENSE OVRPYMNT	I 202104140972	4/02/2021	90.00	
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	90.00		
01-13025	CINTAS CORPORATION LOC #2	167589	04479	I 80078814	3/31/2021	2.64	
			04479	001-201-540	2.64		
01-13025	CINTAS CORPORATION LOC #2	167590	04481	I 80078863	3/31/2021	48.19	
			04481	400-650-540	48.19		
01-13025	CINTAS CORPORATION LOC #2	167591	04450	I 80079166	3/31/2021	154.76	
			04450	400-650-535	139.75		
			04450	404-650-535	15.01		
01-13025	CINTAS CORPORATION LOC #2	167592	04448	I 80079213	3/31/2021	618.18	
			04448	001-201-535	618.18		
01-13025	CINTAS CORPORATION LOC #2	167593	04479	I 80754440	4/07/2021	2.64	
			04479	001-201-540	2.64		

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-13025	CINTAS CORPORATION LOC #2	167594 04481	04481	I 80754533 400-650-540	4/07/2021 48.19	48.19
01-13025	CINTAS CORPORATION LOC #2	167595 04450	04450 04450	I 80754837 400-650-535 404-650-535	4/07/2021 139.75 15.01	154.76
01-13025	CINTAS CORPORATION LOC #2	167596 04448	04448	I 80754933 001-201-535	4/07/2021 330.29	330.29
01-13025	CINTAS CORPORATION LOC #2	167597 00025	00025	I 81020474 001-100-604	4/09/2021 322.57	322.57
01-13025	CINTAS CORPORATION LOC #2	167598 04479	04479	I 81429191 001-201-540	4/14/2021 2.64	2.64
01-13025	CINTAS CORPORATION LOC #2	167599 04481	04481	I 81429216 400-650-540	4/14/2021 48.19	48.19
01-13025	CINTAS CORPORATION LOC #2	167600 04450	04450 04450	I 81429604 400-650-535 404-650-535	4/14/2021 246.59 15.01	261.60
01-13025	CINTAS CORPORATION LOC #2	167601 04448	04448	I 81429681 001-201-535	4/14/2021 230.14	230.14
01-13601	CLARION LEDGER - SUBSCRIP	167602 CL6284182: 04-01-21 - 04-30-21	CL6284182: 04-01-21 - 04-30-21	I 202104141020 001-040-686	4/14/2021 36.00	36.00
01-05507	VIRGINIA LEE COCKE	167603 APRIL 5, 2021 MEETING	APRIL 5, 2021 MEETING	I 040521 001-550-599	4/05/2021 50.00	50.00
01-02440	COMCAST CABLE	167604 8396410560012870:03-28 - 04-27	8396410560012870:03-28 - 04-27	I 202104140991 001-340-604	3/24/2021 108.35	108.35
01-02440	COMCAST CABLE	167605 8396410530116512:04-04 - 05-03	8396410530116512:04-04 - 05-03	I 202104140992 001-100-604	4/01/2021 20.98	20.98
01-15250	CONTROL SYSTEMS INC	167606 SCADA RADIO	SCADA RADIO	I 59560 400-650-635	3/24/2021 1,300.00	1,300.00
01-15250	CONTROL SYSTEMS INC	167607 PRESSURE TRANSDUCER	PRESSURE TRANSDUCER LABOR MILEAGE	I 59614 400-650-635 400-650-635 400-650-635	3/30/2021 350.00 120.00 9.35	479.35
01-16500	CUSTOM PRODUCTS CORP	167608 POSTS & BARRICADES	12' U-CHANNEL POST TYPE 3 TELES PAR KIT TYPE 3 BOARD LEFT TYPE 3 BOARD RIGHT	I 349381 001-201-685 001-201-685 001-201-685 001-201-685	3/29/2021 374.55 1,086.60 1,047.60 1,047.60	3,556.35

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-02613	DATAPROSE, LLC	167609	YOUR DRINKING WATER INSERTS YOUR DRINKING WATER INSERTS	I 3P50817 400-650-604	1/29/2021 481.65	481.65
01-02613	DATAPROSE, LLC	167610	YOUR DRINKING WATER INSERTS YOUR DRINKING WATER INSERTS	I 3P50930 400-650-604	1/14/2021 240.83	240.83
01-02613	DATAPROSE, LLC	167611	03-01-21 - 03-31-21 BILLING 03-01-21 - 03-31-21 BILLING 03-01-21 - 03-31-21 BILLING	I DP2101045 400-650-540 400-650-604	3/31/2021 2,783.56 751.01	3,534.57
01-18150	DELTA MUFFLER & AUTO REPA	167612	P318 P303 F/E ALIGNMENT P318 P303 F/E ALIGNMENT	I 1888 001-100-632	4/06/2021 59.95	59.95
01-18150	DELTA MUFFLER & AUTO REPA	167613	P318 P303 F/E ALIGNMENT P318 P303 F/E ALIGNMENT	I 1889 001-100-632	4/06/2021 59.95	59.95
01-18475	DEPENDABLE PEST SERVICE I	167614	LIB- ANNUAL INSPECTION LIB- ANNUAL INSPECTION	I 104707 001-350-637	4/13/2021 170.00	170.00
01-18615	DICKEN, BILL	167615	APRIL 13, 2021 MEETING APRIL 13, 2021 MEETING	I 041321 001-180-611	4/13/2021 50.00	50.00
01-05960	DODD CONSTRUCTION LLC	167616	CITY HALL CLEANING CITY HALL CLEANING	I 28 001-092-637	4/06/2021 300.00	300.00
01-05960	DODD CONSTRUCTION LLC	167617	CITY HALL CLEANING CITY HALL CLEANING	I 30 001-092-637	4/12/2021 300.00	300.00
01-05992	DRACO INTERNATIONAL	167618	OVERPYMT:PUBLIC RECORDS REQUES OVERPYMT:PUBLIC RECORDS REQUES	I 202104140993 001-000-351	4/12/2021 83.00	83.00
01-05360	DUNBAR, DAVID	167619	APRIL 13, 2021 MEETING APRIL 13, 2021 MEETING	I 041321 001-180-611	4/13/2021 50.00	50.00
01-04545	EARL DUDLEY INC	167620	GPS SUBSCRIPTION GPS SUBSCRIPTION	I 375501 001-201-635	4/09/2021 1,200.00	1,200.00
01-04545	EARL DUDLEY INC	167621	GRADE ROD & REPAIR LEVEL GRADE ROD REPAIR LEVEL	I 375504 001-201-540 001-201-604	4/09/2021 218.95 15.00	233.95
01-03711	EMERGENCY EQUIPMENT PROFE	167622	FD - ENGINE 2 REPLACE BRAKES	I 458419 001-160-632	3/24/2021 3,443.74	3,443.74
01-03711	EMERGENCY EQUIPMENT PROFE	167623	FD-LADDER 1 AIR LEAK ST.1 AIR LEAK LADDER 1	I 458438 001-160-632	3/24/2021 493.24	493.24
01-03711	EMERGENCY EQUIPMENT PROFE	167624	FD - ENGINE 2 OIL SERVICE	I 458550 001-160-632	3/29/2021 1,244.56	1,244.56
01-03711	EMERGENCY EQUIPMENT PROFE	167625	FD - ENGINE 2	I 458571	3/30/2021	15.02

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03711	EMERGENCY EQUIPMENT PROFE	167625	FD - ENGINE 2 DEX III 5 GAL OIL	I 458571 001-160-632	3/30/2021 15.02	15.02
01-21500	ENTERGY	167626	14870935 14870935	I 202104080944 001-000-016	4/02/2021 1,258.24	1,258.24
01-21500	ENTERGY	167627	14870968 14870968	I 202104080945 001-160-630	4/02/2021 42.51	42.51
01-21500	ENTERGY	167628	14870976 14870976	I 202104080946 001-201-684	4/02/2021 26,131.04	26,131.04
01-21500	ENTERGY	167629	14870984 14870984 14870984 14870984 14870984	I 202104080947 001-160-630 001-201-630 001-092-630 001-350-630	4/02/2021 1,120.16 13.12 542.67 659.31	2,335.26
01-21500	ENTERGY	167630	14870992 14870992	I 202104080948 001-340-630	4/02/2021 3,320.58	3,320.58
01-21500	ENTERGY	167631	14870943 14870943 14870943	I 202104080949 001-160-630 400-650-630	4/05/2021 394.76 15,120.09	15,514.85
01-21506	ENTERGY	167632	100962703: 02-24-21 - 03-29-21 100962703: 02-24-21 - 03-29-21	I 202104060913 400-650-630	3/31/2021 9.23	9.23
01-21506	ENTERGY	167633	101379923: 02-24-21 - 03-29-21 101379923: 02-24-21 - 03-29-21	I 202104060914 001-201-684	3/31/2021 35.54	35.54
01-21506	ENTERGY	167634	114576762: 02-24-21 - 03-29-21 114576762: 02-24-21 - 03-29-21	I 202104060915 001-201-684	3/31/2021 57.57	57.57
01-21506	ENTERGY	167635	119515120: 02-25-21 - 03-25-21 119515120: 02-25-21 - 03-25-21	I 202104060916 001-340-630	3/31/2021 49.46	49.46
01-21506	ENTERGY	167636	123468100: 02-24-21 - 03-29-21 123468100: 02-24-21 - 03-29-21	I 202104060917 001-201-684	3/31/2021 23.79	23.79
01-21506	ENTERGY	167637	123468233: 02-24-21 - 03-29-21 123468233: 02-24-21 - 03-29-21	I 202104060918 001-201-684	3/31/2021 22.91	22.91
01-21506	ENTERGY	167638	123468522: 02-24-21 - 03-29-21 123468522: 02-24-21 - 03-29-21	I 202104060919 001-201-684	3/31/2021 24.41	24.41
01-21506	ENTERGY	167639	125164566: 02-24-21 - 03-29-21 125164566: 02-24-21 - 03-29-21	I 202104060920 001-201-684	3/31/2021 71.77	71.77
01-21506	ENTERGY	167640	125336933: 02-24-21 - 03-29-21 125336933: 02-24-21 - 03-29-21	I 202104060921 001-201-684	3/31/2021 40.79	40.79

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	167641	125345488: 02-24-21 - 03-29-21 I 125345488: 02-24-21 - 03-29-21	202104060922 001-201-684	3/31/2021 48.99	48.99
01-21506	ENTERGY	167642	125345504: 02-24-21 - 03-29-21 I 125345504: 02-24-21 - 03-29-21	202104060923 001-201-684	3/31/2021 36.63	36.63
01-21506	ENTERGY	167643	148884364: 02-25-21 - 03-25-21 I 148884364: 02-25-21 - 03-25-21	202104060924 001-201-684	3/31/2021 1,457.41	1,457.41
01-21506	ENTERGY	167644	154178826: 02-24-21 - 03-29-21 I 154178826: 02-24-21 - 03-29-21	202104060925 001-201-684	3/31/2021 74.58	74.58
01-21506	ENTERGY	167645	169707072: 02-24-21 - 03-29-21 I 169707072: 02-24-21 - 03-29-21	202104060926 001-092-630	3/31/2021 3,821.00	3,821.00
01-21506	ENTERGY	167646	17002775: 02-24-21 - 03-29-21 I 17002775: 02-24-21 - 03-29-21	202104060927 400-650-630	3/31/2021 94.81	94.81
01-21506	ENTERGY	167647	170074470: 02-24-21 - 03-29-21 I 170074470: 02-24-21 - 03-29-21	202104060928 001-201-684	3/31/2021 463.77	463.77
01-21506	ENTERGY	167648	170074520: 02-24-21 - 03-29-21 I 170074520: 02-24-21 - 03-29-21	202104060929 001-201-684	3/31/2021 71.89	71.89
01-21506	ENTERGY	167649	17717240: 02-24-21 - 03-29-21 I 17717240: 02-24-21 - 03-29-21	202104060930 001-201-630	3/31/2021 311.49	311.49
01-21506	ENTERGY	167650	17853490: 02-24-21 - 03-29-21 I 17853490: 02-24-21 - 03-29-21	202104060931 001-340-630	3/31/2021 2,504.93	2,504.93
01-21506	ENTERGY	167651	47143144: 02-24-21 - 03-29-21 I 47143144: 02-24-21 - 03-29-21	202104060932 400-650-630	3/31/2021 34.21	34.21
01-21506	ENTERGY	167652	47173193: 02-24-21 - 03-29-21 I 47173193: 02-24-21 - 03-29-21	202104060933 400-650-630	3/31/2021 27.46	27.46
01-21506	ENTERGY	167653	64589617: 02-24-21 - 03-29-21 I 64589617: 02-24-21 - 03-29-21	202104060934 001-340-630	3/31/2021 13.25	13.25
01-21506	ENTERGY	167654	64589682: 02-24-21 - 03-29-21 I 64589682: 02-24-21 - 03-29-21	202104060935 001-340-630	3/31/2021 7.62	7.62
01-21506	ENTERGY	167655	69877777: 02-24-21 - 03-29-21 I 69877777: 02-24-21 - 03-29-21	202104060936 001-340-630	3/31/2021 7.62	7.62
01-21506	ENTERGY	167656	69877793: 02-24-21 - 03-29-21 I 69877793: 02-24-21 - 03-29-21	202104060937 001-340-630	3/31/2021 8.11	8.11
01-21506	ENTERGY	167657	69877819: 02-24-21 - 03-29-21 I 69877819: 02-24-21 - 03-29-21	202104060938 001-340-630	3/31/2021 7.62	7.62

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-21506	ENTERGY	167658	74592593: 02-24-21 - 03-29-21 I 74592593: 02-24-21 - 03-29-21	202104060939 001-201-630	3/31/2021 128.50	128.50
01-21506	ENTERGY	167659	74592635: 02-24-21 - 03-29-21 I 74592635: 02-24-21 - 03-29-21	202104060940 400-650-630	3/31/2021 137.78	137.78
01-21506	ENTERGY	167660	75485649: 02-25-21 - 03-25-21 I 75485649: 02-25-21 - 03-25-21	202104060941 001-201-684	3/31/2021 11.31	11.31
01-21506	ENTERGY	167661	78293693: 02-24-21 - 03-29-21 I 78293693: 02-24-21 - 03-29-21	202104060942 001-201-684	3/31/2021 44.71	44.71
01-21506	ENTERGY	167662	86654423: 02-24-21 - 03-29-21 I 86654423: 02-24-21 - 03-29-21	202104060943 400-650-630	3/31/2021 22.57	22.57
01-21506	ENTERGY	167663	100962695: 02-25-21 - 03-30-21 I 100962695: 02-25-21 - 03-30-21	202104080950 400-650-630	4/01/2021 8.34	8.34
01-21506	ENTERGY	167664	132314451: 02-25-21 - 03-30-21 I 132314451: 02-25-21 - 03-30-21	202104080951 400-650-630	4/01/2021 3,711.30	3,711.30
01-21506	ENTERGY	167665	170073621: 02-25-21 - 03-30-21 I 170073621: 02-25-21 - 03-30-21	202104080952 001-201-684	4/01/2021 206.61	206.61
01-21506	ENTERGY	167666	170074512: 02-25-21 - 03-30-21 I 170074512: 02-25-21 - 03-30-21	202104080953 001-201-684	4/01/2021 71.23	71.23
01-21506	ENTERGY	167667	51277291: 02-25-21 - 03-30-21 I 51277291: 02-25-21 - 03-30-21	202104080954 001-160-630	4/01/2021 694.72	694.72
01-21506	ENTERGY	167668	86296498: 02-25-21 - 03-30-21 I 86296498: 02-25-21 - 03-30-21	202104080955 400-650-630	4/01/2021 83.93	83.93
01-21506	ENTERGY	167669	106735830: 03-02-21 - 03-31-21 I 106735830: 03-02-21 - 03-31-21	202104080959 001-201-684	4/02/2021 21.71	21.71
01-21506	ENTERGY	167670	114576796: 03-02-21 - 03-31-21 I 114576796: 03-02-21 - 03-31-21	202104080960 001-201-684	4/02/2021 57.02	57.02
01-21506	ENTERGY	167671	114576804: 03-02-21 - 03-31-21 I 114576804: 03-02-21 - 03-31-21	202104080961 001-201-684	4/02/2021 43.41	43.41
01-21506	ENTERGY	167672	125337436: 02-25-21 - 03-26-21 I 125337436: 02-25-21 - 03-26-21	202104080962 001-201-684	4/02/2021 67.87	67.87
01-21506	ENTERGY	167673	15484330: 02-24-21 - 03-29-21 I 15484330: 02-24-21 - 03-29-21	202104080963 001-100-630	4/02/2021 4,429.31	4,429.31
01-21506	ENTERGY	167674	65003816: 03-02-21 - 03-31-21 I 65003816: 03-02-21 - 03-31-21	202104080964 001-201-684	4/02/2021 46.78	46.78

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	167675	67111021: 03-02-21 - 03-31-21	I 202104080965	4/02/2021	8.76
			67111021: 03-02-21 - 03-31-21	001-201-684	8.76	
01-21506	ENTERGY	167676	73076234: 03-02-21 - 03-31-21	I 202104080966	4/02/2021	48.76
			73076234: 03-02-21 - 03-31-21	001-201-684	48.76	
01-21506	ENTERGY	167677	73076317: 03-02-21 - 03-31-21	I 202104080967	4/02/2021	66.00
			73076317: 03-02-21 - 03-31-21	001-201-684	66.00	
01-21506	ENTERGY	167678	77345429: 03-02-21 - 03-31-21	I 202104080968	4/02/2021	66.23
			77345429: 03-02-21 - 03-31-21	001-201-684	66.23	
01-21506	ENTERGY	167679	97289623: 03-02-21 - 03-31-21	I 202104080969	4/02/2021	17.25
			97289623: 03-02-21 - 03-31-21	001-160-630	17.25	
01-21506	ENTERGY	167680	114576812: 03-03-21 - 04-01-21	I 202104140994	4/05/2021	54.78
			114576812: 03-03-21 - 04-01-21	001-201-684	54.78	
01-21506	ENTERGY	167681	125333245: 03-02-21 - 03-30-21	I 202104140995	4/05/2021	40.31
			125333245: 03-02-21 - 03-30-21	001-201-684	40.31	
01-21506	ENTERGY	167682	125333369: 03-03-21 - 04-01-21	I 202104140996	4/05/2021	21.84
			125333369: 03-03-21 - 04-01-21	001-201-684	21.84	
01-21506	ENTERGY	167683	125333385: 03-03-21 - 04-01-21	I 202104140997	4/05/2021	22.47
			125333385: 03-03-21 - 04-01-21	001-201-684	22.47	
01-21506	ENTERGY	167684	125337220: 03-03-21 - 04-01-21	I 202104140998	4/05/2021	74.85
			125337220: 03-03-21 - 04-01-21	001-201-684	74.85	
01-21506	ENTERGY	167685	165860172: 03-03-21 - 04-01-21	I 202104140999	4/05/2021	11.11
			165860172: 03-03-21 - 04-01-21	001-100-630	11.11	
01-21506	ENTERGY	167686	112619010: 03-03-21 - 04-01-21	I 202104141000	4/06/2021	68.86
			112619010: 03-03-21 - 04-01-21	001-201-684	68.86	
01-21506	ENTERGY	167687	168311660: 03-03-21 - 04-01-21	I 202104141001	4/06/2021	20.10
			168311660: 03-03-21 - 04-01-21	400-650-630	20.10	
01-21506	ENTERGY	167688	19579978: 03-04-21 - 04-02-21	I 202104141002	4/06/2021	7.62
			19579978: 03-04-21 - 04-02-21	001-340-630	7.62	
01-21506	ENTERGY	167689	64563828: 03-03-21 - 04-01-21	I 202104141003	4/06/2021	51.26
			64563828: 03-03-21 - 04-01-21	001-201-684	51.26	
01-21506	ENTERGY	167690	67890202: 03-04-21 - 04-02-21	I 202104141004	4/06/2021	90.83
			67890202: 03-04-21 - 04-02-21	001-201-684	90.83	
01-21506	ENTERGY	167691	77233922: 03-04-21 - 04-02-21	I 202104141005	4/06/2021	7.62
			77233922: 03-04-21 - 04-02-21	001-201-630	7.62	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	167692	86018090: 02-25-21 - 03-30-21 I 86018090: 02-25-21 - 03-30-21	202104141006 400-650-630	4/06/2021 7,090.29	7,090.29
01-21506	ENTERGY	167693	114576788: 03-01-21 - 03-30-21 I 114576788: 03-01-21 - 03-30-21	202104141007 001-201-684	4/07/2021 53.52	53.52
01-21506	ENTERGY	167694	125337451: 03-01-21 - 03-30-21 I 125337451: 03-01-21 - 03-30-21	202104141008 001-201-684	4/07/2021 39.18	39.18
01-21506	ENTERGY	167695	18014480: 03-04-21 - 04-02-21 I 18014480: 03-04-21 - 04-02-21	202104141009 001-340-630	4/07/2021 65.02	65.02
01-21506	ENTERGY	167696	68325224: 02-26-21 - 03-29-21 I 68325224: 02-26-21 - 03-29-21	202104141010 001-201-684	4/07/2021 7.62	7.62
01-21506	ENTERGY	167697	97880801: 03-03-21 - 03-30-21 I 97880801: 03-03-21 - 03-30-21	202104141011 001-201-684	4/07/2021 51.26	51.26
01-21506	ENTERGY	167698	112618988: 03-04-21 - 03-31-21 I 112618988: 03-04-21 - 03-31-21	202104141012 001-201-684	4/08/2021 55.78	55.78
01-21506	ENTERGY	167699	95283941: 01-29-21 - 03-02-21 I 95283941: 01-29-21 - 03-02-21	202104141013 001-201-684	4/09/2021 81.07	81.07
01-21506	ENTERGY	167700	95283941: 03-02-21 - 03-31-21 I 95283941: 03-02-21 - 03-31-21	202104141014 001-201-684	4/09/2021 74.23	74.23
01-22335	FARRELL CALHOUN INC	167701	INDUSTRIAL WHITE PAINT IND. WHITE PAINT	I 023014295 400-650-540	4/08/2021 81.60	81.60
01-23490	FOLIAGE DESIGN SYSTEMS	167702	APRIL MAINTENANCE APRIL MAINTENANCE	I 951380 001-100-604	4/01/2021 167.50	167.50
01-05776	FOWLER CONSTRUCTION & EXC	167703	WOLCOTT PARK PARKING LOT WOLCOTT PARK PARKING LOT	I 11 382-601-750	4/12/2021 30,087.50	30,087.50
01-01867	FUELMAN OF MS-#127780	167704	127780; 03-29-21 - 04-04-21 127780; 03-29-21 - 04-04-21 127780; 03-29-21 - 04-04-21 127780; 03-29-21 - 04-04-21	I NP59886071 001-201-525 400-650-525 404-650-525	4/05/2021 832.59 751.89 46.40	1,630.88
01-01867	FUELMAN OF MS-#127780	167705	127780; 04-05-21 - 04-11-21 127780; 04-05-21 - 04-11-21 127780; 04-05-21 - 04-11-21 127780; 04-05-21 - 04-11-21	I NP59919169 001-201-525 400-650-525 404-650-525	4/12/2021 669.30 568.26 74.85	1,312.41
01-01868	FUELMAN OF MS-#127781	167706	127781; 03-22-21 - 03-28-21 127781; 03-22-21 - 03-28-21	I NP59817733 001-160-525	3/29/2021 484.70	484.70
01-01868	FUELMAN OF MS-#127781	167707	127781; 03-29-21 - 04-04-21 127781; 03-29-21 - 04-04-21	I NP59886072 001-160-525	4/05/2021 289.73	289.73

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-01868	FUELMAN OF MS-#127781	167708	127781; 04-05-21 - 04-11-21 127781; 04-05-21 - 04-11-21	I NP59919170 001-160-525	4/12/2021 555.90	555.90
01-01869	FUELMAN OF MS-#127782	167709	127782; 03-29-21 - 04-04-21 127782; 03-29-21 - 04-04-21	I NP59886073 001-180-525	4/05/2021 67.20	67.20
01-01869	FUELMAN OF MS-#127782	167710	127782; 04-05-21 - 04-11-21 127782; 04-05-21 - 04-11-21	I NP59919171 001-180-525	4/12/2021 91.19	91.19
01-01870	FUELMAN OF MS-#127783	167711	127783; 03-29-21 - 04-04-21 127783; 03-29-21 - 04-04-21	I NP59886074 001-100-525	4/05/2021 2,778.15	2,778.15
01-01870	FUELMAN OF MS-#127783	167712	127783; 04-05-21 - 04-11-21 127783; 04-05-21 - 04-11-21	I NP59919172 001-100-525	4/12/2021 2,721.15	2,721.15
01-01871	FUELMAN OF MS-#127785	167713	127785; 03-29-21 - 04-04-21 127785; 03-29-21 - 04-04-21	I NP59886075 001-340-525	4/05/2021 45.09	45.09
01-01871	FUELMAN OF MS-#127785	167714	127785; 04-05-21 - 04-11-21 127785; 04-05-21 - 04-11-21	I NP59919173 001-340-525	4/12/2021 122.78	122.78
01-00565	GEORGE'S DOOR SERVICE INC	167715	FD - REPAIR OHD ST. 4 REPAIR OHD	I 046755 001-160-637	4/05/2021 148.00	148.00
01-26200	GRAINGER, W W INC	167716	GFCI TESTER GFCI TESTER	I 9851313057 001-180-540	3/29/2021 248.88	248.88
01-26200	GRAINGER, W W INC	167717	HOLE SAWS 12Y458 HOLE SAW 3TGT4 ARBOR 3TGP9 4" HOLE SAW 53WM34 ARBOR	I 9852568923 400-650-540 400-650-540 400-650-540 400-650-540	3/30/2021 30.77 26.40 22.55 9.08	88.80
01-01248	GRAYBAR ELECTRIC COMPANY	167718	INDICATOR BULBS RED BULB YELLOW BULB FREIGHT	I 9320647415 001-201-575 001-201-575 001-201-575	3/23/2021 44.20 24.50 13.93	82.63
01-05881	GUARDIAN ALLIANCE TECHNOL	167719	BACKGROUND CHECK BACKGROUND CHECK	I 13319 001-100-604	3/31/2021 50.00	50.00
01-01201	HAMMETT, POLLY	167720	APRIL 5, 2021 MEETING APRIL 5, 2021 MEETING	I 040521 001-550-599	4/05/2021 50.00	50.00
01-01062	HANCOCK WHITNEY BANK	167721	9-16-20 - 04-01-21 BILLING FEE 9-16-20 - 04-01-21 BILLING FEE	I 37113 218-450-840	3/23/2021 1,083.33	1,083.33
01-01062	HANCOCK WHITNEY BANK	167722	9-16-20 - 04-01-21 BILLING FEE 9-16-20 - 04-01-21 BILLING FEE	I 37114 218-450-840	3/23/2021 1,083.33	1,083.33
01-27765	HARCROS CHEMICALS INC	167723	150LB CHLORINE	I 770118015	4/05/2021	1,192.50

VENDOR			DOCKET		*-----INVOICE-----*		
NUMBER	NAME		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-27765	HARCROS CHEMICALS INC		167723	150LB CHLORINE 150LB CHLORINE	I 770118015 400-650-575	4/05/2021 1,192.50	1,192.50 CONT
01-27765	HARCROS CHEMICALS INC		167724	ONE TON CHLORINE ONE TON CHLORINE	I 770118064 400-650-575	4/07/2021 660.00	660.00
01-27765	HARCROS CHEMICALS INC		167725	ONE TON CHLORINE ONE TON CHLORINE	I 770118065 400-650-575	4/07/2021 660.00	660.00
01-27950	HARLEY-DAVIDSON OF CENTRA		167726	5K MAINTENANCE OIL FILTER SERVICE KIT 20W50 MOTOR OIL FORMULA H OIL O-RING FRONT TIRE WHEEL WEIGHTS WHEEL WEIGHTS LABOR WASTE DISPOSAL FEE	I 39918 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	4/09/2021 13.95 5.31 33.71 17.90 1.08 241.95 2.95 2.37 200.00 10.00	529.22
01-04997	HARTLEY EQUIPMENT COMPANY		167727	FD - LAWN SUPPLIES ST.1 13x5 SMOOTH TREAD TORX SCREW NUT PIN CLEVIS	I 122336 001-160-635 001-160-635 001-160-635 001-160-635	3/23/2021 23.95 3.58 1.92 1.99	31.44
01-04997	HARTLEY EQUIPMENT COMPANY		167728	DECK BELT DECK BELT	I 123527 001-201-635	3/31/2021 321.98	321.98
01-04997	HARTLEY EQUIPMENT COMPANY		167729	FD - MOWER TIRE ST. 2 TIRE LAWN MOWER	I 124336 001-160-635	4/05/2021 23.95	23.95
01-02680	HIGHLAND BUILDING SERVICE		167730	REC CTR APRIL CLEANING REC CTR MONTHLY CLEANING	I 3744 001-340-604	4/01/2021 640.00	640.00
01-31680	I A F C		167731	FD - RENEWAL BAILEY MEMBERSHIP RENEWAL	I 000125396 001-160-686	4/09/2021 225.00	225.00
01-00905	INTERSTATE ALL BATTERY CE		167732	RAD6528 BATTERY RAD6528 BATTERY	I 01033682 001-201-540	4/01/2021 64.95	64.95
01-00905	INTERSTATE ALL BATTERY CE		167733	UPS BATTERIES UPS BATTERIES	I 01033719 001-100-540	4/08/2021 74.85	74.85
01-05683	IT'S VINYL Y'ALL LLC		167734	BEATMAP 60"x36" BEAT MAP DESIGN FEE	I 2627 001-100-540 001-100-540	3/17/2021 360.00 100.00	460.00
01-05962	JACK HENRY & ASSOCIATES		167735	7-01-20 - 06-30-21 LICENSE FEE 7-01-20 - 06-30-21 LICENSE FEE	I 3604000 400-650-635	1/31/2021 2,946.00	2,946.00

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-33385	JACKSON DATA PRODUCTS IN	167736	BILLIE DESK MAT BILLIE DESK MAT	I 23386-0 001-100-540	4/07/2021 203.66	203.66
01-33800	JACKSON PAPER COMPANY	167737	FD-SUPPLIES ST.2 PAPER TOWELS GARBAGE LINERS BLEACH	I 1229094 001-160-510 001-160-510 001-160-510	3/25/2021 17.92 21.85 13.82	53.59
01-33800	JACKSON PAPER COMPANY	167738	FD - SUPPLIES ST. 1 PAPER TOWELS CENTERPULL TOWEL GARBAGE LINER	I 1229844 001-160-510 001-160-510 001-160-510	3/31/2021 35.84 24.97 21.85	82.66
01-33800	JACKSON PAPER COMPANY	167739	FD - SUPPLIES ST. 1 TOILET CLEANER	I 1230229 001-160-510	4/02/2021 37.00	37.00
01-04595	JACKSON, CLAIRE	167740	APRIL 5, 2021 MEETING APRIL 5, 2021 MEETING	I 040521 001-550-599	4/05/2021 50.00	50.00
01-38275	LEWIS ELECTRIC INC	167741	PROJECT# 108011701000 PROJECT# 108011701000	I 0003 312-601-750	4/08/2021 132,573.60	132,573.60
01-03299	LEXISNEXIS RISK DATA MANA	167742	APRIL FEES MARCH FEES	I 1191070-20210331 001-100-604	3/31/2021 729.58	729.58
01-02031	LOWE'S BUSINESS ACCOUNT	167743	6 FT EXPERT EDGE PAVER TAX CREDIT	C 16836 001-180-540	4/09/2021 1.94CR	1.94CR
01-02031	LOWE'S BUSINESS ACCOUNT	167744	WALL HANG MATERIALS CABLE HANGING STRIPS	I 09559 001-100-540 001-100-540	4/01/2021 19.74 37.96	57.70
01-02031	LOWE'S BUSINESS ACCOUNT	167745	PAINT SUPPLY 5GAL PAINT 5GAL STIR STICKS PAINT ROLLER PAN 3IN BRUSH PAINT ROLLER	I 09841 001-100-637 001-100-637 001-100-637 001-100-637 001-100-637	4/05/2021 120.90 0.91 12.07 8.34 5.52	147.74
01-02031	LOWE'S BUSINESS ACCOUNT	167746	HAMMER DRILL & BITS BOSCH HAMMER DRILL 1/2"X13" CARBIDE BIT 5/8"X13" CARBIDE BIT PRIVACY DOOR HANDLE	I 11774 001-201-540 001-201-540 001-201-540 001-350-637	4/07/2021 557.07 44.62 41.83 27.87	671.39
01-02031	LOWE'S BUSINESS ACCOUNT	167747	6 FT EXPERT EDGE PAVER 6 FT EXPERT EDGE PAVER 16 PK PAVER EDGE 0.5 CU FT PAVER 50 LB QUIKRETE TAX	I 23812 001-180-540 001-180-540 001-180-540 001-180-540 001-180-540	4/09/2021 7.70 9.28 3.70 7.04 1.94	29.66

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-02031	LOWE'S BUSINESS ACCOUNT	167748	FD - SPRAY PAINT HYDRANT	I 70006	4/05/2021	443.30
			LUCAS OIL	001-160-540	23.15	
			BRUSH 3 X 14	001-160-540	11.55	
			SPRAY PAINT RED RUST	001-160-540	408.60	
01-05221	LYNN, RANDALL	167749	APRIL 13, 2021 MEETING	I 041321	4/13/2021	50.00
			APRIL 13, 2021 MEETING	001-180-611	50.00	
01-04824	MAC HAIK CHRYSLER DODGE J	167750	FD - UNIT 52 DODGE ST.1	I 366985	4/01/2021	2,196.00
			FUEL PUMP/CONVERTER	001-160-632	2,196.00	
01-02372	MAC'S FRESH MARKET	167751	PW CWC WORKERS	I 202104080956	3/31/2021	91.80
			PLATE LUNCHES	001-201-540	91.80	
01-02372	MAC'S FRESH MARKET	167752	RPD CWC MEALS MARCH 21	I 202104120970	4/05/2021	178.41
			CWC MEALS	001-100-540	169.83	
			CWC MEALS	001-100-540	8.58	
01-40485	MADISON ACE HARDWARE	167753	HOLE SAWS	I 87490	3/30/2021	41.16
			PILOT DRILL	400-650-540	13.18	
			SAW HOLE 2" W/ARBOR	400-650-540	12.99	
			SAW HOLE 2 1/2" W/AR	400-650-540	14.99	
01-41000	MADISON COUNTY JOURNAL	167754	FOOD TRUCK ADVERTISEMENT	I 2021-10619	3/31/2021	445.68
			FOOD TRUCK ADVERTISEMENT	001-180-615	445.68	
01-03554	MADISON SOUTH RUBBISH LAN	167755	LANDFILL CHARGE	I 14974	3/30/2021	420.00
			12 CUBIC YARDS	001-201-683	390.00	
			HOST FEE	001-201-683	15.00	
			ENVIROMENTAL FEE	001-201-683	15.00	
01-03554	MADISON SOUTH RUBBISH LAN	167756	LANDFILL CHARGE	I 14995	4/07/2021	1,008.00
			12 CUBIC YARDS	001-201-683	936.00	
			HOST FEE	001-201-683	36.00	
			ENVIROMENTAL FEE	001-201-683	36.00	
01-05253	MAGEE-PRAYTOR, LYNETTE	167757	APRIL 13, 2021 MEETING	I 041321	4/13/2021	50.00
			APRIL 13, 2021 MEETING	001-180-611	50.00	
01-42480	MARTINSON'S GARDEN WORKS	167758	PLANTS	I 25033	4/01/2021	990.00
			PLANTS	001-201-575	990.00	
01-42480	MARTINSON'S GARDEN WORKS	167759	EASTER EGG HUNT 2021	I 25035	3/31/2021	391.80
			AZALEAS	001-340-650	55.96	
			GERANIUMS	001-340-650	249.90	
			HANGING BASKETS	001-340-650	49.98	
			PINESTRAW	001-340-650	35.96	
01-05643	PHILLIP MCDADE	167760	WOLCOTT PARK PARKING LOT	I 202104141015	4/12/2021	6,600.94
			WOLCOTT PARK PARKING LOT	382-601-600	6,600.94	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-42975	MEL LUNA SAW COMPANY	167761	WEEDEATER STRING WEEDEATER STRING BAR OIL	I 91998 001-201-540 001-201-540	4/01/2021 89.85 59.80	149.65
01-04591	MISS DEPARTMENT OF PUBLIC	167762	MARCH 2021 MARCH 2021	I 202104140979 001-000-118	4/02/2021 1,975.72	1,975.72
01-00953	MISS INDUSTRIES FOR THE B	167763	NON-ADJUDICATION FORMS NON-ADJUDICATION FORMS	I 0049676-IN 001-010-540	4/07/2021 147.75	147.75
01-47297	MISS RUBBER CO	167764	HOSES MADE 2"X50' CONCRETE HOSE 2" S.S. A MALE ADAP. 2"S.S. D FEMALE COUP	I 693040-1 001-201-575 001-201-575 001-201-575	4/05/2021 1,801.64 37.68 63.72	1,903.04
01-05793	MISSISSIPPI YARD BARBER	167765	LAWN MAINTENANCE: MARCH 29 LAWN MAINTENANCE: MARCH 29	I 1503 001-201-604	4/03/2021 4,064.00	4,064.00
01-05793	MISSISSIPPI YARD BARBER	167766	LAWN MAINTENANCE: APR 5, 2021 LAWN MAINTENANCE: APR 5, 2021	I 1504 001-201-604	4/08/2021 4,064.00	4,064.00
01-48800	MOORE CARPET CARE INC	167767	CARPET CLEANING PD&C/S CARPET CLEAN C/S SCOTCH GUARD	I 12282 001-100-637 001-100-637	4/07/2021 2,036.40 511.56	2,547.96
01-05432	ROBERT MOORE	167768	APRIL 13, 2021 MEETING APRIL 13, 2021 MEETING	I 041321 001-180-611	4/13/2021 50.00	50.00
01-52050	NEBLETT'S FRAME OUTLET	167769	HARDWARE & FRAMING HANGER INSTALL	I 020018067 001-020-540	3/15/2021 9.00	9.00
01-52050	NEBLETT'S FRAME OUTLET	167770	HARDWARE & FRAMING PORTRAIT FRAME	I 020018068 001-020-540	4/02/2021 51.65	51.65
01-52090	NEEL-SCHAFER INC	167771	PROJECT# 108011-701000 PROJECT# STP-7354-00(005)LPA	I 1070275 312-601-600	3/09/2021 17,087.20	17,087.20
01-52090	NEEL-SCHAFER INC	167772	PROJECT# 108011-701000 PROJECT# 108011-701000	I 1071092 312-601-600	4/08/2021 22,442.67	22,442.67
01-04679	NEXAIR, LLC	167773	TORCH BOTTLE RENTAL HIGH PSI BOTTLE LOW PSI BOTTLE CYLINDER MAINTENANCE	I 08707380 400-650-540 400-650-540 400-650-540	3/31/2021 28.52 28.52 11.00	68.04
01-53160	NORTHERN TOOL & EQUIPMENT	167774	TAILGATE LIFT ASSIST TAILGATE LIFT ASSIST	I 6401016788 001-201-540	4/01/2021 309.98	309.98
01-53160	NORTHERN TOOL & EQUIPMENT	167775	COOLER TIRE COOLER TIRE	I 6402155120 001-100-540	4/07/2021 11.99	11.99

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-53715	OFFICE PRODUCTS PLUS INC	167776	FD - COPY PAPER ST. 1 COPY PAPER	I 937066-0 001-160-500	4/07/2021 112.47	112.47
01-04346	PARKER, PHYLLIS	167777	APRIL 5, 2021 MEETING APRIL 5, 2021 MEETING	I 040521 001-550-599	4/05/2021 50.00	50.00
01-55060	PEARL RIVER VALLEY WATER	167778	90400: 02-23-21 - 03-22-21 90400: 02-23-21 - 03-22-21	I 202104141016 001-340-630	3/31/2021 52.71	52.71
01-04399	PITNEY BOWES GLOBAL FINAN	167779	02-01-21 - 04-30-21 BILLING 02-01-21 - 04-30-21 BILLING	I 3313295336 001-040-635	3/28/2021 418.77	418.77
01-03279	PNC EQUIPMENT FINANCE	167780	COMMERCIAL LEASE EQUIPMENT COMMERCIAL LEASE EQUIPMENT	I 1110618 001-340-604	4/01/2021 5,624.73	5,624.73
01-57350	PRASSEL LUMBER COMPANY IN	167781	PORTLAND PORTLAND	I 969722 001-201-575	4/06/2021 515.20	515.20
01-58550	QUALITY CHEMICAL & SUPPLY	167782	FD - VEHICLE BRUSH VEHICLE BRUSH HANDLE	I 193127 001-160-510 001-160-510	3/31/2021 97.84 66.48	164.32
01-05980	RACE RESULT AMERICAS INC	167783	NTCR RACE BIBS & PINS NTCR RACE BIBS SETUP FEE PERSONALIZATION SAFETY PIN,4BUNDLE SHIPPING	I 24645 001-340-650 001-340-650 001-340-650 001-340-650 001-340-650	4/05/2021 242.00 25.00 15.00 57.20 27.96	367.16
01-05993	RADIO PEOPLE, THE	167784	CENTURY RIDE ADVERTISEMENT CENTURY RIDE ADVERTISEMENT	I 10654-00003-0000 001-340-615	3/31/2021 460.00	460.00
01-03228	REGIONS BANK	167785	OBLIG BONDS, SERIES 2011 OBLIG BONDS, SERIES 2011 OBLIG BONDS, SERIES 2011	I 202104141017 200-450-893 200-450-892	4/02/2021 50,187.50 415,000.00	465,187.50
01-04448	REGIONS BANK	167786	ANNUAL FEE ANNUAL FEE	I 93580 200-450-840	4/02/2021 886.88	886.88
01-04325	RICHARDSON, JAN M.	167787	APRIL 5, 2021 MEETING APRIL 5, 2021 MEETING	I 040521 001-550-599	4/05/2021 50.00	50.00
01-05988	RIDDELL LLC	167788	FD - AWNING WINDOW ST. 2 AWNING WINDOWS INTALL FEE	I 202104080957 001-160-637 001-160-637	3/30/2021 2,357.85 850.00	3,207.85
01-05488	SIMMONS LANDSCAPE LLC	167789	APRIL LAWN FEES APRIL LAWN FEES	I 16-14093 001-100-637	4/01/2021 477.68	477.68
01-04854	SITEONE LANDSCAPE SUPPLY	167790	FD- MULCH ALL STATIONS MULCH	I 106784552-001 001-160-637	3/24/2021 517.00	517.00

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-00604	SMITH MARINE INC	167791	PRIVILEGE LICENSE OVRPYMNT	I 202104140974	4/01/2021	30.00
			PRIVILEGE LICENSE OVRPYMNT	001-000-220	30.00	
01-05957	SOUTHEASTERN POWERSPORTS	167792	FD - POLAR 6X6 ST. 3	I 000985	4/08/2021	580.38
			INTERSTATE BATTERY	001-160-635	242.95	
			CARBURETOR CLEAN	001-160-635	189.00	
			CARB REBUILD KIT	001-160-635	35.95	
			ELEC FUEL PUMP	001-160-635	105.48	
			SHOP SUPPLIES	001-160-635	7.00	
01-65950	SOUTHERN ADMINISTRATORS	167793	COMPANY 106: APRIL 2021	I 21032410600000	3/24/2021	524.66
			COMPANY 106: APRIL 2021	001-010-481	17.50	
			COMPANY 106: APRIL 2021	001-020-481	10.50	
			COMPANY 106: APRIL 2021	001-040-481	12.25	
			COMPANY 106: APRIL 2021	001-092-481	1.75	
			COMPANY 106: APRIL 2021	001-040-481	1.75	
			COMPANY 106: APRIL 2021	001-100-481	89.25	
			COMPANY 106: APRIL 2021	001-160-481	68.25	
			COMPANY 106: APRIL 2021	001-180-481	10.50	
			COMPANY 106: APRIL 2021	001-201-481	19.25	
			COMPANY 106: APRIL 2021	001-340-481	14.00	
			COMPANY 106: APRIL 2021	005-101-481	1.75	
			COMPANY 106: APRIL 2021	400-650-481	26.25	
			COMPANY 106: APRIL 2021	404-650-481	3.50	
			COMPANY 106: APRIL 2021	001-000-170	218.68	
			COMPANY 106: APRIL 2021	005-000-170	1.50	
			COMPANY 106: APRIL 2021	400-000-170	24.98	
			COMPANY 106: APRIL 2021	404-000-170	3.00	
01-05099	SOUTHERN BILLING SERVICES	167794	04-01-21 - 04-30-21 FIBER	I 20000	4/01/2021	554.21
			04-01-21 - 04-30-21 FIBER	001-160-605	554.21	
01-03210	SOUTHERN CONNECTION POLIC	167795	FD - SIREN ST. 1	I 16966	1/12/2021	446.00
			AMPLIFIER	001-160-540	446.00	
01-03210	SOUTHERN CONNECTION POLIC	167796	JUSTIN SMITH	I 17518	3/29/2021	213.95
			CHARCOAL POLO	001-100-535	75.98	
			RED POLO	001-100-535	37.99	
			F/T KHAKIS	001-100-535	99.98	
01-03210	SOUTHERN CONNECTION POLIC	167797	FD - UNIFORMS ST. 1	I 17543	3/30/2021	225.91
			TACTICAL PANTS	001-160-535	99.98	
			POLO SHIRTS	001-160-535	75.98	
			TACTICAL PANT	001-160-535	49.95	
01-03210	SOUTHERN CONNECTION POLIC	167798	MAY JACKET	I 17560	3/31/2021	288.00
			FLEECE JACKET	001-100-535	109.00	
			SHELL JACKET	001-100-535	179.00	
01-03210	SOUTHERN CONNECTION POLIC	167799	RAFIDI SRPSI GEAR	I 17563	3/31/2021	348.93
			T-SHIRT	001-100-535	72.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03210	SOUTHERN CONNECTION POLIC	167799	RAFIDI SRPSI GEAR	I 17563	3/31/2021	348.93 CONT
			TACTICAL PANTS 38/32	001-100-535	99.98	
			TACTICAL PANTS 38/36	001-100-535	49.99	
			JERSEY SHORTS	001-100-535	63.96	
			VINYL LETTERING	001-100-535	63.00	
01-03210	SOUTHERN CONNECTION POLIC	167800	BURGESS UNIFORM	I 17590	4/05/2021	133.00
			SERVING SINCE PLATE	001-100-535	15.00	
			NAME PLATE	001-100-535	15.00	
			ARMORSKIN SHELL	001-100-535	89.00	
			MOLLE FOR SHELL	001-100-535	14.00	
01-03210	SOUTHERN CONNECTION POLIC	167801	FD - UNIFORMS	I 17595	4/05/2021	177.41
			TACTICAL PANTS	001-160-535	99.98	
			BRASS GOLD LIEUTEN	001-160-535	7.49	
			POLISHED NAME PLATE	001-160-535	19.99	
			TACTICAL PANTS	001-160-535	49.95	
01-03210	SOUTHERN CONNECTION POLIC	167802	SRPSI GEAR - R. MAY	I 17612	4/07/2021	329.85
			VINYL LETTERING	001-100-535	56.00	
			NAVY BDU PANTS	001-100-535	149.97	
			GOLD T SHIRTS	001-100-535	79.92	
			NAVY SHORTS	001-100-535	43.96	
01-03210	SOUTHERN CONNECTION POLIC	167803	CLASS A PATROL PANTS	I 17620	4/08/2021	44.99
			CLASS A PATROL PANTS	001-100-535	44.99	
01-03210	SOUTHERN CONNECTION POLIC	167804	MCCOLLOUGH MLEOTA GEAR	I 17627	4/08/2021	366.85
			VINYL LETTERING	001-100-535	63.00	
			SWEATPANTS	001-100-535	15.00	
			SWEATSHIRT	001-100-535	15.00	
			BDU PANTS	001-100-535	149.97	
			GOLD T-SHIRTS	001-100-535	79.92	
			NAVY SHORTS	001-100-535	43.96	
01-03210	SOUTHERN CONNECTION POLIC	167805	BURGESS SRPSI GEAR	I 17629	4/08/2021	366.85
			VINYL LETTERING	001-100-535	63.00	
			SWEAT PANTS	001-100-535	15.00	
			SWEATSHIRT	001-100-535	15.00	
			BDU PANTS	001-100-535	149.97	
			GOLD T-SHIRTS	001-100-535	79.92	
			NAVY SHORTS	001-100-535	43.96	
01-03210	SOUTHERN CONNECTION POLIC	167806	JUNGERS CLASS A UNIFORMS	I 17640	4/09/2021	179.98
			JUUNGERS CLASS A UNIFORMS	001-100-535	90.00	
			JUNGERS CLASS A	001-100-535	89.98	
01-04466	SOUTHERN FINANCIAL SYSTEM	167807	CMCRID4: 03-01-21 - 04-06-21	I 202104151021	4/06/2021	326.75
			CMCRID4: 03-01-21 - 04-06-21	001-000-115	326.75	
01-03641	STAPLES BUSINESS CREDIT	167808	DRY ERASE BOARDS	C 7326492004-1-1	4/02/2021	419.97CR
			RETURN CREDIT	390-601-760	419.97CR	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-03641	STAPLES BUSINESS CREDIT	167809	NTCR SUPPLIES ENVELOPE CREDIT	C 7327234668-2-1 001-340-650	4/02/2021 241.99CR	241.99CR
01-03641	STAPLES BUSINESS CREDIT	167810	DRY ERASE BOARDS DRY ERASE BOARD	I 7326492004-0-1 390-601-760	3/11/2021 699.95	699.95
01-03641	STAPLES BUSINESS CREDIT	167811	DRY ERASE BOARDS MAGNETS 6PK	I 7326492004-0-4 390-601-760	3/11/2021 217.90	217.90
01-03641	STAPLES BUSINESS CREDIT	167812	DRY ERASE BOARDS REPLACEMENT BOARDS	I 7326492004-2-1 390-601-760	3/15/2021 419.97	419.97
01-03641	STAPLES BUSINESS CREDIT	167813	NTCR SUPPLIES FOAM BOARDS, 4PAK	I 7327234668-0-1 001-340-650	3/23/2021 46.32	46.32
01-03641	STAPLES BUSINESS CREDIT	167814	NTCR SUPPLIES STICKERS,PAK 120	I 7327234668-0-2 001-340-650	3/29/2021 7.99	7.99
01-03641	STAPLES BUSINESS CREDIT	167815	NTCR SUPPLIES ENVELOPES 1000/CART	I 7327234668-0-3 001-340-650	3/29/2021 241.99	241.99
01-03641	STAPLES BUSINESS CREDIT	167816	NTCR SUPPLIES ENVELOPE REORDER	I 7327234668-1-1 001-340-650	4/02/2021 241.99	241.99
01-67940	STAR SERVICE INC OF JACKS	167817	DEBRIS FROM VENT LABOR TRUCK CHARGE	I 074080 001-100-637 001-100-637	3/16/2021 180.00 50.00	230.00
01-67940	STAR SERVICE INC OF JACKS	167818	SERVICE CALL / REPAIR REPAIRS	I 074265 001-340-637	3/26/2021 1,645.00	1,645.00
01-68200	STATE TREASURER	167819	MARCH 2021 MARCH 2021 MARCH 2021 MARCH 2021 MARCH 2021 MARCH 2021	I 202104141018 001-000-107 001-000-113 001-000-114 001-000-332 001-000-116 001-000-117	4/02/2021 1,030.76 23,474.20 184.41 50,331.92 513.18 6.61	75,541.08
01-68250	STATE TREASURER FUND: 337	167820	MARCH 2021 ANALYTICAL FEES MARCH 2021 ANALYTICAL FEES	I 90102510 400-650-604	4/05/2021 1,200.00	1,200.00
01-68950	SUBER, CONNIE	167821	APRIL 13, 2021 MEETING APRIL 13, 2021 MEETING	I 041321 001-180-611	4/13/2021 50.00	50.00
01-05541	LEIGH SULLIVAN	167822	APRIL 13, 2021 MEETING APRIL 13, 2021 MEETING	I 041321 001-180-611	4/13/2021 50.00	50.00
01-05489	TIREHUB LLC	167823	P318 TIRES P318 TIRES P318 TIRE TAX	I 19654076 001-100-632 001-100-632	4/01/2021 500.00 4.00	504.00

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-05489	TIREHUB LLC	167824	TIRE	I 19767359	4/07/2021	629.99
			225/60/18	001-100-632	500.00	
			245/70/17-P344	001-100-632	124.99	
			TIRE TAX	001-100-632	5.00	
01-02134	TONY'S TIRE & AUTOMOTIVE	167825	P318 OVERHEATING	I 4903	4/09/2021	69.95
			BURP COOLING SYSTEM	001-100-632	69.95	
01-71850	TRAFFIC CONTROL PRODUCTS	167826	RICHARDSON ROAD	I T-223(1)	2/28/2021	18,481.75
			6" THERMO EDGE WHITE	001-201-603	4,621.75	
			6" THERMO CONT YELLO	001-201-603	5,360.00	
			LEGEND WHITE 6"	001-201-603	1,280.00	
			RED/CLEAR MARKERS	001-201-603	5,040.00	
			TWO WAY YELLOW MARKE	001-201-603	2,180.00	
01-71850	TRAFFIC CONTROL PRODUCTS	167827	GREENWOOD CROSSING	I T-223(2)	2/28/2021	6,554.05
			6" EDGE CONT WHITE	001-201-603	206.50	
			6" STRIPE CONT YELLO	001-201-603	266.80	
			6" DETAL STRIPE WHIT	001-201-603	1,374.75	
			LEGENT WHITE 6"	001-201-603	3,776.00	
			RED-CLEAR MARKERS	001-201-603	750.00	
			TWO-WAY YELLOW MARKE	001-201-603	180.00	
01-71850	TRAFFIC CONTROL PRODUCTS	167828	SCHOOL STREET STRIPING	I T-224(1)	2/28/2021	13,094.65
			6" THERMO EDGE WHITE	001-201-603	1,424.85	
			6" THERMO TRAF STRIP	001-201-603	1,616.00	
			6" THERMO DETAIL WHI	001-201-603	891.00	
			LEGEND WHITE 6"	001-201-603	6,812.80	
			RED-CLEAR MARKER	001-201-603	1,880.00	
			TWO WY YELLOW MARKER	001-201-603	470.00	
01-71850	TRAFFIC CONTROL PRODUCTS	167829	LENARD - HOLMES MARKINGS	I T-225(1)	2/28/2021	8,549.75
			REMOVE STRIPE	378-601-750	1,034.00	
			6" THERMO DETAIL YEL	378-601-750	1,842.75	
			6" THERMO DETAIL WHI	378-601-750	1,836.00	
			TEMP PAINTED LEGEND	378-601-750	2,547.00	
			RED CLEAR RAISE MARK	378-601-750	850.00	
			TWO WAY YEL RAISED M	378-601-750	440.00	
01-03622	TRI-TECH FORENSICS, INC	167830	3X5 POCKET NOTEBOOK	I 432898	3/30/2021	104.80
			3X5 POCKET NOTEBOOK	001-100-540	94.80	
			SHIPPING	001-100-540	10.00	
01-02393	TYLER TECHNOLOGIES	167831	APR 2021 - MAR 2022 MAINTENANC	I 025-324072	3/01/2021	3,897.78
			APR 2021 - MAR 2022 MAINTENANC	001-180-635	1,948.93	
			APR 2021 - MAR 2022 MAINTENANC	400-650-635	1,948.85	
01-02393	TYLER TECHNOLOGIES	167832	UTILITY BILLING	I 025-329414	3/31/2021	114.10
			UTILITY BILLING	400-650-604	114.10	
01-03710	UNION AUTO PARTS	167833	AUTO PARTS	I 2022561-00	3/29/2021	242.22

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	167833	AUTO PARTS BRAKE BEARING	I 2022561-00 001-100-632	3/29/2021 242.22	242.22 CONT
01-03710	UNION AUTO PARTS	167834	AUTO PARTS FUEL PUMP	I 2022719-00 001-100-632	3/29/2021 472.00	472.00
01-03710	UNION AUTO PARTS	167835	AUTO PARTS THERMOSTAT WATER PUMP COOLANT GASKET	I 2023434-00 001-100-632 001-100-632 001-100-632 001-100-632	3/29/2021 28.89 123.33 33.00 14.22	199.44
01-03710	UNION AUTO PARTS	167836	AUTO PARTS UPPER A ARMS R UPPER A ARMS L BALL JOINT R BALL JOINT L	I 2023476-00 001-100-632 001-100-632 001-100-632 001-100-632	3/29/2021 166.67 132.22 93.28 101.33	493.50
01-03710	UNION AUTO PARTS	167837	AUTO PARTS MOTOR MOUNT	I 2023776-00 001-100-632	3/30/2021 68.89	68.89
01-03710	UNION AUTO PARTS	167838	BATTERY 4Z221282 BATTERY CORE CORE RETURN	I 2024417-00 400-650-632 400-650-632 400-650-632	3/30/2021 96.39 12.25 12.25CR	96.39
01-03710	UNION AUTO PARTS	167839	FD - BATTERY LADDER 1 BATTERY	I 2024685-00 001-160-632	3/30/2021 132.66	132.66
01-03710	UNION AUTO PARTS	167840	BATTERY REPLACEMENT BATTERY REPLACEMENT BATTERY CORE BATTERY CORE RETURN	I 2034692-00 001-340-635 001-340-635 001-340-635	4/12/2021 96.39 12.25 12.25CR	96.39
01-01663	UTILITY SERVICE CO, INC	167841	OLD CANTON RD TANK OLD CANTON RD TANK	I 532574 400-650-604	4/01/2021 8,000.27	8,000.27
01-01663	UTILITY SERVICE CO, INC	167842	NATCHEZ TRACE TANK NATCHEZ TRACE TANK	I 532576 400-650-604	4/01/2021 4,529.41	4,529.41
01-01663	UTILITY SERVICE CO, INC	167843	HARDY ROAD TANK HARDY ROAD TANK	I 532577 400-650-604	4/01/2021 3,155.86	3,155.86
01-05578	VECTOR DISEASE CONTROL IN	167844	APRIL 2021 MOSQUITO CONTROL APRIL 2021 MOSQUITO CONTROL	I PI-A00008749 001-250-604	4/01/2021 19,339.71	19,339.71
01-01546	VENABLE GLASS SERVICES	167845	PRIVILEGE LICENSE OVRPYMNT PRIVILEGE LICENSE OVRPYMNT	I 202104140977 001-000-220	2/28/2021 79.82	79.82
01-02597	VERIZON WIRELESS	167846	742166727: 02-26-21 - 03-25-21 742166727: 02-26-21 - 03-25-21	I 9876335315 001-100-605	3/25/2021 280.17	280.17

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05899	W T V Y	167847	03-2-21 - 03-06-21 ADVERTISING I 03-2-21 - 03-06-21 ADVERTISING	10798-00003-0000 001-340-615	3/31/2021 480.00	480.00
01-75450	WALMART	167848	FD - SUPPLIES ST. 1 ANT BAIT KILLER SPECTRACIDE WASP KIL ROUNDUP WEED KILLER	I 01501 001-160-540 001-160-540 001-160-540	3/29/2021 14.47 4.92 38.92	58.31
01-75450	WALMART	167849	FD - SUPPLIES ST. 4 FABULOSO CLEANER PINE-SOL 25FT. CORD 50FT CORD BLACK & DECKER IRON	I 02566B 001-160-510 001-160-510 001-160-540 001-160-540 001-160-540	4/09/2021 5.78 5.88 32.68 12.94 9.97	67.25
01-75450	WALMART	167850	COFFEE & SUPPLIES BLEACH PINE-SOL COFFEE DUCT TAPE PLASTIC BOND	I 04435A 400-650-510 400-650-510 400-650-540 400-650-540 400-650-540	4/06/2021 11.94 20.64 25.12 12.96 5.97	76.63
01-75450	WALMART	167851	FD-SUPPLIES ST.2 CLOROX TOILET CLNR AMMONIA GLASS CLNR COFFEE DD COMMAND HOOKS HAZELNUT CREAMER COCOA PEBBLES COMMUNITY COFFEE FOLGERS COFFEE FOLGERS COFFEE FOLGERS COFFEE WATER SUGAR	I 05012 001-160-510 001-160-510 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540	3/31/2021 21.12 5.94 30.95 15.76 5.54 3.18 40.44 13.92 6.92 19.92 7.96 9.56	181.21
01-75450	WALMART	167852	CRISP FUNCTION NABICO CKY AUSTIN SNACKS NTVL SWT SL NAB COOKIES TEA CADDIES CHE CADDIES CHE SPRITE COKE SC 1002 15 PK COKE	I 08996 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681 001-100-681	4/05/2021 6.98 3.00 5.98 6.98 2.86 7.80 10.40 5.18 8.48 8.00 8.48	74.14
01-75450	WALMART	167853	NTCR/MIRACLE SUPPLIES ML ZIPPER BAGS 60	I 09704 001-340-650	4/09/2021 5.64	231.09

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-75450	WALMART	167853	NTCR/MIRACLE SUPPLIES	I 09704	4/09/2021	231.09
			ML ZIPPER BAGS 80	001-340-650	7.12	
			UTILITY KNIFE	001-340-650	8.97	
			MASKING TAPE	001-340-650	1.92	
			YELLOW DUCT TAPE	001-340-650	6.96	
			HAND WIPES	001-340-650	15.78	
			COFFEE MATE	001-340-650	3.17	
			ZIPPER SNACK BAGS	001-340-650	18.40	
			PLASTIC BATH CUPS	001-340-650	9.24	
			DIXIE PAPER CUPS	001-340-650	25.90	
			PACKING TAPE	001-340-650	11.94	
			EQUATE TYLENOL	001-340-650	12.88	
			CLOROX WIPES	001-340-650	9.23	
			HAND SANI GEL	001-340-650	93.94	
01-75900	WASTE MANAGEMENT OF MS	167854	03-01-21 - 03-31-21 SERVICES	I 0015881-1894-1	4/02/2021	135,005.61
			03-01-21 - 03-31-21 SERVICES	003-220-682	96,221.60	
			03-01-21 - 03-31-21 SERVICES	003-220-683	38,784.01	
01-75900	WASTE MANAGEMENT OF MS	167855	03-01-21 - 03-31-21 SERVICES	I 3003361-0078-3	4/01/2021	431.62
			03-01-21 - 03-31-21 SERVICES	003-220-683	431.62	
01-05874	WATERLOGIC AMERICAS	167856	APRILCOOLER FEES	I 578122	3/31/2021	40.00
			MARCH COOLER FEES	001-100-540	40.00	
01-04506	WELLS MARBLE & HURST PLLC	167857	2014 ZONING ORDINANCE MATTERS	I 130594	4/07/2021	2,427.50
			2014 ZONING ORDINANCE MATTERS	001-180-601	2,427.50	
01-77415	WINZER FRANCHISE CORPORAT	167858	DISINFECTING WIPES	I 6844603	3/31/2021	338.43
			DISINFECTING WIPES	001-340-510	239.76	
			SHIPPING	001-340-510	14.06	
			DISINFECTING WIPES	001-350-510	79.92	
			SHIPPING	001-350-510	4.69	

					TOTAL =	1,394,398.74
					=====	

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	428,196.59
003	SANITATION	135,437.23
005	COURT SERVICES FEE FUND	3.25
200	G. O. BOND FUND	466,074.38
218	COLONY PARK TIF BOND	2,166.66
219	HIGGINBOTHAM TIF	54,875.00
312	RENAISSANCE TRAF SIGNALS	172,103.47
378	LAKE HARBOUR DR EXT	8,549.75
382	WOLCOTT PARK IMPS	36,688.44
390	CITY CENTER PROJECTS	968.85
400	PUBLIC UTILITIES FUND	89,162.34
404	EMCRS OPERATION & MAINT	172.78
=====		
TOTALS FOR ALL FUNDS =		1,394,398.74

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/19/2021

PAY PERIOD ENDING: 4/01/2021

April 9, 2021 payroll

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
SAL	1,080.00	44,737.84	VEH	174.00	AFA	AFACC	995.19		FED W/H	377,842.10	32,233.34	
SMON	0.00	9,297.36			AFC	AFCAN	972.27		ST WH MS	377,842.10	11,802.00	
REG	17,189.00	325,725.86			AFD	AFSHO	1110.41		FICA	419,521.30	26,010.32	26010.32
RETRO	0.00	234.93			AFH	AFHOS	544.25		MEDI	419,521.30	6,082.99	6082.99
R/O	5.50	85.99			AFS	AFSPE	190.43					
O/T	1,032.25	22,814.21			ANN	ANUTY	2377.50					
CE	98.63	0.00			B20	BKRUP	73.50					
CMPRG	6.50	0.00			C18	CHSUP	202.50					
COMP	18.75	431.56			C32	CHSUP	225.00					
SICK	557.25	10,063.85			C33	CHSUP	25.00					
ESL	10.25	147.70			C42	CHSUP	147.50					
VAC	620.00	12,937.98			C58	CHSUP	164.00					
HOL	430.00	7,446.54			C59	CHSUP	285.25					
FNRL	28.00	348.48			C67	CHSUP	177.50					
MLT	44.00	497.64			C70	CHSUP	89.00					
PARAM	0.00	1,615.39			C73	CHSUP	86.50					
SHIFT	0.00	375.00			C74	CHSUP	165.00					
TRAFF	0.00	1,701.70			C75	CHSUP	91.50					
TASKF	18.00	862.20			C79	CHSUP	176.00					
FUGTF	14.00	451.78			C81	CHSUP	75.00					
MBNHI	28.00	861.00			C82	CHSUP	127.50					
					C83	CHSUP	232.50					
					C84	CHSUP	257.50					
					CAF	ADMFE	114.00	133.76				
					CCF	CANCF	56.05					
					CHC	CHCAR	596.66					
					CRU	CRUN	2853.00					
					D72	GARNI	75.00					
					D75	GARNI	100.00					
					DCF	DENCF	2019.63	1200.01				
					DEN	DENTL		2263.31				
					FCE	FLEX	5.58					
					HCF	HTHCF	13650.31	21293.25				
					HLT	HELTH		43722.14				
					HRF	HRF	167.86	259.95				
					LIF	LIFE	18.06	945.77				
					PBA	POBEN	223.25					
					RET	RET	39301.70	76148.30				
					UNR	UNREM	2335.77					
TOTALS:	21,180.13	440,637.01		174.00			70307.67	145966.49			76,128.65	32093.31

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
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DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/19/2021

PAY PERIOD ENDING: 4/01/2021

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
001-010	12,994.97	11,882.07	0.00	1,112.90	0.00	0.00	2,223.44	1,862.52	8,909.01
001-020	6,050.71	5,726.43	0.00	324.28	0.00	0.00	1,143.59	1,101.88	3,805.24
001-040	22,582.41	21,930.67	0.00	651.74	0.00	0.00	4,012.06	3,878.59	14,691.76
001-092	1,311.20	1,311.20	0.00	0.00	0.00	0.00	353.90	145.67	811.63
001-100	148,245.22	126,105.63	6,496.54	11,220.01	4,423.04	0.00	21,322.84	26,099.91	100,822.47
001-160	105,292.32	80,009.73	13,357.31	10,309.89	1,615.39	0.00	19,100.54	18,157.95	68,033.83
001-180	24,756.80	23,863.00	0.00	893.80	0.00	0.00	3,417.90	4,767.07	16,571.83
001-201	46,026.60	42,618.06	517.64	2,639.34	149.56	102.00	5,985.03	7,343.77	32,595.80
001-340	28,802.19	25,320.91	2,264.40	1,216.88	0.00	0.00	3,219.10	5,430.33	20,152.76
005-101	2,148.80	2,148.80	0.00	0.00	0.00	0.00	424.84	404.41	1,319.55
400-650	39,888.59	36,328.37	178.32	3,309.90	0.00	72.00	8,512.98	6,571.40	24,732.21
404-650	2,711.20	2,516.19	0.00	195.01	0.00	0.00	591.45	365.15	1,754.60
TOTALS	440,811.01	379,761.06	22,814.21	31,873.75	6,187.99	174.00	70,307.67	76,128.65	294,200.69

REGULAR INPUT: 246

MANUAL INPUT: 0

CHECK STUB COUNT: 0

DIRECT DEPOSIT STUB COUNT: 246