

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 18, 2023
6:00 PM**

INVOCATION

PLEDGE OF ALLEGIANCE

CONSIDERATION OF MINUTES FROM PRIOR BOARD MEETING

April 4, 2023

CONSIDERATION OF MINUTES FROM PRIOR WORK SESSION

April 3, 2023 Work Session

1. AGENDA ITEMS

- a) Public Hearing for Consideration of the Prado Vista at Ridgeland Overlay District
- b) Consideration of an Ordinance of the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi, to Establish the Prado Vista at Ridgeland Overlay District
- c) Approve Special Event Permit for the Sante South Wine Festival

2. CONSENT ITEMS

- a) Accept Fiscal Year 2022 Audit Report
- b) Petition and Application for Conditional Use Permit for Terry Hester (Residential Hotel)
- c) Site Plan/Architectural Review for Breakers Monument Sign
- d) Consider Petition for Variance to Building Code for Raney Rives (610 Highway 51)
- e) Approve City Wide Traffic Signal Pay Estimate #5
- f) Authorize Mayor Gene McGee to sign a Right-of-way Utilization Agreement and Permit between Pearl River Valley Water Supply District, The Breakers Association, Inc., and the City of Ridgeland, Mississippi, regarding the Right of Entry to and Construction of a New Subdivision Sign and Landscaping Located in the City of Ridgeland, MS (Intersection of Lake Harbour Drive and Breakers Lane - ROW)
- g) Special Event - Fine Arts Festival (Police Department)
- h) Received March 2023 Privilege License Report
- i) Approve Sewer Adjustments
- j) Approve Corrected Resolution Approve Budget Amendment

3. PAYMENT OF CLAIMS

- a) Claims 182335 - 182728 and April 7, 2023 Payroll (\$1,533,992.61)

4. EXECUTIVE SESSION

ADJOURNMENT

INFORMATION FOR MAYOR AND BOARD

Fiscal Year 2022 Audit Letter

March 2023 Financial Statement

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 4, 2023
6:00 PM**

The Mayor opened the April 4, 2023 meeting of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard (via telephone), Alderman Kevin Holder, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith, Alderman Bill Lee, City Attorney John Scanlon, and City Clerk Paula Tierce. The meeting was opened with an invocation by Attorney Zach Giddy followed by the pledge of allegiance.

The Mayor and Board of Aldermen were provided the minutes of the February 27, 2023 Community Awareness Committee meeting and the City Attorney's statement for services through March 29, 2023.

Next came the recognition of City Clerk Paula Tierce receiving the MMC designation. Mayor McGee announced that the MMC program is the second and more advanced of the two professional designations granted by the International Institute of Municipal Clerks. The program has an extensive and rigorous educational component and a professional contribution component. Paula received the CMC designation in 2018 and began working on obtaining the MMC designation. To meet the educational component, Paula obtained the designation of Certified Public Manager in November 2019 through Arizona State University. In order to meet the professional contribution requirements, Paula has been actively involved in the Mississippi Municipal Clerk's Association. Paula served as the Central District Trustee for one year, the Treasurer for three years, and is currently serving as the Second Vice President. Paula is the first City Clerk for the City of Ridgeland to obtain the CMC and MMC designation.

Next came the matter of accepting the Minutes of the March 20, 2023 Work Session and the March 21, 2023 Board of Aldermen meeting. The Minutes were accepted with no corrections noted.

Next came the consideration of the items listed under the Consent Agenda. Alderman Bill Lee moved to approve the Consent Agenda as follows:

- a) Appointment Shane Aldridge, General Manager of AC Marriott, to the Ridgeland Tourism Commission as the Lodging Representative and William Merchant, General Manager of Soulshine, as the Restaurant Representative - Order Attached Hereto As Exhibit "A"
- b) Petition and Application for Conditional Use for BG Capital, LLC (coin laundry) - Ordinance Attached Hereto As Exhibit "B"
- c) Site Plan/Architectural Review for Ridgeland Medical Office Building Revisions - Order Attached Hereto As Exhibit "C"
- d) Site Plan/Architectural Review for European Automotive - Order Attached Hereto As Exhibit "D"
- e) Approve Committee recommendation to select 3rd Party Inspectors per the regulations of the Residential Rental Inspection Code - Order Attached Hereto As Exhibit "E"
- f) Declare C.C. Lynch & Associates a Sole Source Provider for Teledyne ISCO materials and products - Order Attached Hereto As Exhibit "F"
- g) Authorize Mayor Gene McGee to sign an Interlocal Cooperation Agreement between Madison County, Mississippi, and the City of Ridgeland, Mississippi, regarding the Funding of Certain Road Improvements Located in the City of Ridgeland, MS (Lake Harbour Drive and Steed Road) - Order Attached Hereto As Exhibit "G"
- h) Budget Amendment establishing a Project Fund for the Lake Harbour Drive Rehabilitation Project by transferring \$700,000 from 001-201-760 to the Project Fund Account and budget \$100,000 for Engineering and \$600,000 for Construction - Resolution Attached Hereto As Exhibit "H"
- i) Approve budget amendment to reimburse the PURF Account with ARPA funds for materials purchased for the City-wide Advanced Water Meter Improvements Project and amend the (467) Meter Swap Project Fund, the (476) ARPA Project Fund, and the (400) PURF Account - Resolution Attached Hereto As Exhibit "I"
- j) Budget Amendment transferring \$500,000 from 001-201-760 for the Lake Harbour Drive at Highland Colony Parkway Intersection Improvements to the Lake Harbour Drive Extension Fund (378) and budgeting \$75,000 for Engineering 378-601-600 and \$425,000 for Construction 378-601-750 - Resolution Attached Hereto As Exhibit "J"
- k) Approve Truck Route Permit for 107 Cherry Laurel Circle (pool) - Order Attached Hereto As Exhibit "K"
- l) Approve Truck Route Permit for Lot #14 - Bridgewater 12A (house) - Order Attached Hereto As Exhibit "L"
- m) Ballistic Vest Surplus/Donation (Police Department) - Resolution Attached Hereto As Exhibit "M"
- n) Budget Amendment - Approve Budget Amendment and Grant for Body Worn Cameras (Police Department) - Resolution Attached Hereto As Exhibit "N"
- o) Receive \$50 Donation to Police Department by Bette and Ray Flowers and Approve

Budget Amendment Increasing Police Donations Account (010-000-192) \$50 - Resolution Attached Hereto As Exhibit "O"

p) Budget Amendment (Police Department) - Resolution Attached Hereto As Exhibit "P"

q) Approve the Contract between the City of Ridgeland and Motorola (Police Department) - Order Attached Hereto As Exhibit "Q"

r) Approve Contract Between City of Ridgeland and Stagelite Sound LLC for Balloon Glow 2023 - Order Attached Hereto As Exhibit "R"

s) Sewer Adjustments - Order Attached Hereto As Exhibit "S"

The motion was seconded by Alderman Chuck Gautier and a vote was taken thereon as follows:

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

Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

Next came the payment of claims numbered 182089 - 182334 and the March 24, 2023 Payroll (\$1,834,846.25). Alderman Wesley Hamlin moved to approve. 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

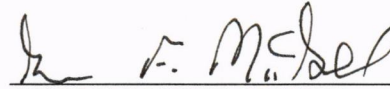
Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried.

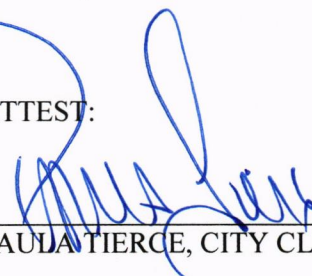
There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 6:04 p.m.

WITNESS MY SIGNATURE, the 5th day of April, 2023.



GENE F. MCGEE, MAYOR

ATTEST:



PAULA TIERCE, CITY CLERK



**MINUTES OF THE SPECIAL MEETING
OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF RIDGELAND
APRIL 3, 2023
6:00 P.M.**

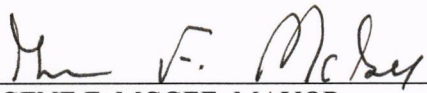
The Mayor opened the special called meeting of the Mayor and Board of Aldermen. Present were Alderman Bill Lee, Alderman Ken Heard, Alderman Kevin Holder, Alderman Chuck Gautier, Alderman D. I. Smith, Alderman Brian Ramsey, Alderman Wesley Hamlin, City Attorney Jerry Mills, and City Clerk Paula Tierce.

The City Clerk adjudicated that proper notice was made; a copy of which is attached hereto as Exhibit "A".

The Mayor presented the proposed agenda for the regular meeting scheduled on Tuesday, April 3, 2023. Each item was discussed with no action being taken by the Board of Aldermen.

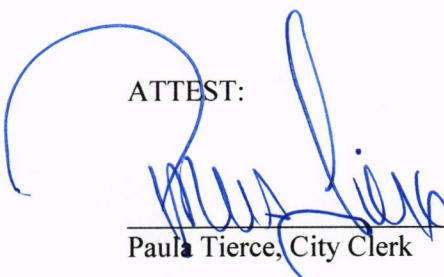
The meeting concluded at 6:15 p.m.

WITNESS MY SIGNATURE, this the 5th day of April, 2023.



GENE F. MCGEE, MAYOR

ATTEST:



Paula Tierce, City Clerk



AFFP

Public Hearing Prado Overlay

AFFIDAVIT OF PUBLICATION

STATE OF MS)
:SS.
County of Madison)

Michael Simmons being first duly sworn, says:

That he is the Publication Representative of Madison County Journal, a weekly newspaper of general circulation, printed and published in Ridgeland, Madison county, Mississippi; that the publication, a copy of which is hereto attached, was published in the said newspaper on

PUBLICATION DATES:

30 Mar 2023

That said newspaper was regularly issued and circulated on those dates.

SIGNED:



Publication Representative

VERIFICATION

Subscribed to and sworn to me on this

30 day of March, A.D. 2023



Notary Public



NOTICE OF PUBLIC HEARING

Notice is hereby given to those parties in interest that there will be a public hearing on Tuesday, April 18, 2023, at 6:00 o'clock P.M., before the Mayor and Board of Aldermen at City Hall, located at 100 W School Street, Ridgeland, Mississippi, for the purpose of determining whether or not the following amendments, as petitioned by Prado Vista Real Estate Holdings LLC, shall be made to the official zoning ordinance and official zoning map of the City of Ridgeland, Mississippi:

- A. Consideration to adopt the Prado Vista at Ridgeland Overlay District Ordinance;
- B. Consideration to amend the Ridgeland Official Zoning Ordinance, 104.04 Adopted Overlay Districts, Insert "I. Prado Vista At Ridgeland Overlay District";
- C. Consideration to establish the Prado Vista at Ridgeland Overlay District boundary on the following described property, and modify the Official Zoning Map of the City of Ridgeland accordingly.

A 76.94 ACRE TRACT OWNED BY MILDRED W. CARR LIMITED PARTNERSHIP
INDEXING INSTRUCTIONS: LOTS 1-8, BLOCK 4, HIGHLAND COLONY SUBDIVISION, CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI.

The following courses and distances are based on the Mississippi State Plane Coordinate System (West Zone), having a (Ground to Grid) combined scale factor of 0.99994147464048 and a convergence angle of 0°06'29" (NW) derived using the Mississippi Department of Transportation's RTK/VRS G.P.S. Network at the Point of Beginning, said point having a value of N:1073213.17, E:2358639.08, Z:360 on the above referenced coordinate system;

Beginning at a ½" rebar (capped 25904) at the northeast corner of Lot 1, Block 4, Highland Colony Subdivision, thence run along the eastern lines of Lot 1 and Lot 8 of Block 4, Highland Colony Subdivision, South 00 degrees 07 minutes 43 seconds East a distance of 1306.61 feet to the southeast corner of Lot 8, and a ½" re bar (Capped 25904); thence along the Southerly lines of Lots 8, 7, 6 and 5, South 89 degrees 52 minutes 27 seconds West a distance of 2312.44 feet to an existing Mississippi Department of Transportation (MDOT) brass right of way marker, said monument having a value of N:1071901.69, E:2356329.78 on the above referenced coordinate system; thence run along the MDOT right of way and then along the City of Ridgeland right of way North 62 degrees 15 minutes 01 seconds West a distance of 249.29 feet to a MDOT monument; thence North 02 degrees 43 minutes 12 seconds West a distance of 350.32 feet to a MDOT monument; thence

South 89 degrees 44 minutes 03 seconds West a distance of 31.02 feet to a MDOT monument; thence North 01 degrees 27 minutes 59 seconds West a distance of 151.28 feet to a ½" rebar (found); thence South 89 degrees 41 minutes 06 seconds West a distance of 39.12 feet to an old fence post corner on the eastern right of way of Sunnybrook Road; thence Northerly along the right of way North 01 degrees 19 minutes 04 seconds West a distance of 672.67 feet; thence leaving the right of way, run easterly along the north lines of Lot 4, 3, 2 and 1, North 89 degrees 30 minutes 53 seconds East, a distance of 2636.32 feet back to the **Point of Beginning**, containing 76.94 acres, (3,351,467 square feet) more or less, and being the entirety of Lots 1, 2, 3, 6, 7 and 8, and all that portion of Lots 4 and 5, not used or conveyed for road right of way along Sunnybrook Road, all situated in Block 4, Highland Colony Subdivision, in the City of Ridgeland, Section 18, Township 9 North, Range 2 East, Madison County, in the Great State of Mississippi.

Copies of the petition are available for public inspection at Ridgeland City Hall or for further information, please call Community Development at 601-856-3877.

APPROVED: ATTEST:

/s/Gene F. McGee /s/Paula Tierce
Gene F. McGee, Paula Tierce, City
Mayor Clerk

March 27, 2023

Publish: March 30, 2023



03/31/2023 3:57 PM



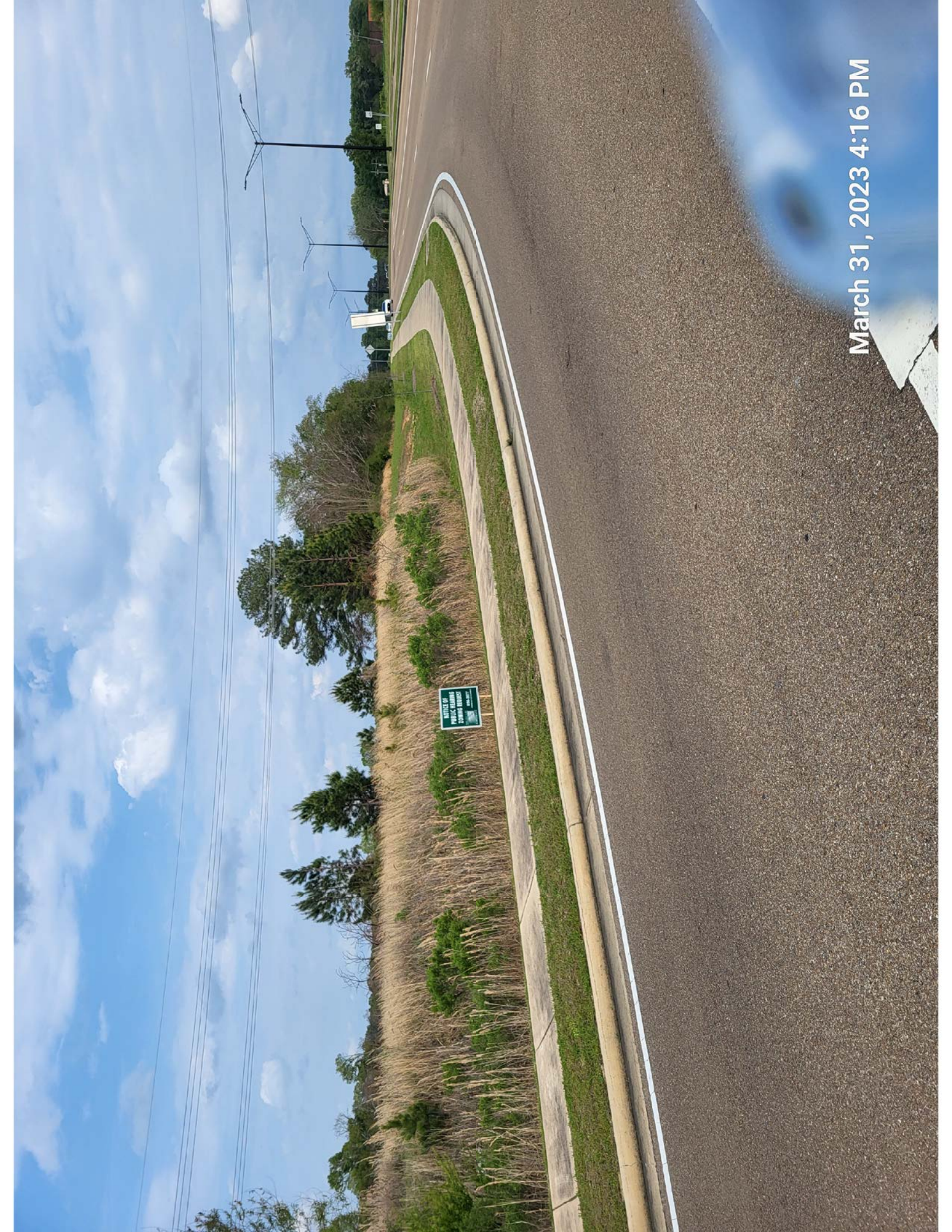
March 31, 2023 3:58 PM

**NOTICE OF
PUBLIC HEARING
ZONING REQUEST**
FOR CITY OF
**601-856-3877**
COMMUNITY DEVELOPMENT
RIDGELAND

03/31/2023 4:06 PM

**NOTICE OF
PUBLIC HEARING
ZONING REQUEST**
THE CITY OF
RIDGELAND
COMMUNITY DEVELOPMENT
601-856-3877

03/31/2023 4:09 PM



March 31, 2023 4:16 PM



March 31, 2023 4:02 PM



March 31, 2023 4:10 PM



NOTICE OF
PUBLIC HEARING
ZONING REQUEST
856-3877
KINGSLAND

03/31/2023 4:16 PM



NOTICE OF
PUBLIC HEARING
ZONING REQUEST
1ST. BOARD 801-606-3827
JUN 2023

03/31/2023 4:20 PM



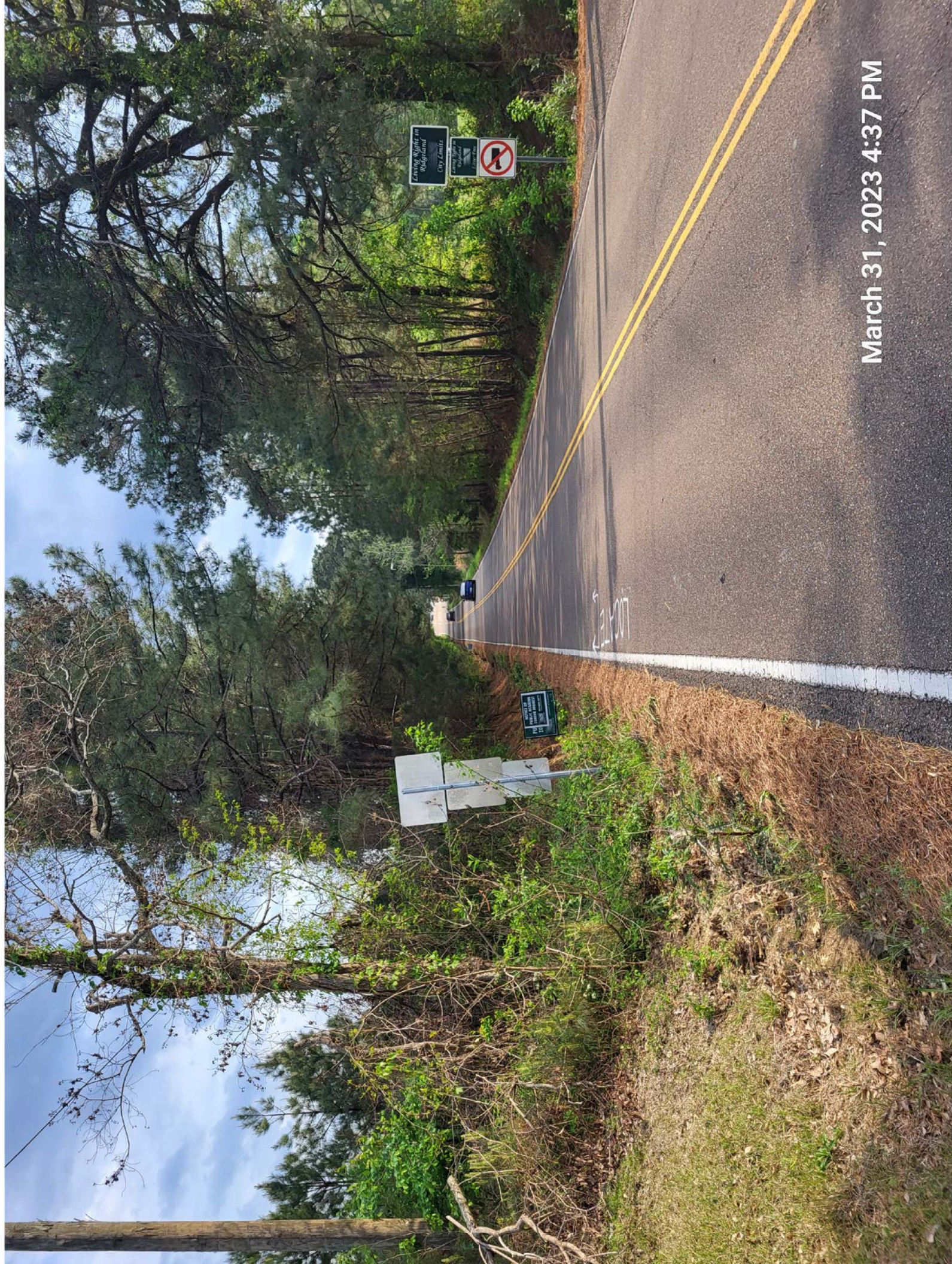
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March 31, 2023 4:22 PM



March 31, 2023 4:27 PM



March 31, 2023 4:37 PM



March 31, 2023 4:37 PM

**BEFORE THE MAYOR AND BOARD OF ALDERMEN OF
THE CITY OF RIDGELAND, MISSISSIPPI**

IN THE MATTER OF THE APPLICATION
OF PRADO VISTA REAL ESTATE HOLDINGS LLC
TO ESTABLISH THE PRADO VISTA AT RIDGELAND
OVERLAY DISTRICT

**PETITION TO AMEND ZONING ORDINANCE OF
THE CITY OF RIDGELAND, MISSISSIPPI, TO ESTABLISH
PRADO VISTA AT RIDGELAND OVERLAY DISTRICT**

COMES NOW Prado Vista Real Estate Holdings LLC (the “Petitioner”), a Mississippi limited liability company, acting by and through undersigned counsel, and hereby petitions the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi, to amend both the text and map of the Zoning Ordinance of the City of Ridgeland, Mississippi, to establish the Prado Vista at Ridgeland Overlay District (“Prado Vista Overlay District”) permitting certain uses, guidelines, and regulations not presently authorized in the proposed District site. In support whereof, the Petitioner would show unto the Mayor and Board of Aldermen the following:

1. The subject property is a tract of land located at the intersection of Colony Park Boulevard and Sunnybrook Road less than .25 miles east of Interstate Highway 55 and .60 miles west of Highway 51. The property is located between Ridgeland High School to the south and St. Catherine’s Village to the north and consists of 76.93909 acres, more or less. A complete legal description of the subject property is attached hereto as **Exhibit A** and made a part hereof.
2. A map of the proposed development along with a map of the sub-districts within the subject property is attached hereto as **Exhibits B and C**, respectively, and made a part hereof.
3. The subject property is currently zoned Single Family Residential District (R-2) under the Zoning Ordinance of the City of Ridgeland adopted in February of 2014.

4. The subject property is currently owned by Mildred W. Carr, LLC. The sole members of that limited liability company have provided consent for the Petitioner to act on behalf of Mildred W. Carr, LLC with respect to this Petition, public hearings, and development of the subject property. An affidavit evidencing that consent is attached hereto as **Exhibit D** and made a part hereof.

5. The area located immediately to the west of and bordering the subject property is zoned Mixed Use District (MU-1) and on which sits the building commonly referred to as the Horne building, with its primary tenant being Horne LLP.

6. Areas located to the southwest of but not quite bordering the subject property are zoned Mixed Use District (MU-1) and Highway Commercial District (C-4).

7. The primary zoning category for areas to west of the subject property and on the other side of Interstate 55 is Mixed Use District (MU-1).

8. There are presently no residences or any other structures on the subject property.

9. On January 3, 2023, following a public hearing, the Mayor and Board of Alderman of the City of Ridgeland voted to adopt an Amendment to the City's Future Land Use and Transportation Plan, which is part of the City's Comprehensive Plan as adopted in 2009. The Amendment changed the zoning classification for the area in which the subject property is located to Mixed Use District (MU-1). The Amendment likewise changed the future land-use classification for the area to the southeast of the subject property, continuing down Colony Park Boulevard almost to Highway 51, from residential to Mixed Use District.

10. According the City's Comprehensive Plan, the purpose of its Future Land Use Plan is to "inventory the community's existing land use patterns and to recommend policies for future development that are consistent with community's character." *Id.* at pg. 29. Further, "population,

housing, and employment projections” are used to maintain the Future Land Use Plan. The Future Land Use Plan “serves as a guide [to the City] for reviewing private development proposals” *Id.* Because the Future Land Use Plan “forms the basis for the zoning ordinance,” it carries “legal weight.” *Id.* at 43.

11. Certain desirable commercial tenants wish to locate on the subject property but are not permitted to do so under the current zoning classification. The Petitioner has determined that it would benefit the subject property for certain other uses, not presently allowed, to be permitted on the subject property, and in a manner consistent with the recent Amendment to the City’s Future Land Use and Transportation Plan, as described above.

12. Therefore, the Petitioner respectfully requests that the Mayor and Board of Aldermen of the City of Ridgeland amend both the text and map of the Zoning Ordinance of the City of Ridgeland by establishing an Overlay District for the subject property to be known as the Prado Vista Overlay District, allowing on the subject property certain additional uses, guidelines, and regulations not currently permitted.

13. The list of requested additional uses that would be allowed in the Prado Vista Overlay District are set forth below and further defined in the proposed Guidelines and Regulations to establish the Prada Vista Overlay District (attached hereto as **Exhibit E** and made a part hereof):

- a. Except as otherwise prohibited herein, all uses permitted under the City of Ridgeland, Mississippi General Commercial District (C-2) and Mixed Use District (MU-1) in accordance with the Official Zoning Map of the City, shall be permitted in the Prado Vista Overlay District.
- b. Banks, branch banks and automatic teller machines and other banking facilities in accordance with the Official Zoning Ordinance of the City of Ridgeland.
- c. Laundry and dry-cleaning pick-up stations in accordance with the Official Zoning Ordinance of the City of Ridgeland.
- d. Photomats in accordance with the Official Zoning Ordinance of the City of Ridgeland.

- e. Food Product carry-out and delivery stores in accordance with the Official Zoning Ordinance of the City of Ridgeland.
- f. Retail and/or food street vendors who have obtained an appropriate permit from the City of Ridgeland to conduct business and who also have written approval from the Owner of Records of MUD Retail, MUD Office and/or MUD Mixed-Use Condominium property (located where said vendor proposes to operate) to conduct business on said property at specific locations and specific times.
- g. Child Care Facilities in accordance with the Official Zoning Ordinance of the City of Ridgeland.
- h. Fine Arts and Community Movie Theatre facilities.
- i. Residential Hotels and Houses for the Elderly Complexes in accordance with the Official Zoning Ordinance of the City of Ridgeland (but not as a conditional use or special exception but as a Permitted Use); provided, however, no more than one hundred fifty (150) of these units shall be permitted within the Prada Vista Overlay District.
- j. Commercial sports and recreational facilities such as swimming pools, tennis courts and fully enclosed gymnasiums in accordance with the Official Zoning Ordinance of the City of Ridgeland (but not as a conditional use or special exception but as a Permitted Use) and accessory uses or structures incidental to residential uses such as laundry facilities, vending machine centers, and similar uses.
- k. Mixed Use District (“MUD”) Live/Above.
- l. MUD Townhouses.
- m. MUD Office (including MUD Office Condominium).
- n. MUD Retail (including MUD Retail Condominium).
- o. MUD Residential Condominium.
- p. MUD Live/Work (including MUD Live/Work Condominium).
- q. MUD Single Family.
- r. MUD Liner Flex.

- s. MUD Golf Entertainment Venue.
- t. MUD Entertainment Venue.
- u. MUD Grocery Store.
- v. MUD Hotels.
- w. MUD Indoor Music Venue.
- x. MUD Furniture Store.
- y. MUD Craft Beer Brewery.
- z. MUD Distillery.
- aa. Civic Buildings or Civic Uses.
- bb. Other Buildings not specified herein (up to but not exceeding 55' in height) and Improvements that comply with the intent of the Development Standards listed in the Ordinance, Guidelines, and Regulations establishing the Prada Vista Overlay District and that are Land Uses Permitted in the Prada Vista Overlay District.
- cc. Freestanding enclosed restaurants in accordance with the Official Zoning Ordinance which may include allowance for adjacent outdoor dining.
- dd. Scheduled outdoor special events such as ice-skating, festivals and outdoor musical events appropriately authorized by the City of Ridgeland, Mississippi.
- ee. Parking structures.
- ff. Surface parking areas.
- gg. Public streets and roadways, Private streets, Private Entry Drives, and Private Alleyways.

14. The following protective covenants would apply to all dwellings and residences in the Prado Vista Overlay District, including MUD Live/Above, MUD Townhouses, MUD Retail Condominium, MUD Residential Condominium, MUD Live/Work, and MUD Single Family:

- a. All dwellings and residences constructed and/or located on the property subject to these Protective covenants shall be for owner occupancy, except as specifically permitted herein. Further, except as specifically permitted herein, the lease or rental of a dwelling or residence for any purposes, whether verbal or in writing, is expressly prohibited under these protective covenants. The only circumstance or situation in which a lease or rental shall be permitted is when the dwelling or residence is of new construction and in which either:
 - i. A period of at least (1) year has elapsed from and after the building permit for that particular dwelling has been issued, or;
 - ii. A period of at least six (6) months has elapsed from and after the final inspection by the appropriate public building inspector has occurred, and the certificate of occupancy has been issued, whichever period of time is longer.
- b. The above rental provisions are for the original builder/owner that obtained the original building permit. With any other owner the wait period is double the above noted wait periods, therefore being two (2) years after the building permit has been issued and/or one (1) year after the new owner purchases the property, whichever period of time is longer.
- c. Any permitted lease or rental agreement shall be for a period of time not less than (1) year, and fully executed, complete and legible copy of any such lease or rental agreement shall be provided to the home owner's association. No dwellings or residences shall be sold, assigned, rented or leased under any time sharing, time interval, or right to use programs or investments. In the event leasing or rental is permitted, and in recognition of maintenance requirements of dwellings and residences subject to these protective covenants, for any dwelling or residence subject to lease or rental, HOA dues and/or assessments shall be in an amount equal to double or twice the amount charged or assessed to owner-occupied property.

15. The following land uses would be Land Uses Prohibited within the Prado Vista Overlay District:

- a. Auto Dealers, Auto Service, and Limited Auto Service.
- b. Carwashes.
- c. Gas service station.
- d. Outdoor storage as the principal use.

- e. Gasoline pumps when accessory to a Food Store or a small convenience grocery store.
- f. Any Adult Entertainment uses, activities or establishments including those defined as “Adult Entertainment Uses (Activity or Establishment)” in the Official Zoning Ordinance Section 21.
- g. Restricted uses as defined in the Official Zoning Ordinance of the City of Ridgeland.

16. There is well-established precedent for creating Overlay Districts in the City of Ridgeland, including: the Planned Unit Residential District (PURD); the Old Agency Road Corridor Overlay District (OARC); the Controlled Use Overlay District (CUO); the Commerce Park Overlay District (CPOD); the West Jackson Street Overlay District; The Township at Colony Park Traditional Neighborhood Development Overlay District; Wireless Communication Facility Overlay Districts; the Northpark Overlay District; and, most recently, in 2018, the Renaissance at Colony Park Overlay District.

17. According to Section 104.01 of the Zoning Ordinance, Overlay Districts provide a means to incorporate various development regulations across a specified area. Overlay Districts are special zones that lie on top of (superimposed) existing zoning designations to supplement, supersede, or restrict existing regulations. Overlay Districts are used to accomplish a variety of development and land use goals. Importantly, as Section 104.01 expressly states, Overlay Districts are used for the “implementation of development . . . guidelines” and “complement the City’s Comprehensive Plan.”

18. Establishment of the Prado Vista Overlay District, allowing therein the land uses specified above and in the proposed Guidelines and Regulations (**Exhibit E**), will enable the City to implement and complement its Future Land Use and Transportation Plan for the area in which the subject property is located, will promote the economic development of the City of Ridgeland, will enhance tax revenues, and will not adversely affect surrounding areas.

19. Furthermore, establishing the Prado Vista Overlay District will not overtax the load on public facilities in the subject property, such as utilities and streets, nor will it affect public safety in any harmful way.

20. That the character of the subject property has changed substantially from when it was zoned R-2, and that there is a public need for adopting an Overlay District allowing more land uses in the subject property, is evidenced by the recent Amendment to the City's Future Land Use and Transportation Plan, part of the Comprehensive Plan of the City of Ridgeland, calling for Mixed Use development of the area where the subject property is located. Moreover, the fact that subject property has not seen any residential development in the 14 years since the adoption of the Comprehensive Plan and nine years since the adoption of the current Zoning Map demonstrates that the subject property cannot be used or developed in accordance with existing zoning. Further, the adjacent or nearby properties have already been developed as Mixed Use and other commercial areas, which supports the establishment of the Prada Vista Overlay District.

21. It would be in the best interest of the City of Ridgeland and its citizens for the Prado Vista Overlay District to be established.

WHEREFORE, for the reasons set forth above, Prado Vista Real Estate Holdings LLC respectfully requests the Mayor and Board of Aldermen to process this Petition in accordance with Section 104.03 of the Zoning Ordinance, to set this Petition for a public hearing with at least 15 days' notice therefore being published in accordance with law, and at the conclusion of the public hearing, amend both the text and the map of the Zoning Ordinance by establishing the Prado Vista Overlay District on the subject property and by allowing therein the additional uses specified in

the proposed Ordinance. The Petitioner requests such other and general relief as to which it may be entitled.

RESPECTFULLY SUBMITTED this 21st day of March, 2023
and as amended April 13, 2023.

PRADO VISTA REAL ESTATE HOLDINGS LLC,

BY: /s/ Spencer M. Ritchie
SPENCER M. RITCHIE

FORMAN WATKINS & KRUTZ LLP
COUNSEL FOR PETITIONER

Spencer M. Ritchie (MSB # 103636)
Spencer.Ritchie@formanwatkins.com
Nick C. Giallourakis (MSB #101215)
Nick.Giallourakis@formanwatkins.com
C. Mitch McGuffey (MSB #104986)
Mitch.McGuffey@formanwatkins.com
FORMAN WATKINS & KRUTZ LLP
210 E. Capital Street, Suite 2200
Jackson, MS 39201-2375
Telephone: (601) 960-8600

Counsel for Petitioner

Exhibit A

Legal Description

EXHIBIT "A"

A 76.94 ACRE TRACT OWNED BY MILDRED W, CARR LIMITED PARTNERSHIP

INDEXING INSTRUCTIONS: LOTS 1-8, BLOCK 4, HIGHLAND COLONY
SUBDIVISION, CITY OF RIDGELAND, MADISON
COUNTY, MISSISSIPPI.

The following courses and distances are based on the Mississippi State Plane Coordinate System (West Zone), having a (Ground to Grid) combined scale factor of 0.99994147464048 and a convergence angle of 0°06'29" (NW) derived using the Mississippi Department of Transportation's RTK/VRS G.P.S. Network at the **Point of Beginning**, said point having a value of N:1073213.17, E:2358639.08, Z:360 on the above referenced coordinate system;

Beginning at a ½" rebar (capped 25904) at the northeast corner of Lot 1, Block 4, Highland Colony Subdivision, thence run along the eastern lines of Lot 1 and Lot 8 of Block 4, Highland Colony Subdivision, South 00 degrees 07 minutes 43 seconds East a distance of 1306.61 feet to the southeast corner of Lot 8, and a ½" rebar (Capped 25904); thence along the Southerly lines of Lots 8, 7, 6 and 5, South 89 degrees 52 minutes 27 seconds West a distance of 2312.44 feet to an existing Mississippi Department of Transportation (MDOT) brass right of way marker, said monument having a value of N:1071901.69, E:2356329.78 on the above referenced coordinate system; thence run along the MDOT right of way and then along the City of Ridgeland right of way North 62 degrees 15 minutes 01 seconds West a distance of 249.29 feet to a MDOT monument; thence North 02 degrees 43 minutes 12 seconds West a distance of 350.32 feet to a MDOT monument; thence South 89 degrees 44 minutes 03 seconds West a distance of 31.02 feet to a MDOT monument; thence North 01 degrees 27 minutes 59 seconds West a distance of 151.28 feet to a ½" rebar (found); thence South 89 degrees 41 minutes 06 seconds West a distance of 39.12 feet to a old fence post corner on the eastern right of way of Sunnybrook Road; thence Northerly along the right of way North 01 degrees 19 minutes 04 seconds West a distance of 672.67 feet; thence leaving the right of way, run easterly along the north lines of Lot 4, 3, 2 and 1, North 89 degrees 30 minutes 53 seconds East, a distance of 2636.32 feet back to the **Point of Beginning**, containing 76.94 acres, (3,351,467 square feet) more or less, and being the entirety of Lots 1, 2, 3, 6, 7 and 8, and all that portion of Lots 4 and 5, not used or conveyed for road right of way along Sunnybrook Road, all situated in Block 4, Highland Colony Subdivision, in the City of Ridgeland, Section 18, Township 9 North, Range 2 East, Madison County, in the Great State of Mississippi.

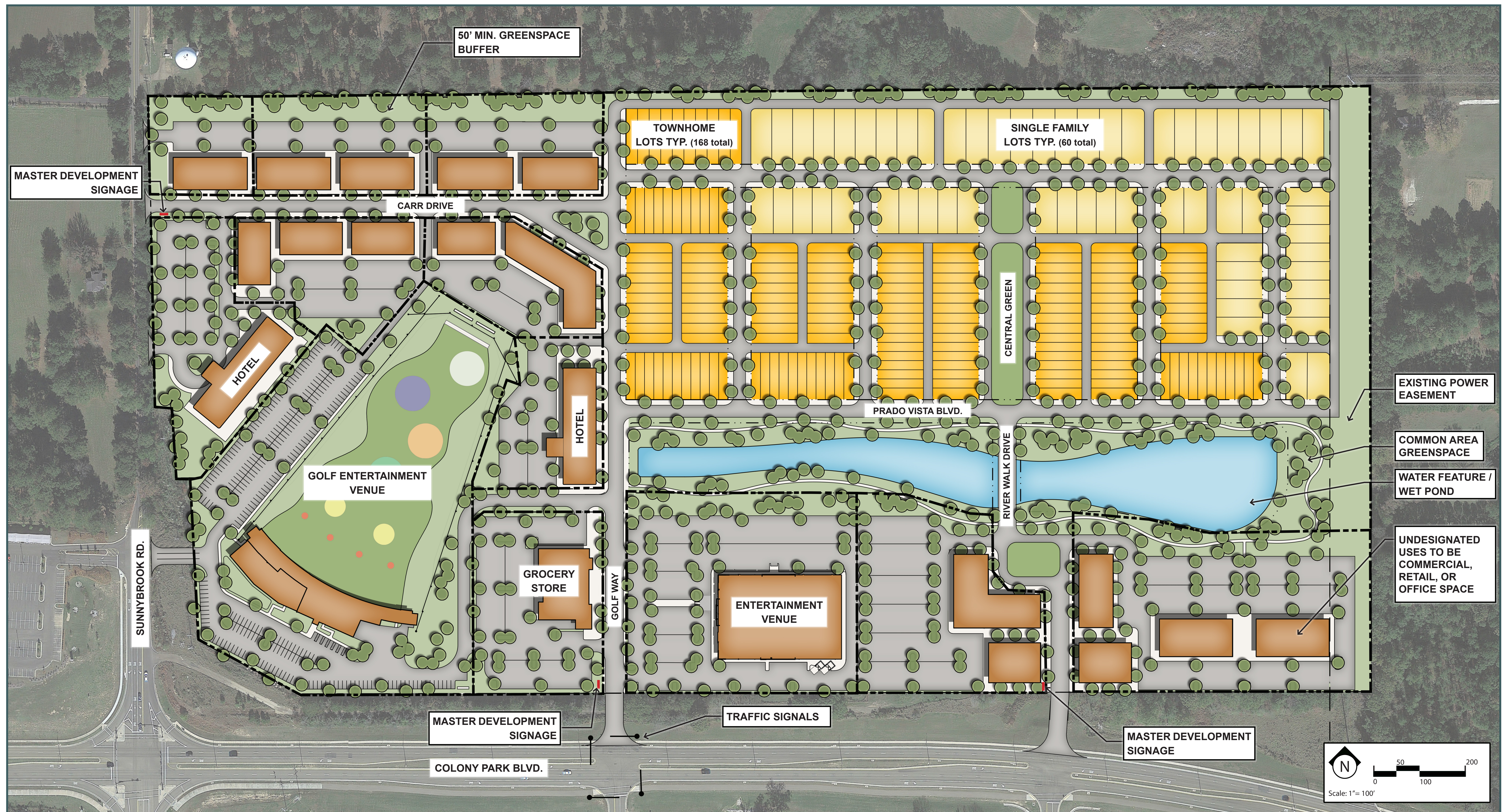
Prepared February 8, 2022, by:

Richard T. Tolbert, PLS

MADISON COUNTY SURVEYOR

Exhibit B

Prado Vista Master Plan Map



CONCEPTUAL MASTER PLAN
SCALE: 1"=100'



Global Investment Group



Project Number: 233470-002

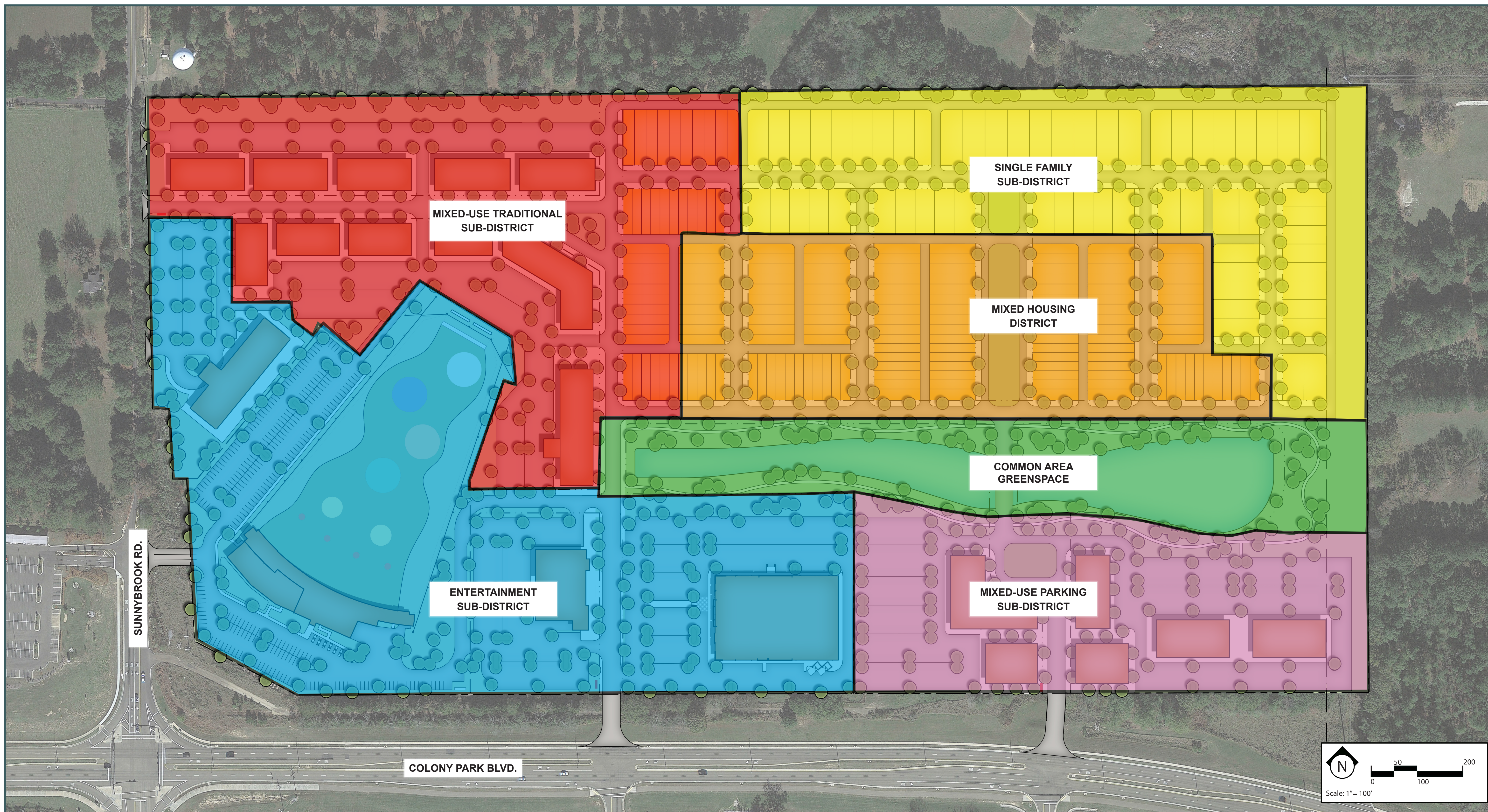


CONCEPTUAL DESIGN
03.17.23 | Page 1 of 9

Prado Vista at Ridgeland - Ridgeland, Mississippi

Exhibit C

Prado Vista Sub-District Map



Prado Vista at Ridgeland - Ridgeland, Mississippi

SUB-DISTRICTS MAP
SCALE: 1"=100'



Global Investment Group

CONCEPTUAL DESIGN
03.17.23 | Page 2 of 9



Project Number: 233470-002

Exhibit D

Midred W Carr LLC Affidavit

AFFIDAVIT OF CAROL CARR MCLELLAN AND JOSEPH ORAN CARR, JR.

We, Carol Carr McLellan and Joseph Oran Carr, Jr., state as follows:

1. We are both over twenty-one (21) years of age, of sound mind, and have personal knowledge of the following facts.
2. Mildred W. Carr, LLC is the current and sole owner of the entire property at issue in the Petition to Amend Zoning Ordinance of City of Ridgeland, Mississippi, to Establish Prado Vista at Ridgeland Mixed Use Development Overlay District ("the Petition").
3. We are the sole members of Mildred W. Carr, LLC.
4. Mildred W. Carr, LLC supports the Petition and hereby gives consent to the Petitioner Prado Vista Real Estate Holdings LLC ("the Petitioner"), and its representatives, assignees, and/or agents, to submit the Petition and act on its behalf in relation to the Petition, including at all meetings and public hearings that concern the Petition.
5. Mildred W. Carr, LLC further and fully consents to the Petitioner negotiating and agreeing to all terms, conditions, and zoning changes affecting the subject property which may arise as part of the Petition being approved and the Zoning Ordinance of the City of Ridgeland, Mississippi being amended as a result.
6. Mildred W. Carr, LLC authorizes the City of Ridgeland, its agents or employees, to enter the subject property at any reasonable time in order to erect, maintain, and/or remove any public notice signage required for the Petition and for any other purpose necessary for the approval of the Petition.
7. Mildred W. Carr, LLC further consents to the Petitioner submitting applications to the United States Corp of Engineers for any work Petitioner deems necessary on the subject property, including construction and dragging in the Nation's navigable waters, and acting on its behalf in relation to such applications, including at all meetings and public hearings concerning the applications.
8. Mildred W. Carr, LLC hereby waives any and all claims, whether past, present, or future, against the Petitioner relating to the Petition, the adjudication of the Petition, any amendments to the Zoning Ordinance of the City of Ridgeland resulting from the Petition affecting the subject property, and/or any work performed by United States Corp of Engineers on the subject property.

Executed on March 20, 2023.

Carol Carr McLellan

Carol Carr McLellan
128 Savannah Bend
Madison, Mississippi 39110

Joseph Oran Carr, Jr.

Joseph Oran Carr, Jr.
129 Cotton Blossom Lane
Canton, Mississippi 39046

THE STATE OF MISSISSIPPI

COUNTY OF MADISON

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, Carol Carr McLellan, who after having been duly sworn, states upon oath that the matters and facts set forth above are true and correct to the best of her knowledge and belief.

Jeri Ausbon

Notary Public

My Commission Expires: 1-22-27



THE STATE OF MISSISSIPPI

COUNTY OF MADISON

PERSONALLY APPEARED BEFORE ME, the undersigned authority in and for the jurisdiction aforesaid, Joseph Oran Carr, Jr., who after having been duly sworn, states upon oath that the matters and facts set forth above are true and correct to the best of his knowledge and belief.

Jeri Ausbon

Notary Public

My Commission Expires: 1-22-27



CITY OF RIDGELAND MISSISSIPPI



PRADO VISTA AT RIDGELAND OVERLAY DISTRICT GUIDELINES AND REGULATIONS

ADOPTED AS OF -----

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INTRODUCTION / PURPOSE

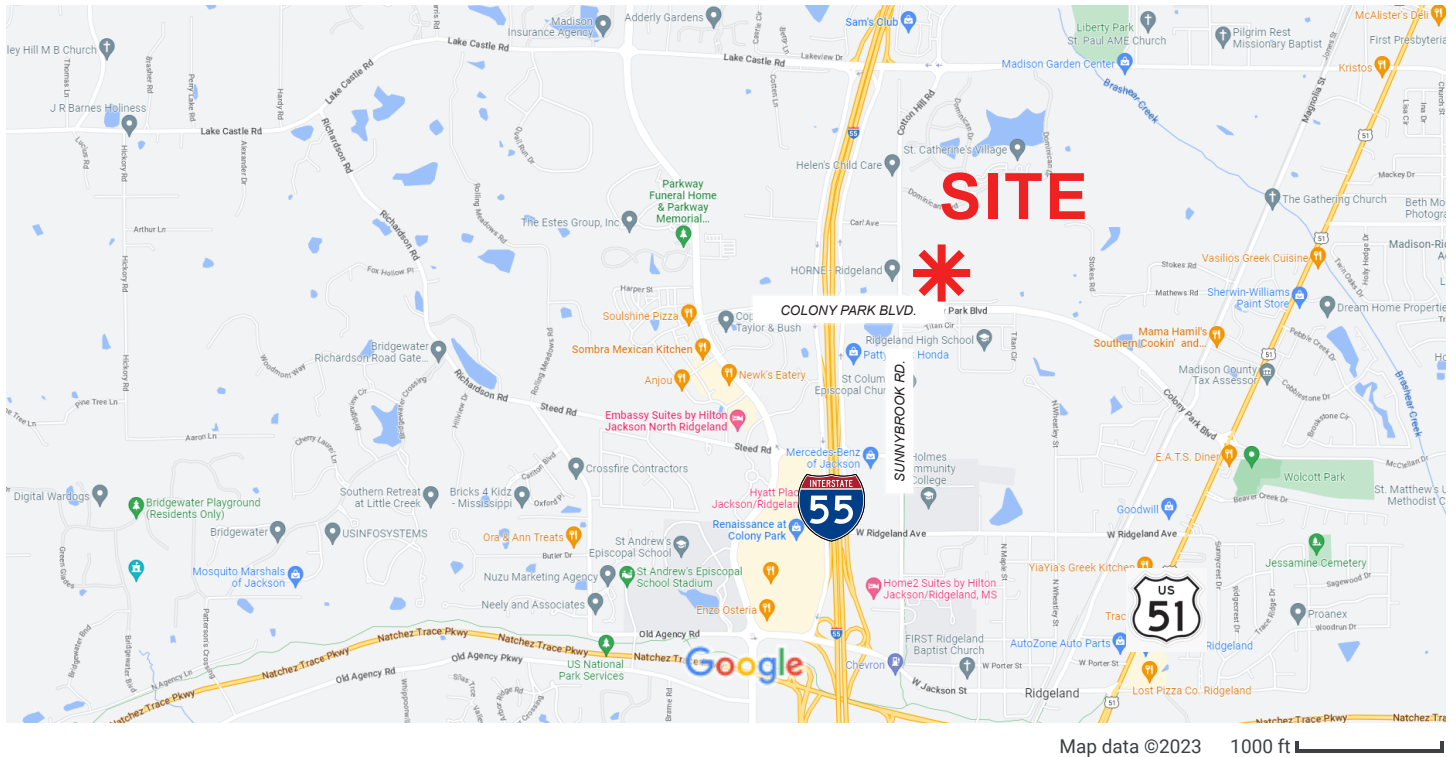
The City hereby recognizes that the City of Ridgeland (“the City”) is known for its dynamic and exciting growth. The dramatic increase in residential newcomers to the City is unsurpassed in the State of Mississippi only to be equaled by the quantity and quality of commercial development. As a matter of Public Policy, the City aims to enhance the sense of community and “place” that exists in the City through responsible development standards.

The Prado Vista at Ridgeland Overlay District (“Overlay District”) and these Overlay District Guidelines and Regulations are established to improve the entertainment offerings in the City while developing large and small, nationally and locally-owned businesses; supporting a healthy economy by providing a vibrant mix of live, work, and play commercial, office, retail and residential uses in close proximity; reducing crime by encouraging a 24-hour mix of uses and a significant number of pedestrians; increasing the walkability of the area by satisfying the needs of the pedestrians by having walkable options everywhere in the development; improving independence of people without access to an automobile; balancing the automobile usage by creating a pleasant atmosphere and ascended features; and making the pedestrian feel safe while also providing convenient services and increase transit viability.

These Guidelines and Regulations, with accompanying standards and definitions, are part of the Overlay District Ordinance and are designed to make the Overlay District and the City the epicenter for entertainment in the region while having a positive economic development impact in job creation, entrepreneurship, new development, and workforce development.

These Guidelines and Regulations are created with the goal in mind of having an economic multiplier in the City that increases positively the property values for the residents of the City while increasing the walkability of the area and attracting a higher tax base revenue for the City.

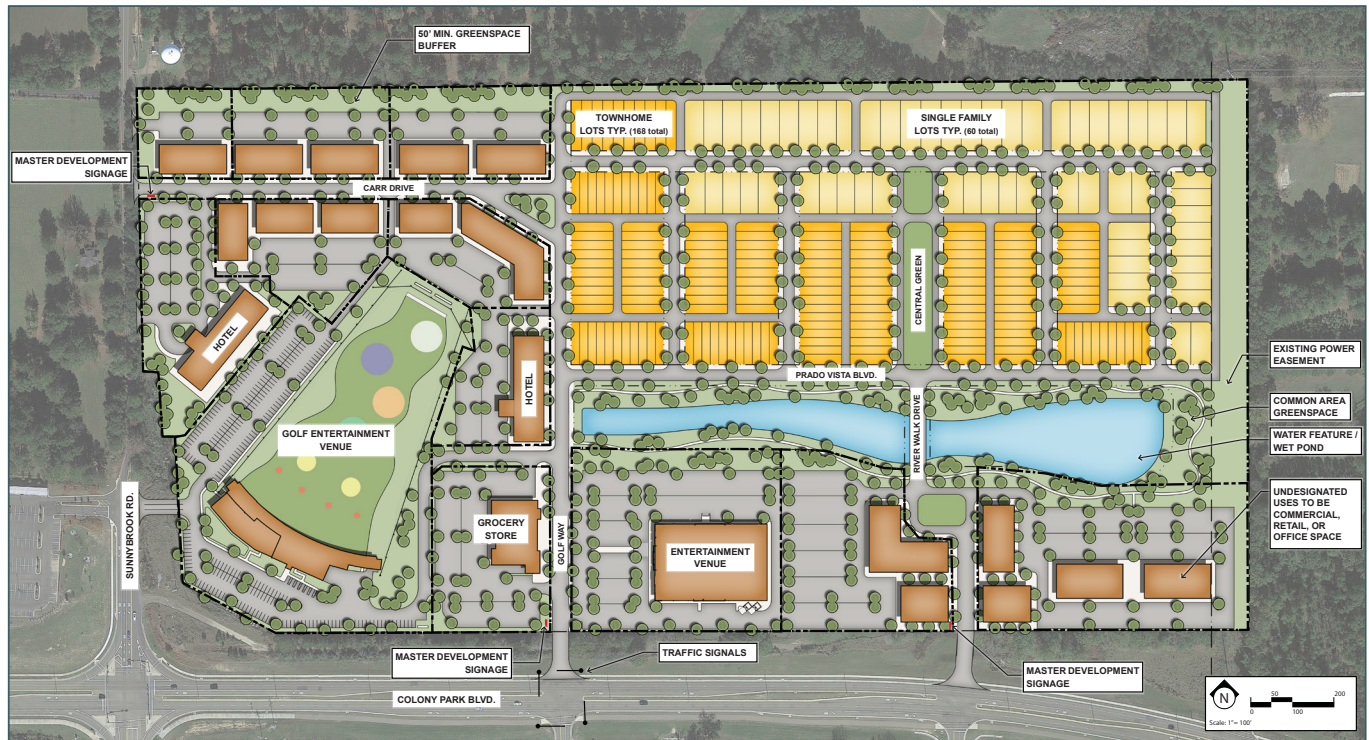
SITE LOCATION & DESCRIPTION



The subject property is located at the prominent intersection of Colony Park Boulevard and Sunnybrook Road less than .25 miles East of I-55 and .60 miles West of Highway 51. The approximately 77 acres rests between Ridgeland High School to the South and St. Catherine's Village to the North.

The Overlay District Ordinance and these Guidelines and Regulations are an alternative to conventional zoning with less focus on density and allowable uses, and more focus on building form and relationship to the public spaces (e.g. sidewalks and open spaces). The goal of the Overlay District and these Guidelines and Regulations is to enliven the Colony Park Blvd. interchange as a social, cultural, and entertainment destination, while providing housing options within the Overlay District. The guidelines, regulations and standards are presented in both words and clearly drawn diagrams and other visuals, when available, to help property owners and the public best understand and implement these provisions.

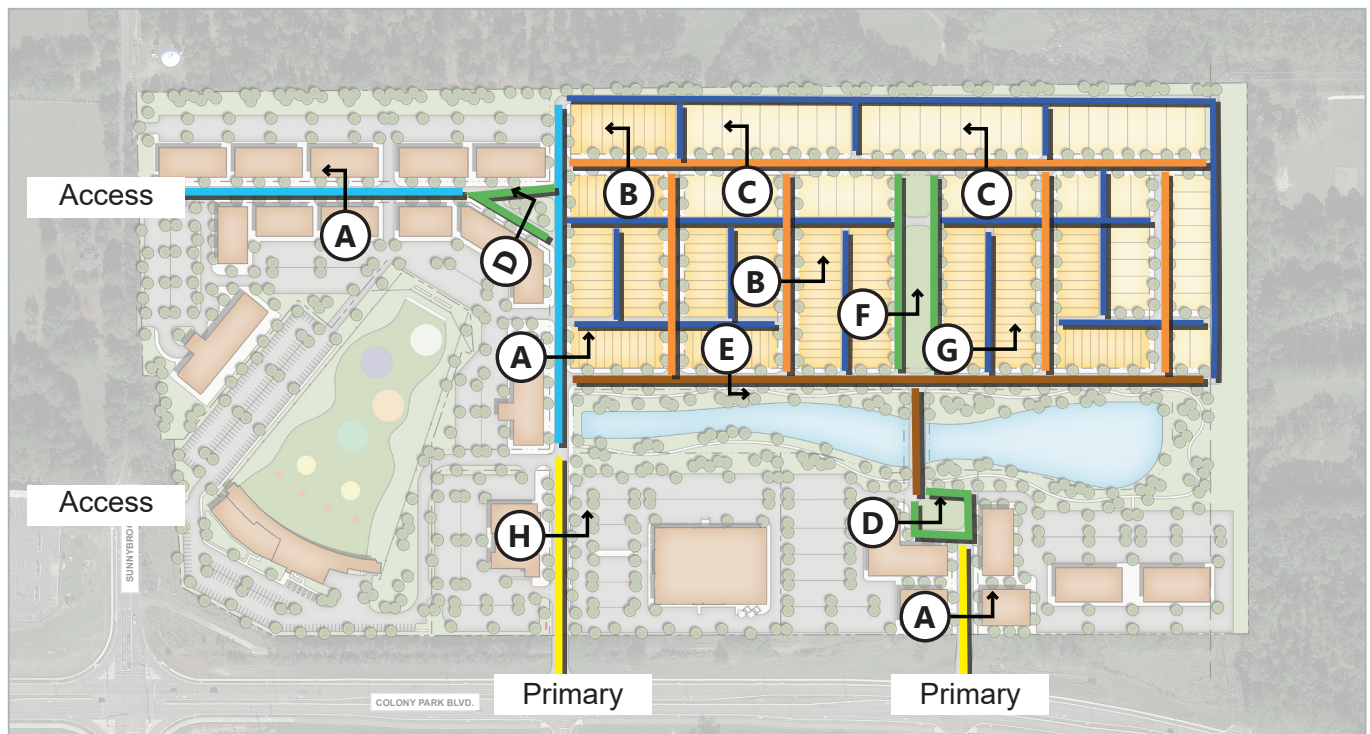
ILLUSTRATIVE MASTER PLAN



Through the Overlay District Guidelines and Regulations, the community will be ensured a level of quality and a sense of community. The intent of the Overlay District is to provide a comfortable, safe, mixed-use community with emphasis on pedestrian oriented streetscapes, entertainment and housing options, adequate open space, and quality architecture. While subject to these illustrations, guidelines, and regulations within, the plan layout shall be flexible to respond to physical site constraints, end-users' needs, community desires, and a changing market. The Overlay District shall allow for variations in the design of the street and open space network, individual block layout and dispersion of building types so long as variations meet the intent of the regulations within these Guidelines and Regulations.

More specifically, the Guidelines and Regulations are intended to:

- Ensure the compatible integration of entertainment, lodging, and retail uses with residential uses;
- Ensure the compatible integration of a variety of housing types, including single-family homes, townhouses and upper-story dwellings, in order to accommodate the housing needs of a diverse population;
- Maintain a scale and form of development that emphasizes sensitivity to the pedestrian environment;
- Minimize the need for vehicles to travel on Colony Park Blvd., or to travel significant distances on I-55, by providing entertainment and commercial uses within close proximity to residents;
- Achieve “traffic calming” benefits through: an integrated street network providing options for traffic flow, the avoidance of excessively wide streets, and the provision of on-street parking;
- Provide for a variety of strategically-located and carefully-designed public and/or common spaces, including streets, greens and informal open space; and
- Encourage active ground floor uses, such as restaurants, shops and services, to animate the street within the Mixed-use Sub-district portions of the Overlay District.



LEGEND:

- Primary Entrance Boulevard
- Mixed-use/Open Space Street
- Shopfront Mixed-use/Open Space Street
- One Way Open Space Street
- Mixed Residential Street
- Private Alley

The Overlay District's interconnected street network is designed to disperse automobile traffic while providing multiple entrances and access points for emergency vehicles. A total of two primary entrances along Colony Park Blvd. are proposed, as well as two additional access points along Sunnybrook Rd. All streets will be deeded to the City as public rights-of-way. Alleys shall remain private and will be deeded to the HOA/POA.

The Street Cross-sections displayed in this section provide a guide to balancing the needs of all modes of travel. The ultimate street cross-sections will be determined by the City based on both engineering and land use context factors and anticipated vehicle volumes. All new streets must meet the requirements of the Street Cross-sections below. Exceptions to these typical cross-sections may be made by the Mayor and Board of Aldermen of the City of Ridgeland, if the proposed sections meet the multi-modal needs of the development.

- Primary Entrance Boulevard
- Mixed-use/Open Space Street
- Shopfront Mixed-use/Open Space Street
- One-way Open Space Street
- Mixed Residential Street
- Private Alley

STREET CROSS SECTIONS

Each Street Cross-section in the Overlay District is designed for specific conditions based on projected frequency of traffic, desired parking conditions, the types of uses and intensity of housing along that street, specific physical conditions, and to allow for emergency vehicle access. While the Street Network Plan illustrates the desired schematic street layout and design, the plan shall be flexible to respond to physical site conditions, dispersion of building types, community desires and a changing market. The Ordinance along with these Guidelines and Regulations shall allow for variations in the design of the street network, street sections, and block layout so long as it meets the intent of the regulations and guidelines within.

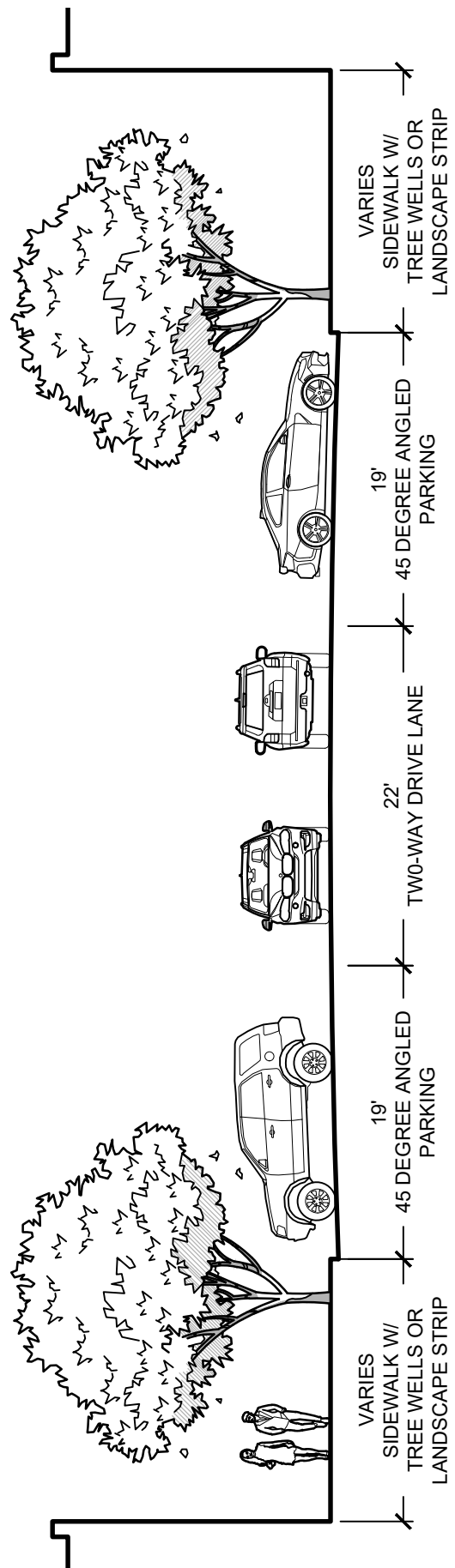
All public streets within the Overlay District boundary will have a design speed and posted speed of 20 miles per hour. All private alleys within the Overlay District will have a posted speed of 10 miles per hour.

All public streets shall meet the City's requirements for utility easements and shall be coordinated as required.

The following Street Sections are included for illustrative purposes. All streets in the Street Network are intended to fit with one of these Street Sections; however, the final Street Section applied to any particular street will be determined in conjunction with the City during the permit and construction phase.

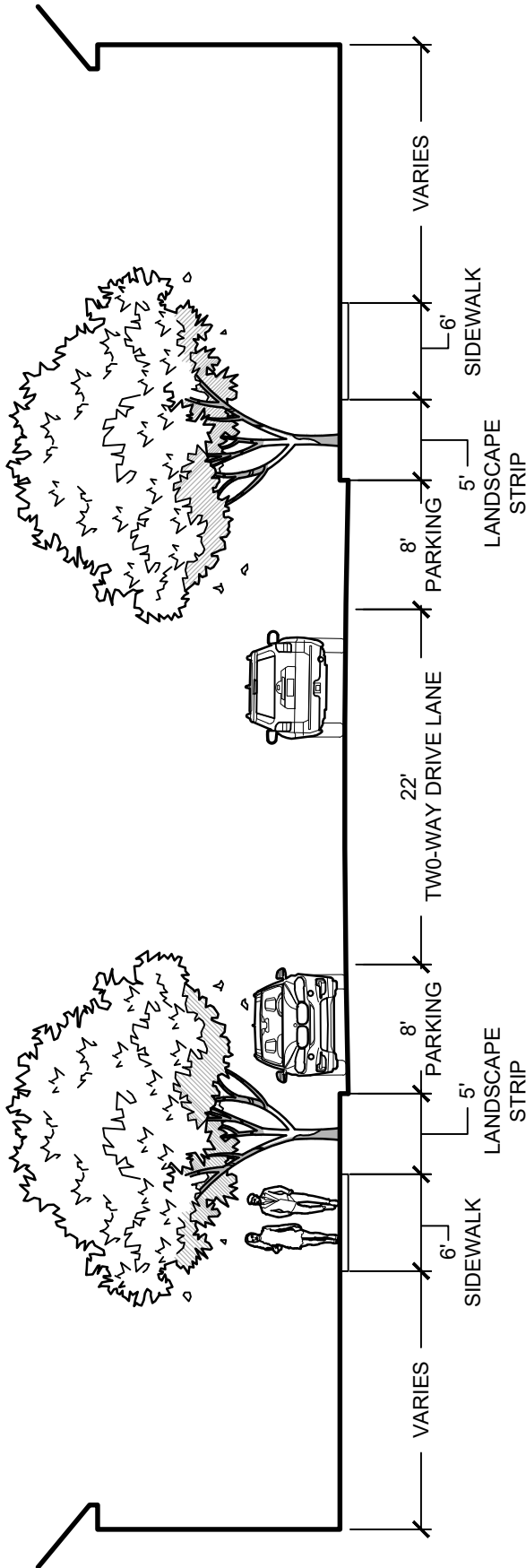
Street Section - A

Reference Street Network Plan for section locations



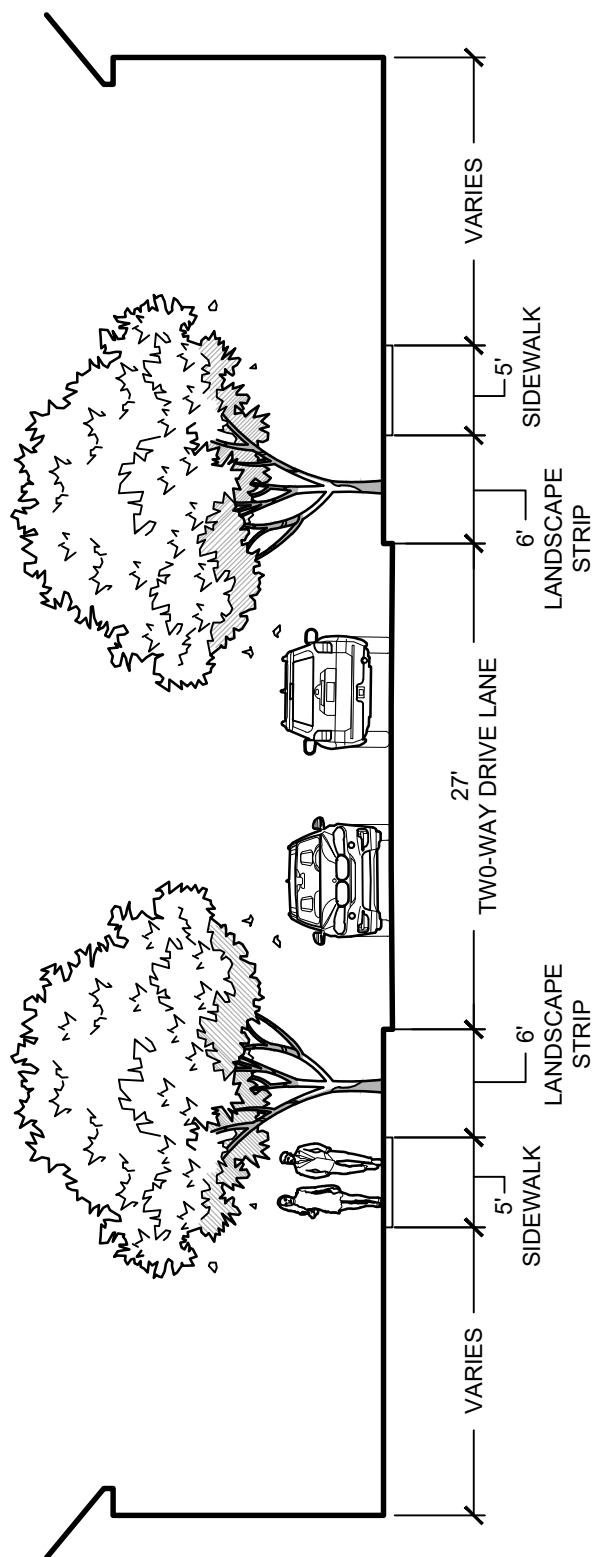
Street Section - B

Reference Street Network Plan for section locations



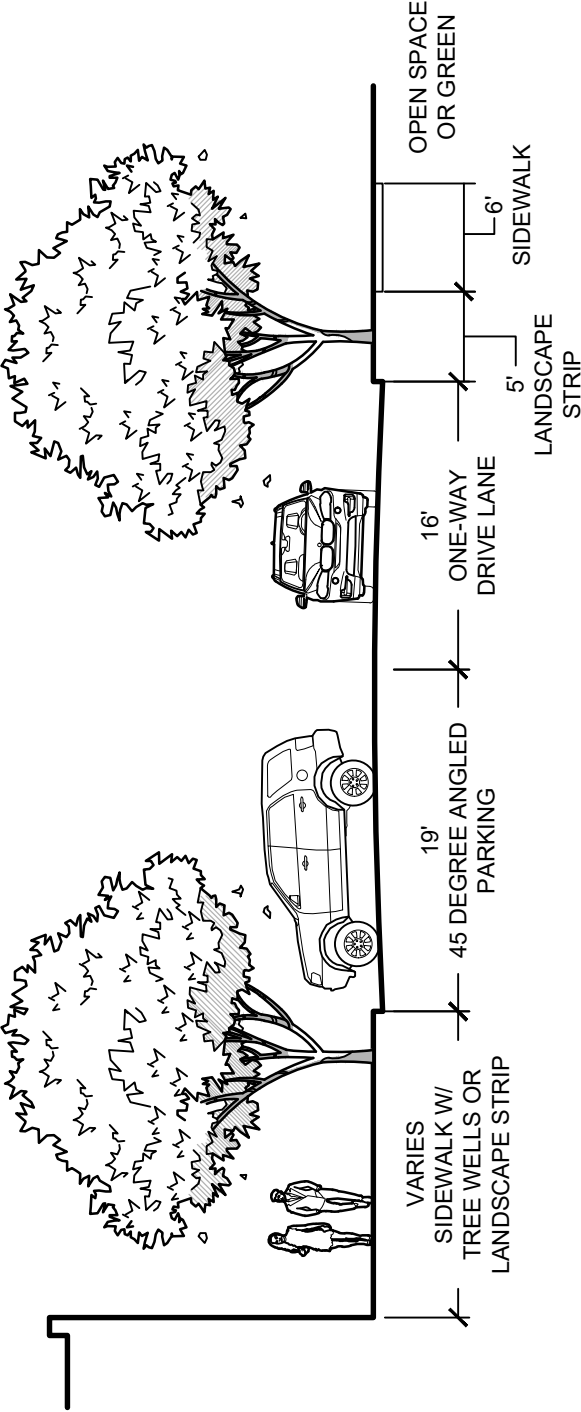
Street Section - C

Reference Street Network Plan for section
locations



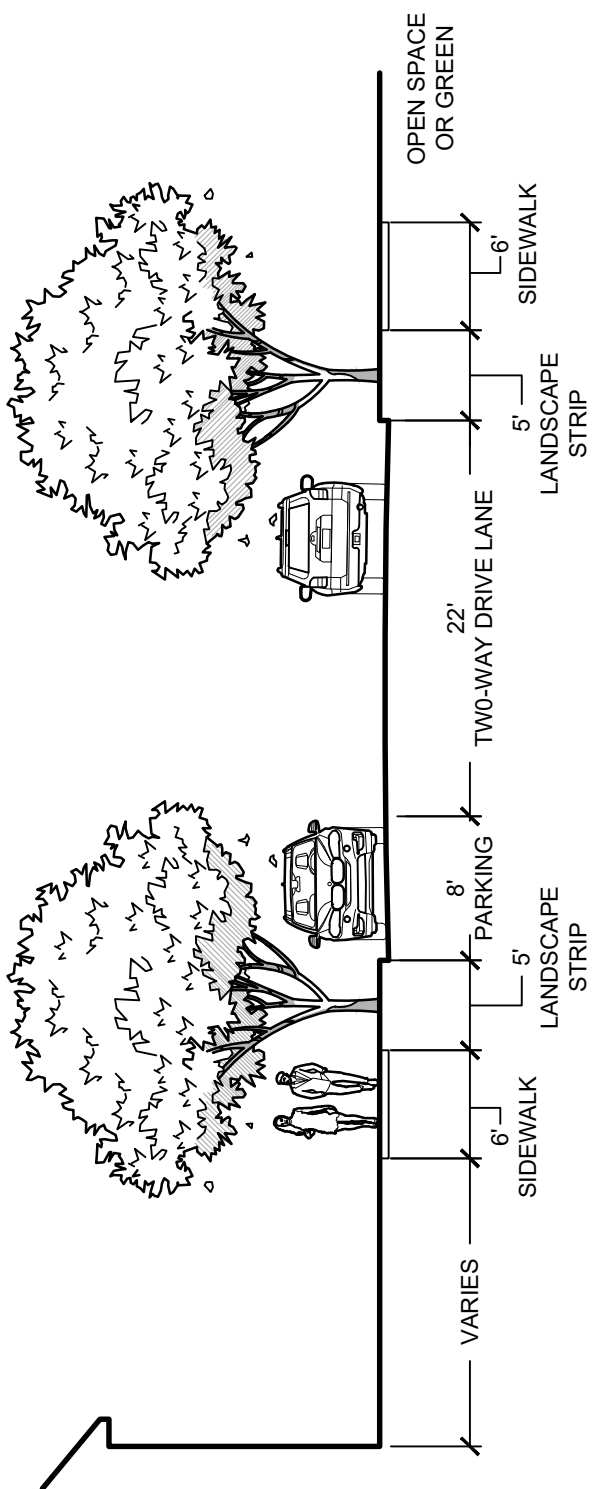
Street Section - D

Reference Street Network Plan for section locations



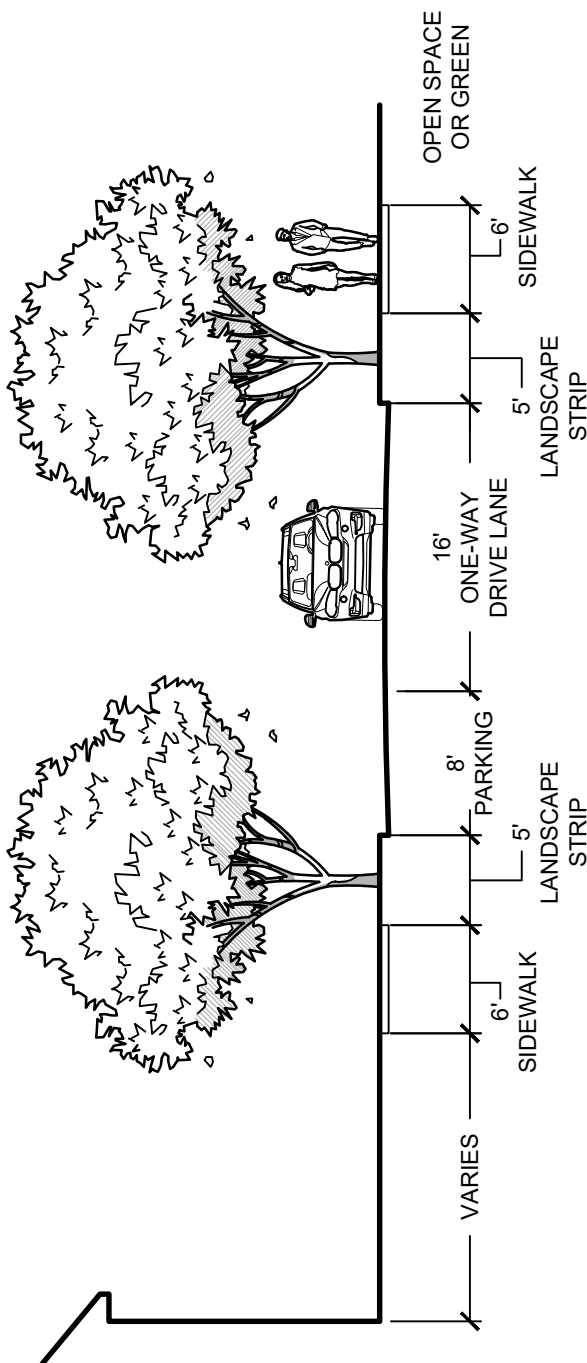
Street Section - E

Reference Street Network Plan for section locations



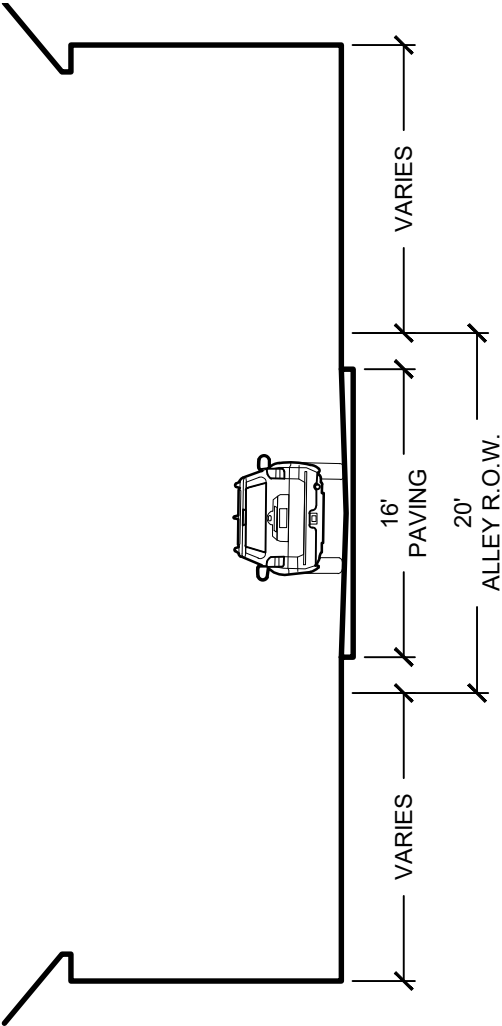
Street Section - F

Reference Street Network Plan for section locations



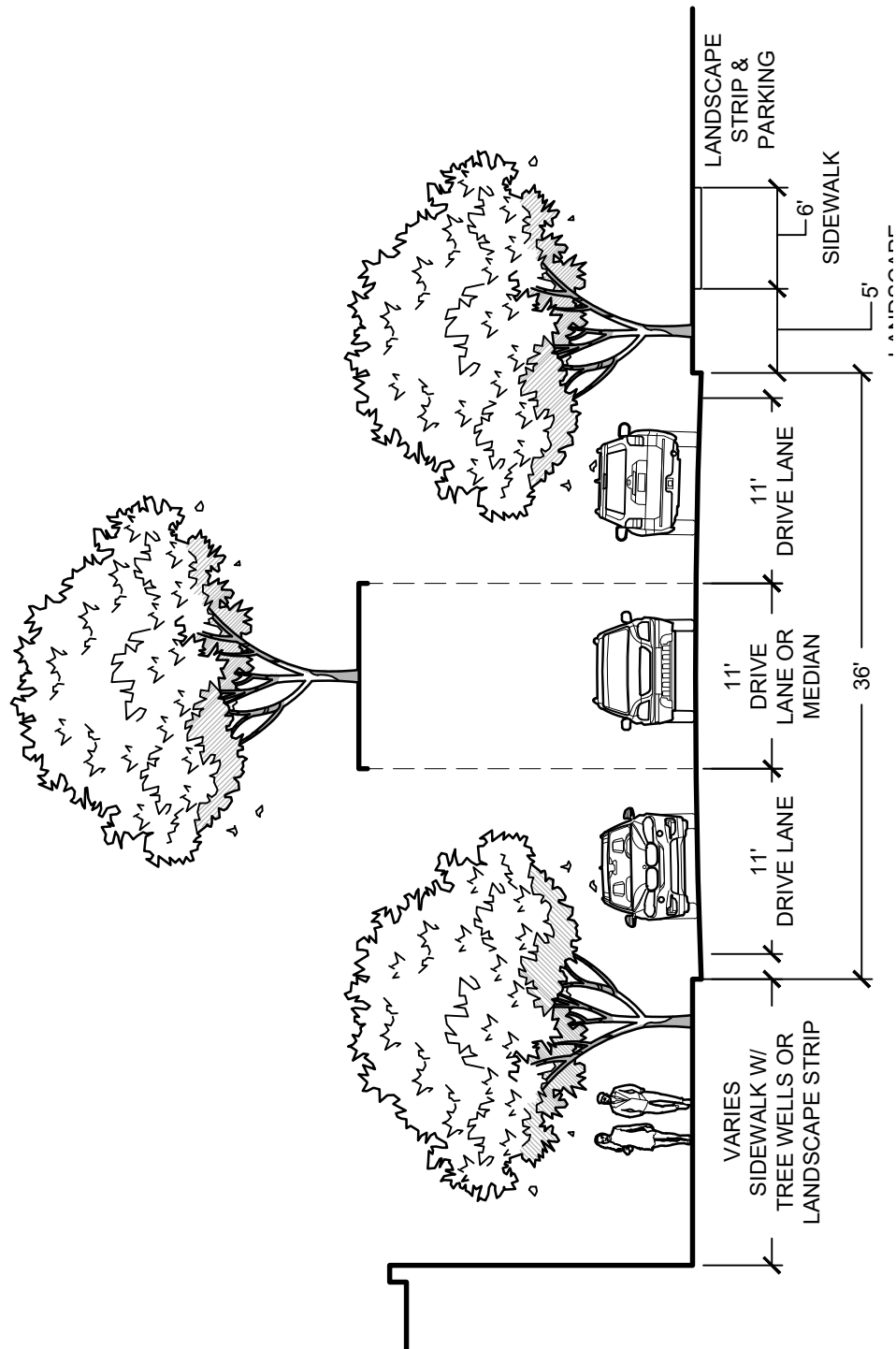
Street Section - G

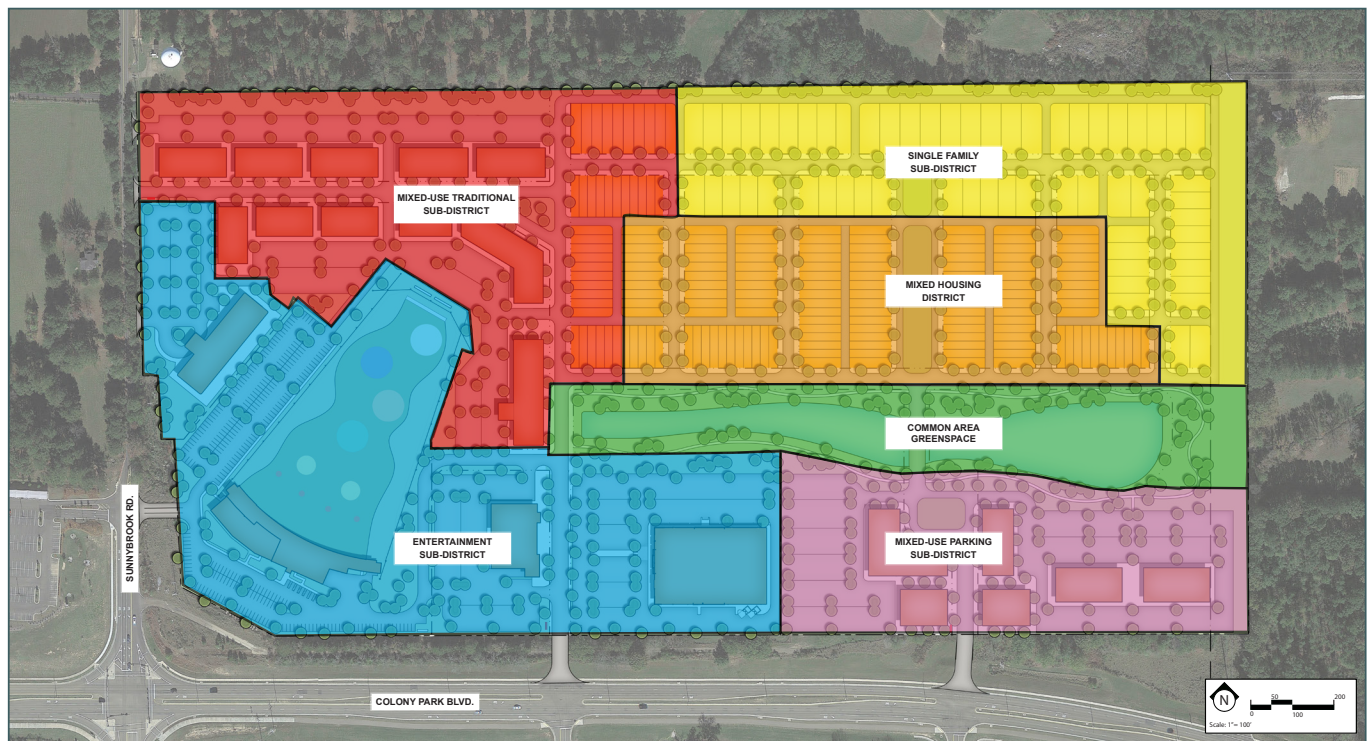
Reference Street Network Plan for section
locations



Street Section - H

Reference Street Network Plan for section
locations





The Overlay District is designed as a mixed-use community, integrating a mixture of housing, retail/restaurant, and entertainment uses. The individual block layouts within this Overlay District are for illustration purposes only. The Regulating Plan and distribution of Building Types shall be flexible to respond to physical site constraints, end-users' needs, community desires, and a changing market, so long as they meet the intent of the Guidelines and Regulations.

Changes to the Regulating Plan and/or Master Plan may be made by majority vote of the Board of Aldermen without the need for public hearing so long as the Board of Aldermen make a specific finding that the change is in general conformance with the adopted master plan. General changes are contemplated. Substantial changes and text amendments shall require public hearing prior to adoption of any amendment.

This section establishes the Regulating Plan. The Regulating Plan identifies specific Sub-districts with standards that implement the various intentions and principles of the vision for the Overlay District. Sub-districts vary in terms of use, development intensity, and level of urban character. Individual sections have been created for each Sub-district to define the conventional zoning district land uses that are permitted. Each Sub-district also contains standards for site development and design based on permitted building types. Building type standards include regulations for building placement; building height and size; parking placement and site access; and required parking.

The six Sub-districts in the Overlay District are listed below and further described in the sections that follow.

- Entertainment Sub-district
- Mixed-use Traditional Sub-district
- Mixed-use Parking Sub-district
- Single Family Sub-district
- Mixed Housing Sub-district
- Common Area / Greenspace

PERMITTED USES

A. The following land uses are **Land Uses Permitted** within the Overlay District:

1. Except as otherwise prohibited herein, all uses permitted under the City of Ridgeland, Mississippi General Commercial District (C-2) and Mixed Use District (MU-1) in accordance with the Official Zoning Map of the City, shall be permitted in the Overlay District.
2. Banks, branch banks and automatic teller machines and other banking facilities in accordance with the Official Zoning Ordinance Section of the City.
3. Laundry and dry-cleaning pick-up stations in accordance with the Official Zoning Ordinance of the City.
4. Photomats in accordance with the Official Zoning Ordinance of the City.
5. Food Product carry-out and delivery stores in accordance with the Official Zoning Ordinance of the City.
6. Retail and/or food street vendors who have obtained an appropriate permit from the City to conduct business and who also have written approval from the Owner of Records of MUD Retail, MUD Office and/or MUD Mixed-Use Condominium property (located where said vendor proposes to operate) to conduct business on said property at specific locations and specific times.
7. Child Care Facilities in accordance with the Official Zoning Ordinance of the City.
8. Fine Arts and Community Movie Theatre facilities.
9. Residential Hotels and Houses for the Elderly Complexes (as defined herein) in accordance with the Official Zoning Ordinance of the City (but not as a conditional use or special exception but as a Permitted Use); provided, however, no more than one hundred fifty (150) of these units shall be permitted within the designated sub-district.
10. Commercial sports and recreational facilities such as swimming pools, tennis courts and fully enclosed gymnasiums in accordance with the Official Zoning Ordinance of the City (but not as a conditional use or special exception but as a Permitted Use) and accessory uses or structures incidental to residential uses such as laundry facilities, vending machine centers, and similar uses. Laundry facilities to be limited to hotel patrons and permanent residents of the Overlay District.
11. MUD Live/Above as defined herein: Contiguous attached residential dwelling units where each unit is designed for occupancy by one family only, sold to the occupants, and such unit(s) is located above the Land Uses Permitted under these Guidelines and Regulations, except MUD Live/Work, MUD Live/Work Condominium, MUD Residential Condominium, MUD Single Family or MUD Townhouse.
12. MUD Townhouses as defined herein: A single-family dwelling constructed in a series or group of attached units with property lines separating each unit. No more than 168 MUD Townhouses shall be permitted in the designated sub-district. Minimum 2,000 sq feet of heated and cooled space.
13. MUD Office as defined herein (including MUD Office Condominium): A room, group of rooms or building in which commercial activities primary involving the provision of services rather than the sale of commodities are conducted. MUD Office may be a single story or multiple story individual building(s) or MUD Mixed-Use Condominiums and may also be part of a building(s) that also contains MUD Retail, MUD Live/Above, MUD Residential Condominium, MUD Mixed-Use Condominium, other commercial Land Uses Permitted, or all such uses.
14. MUD Retail as defined herein (including MUD Retail Condominium): Commercial establishments planned, developed, and managed for the sale of commodities to households and to the ultimate consumers in the trade area or neighborhood which the establishments serve. MUD Retail may be a single story or multiple story individual building(s) or MUD Condominiums and may also be part of a building(s) that also contains MUD Office, MUD Live/Above, MUD Residential Condominium, MUD Mixed-Use Condominium, other commercial Land Uses Permitted or all such uses.
15. MUD Retail Condominium. MUD Retail that is all or part of a MUD Mixed-Use Condominium.
16. MUD Residential Condominium as defined herein: A single-family dwelling unit that is part of a MUD Mixed-Use Condominium.

Permitted Uses

17. MUD Live/Work as defined herein (including MUD Live/Work Condominium).
Single family dwellings constructed as either individual buildings or in a series or group of attached units with property lines separating each unit where office, commercial and/or retail space is provided, but said office, commercial and/or retail space is limited to first or second floor space of the dwelling only. MUD Live/Work **is not** a MUD Live/Above.
18. MUD Single Family as defined herein: A detached residential building designed for occupancy by one family (single family), including MUD Single Family (Rear Loaded) and MUD Single Family (Side Loaded). Minimum 2,200 sq feet of heated and cooled space.
19. MUD Liner Flex as defined herein. **MUD Liner Flex** - Contiguous attached or detached building(s) primarily constructed with the intent of providing a liner edge along a street to assist with concealing from view large unattractive areas of surface parking. MUD Liner Flex building (s) may be single story or multiple stories. MUD Liner Flex may contain any use permitted under these Guidelines and Regulations.
20. MUD Golf Entertainment Venue as defined herein: A ten thousand (10,000) to fifty thousand (50,000) square foot building including free-standing retail/restaurant with a commercial sports and recreational element (indoor/outdoor) that can be up to four (4) stories high contain heated and cooled (or outdoor patio) useable golf entertainment range element including a retail/restaurant space, and a driving range up to three hundred and fifty (350) yards long and nets up to one hundred-fifty six (156) feet high. The MUD Golf Entertainment Venue under these Guidelines and Regulations shall be a permitted use and shall not have the need for any granting of a special exception or conditional use by the City.

The MUD Golf Entertainment Venue is a premier state of the art sports entertainment venue consisting of a technologically advanced multi-level golf driving range, a full-service restaurant and bar, event space, and entertainment complex. The venue features a 37,000 square foot, two-level building housing the restaurant, bar, entertainment and event space including two climate-controlled levels of golf ball hitting bays and an outfield with at-grade colored targets for an inclusive, high-tech golf game that everyone of all ages and skill levels can enjoy.

The following uses shall be allowed as accessory to the regular operation of the outdoor recreation and entertainment venue:

- a. Installation of barrier netting and net poles surrounding the outfield area, not to exceed one hundred-fifty six (156) feet in height above the finished floor elevation of the building.
- b. Installation of a 12' tall, 150 SF pylon sign at the southeast property corner.
- c. Installation of approximately 1.5 x Linear feet of south elevation up to 300 square feet of wall signage on the front (south) elevation, subject to change for any variation granted under the Signage Ordinance.
- d. Installation of approximately 1.5 x Linear feet of east elevation up to 300 square feet of wall signage on the right (east) elevation.
- e. Installation of approximately 1.5 x Linear feet of east elevation up to 300 square feet of wall signage on the left (west) elevation.
- f. Parking for the outdoor recreation and entertainment venue shall be allowed in the amount generally shown on the site plan.
- g. Miniature golf operation may be installed in the designated outdoor area.
- h. Outdoor seating and dining areas.
- i. Outdoor patio area.

Permitted Uses

Exposed or visible lighting strips mounted on the building or around window frames shall be prohibited, with the exception of those associated with the outdoor recreation and entertainment venue. The outdoor recreation and entertainment venue shall be allowed to have exposed LED lighting strips at each hitting bay in conjunction with its regular operation. The exposed LED lighting strips will be mounted directly to the structure above each hitting bay, offset slightly from the edge, and in general conformance with the specifications submitted with the applicant's permit applications.

Exterior site lighting shall be contained in cut-off type luminaries and shall be directed in toward the property so as not to shine directly into adjacent properties or rights of way. The requirement for cut-off type luminaries shall not extend to the outdoor recreation and entertainment venue, as the proposed outfield lighting will consist of exposed LED light strips directed towards the outfield playing surface. The outdoor recreation and entertainment venue may adjust the lighting levels of the outfield lights outside of its business hours, except as required for its maintenance operations.

Outdoor storage shall be prohibited, except limited storage for the outdoor recreation and entertainment venue in containerized bins (must be screened) in the general vicinity of designated loading area / maintenance entrance to the building.

21. MUD Entertainment Venue as defined herein: A forty thousand (40,000) to one hundred thousand (100,000) square feet free-standing restaurant with a commercial sports and recreational element retail/restaurant entertainment venue building that includes retail and/or restaurant and other entertainment such as bowling entertainment element, bar, ping pong table element, game rooms for video and arcade games, and pool table element, bocce ball/cornhole/horseshoe game element. The MUD Entertainment Venue under these Guidelines and Regulations shall not have the need for any granting of a special exception or conditional use by the City.
22. MUD Grocery Store as defined herein: A grocery store with a minimum square footage of twenty thousand (20,000) gross floor with a maximum of One Hundred and Fifty-Five Thousand (155,000) area that stocks a range of everyday items such as groceries, medicine, pharmaceuticals, toiletries, alcoholic and soft drinks, tobacco products, and/or household items. The MUD Grocery Store under the these Guidelines and Regulations shall not have the need for any granting of a special exception or conditional use by the City.
23. MUD Hotels as defined herein: Two Hotel Buildings of not greater than One Hundred and Fifty Thousand (150,000) gross square feet of building each, each building being limited to not more than four (4) floors/stories that contain heated and cooled (or outdoor patio) useable Hotel floor space including, but not limited to office space, restaurant space, roof top patios, public areas, hotel rooms, building services areas, special building amenities, vehicular service entrances and other permitter uses in these Guidelines and Regulations, and a maximum height for each building of fifty-five (55) feet or four (4) stories (which includes the height of the parapets and architectural features utilized to screen roof top mechanical equipment) on the parcel (s). For purposes herein a roof is not a floor or a story and the distance from the dominant first floor elevation of the building (s) to the adjacent outside grade does not constitute and is not floor/story. The MUD Hotels under the these Guidelines and Regulations shall not have the need for any granting of a special exception or conditional use by the City.
24. MUD Indoor Music Venue as defined herein. A building not greater than Forty thousand (40,000) square feet building including retail/restaurant that can be up to four (4) stories high contain heated and cooled (or outdoor patio) useable music venue including retail/restaurant space. The MUD Indoor Music Venue under these Guidelines and Regulations shall not have the need for any granting of a special exception or conditional use by the City.

Permitted Uses

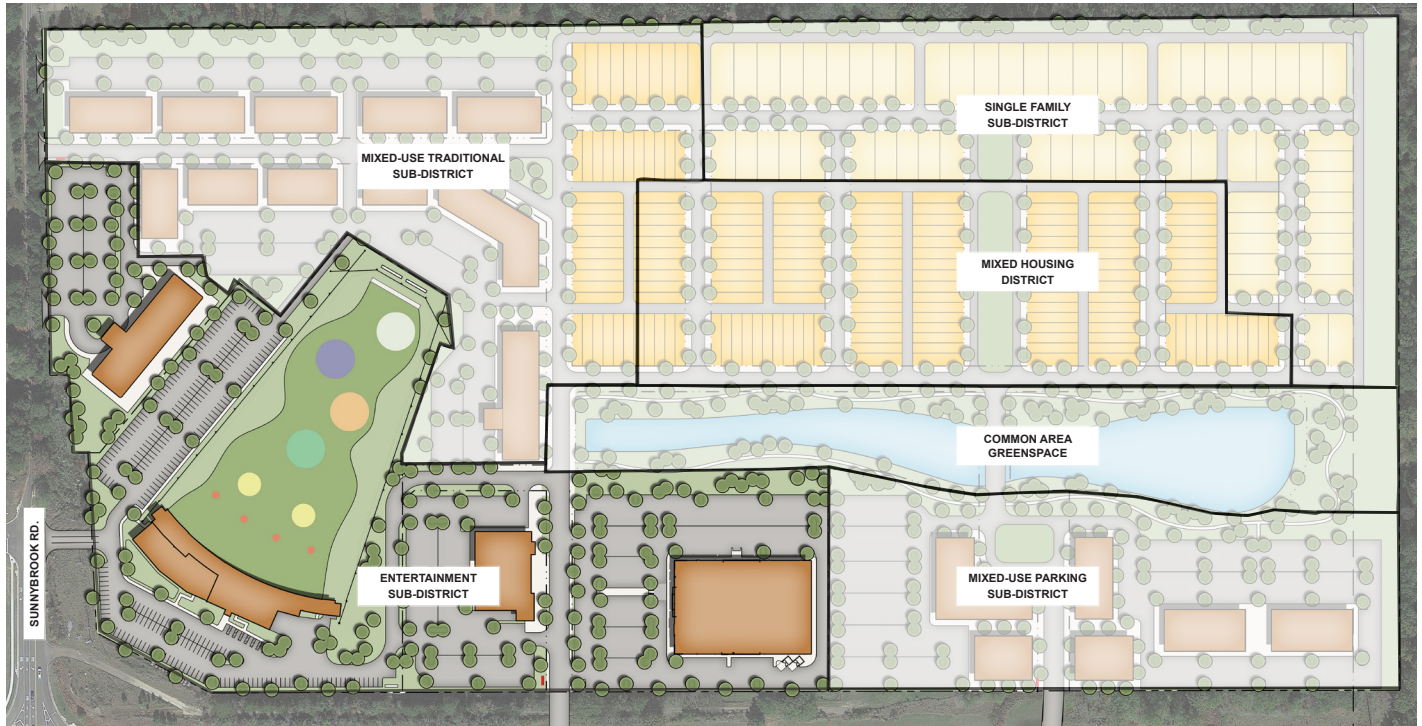
25. MUD Furniture Store as defined herein: A furniture store with a minimum square footage of Forty thousand (40,000) gross floor with a maximum of Three Hundred Thousand (300,000) area that stocks a range of furniture, household items, and restaurant space. The MUD Furniture Store under these Guidelines and Regulations shall not have the need for any granting of a special exception or conditional use by the City.
26. MUD Craft Beer Brewery as defined herein:
 - a. A building of not greater than Fifty Thousand (50,000) gross square feet of restaurant space where as a “primary business” and as a Permitted Use without the need for any granting of a special exception or conditional use by the City, one (1) specialty restaurant establishment with an emphasis on the sale of craft beer (“Craft Beer”) and/or wine (“wine”) for primarily on premises consumption where the requirement for the percentage of food sales in said specialty establishment is sixty percent (60%), hereinafter a CBW Specialty Restaurant (“CBW Specialty Restaurant”). For the purposes hereof a “CBW Specialty Restaurant as a primary business” is in an establishment whose primary business is the sale of beer made in a traditional non-mechanized way by a small brewery (“Craft Beer”) and/or Wine. For the purposes of these Guidelines and Regulations said establishment shall not be open for business later than 12:00 am CST and not more than forty-nine percent of the sales of said Craft Beer may be sold off premises. The Allowance hereof of one (1) CBW Specialty Restaurant as a primary business is not intended to limit Craft Beer and/or Wine sales in businesses whose “primary business” is not a Craft Beer and/or Wine Establishment but are merely businesses that offer Craft Beer and/or Wine but not as their “primary business” (i.e. a restaurant, retail store or other appropriate and allowable land uses permitted in the Overlay District).
 - b. Within the Overlay District one (1) off premises consumption only craft beer establishment (not exceeding 50,000 sf of premises area) as a “primary business” as a Permitted Use without the need for any granting of a special exception or conditional use by the City. For the purposes hereof an “off premises only consumption Craft Beer Establishment” as a primary business is the sale (for off premises consumption only) of beer made in a traditional and/or nonmechanized way by a brewery. The allowance hereof of one (1) off premises consumption only Craft Beer Establishment as a primary business is not intended to limit beer sales (craft or otherwise) in businesses whose “primary business” is not an off premises consumption only Craft Beer Establishment but are merely businesses that offer beer (craft or otherwise) but not as their “primary business” (i.e. a retail store or other appropriate and allowable Land Uses Permitted in the Overlay District).
27. MUD Distillery as defined herein: A building of not greater than Fifty Thousand (50,000) gross square feet of distillery space where as a “primary business” and as a Permitted Use without the need for any granting of a special exception or conditional use by the City, within the Overlay District one (1) off premises and on premises consumption distillery establishment (not exceeding 50,000 sf of premises area) as a “primary business” as a Permitted Use without the need for any granting of a special exception or conditional use by the City. For the purposes hereof an “off premises and on premises consumption Distillery Establishment” as a primary business is the sale (for off premises consumption and on premises consumption) of liquor made in a traditional and/or nonmechanized way by a brewery. The allowance hereof of one (1) off premises and on premises consumption Distillery Establishment as a primary business is not intended to limit liquor sales (or otherwise) in businesses whose “primary business” is not an off premises and on premises consumption Distillery Establishment but are merely businesses that offer liquor but not as their “primary business” (i.e. a retail store or other appropriate and allowable Land Uses Permitted in the Overlay District).
28. Civic Buildings or Civic Uses.
29. Other Buildings not specified herein (up to but not exceeding 55’ in height) and Improvements that comply with the intent of the Development Standards listed and that are Land Uses Permitted by these Guidelines and Regulations.

Permitted Uses

30. Freestanding enclosed restaurants in accordance with the Official Zoning Ordinance of the City which may include allowance for adjacent outdoor dining.
 31. Scheduled outdoor special events such as ice-skating, festivals and outdoor musical events appropriately authorized by the City.
 32. Parking structures.
 33. Surface parking areas.
 34. Public streets and roadways, Private streets, Private Entry Drives, and Private Alleyways.
 35. Conditional Uses listed under Mixed Use District (MU-1) zoning (but not those land uses that are Land Uses Prohibited as listed below).
- B. The following protective covenants apply for all dwellings and residences in the Overlay District such as MUD Live/Above, MUD Townhouses, MUD Retail Condominium, MUD Residential Condominium, MUD Live/Work, and MUD Single Family:
1. All dwellings and residences constructed and/or located on the property subject to these protective covenants shall be for owner occupancy, except as specifically permitted herein. Further, except as specifically permitted herein, the lease or rental of a dwelling or residence for any purposes, whether verbal or in writing, is expressly prohibited under these protective covenants. The only circumstance or situation in which a lease or rental shall be permitted is when the dwelling or residence is of new construction and in which either:
 - i. A period of at least (1) year has elapsed from and after the building permit for that particular dwelling has been issued, or;
 - ii. A period of at least six (6) months has elapsed from and after the final inspection by the appropriate public building inspector has occurred, and the certificate of occupancy has been issued, whichever period of time is longer.
 2. The above rental provisions are for the original builder/owner that obtained the original building permit. With any other owner the wait period is double the above noted wait periods, therefore being two (2) years after the building permit has been issued and/or one (1) year after the new owner purchases the property whichever period of time is longer.
 3. Any permitted lease or rental agreement shall be for a period of time not less than (1) year, and fully executed, complete and legible copy of any such lease or rental agreement shall be provided to the home owner's association. No dwellings or residences shall be sold, assigned, rented or leased under any time sharing, time interval, or right to use programs or investments. In the event leasing or rental is permitted, and in recognition of maintenance requirements of dwellings and residences subject to these protective covenants, for any dwelling or residence subject to lease or rental, HOA dues and/or assessments shall be in an amount equal to double or twice the amount charged or assessed to owner-occupied property.
 4. For purposes of this section, "leased or rental property or dwelling" is defined as a dwelling unit, structure(s), and property that is (1) rented, leased, or occupied by a non-fee simple owner pursuant to any lease or rental agreement, or (2) rented, leased or occupied by any non-fee simple owner pursuant to any lease-purchase, any contract for sale, any contract for deed, or any other instrument purporting to transfer ownership of property where the transfer of title is delayed. Leased or rental property or dwelling is further defined as an apartment unit and premises, a room for rent, a rental house and premises, a rental townhouse and premises, a rental duplex and premises, a rental condominium, or residential rental units in a Mixed Use Building or development.

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- C. The following land uses are **Land Uses Prohibited** within the Prado Vista Overlay District:
1. Auto Dealers, Auto Service and Limited Auto Service.
 2. Carwashes.
 3. Gas service station.
 4. Outdoor storage as the principal use.
 5. Gasoline pumps when accessory to a Food Store or a small convenience grocery store.
 6. Any Adult Entertainment uses, activities or establishments including those defined as “Adult Entertainment Uses (Activity or Establishment)” in the Official Zoning Ordinance City of Ridgeland.
 7. Restricted uses as defined in zoning ordinance of the City.

The City may adopt written rules of procedure in addition to those already adopted, which facilitate the administration of these Guidelines and Regulations.



The Entertainment Sub-district

Intent: The Entertainment Sub-district is intended to accommodate indoor and outdoor entertainment uses as well ancillary supporting uses such as retail and lodging.

Permitted Land Uses:

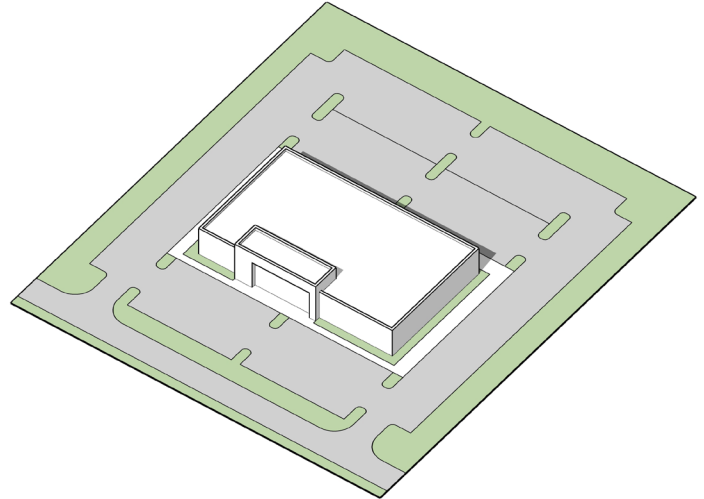
- All uses permitted within City C-2 zoning district shall be allowed less specific prohibited uses as outlined in these Guidelines and Regulations
- MUD Golf Entertainment Venue as defined herein
- MUD Entertainment Venue Building as defined herein
- MUD Furniture Store as defined herein
- MUD Grocery Store as defined herein
- MUD Hotels as defined herein
- MUD Craft Beer Brewery as defined herein
- MUD Distillery as defined herein
- MUD Indoor Music Venue as defined herein

Building Types: see following pages for standard building types not specifically defined herein

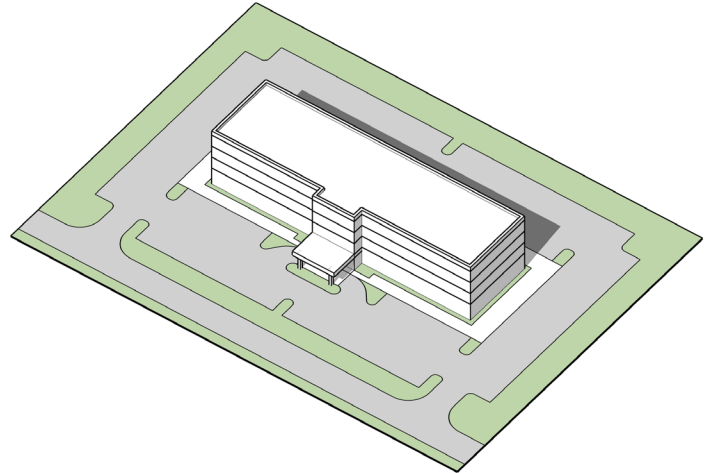
Dimensional Requirements:

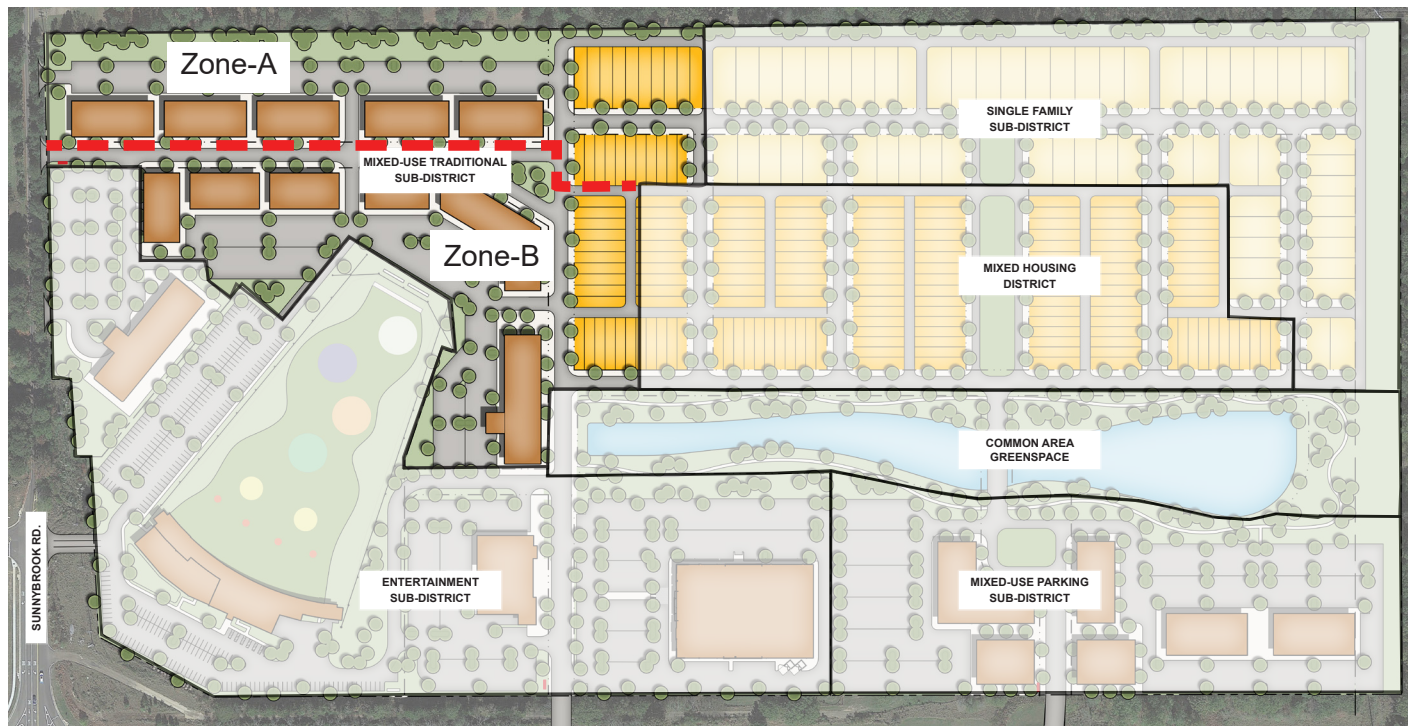
Colony Park Blvd. Frontage Setback - 50 feet

Commercial Building: Entertainment Sub-district	
Units	
Number of Units Per Building	NA
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade
Facade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	Regulated by zoning ordinance
Number of Spaces	Regulated by zoning ordinance, shared parking shall be allowed
On-street Parking Permitted	NA
Setbacks	
Street Front	10 feet minimum
Street Side	10 feet minimum
Side Lot Line	6 feet minimum
Rear Lot Line	10 feet minimum
Height	
Principal building	55 feet maximum



Hotel: Entertainment Sub-district	
Units	
Number of Units Per Building	NA
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade
Facade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	Regulated by zoning ordinance
Number of Spaces	Regulated by zoning ordinance, shared parking shall be allowed
On-Street Parking Permitted	NA
Setbacks	
Street Front	10 feet minimum
Street Side	10 feet minimum
Side Lot Line	6 feet minimum
Rear Lot Line	10 feet minimum
Height	
Principal building	55 feet maximum / 4 stories





Mixed-use Traditional Sub-district

Intent: The Mixed-use Sub-district is intended to accommodate a range of housing and commercial uses that are integrated both horizontally and vertically.

Permitted Land Uses:

- All uses permitted within City MU-1 zoning district shall be allowed less specific prohibited uses as outlined in these Guidelines and Regulations

Zone A

- MUD Condominium as defined herein
- MUD Office as defined herein
- MUD Office Condominium as defined herein
- MUD Residential Condominium as defined herein
- MUD Live/Above as defined herein
- MUD Live/Work as defined herein
- MUD Townhouse as defined herein
- MUD Single Family as defined herein

Building Types: see following pages for standard building types not specifically defined herein

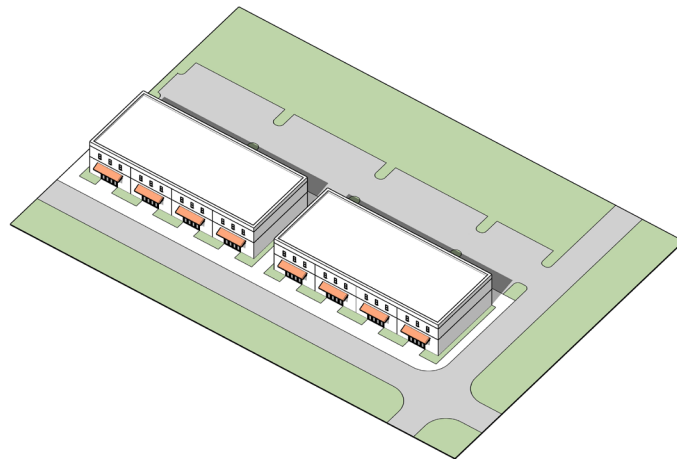
Dimensional Requirements:

Sunnybrook Road Frontage Setback - 20 feet

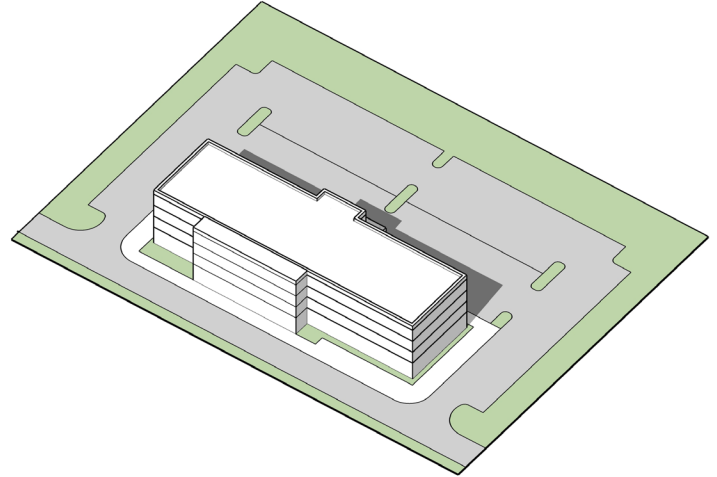
Zone B

- MUD Liner Flex as defined herein
- MUD Indoor Music Venue as defined herein
- MUD Retail as defined herein
- MUD Craft Beer Brewery as defined herein
- MUD Distillery as defined herein
- MUD Furniture Store as defined herein
- MUD Grocery Store as defined herein
- MUD Hotel as defined herein
- Residential Hotel/Houses for the Elderly Complexes

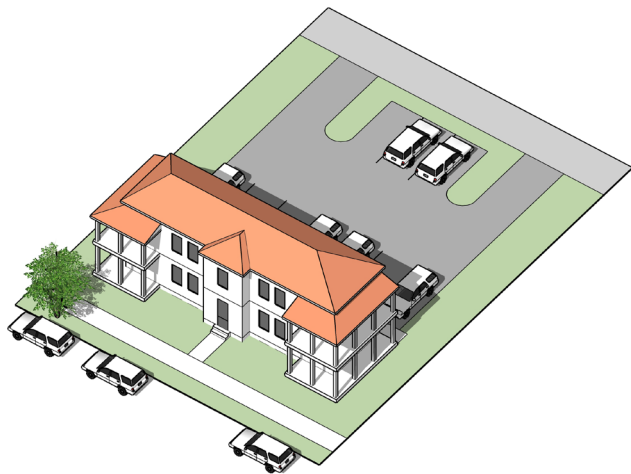
Zone-A Office Building: Mixed-use Traditional Sub-district	
Units	
Number of Units Per Building	NA
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade
Facade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	No parking between building and street
Number of Spaces	Regulated by zoning ordinance, shared parking shall be allowed
On-street Parking Permitted	Yes
Setbacks	
Street Front	0 feet minimum, 10 feet maximum
Street Side	0 feet minimum, 10 feet maximum
Side Lot Line	0 feet
Rear Lot Line	0 feet
Height	
Principal building	2 stories
Build-to Width	
Street Front	70%
Street Side	30%



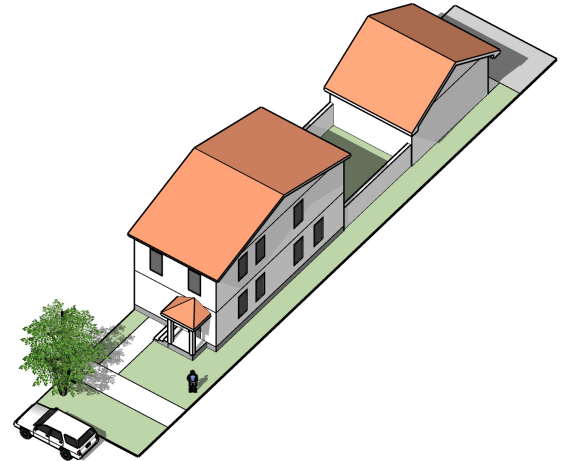
Zone-B Hotel: Mixed-use Traditional Sub-district	
Units	
Number of Units Per Building	NA
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade
Facade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	No parking between building and street
Number of Spaces	Regulated by zoning ordinance, shared parking shall be allowed
On-street Parking Permitted	Yes
Setbacks	
Street Front	0 feet minimum, 10 feet maximum
Street Side	0 feet minimum, 10 feet maximum
Side Lot Line	0 feet minimum
Rear Lot Line	0 feet minimum
Height	
Principal building	55 feet maximum / 4 stories
Build-to Width	
Street Front	70%
Street Side	30%

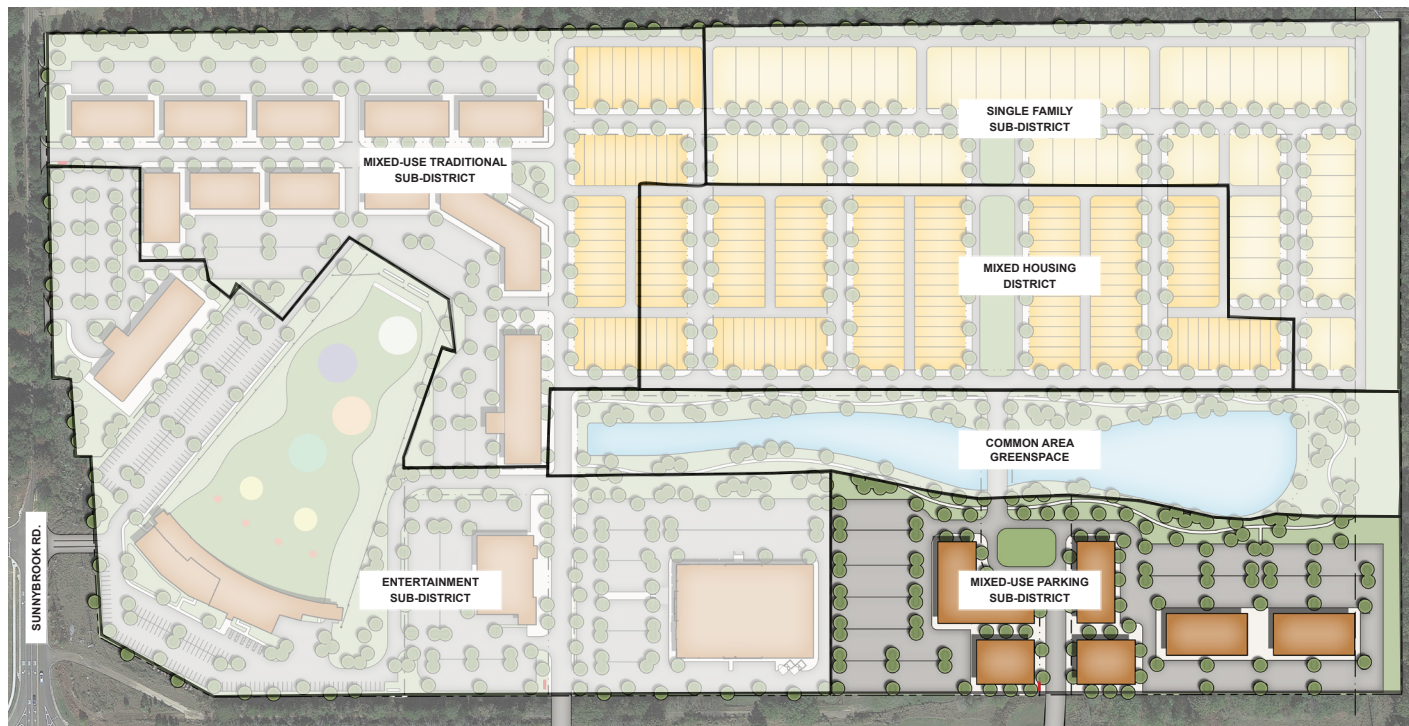


Residential Condominium: Mixed-use Traditional Sub-district	
Units	
Number of Units Per Building	Minimum of 4, Maximum of 8
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade and highly visible from the street. Ground floor units may have individual entries, but typically there is a single shared entry from the street or internal courtyard
Façade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 1.5
Number of On-street Spaces Per Unit	Minimum 0.5 required (guest parking permitted to the rear of building if on-street space is not available)
Setbacks	
Principal Structure	
Street Front	10 feet Minimum, 20 feet Maximum
Street Side	5 feet Minimum, 15 feet Maximum
Building Separation	14 feet minimum
Rear from alley ROW or end of parking stall	15 feet minimum
Building Separation	20 feet minimum
Height	
Principal building	2 stories Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	3 to 6 feet
Private Outdoor Space per unit (rear yard, porch, balcony, terrace)	
Width	Minimum 10 ft
Depth	Minimum 4 ft
Area	Minimum 60 sf



Townhouse: Mixed-use Traditional Sub-district	
Units	
Number of Units Per Building	Minimum of 3, Maximum of 6 in a row
Building Orientation and Entry	
Main Entrance	Prominently located on front façade and highly visible
Entry Features	The front façade of each dwelling unit shall have a covered porch, covered stoop, or a balcony over the entrance
Facade Position	Each dwelling unit shall face the frontage
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 2
Number of On-street Spaces Per Unit	Minimum 1 required
Setbacks	
Street Front	10 feet Minimum, 20 feet Maximum
Street Side	5 feet Minimum, 15 feet Maximum
Separation Between Building Groups	14 feet minimum
Rear from alley ROW or end of parking stall	20 feet minimum
Garage	5 feet or at least 22 feet from alley right-of-way
Height	
Principal building	2-1/2 stories Maximum
Garage	2 stories Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	4 to 6 feet
Private Outdoor Space per unit (rear yard, courtyard, elevated terrace, porch, patio)	
Width	Minimum 10 ft
Depth	Minimum 6 ft
Area	Minimum 150 sf





Mixed-use Parking Sub-district

Intent: The Mixed-use Parking Sub-district is intended to accommodate a range of housing and commercial uses that are integrated both horizontally and vertically, but is more suburban in nature due to the relationship and frontage on Colony Park Boulevard. Intended for areas where access to buildings by automobile is desired but where some level of walkability is maintained.

Permitted Land Uses:

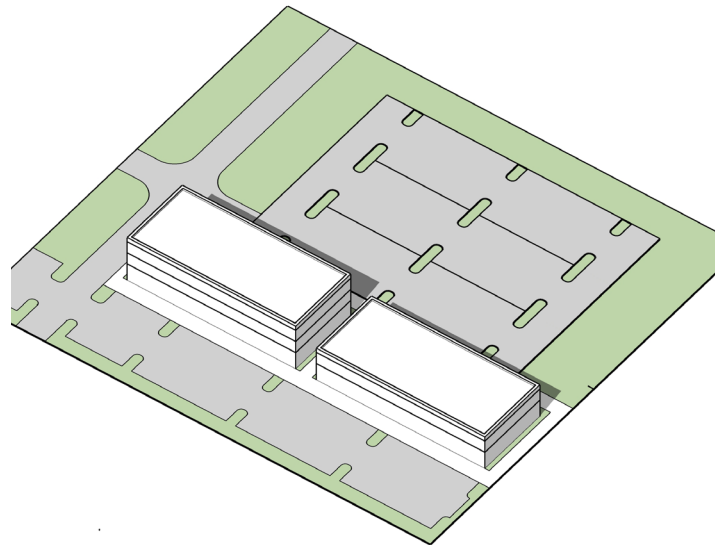
- All uses permitted within City MU-1 zoning district shall be allowed less specific prohibited uses as outlined in these Guidelines and Regulations
- MUD Office as defined herein
- MUD Office Condominium as defined herein
- MUD Live/Above as defined herein
- MUD Live/Work as defined herein
- MUD Liner Flex as defined herein
- MUD Indoor Music Venue as defined herein
- MUD Retail as defined herein
- MUD Craft Beer Brewery as defined herein
- MUD Distillery as defined herein
- MUD Furniture Store as defined herein
- MUD Grocery Store as defined herein
- Residential Hotel/Houses for the Elderly Complexes

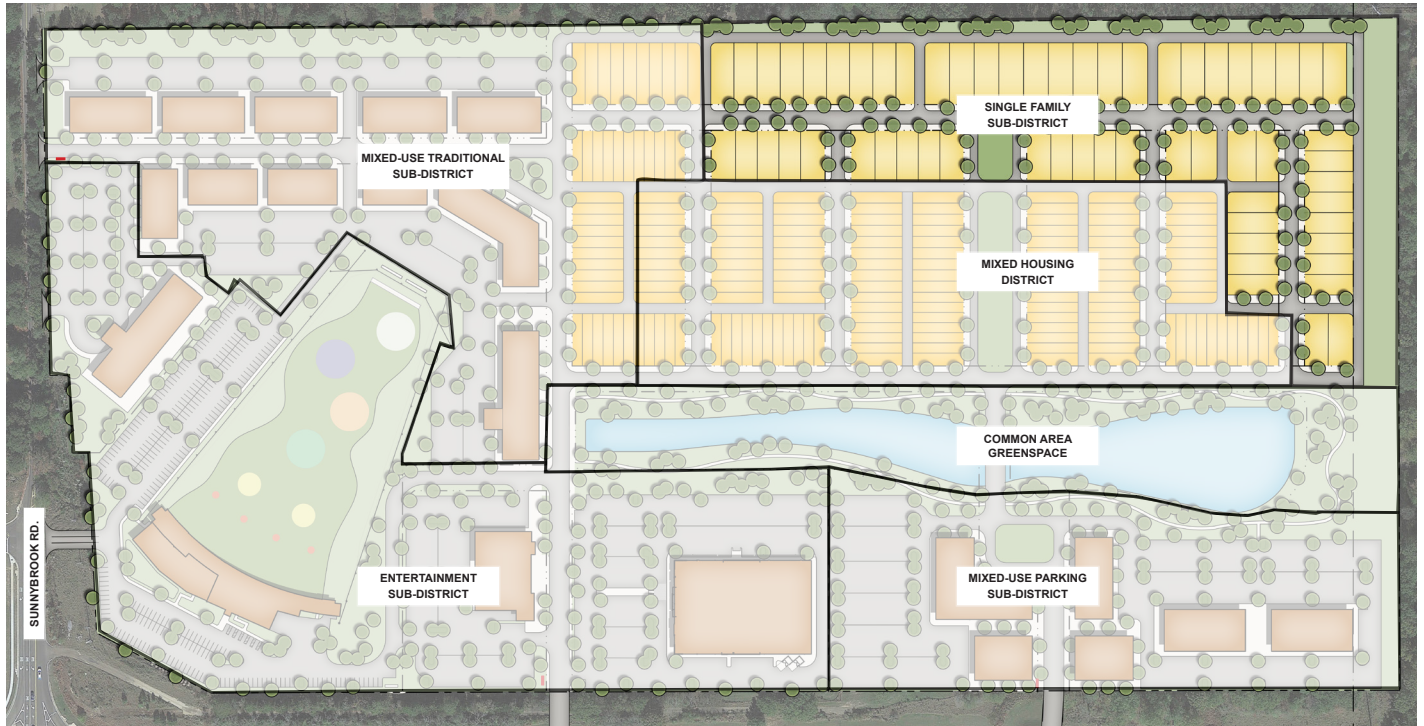
Building Types: see following pages for standard building types not specifically defined herein

Dimensional Requirements:

Colony Park Blvd. Frontage Setback - 20 feet minimum / 90 feet maximum

Mixed-use: Mixed-use Parking Sub-district	
Units	
Number of Units Per Building	NA
Building Orientation and Entry	
Main Entrance	Entrances shall be prominently located on the front façade
Facade Position	The front façade shall face and be parallel to the street frontage
Parking	
Placement	Regulated by zoning ordinance
Number of Spaces	Regulated by zoning ordinance, shared parking shall be allowed
On-street Parking Permitted	Yes
Additional Parking Limitations	A maximum of 2 bays of on-street parking with a single drive aisle is permitted between the building and the street
Setbacks	
Street Front	0 feet minimum, 10 feet maximum
Street Side	0 feet minimum, 10 feet maximum
Side Lot Line	0 feet
Rear Lot Line	0 feet
Height	
Principal building	55 feet / 4 stories





Single Family Sub-district

Intent: The Single Family Sub-district contains single family detached houses.

Permitted Land Uses:

- All uses permitted within City R-4 zoning district shall be allowed less specific prohibited uses as outlined in these Guidelines and Regulations
- MUD Single Family as defined herein

Building Types: see following pages for standard building types not specifically defined herein

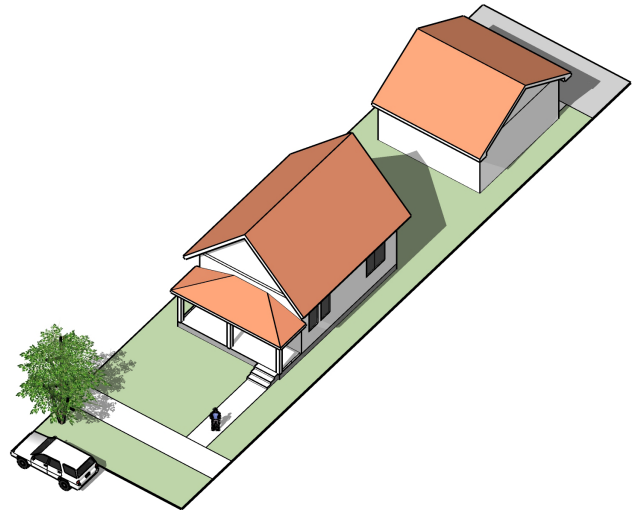
Dimensional Requirements:

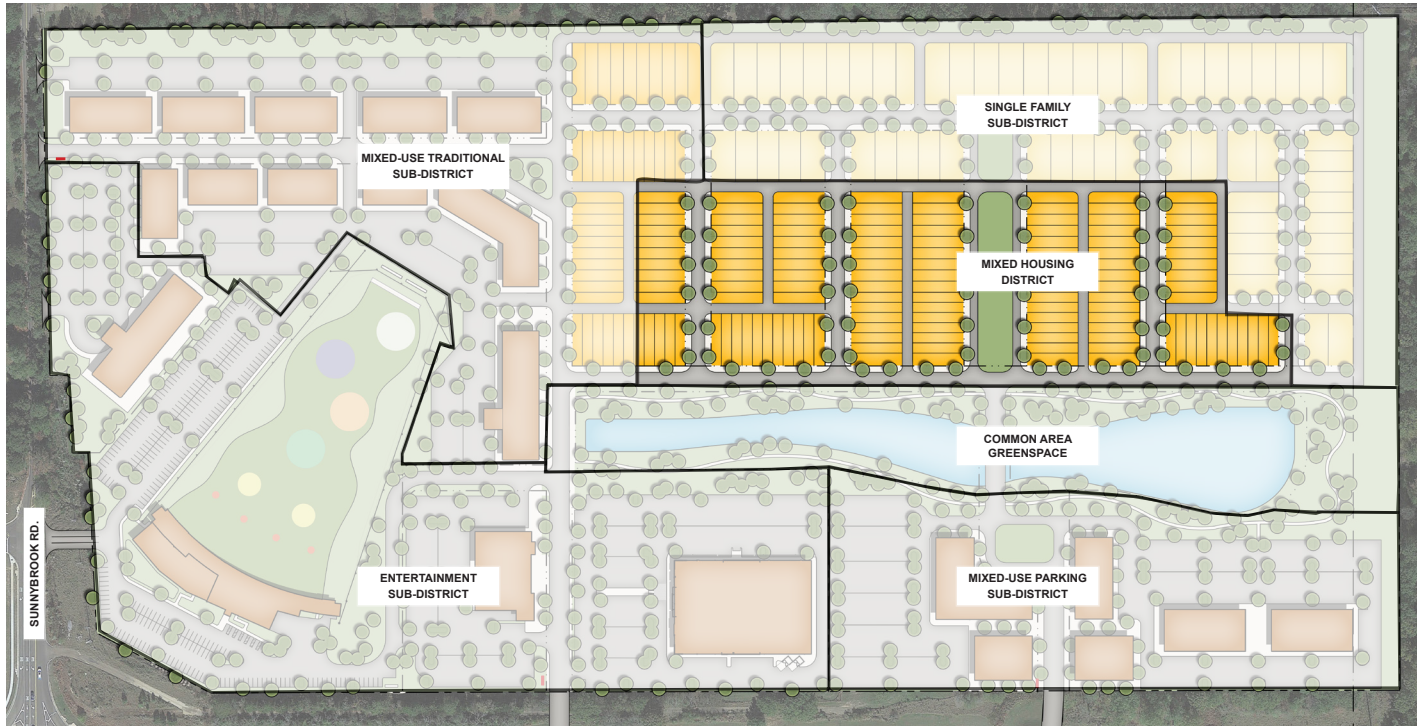
Minimum lot size - 40 feet wide x 95 feet deep

Minimum lot area - 3,800 square feet

Total number of anticipated single family dwellings: 60 (not a maximum)

Cottage: Single Family Subdistrict	
Units	
Number of Units Per Building	Maximum of 1
Building Orientation and Entry	
Main Entrance	Prominently located on front facade and highly visible
Entry Features	Shall have a covered porch, covered stoop, or a balcony over the entrance
Facade Position	The front facade shall face the frontage street
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 2
Number of On-street Spaces Per Unit	0 required
Setbacks	
Principal Structure	
Street Front	10 feet minimum, 20 feet maximum
Street Side	5 feet Minimum, 15 feet Maximum
Rear from alley ROW	20 feet minimum
Building Separation	12 feet minimum
Garage	5 feet or at least 22 feet from alley right-of-way
Height	
Principal building	2-1/2 stories Maximum
Garage	1 story Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	3 to 6 feet
Private Outdoor Space per unit (rear yard)	
Width	Minimum 15 ft
Depth	Minimum 15 ft
Area	Minimum 300 sf





Mixed Housing Sub-district

Intent: The Mixed Housing Sub-district contains a mixture of single family attached and detached houses, but is more dense in nature and provides a wider range of housing types and configurations.

Permitted Land Uses:

- All uses permitted within City R-4A zoning district shall be allowed less specific prohibited uses as outlined in these Guidelines and Regulations
- MUD Single Family as defined herein
- MUD Townhouse as defined herein

Building Types: see following pages for standard building types not specifically defined herein as a permitted use

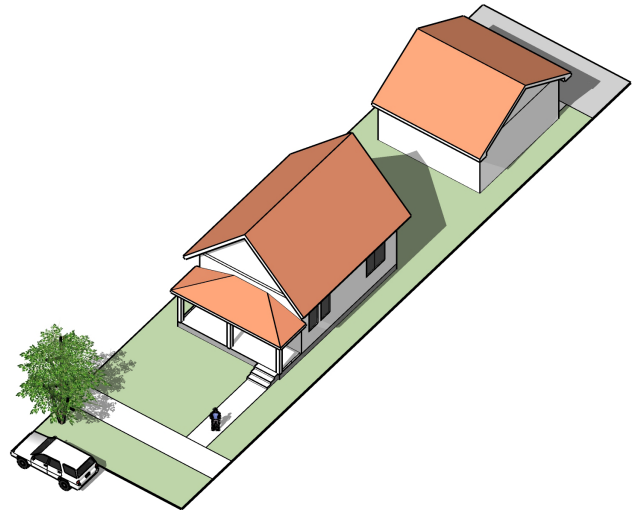
Dimensional Requirements:

Minimum lot size - 20 feet wide x 100 feet deep

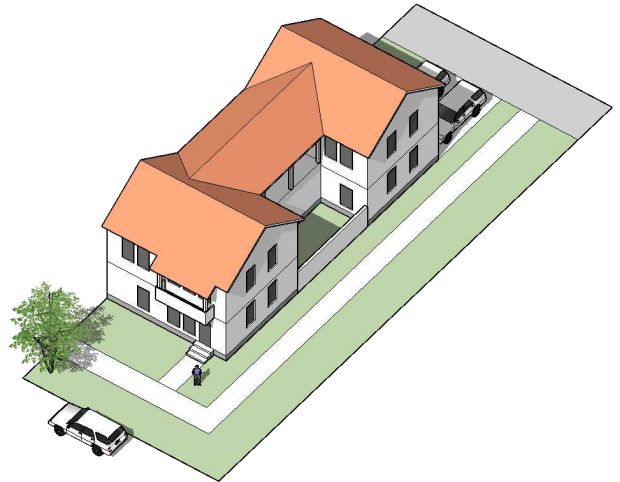
Minimum lot area - 2,000 square feet

Total number of anticipated single family dwellings: 168 (maximum)

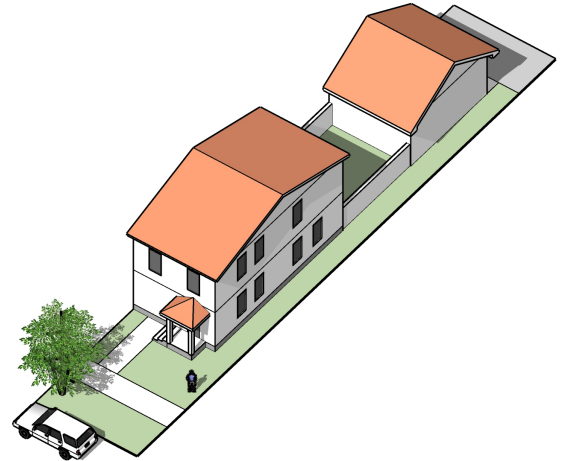
Cottage: Mixed Housing Sub-district	
Units	
Number of Units Per Building	Maximum of 1
Building Orientation and Entry	
Main Entrance	Prominently located on front facade and highly visible
Entry Features	Shall have a covered porch, covered stoop, or a balcony over the entrance
Facade Position	The front facade shall face the frontage street
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 2
Number of On-street Spaces Per Unit	0 required
Setbacks	
Principal Structure	
Street Front	10 feet minimum, 20 feet maximum
Street Side	5 feet Minimum, 15 feet Maximum
Rear from alley ROW	20 feet minimum
Building Separation	12 feet minimum
Garage	5 feet or at least 22 feet from alley right-of-way
Height	
Principal building	2-1/2 stories Maximum
Garage	1 story Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	3 to 6 feet
Private Outdoor Space per unit (rear yard)	
Width	Minimum 15 ft
Depth	Minimum 15 ft
Area	Minimum 300 sf

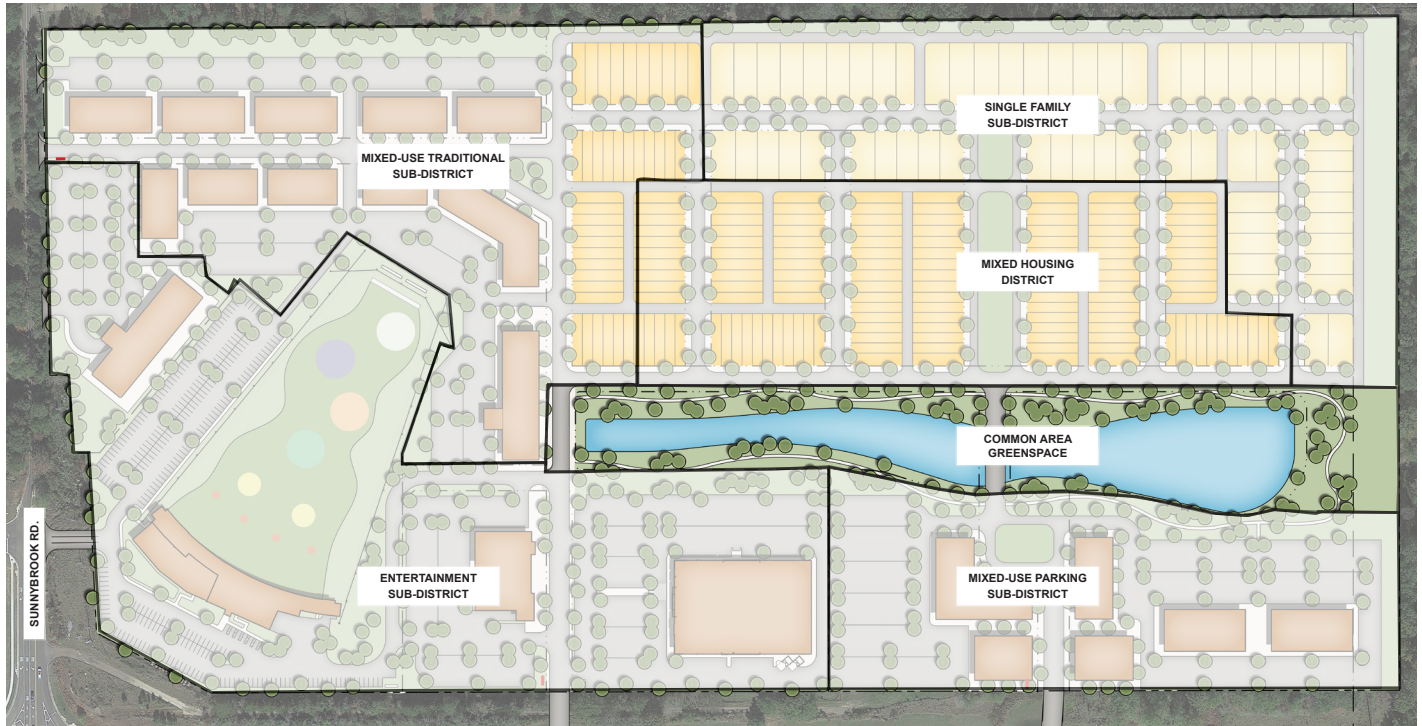


Attached Patio/Courtyard House: Mixed Housing Sub-district	
Units	
Number of Units Per Building	Maximum of 1
Number of Units in a Building Group	Minimum of 3, Maximum of 6
Building Orientation and Entry	
Main Entrance	Prominently located on front façade and highly visible
Façade Orientation	Typically creates a unified street wall for the public realm, minimizing setbacks and extending along the entire frontage
Facade Position	The front facade shall face the frontage street
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 2
Number of On-street Spaces Per Unit	Minimum 1 required
Setbacks	
Street Front	10 feet Minimum, 20 feet Maximum
Street Side	5 feet Minimum, 15 feet Maximum
Separation between Building Groups	12 feet minimum
Garage/Rear	5 feet or at least 22 feet from alley right-of-way
Height	
Principal building	2-1/2 stories Maximum
Garage	2 story Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	3 to 6 feet
Private Outdoor Space (Courtyard)	
Width	Minimum 10 ft
Depth	Minimum 10 ft
Area	Minimum 200 sf



Townhouse: Mixed Housing Sub-district	
Units	
Number of Units Per Building	Minimum of 3, Maximum of 6 in a row
Building Orientation and Entry	
Main Entrance	Prominently located on front façade and highly visible
Entry Features	The front façade of each dwelling unit shall have a covered porch, covered stoop, or a balcony over the entrance
Facade Position	Each dwelling unit shall face the frontage
Parking	
Placement	Shall be located to the rear of the building and accessed by an alley or drive aisle
Number of Spaces Per Unit	Minimum of 2
Number of On-street Spaces Per Unit	Minimum 1 required
Setbacks	
Street Front	10 feet Minimum, 20 feet Maximum
Street Side	5 feet Minimum, 15 feet Maximum
Separation Between Building Groups	14 feet minimum
Rear from alley ROW or end of parking stall	20 feet minimum
Garage	5 feet or at least 22 feet from alley right-of-way
Height	
Principal building	2-1/2 stories Maximum
Garage	2 stories Maximum
Foundations, Porches, and Stoops	
Finished Floor Elevation	Minimum 18 inches above grade at front facade
Porch Depth	Minimum 6 feet of clear space, exclusive of railings, pillars, columns, or other porch features
Stoop Depth	4 to 6 feet
Private Outdoor Space per unit (rear yard, courtyard, elevated terrace, porch, patio)	
Width	Minimum 10 ft
Depth	Minimum 6 ft
Area	Minimum 150 sf





Common Area Sub-district

- The design of the Overlay District accommodates a variety of formal and informal parks and open spaces as focal points for the community. Generally, streets and parcels should be oriented toward open spaces to encourage safe active use. All open spaces shall be owned and maintained by a property owners' organization. A 50ft. landscape buffer is provided between non-residential uses and the northern property line of the development. Buffers may be common space or on private parcels, and shall be maintained by a property owners' organization or individual property owners, respectively. The following classifications have been included in the Overlay District: Greens, Pocket Park, and Greenway.
- The Village Green shall be a formal park near the Village core and along the primary Village entry road. Other elements in the Village Green may include a community gathering space, formal landscaping, lawns, paths, and benches.
- The Eastern Green is similar to the Village Green except less formal. The Eastern Green may contain a playground or tot lot for residents.
- The Greenway shall act as a central spine through the Overlay District. Detention areas, as well as small or continuous ponds, may be located within The Greenway, but shall be designed to appear as part of the natural landscape. Continuous sidewalks shall extend along streets and lots that directly front onto The Greenway. The Greenway may include small built components such as tot-lots, seating, picnic areas, etc.
- Pocket Parks are small gathering spaces that integrated throughout the Overlay District.

GREEN

Open area for passive recreation or gathering place located to be a focal point for adjacent and abutting blocks. Blocks, sites and adjacent buildings should orient to the green.

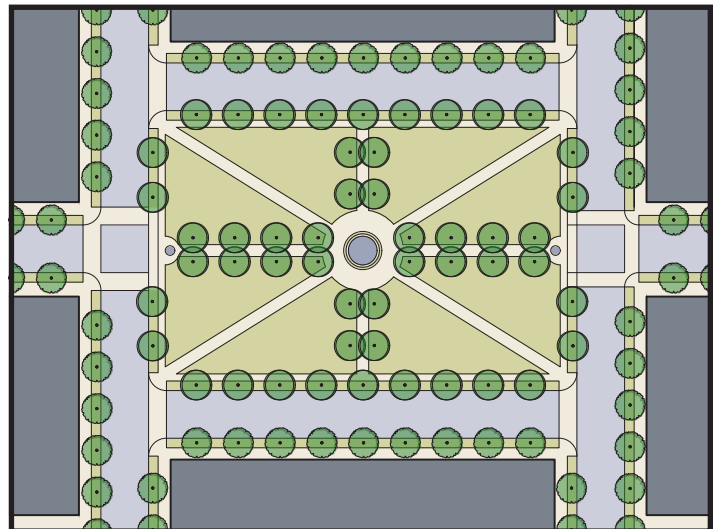
- Size: .5 to 5 acres.
- Design Characteristics: Primarily lawn and trees with a connected network of meandering sidewalks.
- Maximum % of overall shared open space: 100% in infill sites; 75% in small, medium, and large sites.



SQUARE

Open space available for unstructured recreation or civic purposes. Design is formal, and the space is surrounded by buildings on all sides. Squares are typically composed of paved walks, lawns, and trees. Located at intersection of important streets.

- Size: .25 to 2 acres.
- Design Characteristics: At least 75% formal landscape; up to 25% hardscape.
- Maximum % of overall shared open space: 75% in infill and small sites; 50% in medium and large sites.

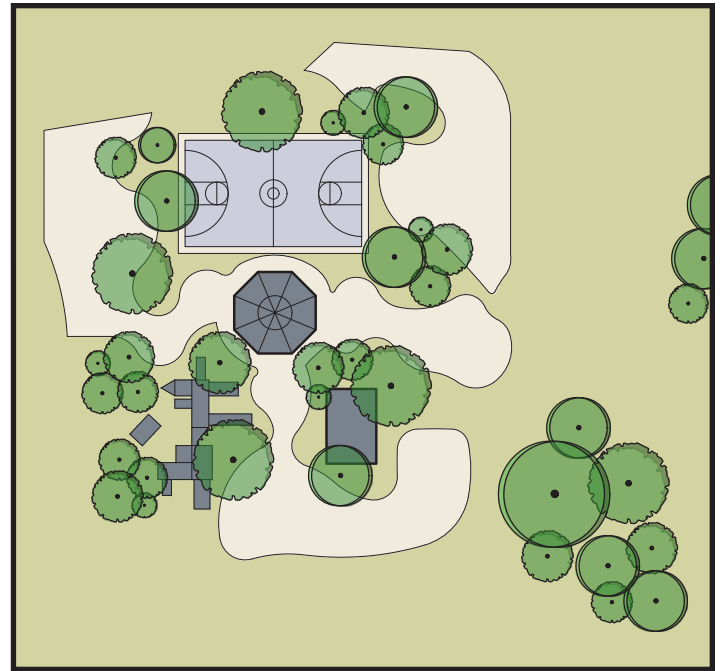


PLAYGROUND

A shared open space that is used for and usually equipped with facilities for recreation especially by children.

Playgrounds are typically a component of a larger shared open space such as a park, green, or pocket park.

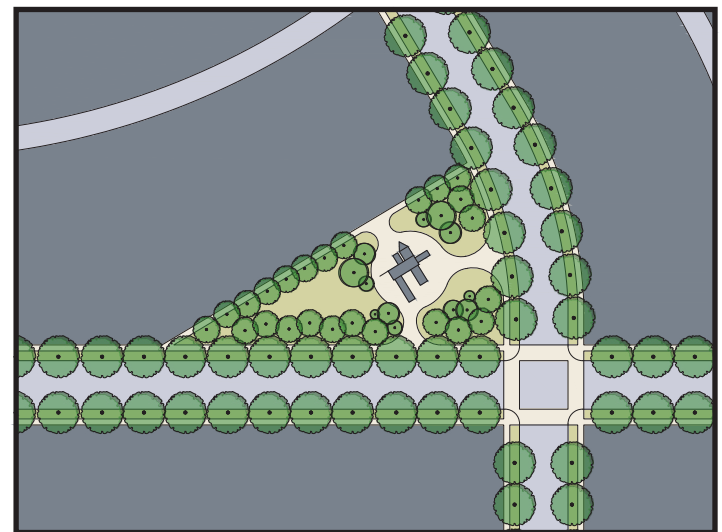
- Size: no minimum to 1 acre.
- Design Characteristics: Design is informal; equipped for children; should be located without need to cross major streets.
- Maximum % of overall shared open space: 50% in infill and small sites; 20% in medium and large sites.



POCKET PARK

Small open space, usually no more than 1/4 of an acre, usually located on an irregular piece of land that is surrounded by houses or small residential buildings.

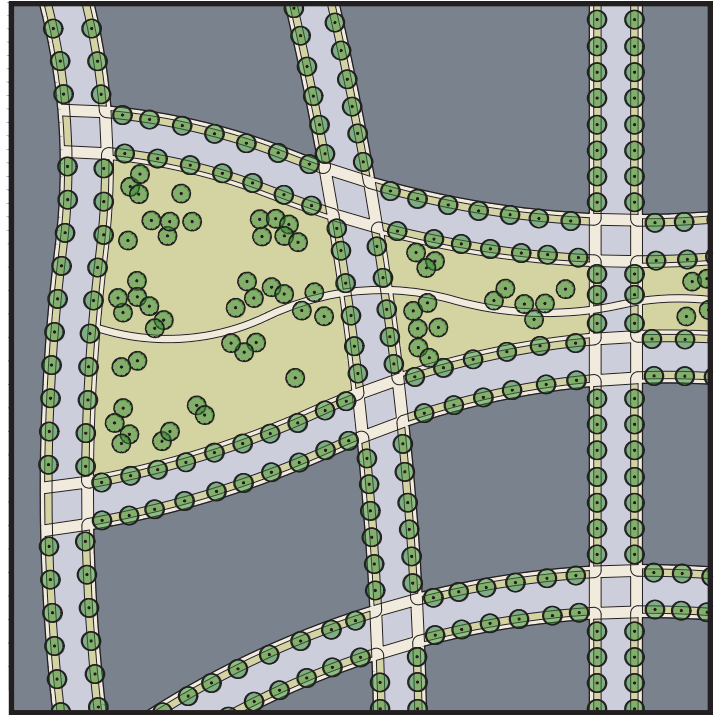
- Size: no minimum to 1/4 acre.
- Design Characteristics: Pocket parks may be formal or informal and serve as picnic areas, dog parks, playgrounds, or just a place to sit and relax.
- Maximum % of overall shared open space in medium and large sites: 20%



GREENWAY

A corridor of undeveloped land preserved for recreational use or environmental protection, typically associated with a body of water or other preserved natural feature.

- Size: No minimum or maximum.
- Design Characteristics: Design may be formal or informal, depending upon location within the neighborhood; may connect neighborhood centers to a regional network along a corridor, but are typically located along the edge of a development.
- Maximum % of overall shared open space: 75% in small sites; 50% in medium sites; and 25% in large sites.



Architectural Standards

A. Purpose.

1. These standards are not intended to discourage creative design or individuality; rather they are intended to foster a consistent image for the Overlay District that will distinguish it as a special place.
2. The goal of these standards is to encourage buildings to relate to one another, building by building and site by site by incorporating traditional design principles. This term does not define a particular style or period, but is generally understood to embody architectural characteristics and elements of previous periods or styles. They are basic and transferable to all good architecture.

B. Overall Development Standards.

1. Durable building materials that provide an attractive, quality appearance are required on the building exterior, such as stucco, stone, brick, wood, concrete, fiber cement siding or a combination thereof. Use of EIFS (synthetic stucco), narrow plank vinyl, and metal siding shall be used only for accent details within the Entertainment and Mixed-Use Sub-districts.
2. Building materials shall be one color per material used. An accent color, for items such as doors, pickets, trim, and shutters may also be used.
3. No material shall emulate another material.
4. Outdoor equipment, such as transformers, HVAC equipment, meters or panels, satellite dishes, permanent grills (except grills located in public open spaces), and permanent play equipment shall be placed on the roof, in the rear or side of the building, or otherwise screened from the street. Rooftop equipment shall be screened by parapets or other suitable screening, from off-site views on all sides.
5. Utilities are to be located underground or in alleys, and associated equipment should not be located within planting strips, sidewalks, or public open spaces to the extent possible.
6. Buildings on Corner Lots shall address both streets, with architectural features and massing elements, including porches, windows, bays, or other facade enhancements.
7. Parking lots shall be screened from the street to a minimum height of three feet by walls, berms, landscaping, or a combination of these.
8. Landscaping should be in compliance with the Official Zoning Ordinance of the City of Ridgeland.
9. Being environmentally responsible is important to the Overlay District. This should be considered when selecting products and materials particularly as they related to light pollution, storm water run-off, irrigation/water conservation, landscaping, and other factors that impact the built and natural environment in and surrounding the Overlay District.

C. Entertainment Sub-district Architectural Standards.

- a. Large-scale commercial buildings may not exceed a block length of 500 feet × 600 feet.

D. Mixed-use Sub-districts Architectural Standards.

1. Form. Buildings must be of compatible form, scale, detail, proportion, material, color and texture to the established or desired character, without any one building becoming visually prominent through flamboyance, irregular form, or marked differentiation of materials. Form of mixed-use buildings shall meet the following standards:
 - i. Buildings shall provide a foundation or base that extends from the ground to the bottom of the lower windowsills that is distinguished from the building face by a change in volume or material. A clear, visual division shall be maintained between the ground-level floor and upper floors, which may include changes in volume; materials; or other architectural detailing, such as a belt course or cornice. The top of any building shall contain a distinctive finish consisting of cornice or other architectural termination.
 - ii. Blank walls shall not occupy more than 50 percent of a street-facing frontage and shall not exceed 30 linear feet without being interrupted by a window, entry, another material, recess, projection, or other articulation. No more than 20 feet of horizontal distance of wall shall be provided without architectural relief for building walls and frontage walls facing the street.

Architectural Standards

- iii. Flat roofs and parapets shall be permitted in the commercial sub-districts, and are encouraged to reflect vernacular conditions as found in regional vernacular and formal styles.
 - iv. Storefront sill heights shall be a maximum of 3 ft. and the minimum head height shall be 10 ft.
 - 2. Building Orientation. Commercial and mixed-use buildings shall meet the following standards:
 - i. A building's primary orientation shall be toward the street rather than the parking areas.
 - ii. The principal entrance must be readily apparent and accessible from the street.
 - iii. Building massing, such as tower elements, shall be used to call out the location of building entries.
 - iv. Drive-throughs shall be located to the rear of buildings.
 - 3. Transparency. All street-facing and open space-facing structures shall have windows covering a minimum of 25 percent and a maximum of 80 percent of the ground floor of each storefront's linear frontage. Mirrored glass, obscured glass, and glass block cannot be used in meeting this requirement. Display windows may be used to meet this requirement, but must be transparent and shall not be painted or obscured by opaque panels or signage. Additional floors shall have a minimum of 25% glazing.
 - 4. Materials. Commercial and Mixed-use building materials shall meet the following standards:
 - i. Building walls shall be built of no more than two materials, excluding accent materials, and shall only change material along a horizontal line at front and side elevations. For example, fiber cement siding may be combined with brick when the material change occurs horizontally (typical at a floor line), with the heavier material below the lighter.
 - ii. Awnings shall have a metal structure covered with canvas, synthetic canvas, or metal.
 - iii. Metal Elements shall be natural colored galvanized steel, anodized or ESP aluminum, or otherwise have a factory-applied finish architectural metal only.
 - iv. Wood Elements must be painted or sealed with an opaque or semi-solid stain.
 - v. Walking surfaces must be solid concrete or brick concrete pavers.
 - vi. Roofs shall be clad in one of the following materials: dimensional asphalt shingles, wood shingles, metal with factory-applied finish, or copper.
- E. Residential Sub-districts
- 1. Form. New residential development is encouraged to construct homes that have a distinct and defined architectural style, such as Craftsman, Colonial, Victorian, Spanish Eclectic, etc., and any other well-known architectural style. Form of residential buildings shall meet the following standards:
 - i. Wall openings in adjacent buildings shall generally not directly face each other to give privacy to the occupants. On adjacent lots, the building built second will defer to the building built first with respect to positioning of windows.
 - ii. Foundation walls for the primary building, excluding Mixed-use and Live/Work building types, shall be exposed a minimum of 18" above grade.
 - iii. Principal roofs on all freestanding buildings shall be a symmetrical hip or gable, with the principle ridge either aligned or perpendicular to the frontage and with a slope of 6:12 to 12:12. Where garages meet in a party wall condition, gabled ends are allowed.
 - vii. Ancillary roofs (attached to walls or roofs) may be hip or shed with a slope no less than 2:12. Roofs on towers shall be flat or have a slope which matches the primary structure.
 - viii. Gutters shall be square or half-round. Downspouts shall be round and shall be connect to primary storm drainage network below grade.
 - ix. Dormers shall light habitable attic spaces. Dormers shall be recessed or placed flush with the wall below and a minimum of 3 ft. from side building walls. Dormers shall have shed roofs with a minimum slope of 2:12 or hipped or gable roofs with a slope to match the principal structure. Eyebrow dormers are also permitted.
 - x. Single-window dormers should be square or vertically-proportioned. Dormer jambs shall generally be constructed with a solid casing.

Architectural Standards

- xii. Architecture standards will be further detailed during the platting of individual subdivision.
- 2. Building Orientation. Residential buildings shall meet the following standards:
 - i. Primary facades shall contain the primary entry, be street-facing, and be parallel or nearly parallel to the streets they face. Where open spaces are located across a street, the primary facade should face the open space directly.
 - ii. With the exception residential condos and ancillary dwelling units, every home shall have its primary entry (front door) facing a public street.
- 3. Openings. Residential windows and doors shall meet the following standards.
 - i. Windows on the front facade shall be taller than they are wide.
 - ii. Windows shall be vertically oriented, with proportions typically twice the height in relation to the width.
 - iii. Windows should be operable with the exception of transoms and decorative windows.
 - iv. Transoms may be oriented horizontally with panes which match other opening configurations.
 - v. Decorative windows and windows with special shapes must be approved by the HOA.
 - vi. Windows in masonry veneer walls shall include brick moulding.
 - vii. Front doors, including an entry door to a porch, shall be located on the primary frontage. For houses on corners, the principal entry shall be located on the side of the house facing the larger street. Paired main entry doors shall have a maximum finished opening of 4 ft. with no inactive leaf.
 - viii. Doors shall be hinged. Doors, except garage doors, shall be constructed of planks or raised panels (not flush with applied rim) which express the construction technique.
 - ix. Garage doors facing a street shall have a maximum width of 9 ft. The style of garage doors facing a street must be approved by the HOA. Garage doors should only face the street necessary and should be primarily side of rear lot accessible.
 - x. Shutters shall be sized and shaped to match the openings. Shutters shall be operable or have the appearance of operability including shutter hardware.
- 4. Materials. Residential building materials shall meet the following standards:
 - i. Siding shall be lap, shiplap, drop, board and batten, or shingle. Smooth siding is preferred. Siding shall be painted or stained. Siding material shall be Wood Plank, Hardie Board, LP Smart Siding, or Fiber Cement Siding.
 - ii. Other approved building veneer materials to include brick, stucco, or stone (horizontal coursing only).
 - iii. Smooth vertical siding with flush joints is permitted as an accent material in gables, dormers, and bays.
 - iv. Foundation walls shall be finished with stucco, parging, stone, or brick.
 - v. Walls and fences shall generally be constructed of the same materials as the first floor of the primary building. Walls and piers shall be made of brick, stone, parged block, or stuccoed concrete. Walls may be perforated. Fences, including pickets, pales, and boards, shall be made of smooth cedar or pressure-treated wood.
 - vi. Siding shall be horizontal with the exception of dormer sides, which may be set to match the adjacent roof slope. Siding exposure shall be maximum 8" to the weather.
 - vii. Fences in front yards on adjacent lots shall have different designs, subject to approval by the HOA. Where a wall or fence on one property meets a taller or shorter wall on another property, it is the responsibility of the latter designer to transition his wall or fence to the height of the former.
 - viii. Soffits shall be wood or approved cement board, and shall be painted or stained.
 - ix. Vinyl siding, soffits, and trim are prohibited.

Architectural Standards

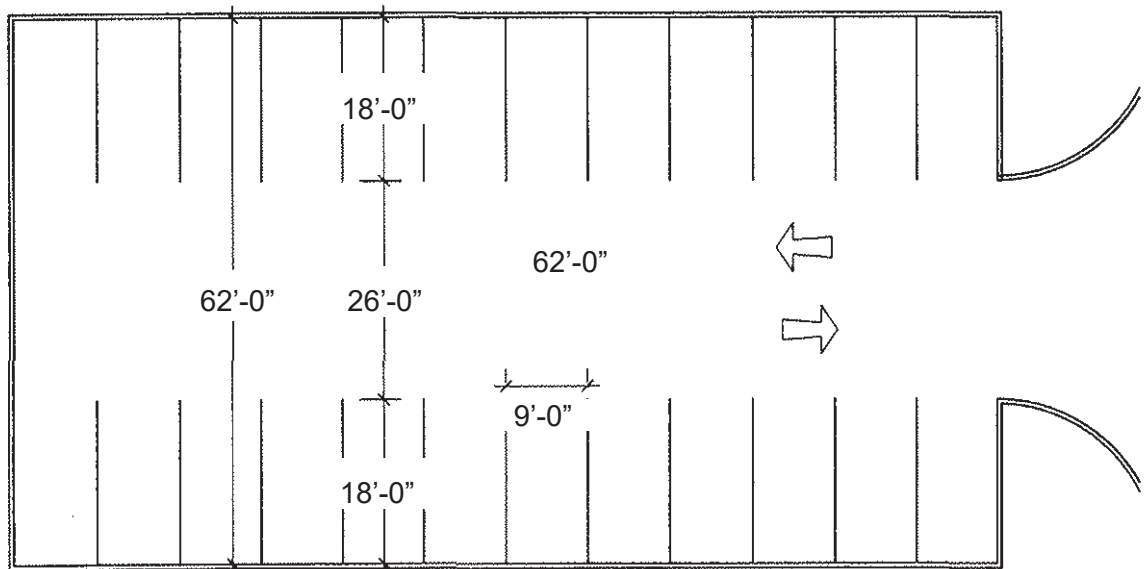
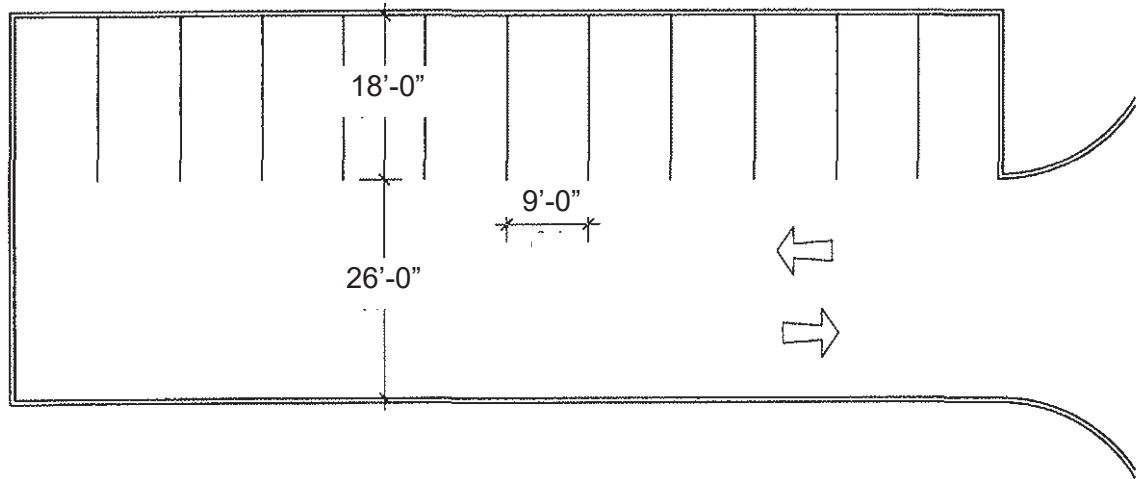
5. Attachments. Residential buildings shall meet the following standards for attachments:
 - i. Porches. Porches may extend six feet into the setback. Front porches must have a minimum depth of six feet clear and comprise a minimum of 50 percent of the width of a building's primary front facade (not including the garage) or ten feet clear, whichever is larger and it should not require a dimensional variance.
 - ii. Bay Windows. Bay windows and balconies may extend up to three feet into required front setbacks, but not for a width of more than eight feet. Bay windows and balconies must be separated by at least 12 feet from one another.
 - iii. Chimneys shall be finished with stucco or brick. Ventless fireplaces must be approved by the HOA.
 - iv. Piers and arches shall be finished with brick, stone, or stucco.
 - v. Porch railings shall be made of wood, composite, or metal, while porch floors and posts may be wood, composite, concrete or masonry. Porches may be enclosed with glass or screens, however, glass enclosures are not permitted at frontages. Porch ceilings shall be wood that is painted or stained. Exposed joists shall be painted or stained.
 - vi. Stoops in front and side yards shall be made of wood, brick, stone or concrete.
 - vii. Decks shall be made of composite or pressure-treated wood that is painted or stained with the exception of walking surfaces, which may be left natural.
- F. Common Area / Greenspace
 1. Civic Building Design Standards.
 - a. Intent. Civic buildings such as event spaces and park pavilions often embody a certain character that has been shaped by our culture and experiences. Because of their unique function, character, and role as social and cultural anchors of the development, these buildings are evaluated based on qualitative standards rather than rigid requirements. This allows the proper flexibility in site and building design required to provide for the various types and styles of buildings that fall within this category.
 - b. Standards. Reasonable flexibility in design shall be permitted for civic buildings that achieve the following:
 - i. Setbacks. Buildings may be setback farther than prescribed for other buildings, but shall be located to relate to adjacent open spaces and the street.
 - c. Mass. Civic buildings may be massed as required to achieve the desired character. Civic building entrances should be located where they achieve prominence, either at the terminus of a street or vista.
 - d. Height. Civic buildings may be permitted to exceed the maximum height of the overlay, pursuant to the MU-1 zoning height and lot area requirements.
 - e. Architecture. Building design should embody the type of civic building proposed. Quality building materials, building relief, and ornamental elements should be incorporated to provide the type of monumental structures desired in the Overlay District.

PARKING REQUIREMENTS & STANDARDS

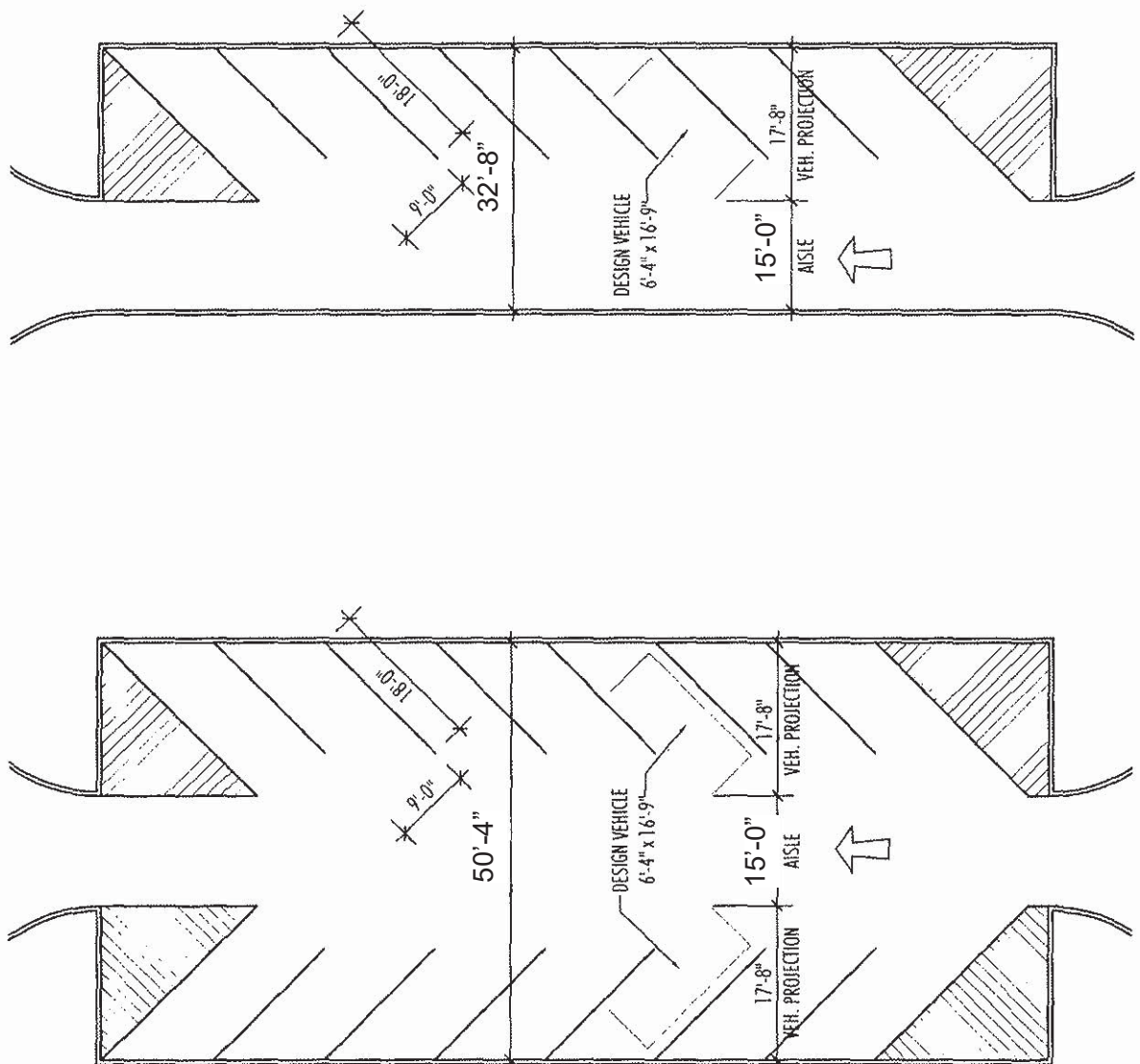
The minimum required number of on-street and off-street motor vehicle parking spaces required shall be established by utilizing the methodology for shared parking established by the “Shared Parking Study - Third Addition” performed for the Urban Lan Institute (ULI) dates 2020 and prepared by Mary Smith, the Director of Parking Consulting for Walker Parking Consultants.

A shared parking study shall be submitted at the time of site plan application by a licensed professional. This study requires beginning “unadjusted peak parking demand ratios” as the beginning point for the shared parking methodology calculations. For purposes of these Guidelines and Regulations these “unadjusted peak parking demand ratios” shall be established as those ratios required by the Official City Zoning Ordinance for the respective Land Uses Permitted (with the exception of the MUD Grocery ratio which shall be the standard retail trade ratio of one (1) parking space for each 200 square feet of gross floor area). For example, a restaurant in the Overlay District shall be required to utilize an “unadjusted peak parking ration” (prior to the application of the methodology of the shared parking calculations) of one (1) space for each seventy-five (75) square feet of floor area devoted to patron use, plus one space for each employee, as the beginning ratio; then applied to the shared parking calculations methodology for the subject restaurant. As another examples, an office (other than physicians or dentists) shall be required to provide one (1) space for each three hundred (300) square feet of gross floor area as the beginning “unadjusted peak parkin ratio” applied to the shared parking methodology calculations for the subject office space. The sum of all motor vehicle parking spaces on-street, off-street and in Structured Parking facilities shall comprise the total shared parking spaces of the Overlay District .

All residential uses in the Overlay Districct, other than MUD Residential Condominiums and MUD Live Above, shall comply with a requirement of two (2) off-street parking spaces per dwelling unit (in accordance with the Official City Zoning Ordinance) and these residential parking spaces shall not be calculated as part of the total shared parking spaces of the Overlay District, but are reserved exclusively for such residential use(s), therefore, the shared parking methodology shall only be utilized within the following Sub-Districts: Entertainment Sub-district, Mixed-use Traditional Sub-district, and Mixed-use Parking Sub-district.



45 Degree Angled Parking Standards



SIGNAGE STANDARDS

Private sign standards shall be adopted for the Overlay District. Reference the Permitted use section above for specific sign requirements pertaining to some of the particular permitted MUD uses. All undefined standards shall conform to the City of Ridgeland Sign Ordinance, subject to change for any variation granted under that Ordinance.

Ridgeland Police Department

Intradepartmental Memorandum

TO: Chief Brian Myers

DATE: 13 April 2023

FROM: Lt. Eddy Addison 

SUBJECT: Special Events Permit – Ardenland – Sante South Wine Festival

I have attached a Special Events Permit application from Arden Barnett with Ardenland. The event is the Sante South Wine Festival to be held on **Saturday, May 6, 2023, from 6:00 p.m. to 11:00 p.m.**, and will be held at the St. Andrews Upper School. Ms. Emily Wright is our point of contact and can be reached at 228-282-9506. Mr. Barnett's cell is 601-316-4243.

Mr. Barnett is expecting a crowd of approximately 800. Arrangements are in place for restroom facilities, as well as site cleanup.

The event organizers are to comply with the city's ordinance regarding go cups and individuals who purchase alcohol are to be carded on site, armbands issued and appropriate "go cups" are to be provided as they have done in the past.

A post assignment has not yet been prepared but it is anticipated that a total of two (2) officers will work for approximately 4.5 hours at an estimated overtime rate of \$32.00 per hour or approximately \$288.00. The use of reserve officers will be made if they are available for duty.

I am also enclosing a copy of a permit for music, as well as two checks in the amounts of \$100.00 and \$1,000 representing the filing fee and bond fee.

If you have any questions, please do not hesitate to contact me.

cc: Asst. Chief Tony Willridge



CITY OF RIDGELAND
SPECIAL EVENT PERMIT APPLICATION
(Please allow minimum 30 days for approval)



EVENT NAME: SANTE SOUTH
EVENT LOCATION: ST ANDREWS UPPER SCHOOL
EVENT DATE: Beginning MAY 6 to Ending MAY 6 Multiple Days: ☐ YES ☒ NO
EVENT HOURS: Beginning 6pm to Ending 11pm
TYPE OF EVENT: FUNDRAISER / WINE TASTING
EVENT POINT OF CONTACT: EMILY WRIGHT CELL NUMBER: 228-282-9506
(This person must remain on scene during the entire event)
NAME OF ORGANIZATION: AROGELAND
ADDRESS: 622 DUNN AVE / 212 CITY/STATE/ZIP: JACKSON MS 39216
ESTIMATED CROWD SIZE: 800 NUMBER OF EVENT PERSONNEL: 15
ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: AT FACILITY
ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Hired Staff

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.

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): _____

POLICE/SECURITY PERSONNEL REQUIRED 2 ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable

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

Applicant Printed Name: ARDEA BARNETT Contact Number: 601-316-4243

Applicant Signature: [Signature] Date: 4/13/23

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 1J-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>4/13/23</u> <u>RB</u> 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 PC, 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: 4/13/23
EVENT NAME: SANTE SOUTH
EVENT LOCATION: ST ANDREWS UPPER SCHOOL
DESCRIPTION OF ON-PREMISES ACTIVITY: WINE TASTING
DATE OF ACTIVITY: Beginning 6:00 5/6 to Ending 10:00 5/6
HOURS OF ACTIVITY: Beginning 600 to Ending 1030
ACTIVITY POINT OF CONTACT: Emily WRIGHT CELL NUMBER: 228-282-9506

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

NAME OF ORGANIZATION: ARDENLAND
ADDRESS: 622 DULING AVE # 212 CITY/STATE/ZIP: JACKSON, MS 39216

https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

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 BAND VERY LOW VOLUME

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

Applicants Signature: [Signature] Date: 4/13/23

☐ 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.

ARDENLAND, LLC
2906 N State Str - Suite 207
Jackson, MS 39216
601.292.7121
People First - Tickets Second

Renasant Bank
Jackson, MS 39157
85-129/842

10481

04/13/2023

PAY TO THE
ORDER OF The City of Ridgeland, MS

\$ **1,000.00

One thousand and 00/100 ***** DOLLARS

PROTECTED AGAINST FRAUD

The City of Ridgeland, MS
304 Highway 51
Ridgeland, MS 39157



[Handwritten Signature]



MEMO

⑈010481⑈ ⑆084201294⑆ 301781⑈

ardenland, llc

10481

04/13/2023

The City of Ridgeland, MS

Sante South

1,000.00

Renasant - 7811

1,000.00

ARDENLAND, LLC
2906 N State Str - Suite 207
Jackson, MS 39216
601.292.7121
People First - Tickets Second

Renasant Bank
Jackson, MS 39157
85-129/842

10480

04/13/2023

PAY TO THE
ORDER OF

The City of Ridgeland, MS

\$ **100.00

One hundred and 00/100***** DOLLARS

PROTECTED AGAINST FRAUD

The City of Ridgeland, MS
304 Highway 51
Ridgeland, MS 39157



[Signature]

MEMO

⑈010480⑈ ⑆084201294⑆ 301781⑈

ardenland, llc

04/13/2023

The City of Ridgeland, MS

Sante South

10480

100.00

Renasant - 7811

100.00



CITY OF RIDGELAND, MISSISSIPPI

**Annual Comprehensive Financial Report
For the Fiscal Year Ended
September 30, 2022**

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 29, 2023

To the Citizens of the City of Ridgeland, Mississippi:

It is our pleasure to submit the Annual Comprehensive Financial Report (ACFR) of the City of Ridgeland, Mississippi, for the fiscal year ended September 30, 2022. 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 in the United States of America (GAAP).

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.

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 28 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, 2021 is 24,058.

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.L. Smith, cmo - at-large • Ken Heard, cmo - ward 1 • Chuck Gautier, cmo - ward 2
Kevin Holder, cmo - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo - mayor pro tempore
word 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 2025.

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 cannot 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 2022. The City issued building permits in 2022 with a construction value of approximately \$100 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 and 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 which opened September 2021, and an 8,000-square-foot retail building that includes an X-Finity store that opened May 2021. 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. A Wendy's restaurant opened in 2020, and a Chick-fil-a restaurant opened in March 2022. 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.

Prado Vista is a proposed 77-acre development along Colony Park Boulevard near the Sunnybrook Road Intersection. The multimillion-dollar development anchored by Topgolf also could include another entertainment venue, two hotels, and more than 100,000 square feet of office space. The project will also include retail and a restaurant space, 228 homes for sale, and a river walk along with a highly sought after national grocery store that has a dedicated following. The developer has submitted a Petition for an Overlay District to be considered in April of 2023. The first phase of this project, which includes Topgolf and an entertainment venue, to be open late 2024 or early 2025.

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.

Major Initiatives - continued:

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 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 City 2013 by Google for its strong online business community, making Ridgeland one of the nation's digital capitals. BusinessWeek.com named Ridgeland as the Best Small City for Startups in Mississippi in 2009.

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

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

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

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

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 \$485,141,563, the City of Ridgeland's margin for further issuance of general obligation debt is \$34,660,516 as of September 30, 2022.

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. 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 Annual Comprehensive Financial Report (ACFR) for the fiscal year ended September 30, 2021. The Certificate of Achievement is a prestigious national award recognizing conformance with the highest standards for preparation of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized Annual Comprehensive 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 thirtieth consecutive year that the City of Ridgeland has 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**

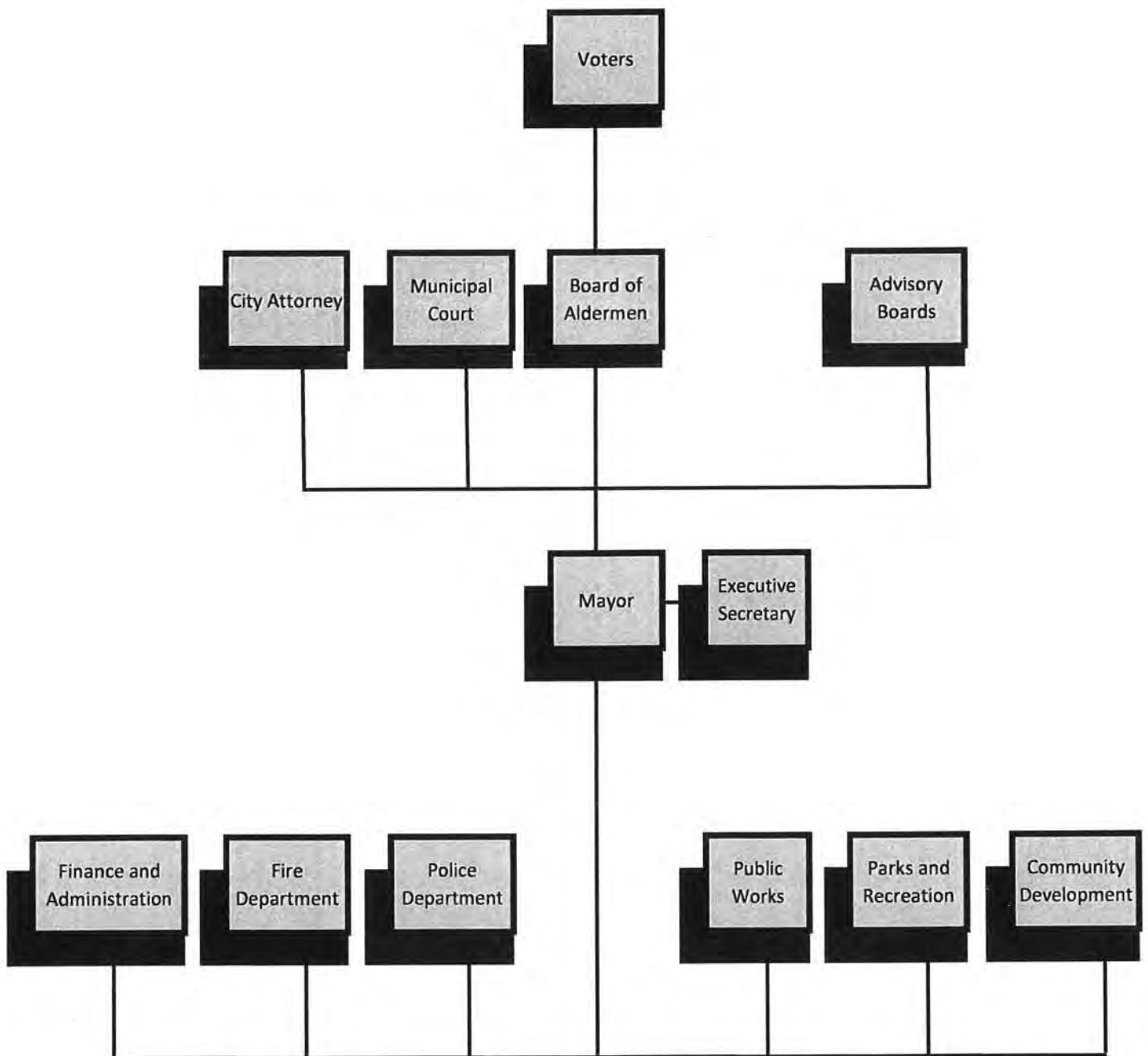
For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

September 30, 2021

Christopher P. Morrell

Executive Director/CEO

CITY OF RIDGELAND
ORGANIZATION CHART



CITY OF RIDGELAND
LISTING OF CITY OFFICIALS
AS OF SEPTEMBER 30, 2022

Elected Officials



Gene F. McGee
Mayor



D.I. Smith
Alderman At Large



Ken Heard
Alderman - Ward 1



Chuck Gautier
Alderman - Ward 2



Kevin Holder
Alderman - Ward 3



Brian Ramsey
Alderman - Ward 4



William "Bill" Lee
Alderman - Ward 5



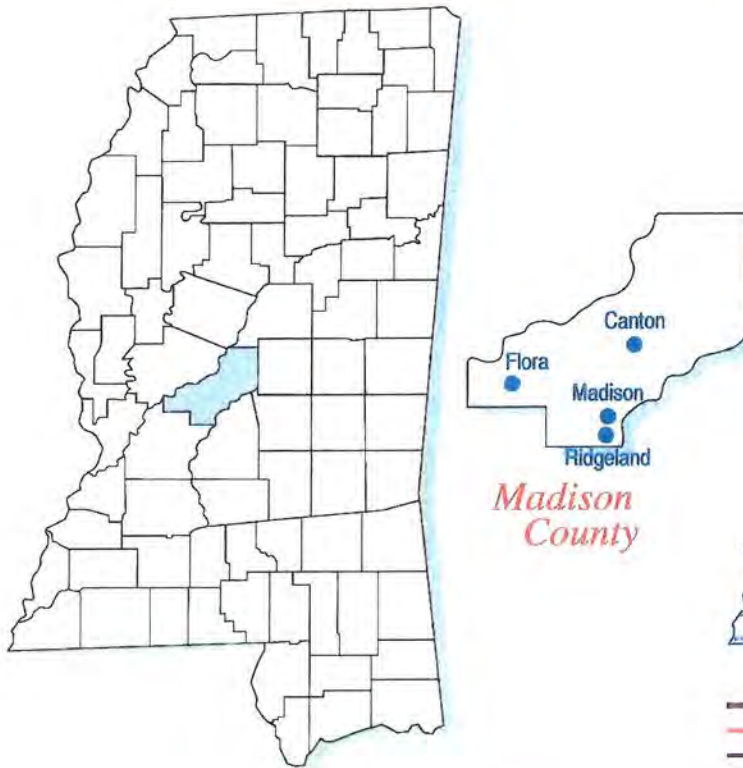
Wesley Hamlin
Alderman - Ward 6
Mayor Pro Tempore

Appointed Officials

City Clerk
Public Works Director
Chief of Police
Fire Chief
Parks and Recreation Director
City Attorney
City Judge
City Judge
City Prosecutor

Paula W. Tierce
Alan Hart
Brian Myers
Matthew Bailey
John Sidney North
Jerry L. Mills
Hal McCarley
Robert Camp
Boty McDonald

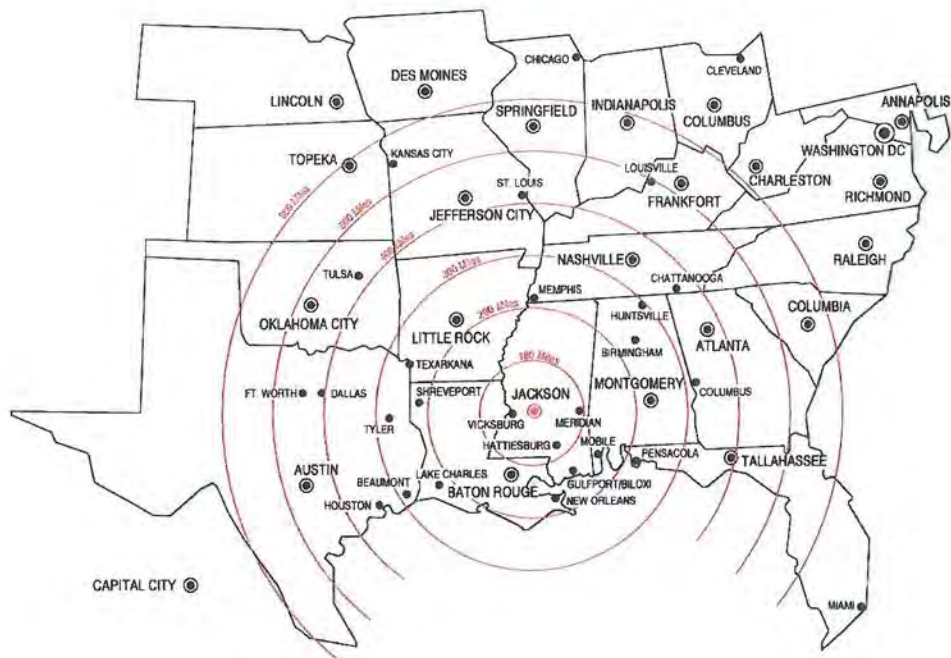
County Location



Federal/State Highways



Regional Map



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Opinions

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 (the City) as of and for the year ended September 30, 2022, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Ridgeland, Mississippi and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 13 to 34, 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 82 to 88 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

Required Supplementary Information - continued:

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.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedules and the supplemental information section are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. The 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 the supplemental information are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Supplementary Information

Management is responsible for the other information included in the annual report. The other information comprises the introductory and statistical sections but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reports Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 29, 2023, on our consideration of the City'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'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's internal control over financial reporting and compliance.



Ridgeland, Mississippi
March 29, 2023

CITY OF RIDGELAND, MISSISSIPPI

MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED SEPTEMBER 30, 2022

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, 2022. 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 \$8,410,595, as a result of this year's operations (\$3,717,331 increase in 2021).
- General revenues of the City account for \$28,536,587 or 56.87% of all revenues in 2022. General revenues accounted for \$29,836,655 or 63.60% of all revenues in 2021. Program specific revenues in the form of charges for services and grants and contributions accounted for \$21,643,556 or 43.13% of total revenues in 2022, compared with \$17,079,670 or 36.40% of total revenues in 2021.
- The City had \$41,769,548 in expenses, an amount which decreased when compared with the \$45,212,309 in expenses for 2021; \$21,643,556 of these expenses were offset by program specific charges for services, grants and contributions. General revenues of \$28,536,587 and \$29,836,655 were adequate to provide for these programs in 2022 and 2021, respectively.
- Among the major funds, the General Fund had \$28,701,918 in revenues and \$25,000,328 in expenditures in 2022. In 2021, the General Fund had \$27,031,413 in revenues and \$23,998,618 in expenditures. The General Fund's fund balance increased by \$3,136,647 from 2021 to 2022 and increased by \$3,406,268 from 2020 to 2021.
- The Public Utility Fund had \$7,288,348 in operating revenues and \$6,434,317 in operating expenses. Its increase in net position after net non-operating expenses and transfers was \$413,767. Last year it reported \$6,977,574 in operating revenues and \$5,872,248 in operating expenses. The prior year increase in net position was \$929,260 after net non-operating expenses, transfers, and capital contributions.
- Capital assets, net of accumulated depreciation, decreased by \$1,046,197 in the governmental activities from 2021 to 2022. Capital assets, net of accumulated depreciation, increased by \$4,375,900 in the governmental activities from 2020 to 2021.
- Capital assets, net of accumulated depreciation, decreased by \$739,682 in the business-type activities from 2021 to 2022. Capital assets decreased by \$1,378,993 in the business-type activities from 2020 to 2021.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL HIGHLIGHTS - CONTINUED:

- Long-term debt decreased by \$5,151,222 in the governmental activities from 2021 to 2022. The decrease was attributed to current year principal payments on long-term debt. Long-term debt increased by \$3,057,343 in the governmental activities from 2020 to 2021.
- Long-term debt decreased by \$1,212,754 in the business-type activities from 2021 to 2022. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$1,154,940 in the business-type activities from 2020 to 2021.

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 2022?" 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 2022 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 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.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

REPORTING THE CITY AS A WHOLE - CONTINUED:

Statement of Net Position and Statement of Activities - continued:

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 35. 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.

The City of Ridgeland considers the General Fund, Debt Service Fund, Colony Park TIF Bond Debt Fund, and the 2019 \$19.96M Bond Issue 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.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

REPORTING THE CITY AS A WHOLE - CONTINUED:

Reporting the City's Most Significant Funds - continued:

Fund Financial Statements - continued:

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

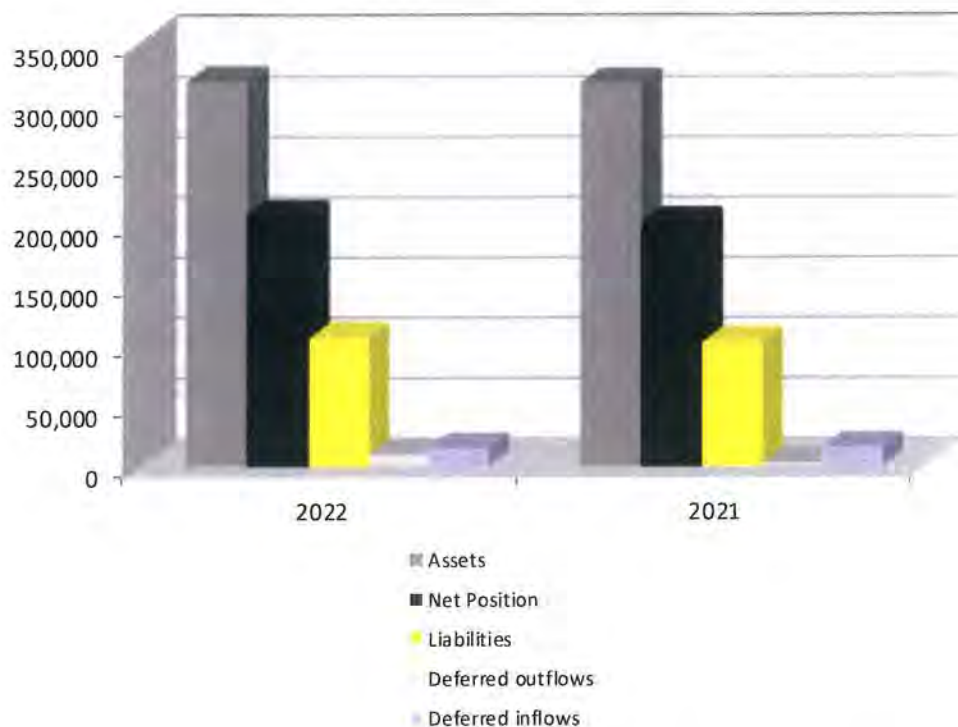
Over time the trend as well as the amount of net position may serve as a useful indicator of a government's financial position. In the case of the City, assets and deferred outflows exceeded liabilities and deferred inflows by \$247,073,732 at September 30, 2022.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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, 2022 and 2021, 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 (\$194,168,885, or 93.54%) 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 \$207,585,493 and \$201,378,521 as of September 30, 2022 and 2021, respectively.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

(Table 1) Condensed Statements of Net Position - Governmental Activities At September 30, 2022 and 2021			
	2022	2021	Percentage Change
ASSETS:			
Current and other assets	\$ 56,777,200	53,833,352	5.5%
Capital assets	<u>262,033,659</u>	<u>263,079,856</u>	-0.4%
Total assets	<u>318,810,859</u>	<u>316,913,208</u>	0.6%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	<u>9,961,643</u>	<u>2,645,844</u>	276.5%
Total deferred outflows of resources	<u>9,961,643</u>	<u>2,645,844</u>	276.5%
LIABILITIES:			
Current liabilities	9,337,232	8,685,324	7.5%
Noncurrent liabilities	<u>96,906,116</u>	<u>94,154,845</u>	2.9%
Total liabilities	<u>106,243,348</u>	<u>102,840,169</u>	3.3%
DEFERRED INFLOWS OF RESOURCES:			
Deferred property tax revenue	8,670,821	8,310,451	4.3%
Deferred inflows related to pension	<u>6,272,840</u>	<u>7,029,911</u>	-10.8%
Total deferred inflows of resources	<u>14,943,661</u>	<u>15,340,362</u>	-2.6%
NET POSITION:			
Net investment in capital assets	194,168,885	191,904,266	1.2%
Restricted	16,798,371	16,219,271	3.6%
Unrestricted	<u>(3,381,763)</u>	<u>(6,745,016)</u>	49.9%
Total net position	\$ <u>207,585,493</u>	<u>201,378,521</u>	3.1%

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

Total unrestricted net position (deficit)	\$ (3,381,763)
Less unrestricted deficit in net position resulting from implementation of GASB No. 68 and 71	<u>28,255,396</u>
Unrestricted net position, exclusive of the net pension liability effect	\$ <u>24,873,633</u>

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

The Changes in Net Position for the years ended September 30, 2022 and 2021, are summarized in Table 2 below.

(Table 2)
Condensed Statements of Changes in Net Position - Governmental Activities
For the Years Ended September 30, 2022 and 2021

	2022	2021	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 3,816,397	3,651,920	4.5%
Operating grants and contributions	161,661	668,744	-75.8%
Capital grants and contributions	6,394,973	2,548,812	150.9%
Total program revenues	<u>10,373,031</u>	<u>6,869,476</u>	51.0%
General revenues:			
Property taxes	10,497,946	10,274,549	2.2%
Sales taxes	19,641,664	16,465,896	19.3%
Other revenues	(1,218,736)	3,009,303	-140.5%
Total general revenues	<u>28,920,874</u>	<u>29,749,748</u>	-2.8%
Total revenues	<u>39,293,905</u>	<u>36,619,224</u>	7.3%
EXPENSES:			
General government	4,633,380	4,724,919	-1.9%
Public safety	12,429,834	10,771,463	15.4%
Court services	243,147	146,454	66.0%
Public services	8,896,882	8,637,656	3.0%
Health and welfare	135,378	132,405	2.2%
Culture and recreation	2,704,935	2,378,091	13.7%
Economic development	-	7,253,182	-100.0%
Interest on long-term debt	2,052,517	2,121,896	-3.3%
Total expenses	<u>31,096,073</u>	<u>36,166,066</u>	-14.0%
CHANGES IN NET POSITION BEFORE TRANSFERS	8,197,832	453,158	1709.0%
TRANSFERS	<u>22,455</u>	<u>-</u>	100.0%
INCREASE IN NET POSITION	8,220,287	453,158	1714.0%
NET POSITION AT BEGINNING OF YEAR	<u>199,365,206</u>	<u>198,912,048</u>	0.2%
NET POSITION AT END OF YEAR	\$ <u>207,585,493</u>	<u>199,365,206</u>	4.1%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

Governmental activities revenues increased \$2,674,681 from 2021 to 2022. The most significant changes resulted from the following:

- An increase of \$3,175,768 in sales tax revenue in 2022 compared with 2021.
- An increase in intergovernmental revenue of \$901,196.
- A decrease in investment earnings (loss) of \$1,729,424.

Several revenue sources fund our governmental activities. The City's largest source of operating revenue was received from sales tax which accounted for 19,641,664 or 50.0% of total revenues; and property taxes accounted for \$10,497,946 or 26.7% of total revenues. Capital and operating grants and contributions amounted to \$6,556,634 or 16.7% of total revenues.

Governmental activities expenses decreased \$5,069,993 from 2021 to 2022 which represents an 14.0% decrease. Major expense activities include police and fire safety expenses accounting for 40.0% of the total program expenses, and public services expenses accounting for 28.6%. 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, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Table 3
General Fund Revenues and Expenditures
For the Years Ended September 30, 2022 and 2021

	2022	2021	Dollar Increase (Decrease)	Percent Increase (Decrease)
Revenues:				
Sales tax	\$ 17,897,408	15,139,232	2,758,176	18.2%
Property tax	5,984,872	5,734,767	250,105	4.4%
Franchise fees	1,329,107	1,229,856	99,251	8.1%
Licenses and permits	479,051	544,382	(65,331)	-12.0%
Intergovernmental	2,184,751	2,248,508	(63,757)	-2.8%
Charges for services	1,055,652	955,891	99,761	10.4%
Fines and forfeitures	867,585	931,289	(63,704)	-6.8%
Contributions	50,191	4,529	45,662	1008.2%
Investment and interest earnings	(1,306,780)	53,060	(1,359,840)	-2562.8%
Other	160,081	189,899	(29,818)	-15.7%
Total revenues	<u>28,701,918</u>	<u>27,031,413</u>	<u>1,670,505</u>	6.2%
Expenditures:				
General government	4,218,764	4,011,025	207,739	5.2%
Public safety	11,355,771	10,563,422	792,349	7.5%
Court services	237,042	159,171	77,871	48.9%
Public services	3,525,283	3,618,426	(93,143)	-2.6%
Health and welfare	135,378	132,405	2,973	2.2%
Culture and recreation	2,175,976	1,953,480	222,496	11.4%
Capital outlay	3,109,336	3,317,911	(208,575)	-6.3%
Debt service	242,778	242,778	-	0.0%
Total expenditures	<u>\$ 25,000,328</u>	<u>23,998,618</u>	<u>1,001,710</u>	4.2%

General Fund 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 62.4% of General Fund revenues in fiscal year 2022, compared to 56.0% in fiscal year 2021. Sales tax collections in fiscal year 2022 were \$17,897,408, a 18.2% increase compared to the \$15,139,232

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

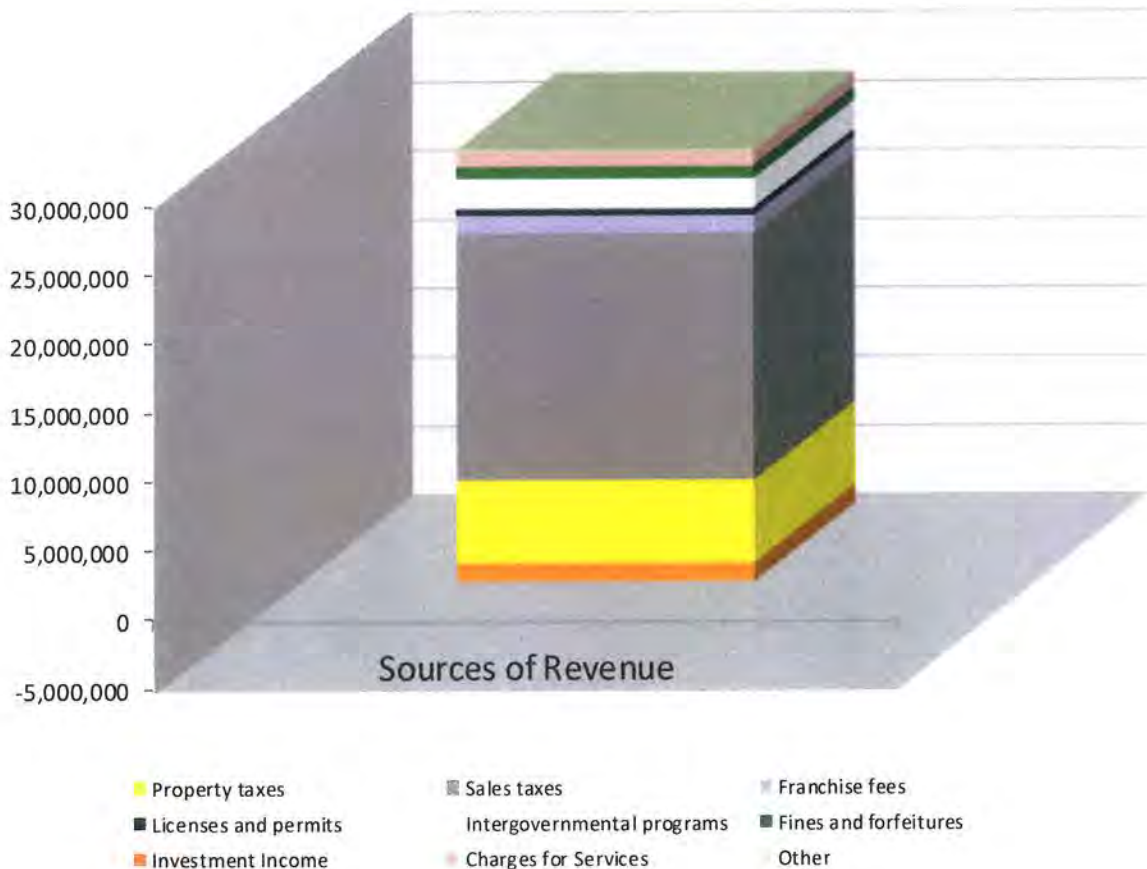
General Fund Revenues - continued:

collected in 2021. Total General Fund operating revenues were \$28,701,918, an increase of \$1,670,505 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 \$2,758,176.

Assessed valuation within the City has increased 1.71% from fiscal year 2021. 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 2022 Revenue Sources



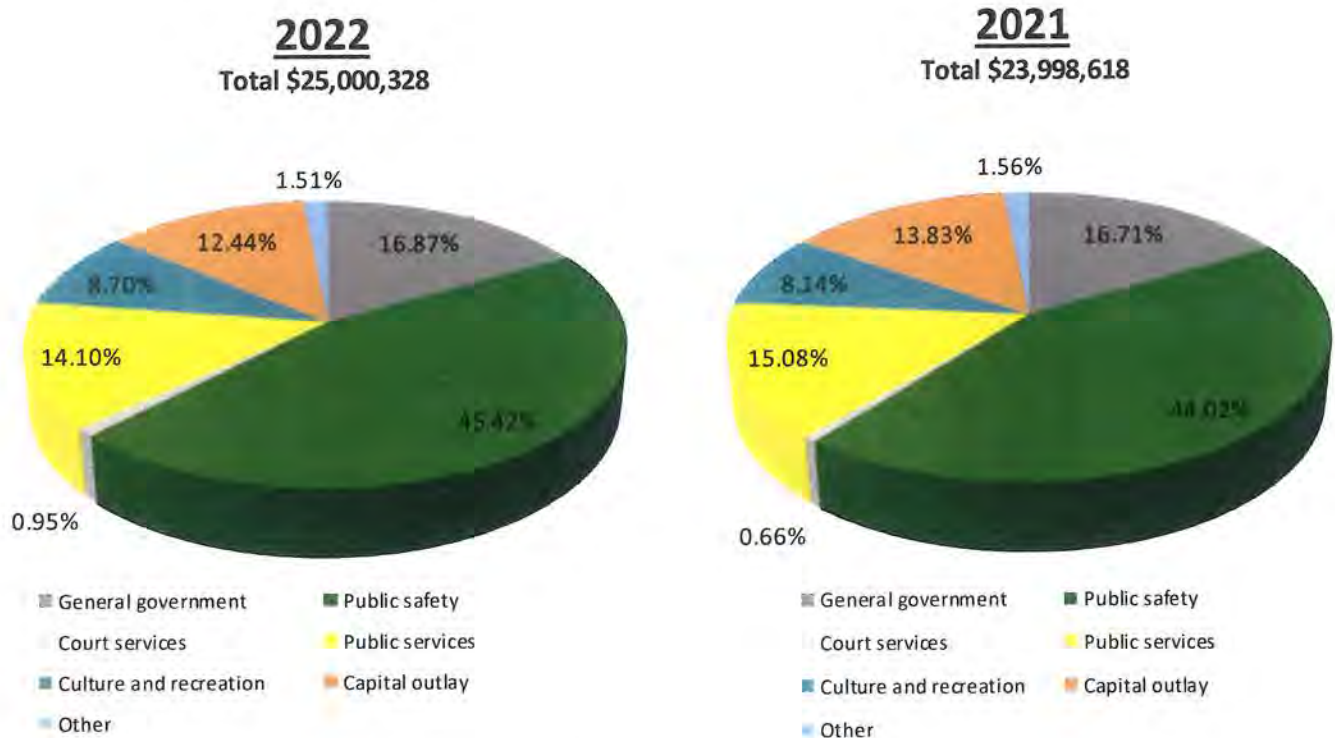
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

General Fund Expenditures

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



General Fund operating expenditures increased \$1,001,710 when compared to the prior year. Increases in expenditures include an increase in expenditures for public safety related to 1) an increase of \$541,423 in personal services, 2) a \$105,098 increase in fuel costs, and 3) a \$111,851 increase in other charges and services. General government legal fees also increased \$331,356.

Status of General 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, 2022, ending unassigned fund balance is \$21,728,672 which is 86.91% of the general fund operating expenditures.

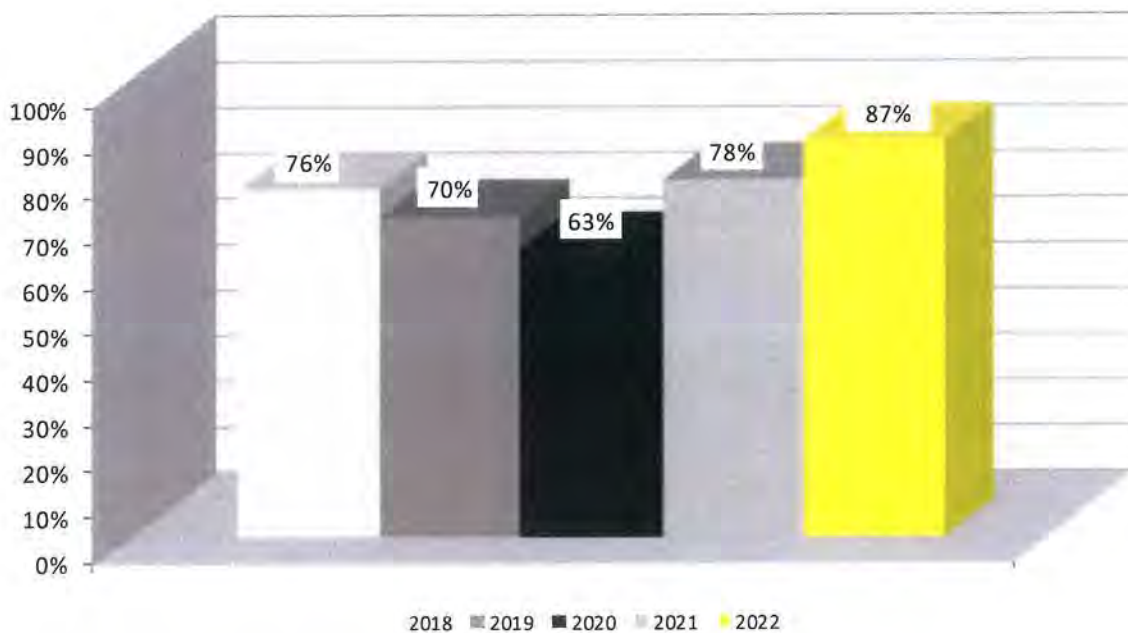
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Status of General 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 \$38,821,247, an increase of \$5,422,779. \$21,686,992 or 55.86% of the fund balance is classified as unassigned, which represents the residual classification of fund balance that has not been restricted or assigned to specific purposes. The remaining fund balance of \$17,134,255 or 44.14% 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.

Unassigned fund balance is the residual classification for the general fund. This year the City of Ridgeland had a positive \$21,728,672 unassigned fund balance in the general fund, which constitutes 55.97% of the total fund balance in the governmental funds. 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.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

Other Governmental Funds - continued:

The increase in fund balance in General Fund was \$3,136,647. The increase in the fund balance of General Fund is attributed to an increase in sales tax and property tax in 2022 compared to 2021. The decrease in the fund balance of Debt Service Fund was \$72,205. 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 increase in the fund balance of Colony Park TIF Bond Fund was \$110,822. The increase in the fund balance of Colony Park TIF Bond Fund is the result of current year tax and other revenue exceeding current year debt service requirements. The 2019 \$19.96M Bond Issue Fund decreased by \$1,384,123 as the result of capital investment loss of \$532,844 and a transfer out of \$767,116 for the year. Other non-major funds reported an increase in fund balance of \$3,631,638. The increase can be attributed to an increase in intergovernmental revenue related to 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 among the City of Ridgeland, the City of 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, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities

The Statements of Net Position for the years ended September 30, 2022 and 2021, are summarized in Table 4 below.

(Table 4)
Condensed Statements of Net Position
Business-Type Activities
At September 30, 2022 and 2021

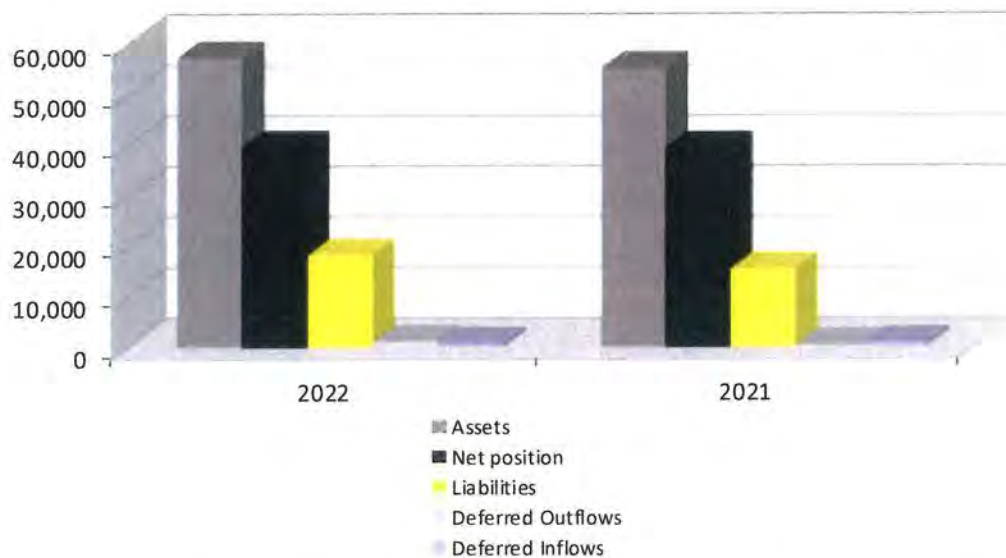
	2022	2021	Percentage Change
ASSETS:			
Current and other assets	\$ 21,139,053	18,287,424	15.6%
Capital assets	<u>36,190,439</u>	<u>36,930,121</u>	-2.0%
Total assets	<u>57,329,492</u>	<u>55,217,545</u>	3.8%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	<u>1,046,783</u>	278,490	275.9%
Total deferred outflows of resources	<u>1,046,783</u>	<u>278,490</u>	275.9%
LIABILITIES:			
Current liabilities	9,256,121	6,150,637	50.5%
Noncurrent liabilities	<u>8,972,756</u>	<u>9,307,529</u>	-3.6%
Total liabilities	<u>18,228,877</u>	<u>15,458,166</u>	17.9%
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pension	<u>659,159</u>	739,938	-10.9%
Total deferred inflows of resources	<u>659,159</u>	<u>739,938</u>	-10.9%
NET POSITION:			
Net investment in capital assets	29,439,101	28,976,738	1.6%
Unrestricted	<u>10,049,138</u>	<u>10,321,193</u>	-2.6%
Total net position	<u>\$ 39,488,239</u>	<u>39,297,931</u>	0.5%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

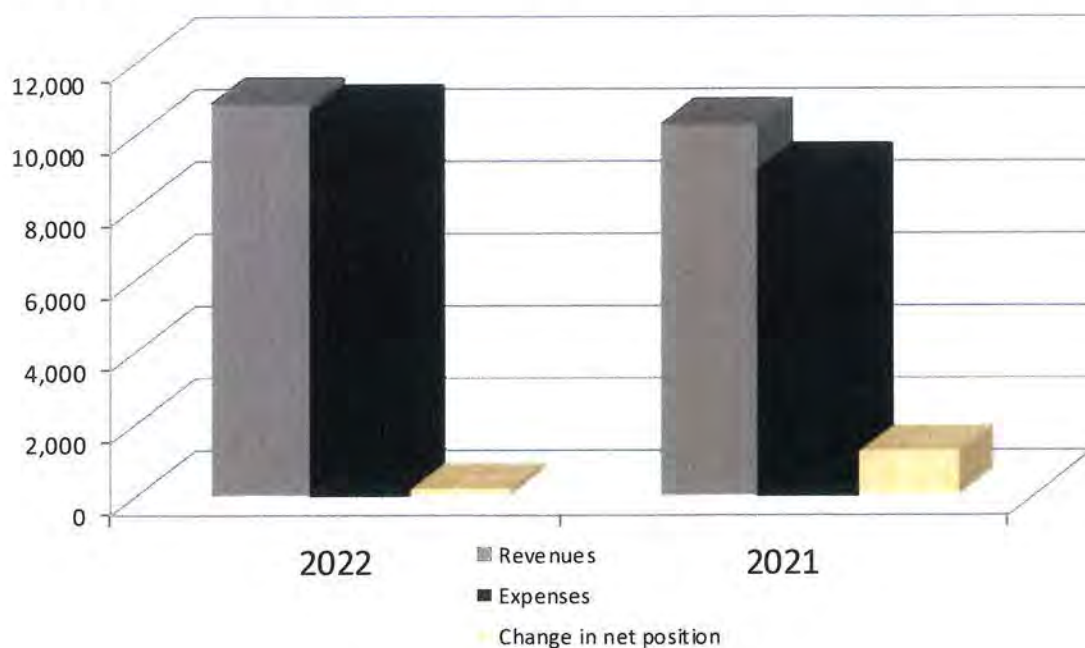
FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The following chart shows the assets, deferred outflows, liabilities, deferred inflows, and net position for the business-type activities for 2022 and 2021. The amounts are expressed in thousands.



Below is a comparative chart of the revenues and expenses of the business-type activities. The amounts are expressed in thousands.



CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

The Changes in Net Position for the years ended September 30, 2022 and 2021, are summarized in Table 5 below.

(Table 5)
Condensed Statements of Changes in Net Position
Business-Type Activities
For the Years Ended September 30, 2022 and 2021

	2022	2021	Percentage Change
REVENUES:			
Program revenues:			
Charges for services	\$ 11,052,554	10,157,612	8.8%
Capital grants and contributions	217,971	52,582	314.5%
Total program revenues	<u>11,270,525</u>	<u>10,210,194</u>	10.4%
General revenues:			
Other	(384,287)	86,907	-542.2%
Total general revenues	<u>(384,287)</u>	<u>86,907</u>	-542.2%
Total revenues	<u>10,886,238</u>	<u>10,297,101</u>	5.7%
EXPENSES:			
Public utility	8,881,870	7,352,524	20.8%
Sanitation	1,791,605	1,693,719	5.8%
Total expenses	<u>10,673,475</u>	<u>9,046,243</u>	18.0%
CHANGE IN NET POSITION BEFORE TRANSFERS	212,763	1,250,858	-83.0%
TRANSFERS	<u>(22,455)</u>	<u>-</u>	-100.0%
INCREASE (DECREASE) IN NET POSITION	190,308	1,250,858	-84.8%
NET POSITION AT BEGINNING OF YEAR	<u>39,297,931</u>	<u>38,047,073</u>	3.3%
NET POSITION AT END OF YEAR	<u>\$ 39,488,239</u>	<u>39,297,931</u>	0.5%

Total revenues of the City's business-type activities were \$10,886,238 and \$10,297,101 for the fiscal years ended September 30, 2022 and 2021, respectively. Total expenses including transfers for the City's business-type activities were \$10,695,930 for 2022 and \$9,046,243 for 2021, resulting in an increase in net position of \$190,308 in 2022 and an increase in net position of \$1,250,858 in 2021.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

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>2022</u>	<u>2021</u>
Operating revenues	\$ 7,288,348	6,977,574
Operating expenses	<u>(6,434,317)</u>	<u>(5,872,248)</u>
Operating income	\$ <u>854,031</u>	<u>1,105,326</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>2022</u>	<u>2021</u>
Operating revenues	\$ 2,139,070	1,591,390
Operating expenses	<u>(2,237,070)</u>	<u>(1,223,080)</u>
Operating income (loss)	\$ <u>(98,000)</u>	<u>368,310</u>

The required member billings and related operating expenses for East Madison County Sewage Disposal System were higher in the current year as a result of the increase in payments to the City of Jackson.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

Sanitation Fund

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

	<u>2022</u>	<u>2021</u>
Operating revenues	\$ 1,625,136	1,588,648
Operating expenses	<u>(1,791,605)</u>	<u>(1,693,719)</u>
Operating loss	\$ <u>(166,469)</u>	<u>(105,071)</u>

The increase in expenses is due to an increase in other service charges during the year.

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 \$23,577,039 was increased by amendments totaling \$1,343,990 to a final revenue budget of \$24,921,029.

The original General Fund expense budget of \$26,368,251 was increased by various amendments totaling \$1,782,724 to a final expense budget of \$28,150,975. Major components of the amendments included:

- Expenditures for general government were increased \$200,000 as a result of an increase in legal fees.
- Expenditures for public services were increased by \$1,200,000 for street improvements and \$50,000 for tree mitigation.
- Expenditures for culture and recreation were increased \$50,000 to replace the roof at the library.
- Court services supplies and capital expenditures were increased for continued expenditures on the courtroom renovations of \$228,000.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

GENERAL FUND BUDGETARY HIGHLIGHTS - CONTINUED:

Final Budget Compared to Actual Results

Actual revenues for the year were \$3,595,195 more than estimated. This was due mainly to a significant increase in sales taxes.

Actual expenditures for the year were \$3,233,786 less than budgeted. 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 \$241,480 less than estimated as a result of actual expenses for liability insurance and a variety of other expenses being less than budgeted.
- Public safety personnel services were \$705,073 less than budgeted 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 \$849,451 less than budgeted as a result of uncompleted street projects and less spent than budgeted for lawn and landscaping than budgeted.
- Public services personnel was \$379,060 less than budgeted because of vacancies that were not filled.
- Public safety capital outlay was \$279,009 less than budgeted due to grant restrictions related to a body-worn camera grant.
- Public services capital outlay was \$217,291 less than budgeted due to timing of ordered equipment being available.

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

At September 30, 2022, the City's capital assets for governmental activities include non-depreciable assets consisting of land and construction in progress of \$131,484,140, and depreciable capital assets, net of accumulated depreciation of \$130,549,519 for a total of \$262,033,659 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 below.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

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

	September 30, 2022	September 30, 2021	Percentage Change
Land	\$ 129,655,918	129,469,338	0.1%
Construction in progress	1,828,222	3,138,053	-41.7%
Buildings	20,658,383	21,206,166	-2.6%
Improvements other than buildings	6,713,524	6,943,648	-3.3%
Infrastructure	99,134,050	98,182,714	1.0%
Vehicles	2,181,444	2,036,297	7.1%
Furniture and equipment	1,201,125	1,271,421	-5.5%
Leased property	660,993	832,219	-20.6%
Total	\$ <u>262,033,659</u>	<u>263,079,856</u>	-0.4%

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

At September 30, 2022, the City of Ridgeland had \$38,110,718 in outstanding General Obligation Bonds, including premiums on bonds issued, \$28,992,368 in outstanding Limited Obligation Bonds, including premiums and discounts on bonds issued, and \$3,673,663 in other Long-Term Debt.

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

	September 30, 2022	September 30, 2021	Percentage Change
General obligation bonds	\$ 38,110,718	40,390,355	-5.6%
Limited obligation bonds	28,992,368	31,123,372	-6.8%
Loans and leases payable	2,786,253	3,548,969	-21.5%
Compensated absences	887,410	865,275	2.6%
Total	\$ <u>70,776,749</u>	<u>75,927,971</u>	-6.8%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2022

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

At September 30, 2022, the City had approximately \$36 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, 2022	September 30, 2021	Percentage Change
Land	\$ 3,404,209	3,404,209	0.0%
Construction in progress	542,012	-	100.0%
Buildings	103,358	106,351	-2.8%
Utility systems	31,552,107	32,878,018	-4.0%
Vehicles	374,749	328,015	14.2%
Machinery and equipment	214,004	213,528	0.2%
Total	\$ <u>36,190,439</u>	<u>36,930,121</u>	-2.0%

See Note 7 to the Financial Statements for more detailed information concerning business-type activities capital assets.

At September 30, 2022, the City of Ridgeland had \$3,731,373 in outstanding General Obligation Bonds, including premiums on bonds issued, and \$3,118,944 in other Long-Term Debt, including compensated absences related to its business-type activities.

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

	September 30, 2022	September 30, 2021	Percentage Change
General obligation bonds	\$ 3,731,373	4,581,643	-18.6%
Other long-term debt	3,019,965	3,371,740	-10.4%
Compensated absences	98,979	109,688	-9.8%
Total	\$ <u>6,850,317</u>	<u>8,063,071</u>	-15.0%

See Note 8 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, 2022

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.

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CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2022**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 13,821,552	9,962,263	23,783,815
Investments	17,733,752	9,014,579	26,748,331
Receivables (net, where applicable, of allowance for uncollectibles):			
Accounts	2,576,143	798,990	3,375,133
Grants	63,936	-	63,936
Taxes	11,843,748	-	11,843,748
Due from other governments	5,012,037	-	5,012,037
Interest	59,505	15,930	75,435
Internal balances	52,952	(52,952)	-
Inventories	-	518,383	518,383
Prepays	206,421	18,170	224,591
Restricted assets:			
Cash	5,407,154	-	5,407,154
Investments	-	863,690	863,690
Capital assets:			
Non-depreciable capital assets	131,484,140	3,946,221	135,430,361
Depreciable capital assets, net	<u>130,549,519</u>	<u>32,244,218</u>	<u>162,793,737</u>
Total assets	<u>318,810,859</u>	<u>57,329,492</u>	<u>376,140,351</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	<u>9,961,643</u>	<u>1,046,783</u>	<u>11,008,426</u>
Total deferred outflows of resources	\$ <u>9,961,643</u>	<u>1,046,783</u>	<u>11,008,426</u>

The accompanying notes are an integral part of this statement.

	<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 959,085	1,095,167	2,054,252
Accrued liabilities	532,712	56,970	589,682
Claims payable	261,634	-	261,634
Accrued interest payable	646,681	37,329	684,010
Payable from restricted assets - customer deposits	-	863,690	863,690
Cash bonds and seized cash	212,899	-	212,899
Due to other governments	871,078	-	871,078
Unearned revenue	38,311	5,968,663	6,006,974
Noncurrent liabilities:			
Due within one year:			
Compensated absences	44,371	4,949	49,320
Loans and leases payable	785,318	355,257	1,140,575
Bonds payable	4,985,143	888,769	5,873,912
Due in more than one year:			
Compensated absences	843,039	94,030	937,069
Loans and leases payable	2,000,935	2,664,708	4,665,643
Bonds payable	62,117,943	2,842,604	64,960,547
Net pension liability	31,944,199	3,356,741	35,300,940
Total liabilities	<u>106,243,348</u>	<u>18,228,877</u>	<u>124,472,225</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred property tax revenue	8,670,821	-	8,670,821
Deferred inflows related to pension	6,272,840	659,159	6,931,999
Total deferred inflows of resources	<u>14,943,661</u>	<u>659,159</u>	<u>15,602,820</u>
<u>NET POSITION</u>			
Net investment in capital assets	194,168,885	29,439,101	223,607,986
Restricted for:			
Court services	736,484	-	736,484
Tree mitigation	88,095	-	88,095
Public safety	163,487	-	163,487
Debt service	10,877,526	-	10,877,526
Capital projects	4,932,779	-	4,932,779
Unrestricted	<u>(3,381,763)</u>	<u>10,049,138</u>	<u>6,667,375</u>
Total net position	\$ <u>207,585,493</u>	<u>39,488,239</u>	<u>247,073,732</u>

CITY OF RIDGELAND, MISSISSIPPI

STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Program Revenues			Net (Expenses) Revenues and Changes in Net Position	
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Business- Type Activities
Functions/Programs:					
Governmental activities:					
General government	\$ 4,633,380	2,523,902	-	112,545	-
Public safety	12,429,834	952,587	136,661	207,445	-
Court services	243,147	-	-	-	-
Public services	8,896,882	28,850	25,000	6,074,983	-
Health and welfare	135,378	-	-	-	-
Culture and recreation	2,704,935	311,058	-	-	-
Interest on long-term debt	2,052,517	-	-	-	-
Total governmental activities	31,096,073	3,816,397	161,661	6,394,973	-
Business-type activities:					
Sanitation	1,791,605	1,625,136	-	6,625	-
Public utility	8,881,870	9,427,418	-	211,346	-
Total business-type activities	10,673,475	11,052,554	-	217,971	-
Total government	\$ 41,769,548	14,868,951	161,661	6,612,944	-
General revenues:					
Taxes:					
Ad valorem taxes	10,497,946	-	-	-	-
Sales tax	19,641,664	-	-	-	-
Utility in lieu of tax	335,306	-	-	-	-
General intergovernmental revenue	71,041	-	-	-	-
Interest earnings	255,426	-	-	-	-
Investment earnings (loss)	(2,045,582)	-	-	-	-
Gain on sale of capital assets	2,592	-	-	-	-
Other	162,481	-	-	-	-
Interfund transfers	22,455	-	-	-	-
Total general revenues	28,943,329	-	-	-	-
Change in net position	8,220,287	-	-	-	-
Net position at beginning of year, as previously reported	201,378,521	-	-	-	-
Prior period adjustments	(2,013,315)	-	-	-	-
Net position at beginning of year, as restated	199,365,206	-	-	-	-
Net position at end of year	207,585,493	-	-	-	-

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2022**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	2019 \$19.96M Bond Issue Fund	Other Nonmajor Funds	Total Governmental Funds
<u>ASSETS</u>						
Cash and cash equivalents	\$ 6,647,975	1,346,176	-	25,454	5,155,958	13,175,563
Restricted cash	-	-	4,316,979	-	1,090,175	5,407,154
Investments	13,128,860	-	-	4,604,892	-	17,733,752
Receivables (net of allowance for uncollectibles, where applicable):						
Accounts	1,705,065	-	-	-	-	1,705,065
Grants	38,797	-	-	-	25,139	63,936
Taxes	7,552,871	3,630,853	578,248	-	81,776	11,843,748
Due from other governments	-	-	4,613,738	-	398,299	5,012,037
Interest	30,156	-	-	29,349	-	59,505
Due from other funds	4,191,226	-	-	-	3,366,297	7,557,523
Prepays	177,421	-	-	-	-	177,421
Total assets	\$ 33,472,371	4,977,029	9,508,965	4,659,695	10,117,644	62,735,704
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ 828,019	-	2,000	-	129,066	959,085
Accrued liabilities	532,712	-	-	-	-	532,712
Cash bonds and seized cash	212,899	-	-	-	-	212,899
Due to other funds	-	-	581,290	4,393,178	2,037,624	7,012,092
Unearned revenue	38,311	-	-	-	-	38,311
Total liabilities	1,611,941	-	583,290	4,393,178	2,166,690	8,755,099
Deferred Inflows of Resources:						
Unavailable revenue - property taxes	4,507,323	3,503,474	578,248	-	81,776	8,670,821
Unavailable revenue - court fines	1,476,500	-	-	-	-	1,476,500
Unavailable revenue - Madison County	-	-	4,613,738	-	398,299	5,012,037
Total deferred inflows of resources	5,983,823	3,503,474	5,191,986	-	480,075	15,159,358
Fund Balances:						
Nonspendable:						
Prepaid items	177,421	-	-	-	-	177,421
Restricted for:						
Court services	736,484	-	-	-	-	736,484
Tree mitigation	88,095	-	-	-	-	88,095
Public safety	-	-	-	-	163,487	163,487
Debt service	-	1,473,555	3,733,689	-	658,245	5,865,489
Capital projects	-	-	-	266,517	6,690,827	6,957,344
Assigned to:						
Fiscal year 2023 budgeted deficit	3,145,935	-	-	-	-	3,145,935
Unassigned	21,728,672	-	-	-	(41,680)	21,686,992
Total fund balances	25,876,607	1,473,555	3,733,689	266,517	7,470,879	38,821,247
Total liabilities, deferred inflows of resources, and fund balances	\$ 33,472,371	4,977,029	9,508,965	4,659,695	10,117,644	62,735,704

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, 2022**

Total fund balances - governmental funds		\$ 38,821,247
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	388,076,551	
Less accumulated depreciation	<u>(126,042,892)</u>	262,033,659
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.		
		1,476,500
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.		
		5,012,037
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.		
		(79,124)
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		(31,944,199)
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	9,961,643	
Deferred inflows of resources related to pension	<u>(6,272,840)</u>	3,688,803
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	(67,103,086)	
Accrued interest payable	(646,681)	
Loan and lease obligations	(2,786,253)	
Compensated absences	<u>(887,410)</u>	(71,423,430)
Net position of governmental activities		\$ <u>207,585,493</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, 2022**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	2019 \$19.96M Bond Issue Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES:						
Taxes:						
Sales taxes	\$ 17,897,408	-	1,360,470	-	383,786	19,641,664
Current year ad valorem taxes	5,932,733	3,938,421	509,443	-	24,683	10,405,280
Prior year ad valorem taxes	52,139	40,527	-	-	-	92,666
Franchise fees	1,329,107	-	-	-	-	1,329,107
Licenses and permits	479,051	-	-	-	-	479,051
Intergovernmental	2,184,751	23,129	823,923	-	4,899,706	7,931,509
Charges for services	1,055,652	-	-	-	-	1,055,652
Fines and forfeitures	867,585	-	-	-	22,617	890,202
Contributions	50,191	-	-	-	25,000	75,191
Interest earnings	205,958	2,641	9,994	16,297	19,866	254,756
Investment earnings (loss)	(1,512,738)	-	-	(532,844)	-	(2,045,582)
Miscellaneous	160,081	-	-	-	2,400	162,481
Total revenues	<u>28,701,918</u>	<u>4,004,718</u>	<u>2,703,830</u>	<u>(516,547)</u>	<u>5,378,058</u>	<u>40,271,977</u>
EXPENDITURES:						
Current:						
General government	4,218,764	-	-	775	-	4,219,539
Public safety	11,355,771	-	-	-	50,273	11,406,044
Court services	237,042	-	-	-	-	237,042
Public service	3,525,283	-	-	-	-	3,525,283
Health and welfare	135,378	-	-	-	-	135,378
Culture and recreation	2,175,976	-	-	-	9,779	2,185,755
Capital outlay	3,109,336	-	-	99,685	2,722,835	5,931,856
Debt service:						
Principal	221,172	2,715,948	2,010,000	-	110,000	5,057,120
Interest and other fiscal charges	21,606	1,360,975	583,008	-	233,980	2,199,569
Total expenditures	<u>25,000,328</u>	<u>4,076,923</u>	<u>2,593,008</u>	<u>100,460</u>	<u>3,126,867</u>	<u>34,897,586</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,701,590</u>	<u>(72,205)</u>	<u>110,822</u>	<u>(617,007)</u>	<u>2,251,191</u>	<u>5,374,391</u>
OTHER FINANCING SOURCES (USES):						
Sale of capital assets	25,933	-	-	-	-	25,933
Transfers in	86,613	-	-	-	1,410,531	1,497,144
Transfers out	(677,489)	-	-	(767,116)	(30,084)	(1,474,689)
Total other financing sources (uses):	<u>(564,943)</u>	<u>-</u>	<u>-</u>	<u>(767,116)</u>	<u>1,380,447</u>	<u>48,388</u>
NET CHANGE IN FUND BALANCES	<u>3,136,647</u>	<u>(72,205)</u>	<u>110,822</u>	<u>(1,384,123)</u>	<u>3,631,638</u>	<u>5,422,779</u>
Fund balances at beginning of year	<u>22,739,960</u>	<u>1,545,760</u>	<u>3,622,867</u>	<u>1,650,640</u>	<u>3,839,241</u>	<u>33,398,468</u>
Fund balances at end of year	\$ <u>25,876,607</u>	<u>1,473,555</u>	<u>3,733,689</u>	<u>266,517</u>	<u>7,470,879</u>	<u>38,821,247</u>

The accompanying notes are an integral part of this statement.

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, 2022**

Net change in fund balances - total governmental funds	\$ 5,422,779
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	5,931,856
Less current year depreciation expense	<u>(7,042,257)</u>
	(1,110,401)
The net effect of other transactions involving capital assets (i.e., sales, disposals, and donations) is to increase net position.	64,209
Revenues in the funds that provide current financial resources but have been included in the Statement of Activities in prior fiscal years.	(1,068,879)
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.	116,238
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.	5,057,119
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.	306,344
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	30,814
Change in compensated absences	(22,135)
Changes in pension liabilities and related deferred inflows and outflows of resources	<u>(575,801)</u>
	<u>(567,122)</u>
Change in net position of governmental activities	\$ <u>8,220,287</u>

The accompanying notes are an integral part of this statement.

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CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2022**

	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	\$ 8,581,890	1,119,315	261,058	9,962,263	645,989
Investments	9,014,579	-	-	9,014,579	-
Receivables (net of allowances for uncollectibles, where applicable):					
Accounts	580,088	102,503	116,399	798,990	-
Interest	15,930	-	-	15,930	-
Due from other funds	-	-	-	-	-
Inventories	518,383	-	-	518,383	-
Prepays	18,016	154	-	18,170	29,000
Total current assets	<u>18,728,886</u>	<u>1,221,972</u>	<u>377,457</u>	<u>20,328,315</u>	<u>674,989</u>
Restricted assets:					
Investments	863,690	-	-	863,690	-
Total restricted assets	<u>863,690</u>	<u>-</u>	<u>-</u>	<u>863,690</u>	<u>-</u>
Property, plant and equipment:					
Land	3,404,209	-	-	3,404,209	-
Buildings	782,034	-	-	782,034	-
Construction in progress	542,012	-	-	542,012	-
Machinery and equipment	1,327,807	37,036	-	1,364,843	-
Vehicles	1,419,568	74,599	-	1,494,167	-
Utility systems	<u>55,225,025</u>	<u>7,859,262</u>	<u>-</u>	<u>63,084,287</u>	<u>-</u>
	62,700,655	7,970,897	-	70,671,552	-
Less: accumulated depreciation	<u>(30,568,161)</u>	<u>(3,912,952)</u>	<u>-</u>	<u>(34,481,113)</u>	<u>-</u>
Net property, plant and equipment	<u>32,132,494</u>	<u>4,057,945</u>	<u>-</u>	<u>36,190,439</u>	<u>-</u>
Total assets	<u>51,725,070</u>	<u>5,279,917</u>	<u>377,457</u>	<u>57,382,444</u>	<u>674,989</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	<u>975,700</u>	<u>71,083</u>	<u>-</u>	<u>1,046,783</u>	<u>-</u>
Total deferred outflows of resources	\$ <u>975,700</u>	<u>71,083</u>	<u>-</u>	<u>1,046,783</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	\$ 323,384	603,899	167,884	1,095,167	-
Claims payable	-	-	-	-	261,634
Accrued liabilities	52,875	4,095	-	56,970	-
Accrued interest payable	37,329	-	-	37,329	-
Unearned revenue	5,920,421	48,242	-	5,968,663	-
Due to other funds	5,431	-	-	5,431	540,000
Compensated absences	4,609	340	-	4,949	-
Notes payable	355,257	-	-	355,257	-
Bonds payable	888,769	-	-	888,769	-
Total current liabilities	<u>7,588,075</u>	<u>656,576</u>	<u>167,884</u>	<u>8,412,535</u>	<u>801,634</u>
Current liabilities payable from restricted assets:					
Customer deposits	<u>863,690</u>	<u>-</u>	<u>-</u>	<u>863,690</u>	<u>-</u>
Noncurrent liabilities:					
Compensated absences	87,561	6,469	-	94,030	-
Notes payable - net of current portion	2,664,708	-	-	2,664,708	-
Bonds payable - net of current portion	2,842,604	-	-	2,842,604	-
Net pension liability	<u>3,128,797</u>	<u>227,944</u>	<u>-</u>	<u>3,356,741</u>	<u>-</u>
Total noncurrent liabilities	<u>8,723,670</u>	<u>234,413</u>	<u>-</u>	<u>8,958,083</u>	<u>-</u>
Total liabilities	<u>17,175,435</u>	<u>890,989</u>	<u>167,884</u>	<u>18,234,308</u>	<u>801,634</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pension	<u>614,398</u>	<u>44,761</u>	<u>-</u>	<u>659,159</u>	<u>-</u>
Total deferred inflows of resources	<u>614,398</u>	<u>44,761</u>	<u>-</u>	<u>659,159</u>	<u>-</u>
<u>NET POSITION</u>					
Net investment in capital assets	25,381,156	4,057,945	-	29,439,101	-
Unrestricted	<u>9,529,781</u>	<u>357,305</u>	<u>209,573</u>	<u>10,096,659</u>	<u>(126,645)</u>
Total net position	<u>\$ 34,910,937</u>	<u>4,415,250</u>	<u>209,573</u>	<u>39,535,760</u>	<u>(126,645)</u>
Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds				<u>(47,521)</u>	
Net position of business-type activities				<u>\$ 39,488,239</u>	

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	
OPERATING REVENUES:					
Water sales	\$ 3,459,383	-	-	3,459,383	-
Sewer charges	3,537,650	2,139,070	-	5,676,720	-
Tap fees and connection fees	120,612	-	-	120,612	-
Late fees	165,463	-	-	165,463	-
Tamper fees	2,050	-	-	2,050	-
Billing contracts	3,172	-	-	3,172	-
Miscellaneous income	18	-	-	18	-
Sanitation	-	-	1,625,136	1,625,136	-
Health insurance contributions	-	-	-	-	1,995,108
Total operating revenues	<u>7,288,348</u>	<u>2,139,070</u>	<u>1,625,136</u>	<u>11,052,554</u>	<u>1,995,108</u>
OPERATING EXPENSES:					
Personal services	1,549,264	145,478	-	1,694,742	-
Supplies	435,724	53,704	-	489,428	-
Other service charges	2,414,938	1,770,786	1,791,605	5,977,329	-
Depreciation	2,034,391	267,102	-	2,301,493	-
Claims expense	-	-	-	-	1,656,789
Total operating expenses	<u>6,434,317</u>	<u>2,237,070</u>	<u>1,791,605</u>	<u>10,462,992</u>	<u>1,656,789</u>
OPERATING INCOME (LOSS)	<u>854,031</u>	<u>(98,000)</u>	<u>(166,469)</u>	<u>589,562</u>	<u>338,319</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest earnings	104,853	1,225	514	106,592	671
Investment earnings (loss)	(490,882)	-	-	(490,882)	-
Gain on sale of capital assets	3	-	-	3	-
Interest and fiscal charges	(243,129)	-	-	(243,129)	-
Total nonoperating revenues (expenses)	<u>(629,155)</u>	<u>1,225</u>	<u>514</u>	<u>(627,416)</u>	<u>671</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	<u>224,876</u>	<u>(96,775)</u>	<u>(165,955)</u>	<u>(37,854)</u>	<u>338,990</u>
Capital contributions	211,346	-	6,625	217,971	-
Transfers in	34,074	-	-	34,074	-
Transfers out	<u>(56,529)</u>	<u>-</u>	<u>-</u>	<u>(56,529)</u>	<u>-</u>
CHANGE IN NET POSITION	<u>413,767</u>	<u>(96,775)</u>	<u>(159,330)</u>	<u>157,662</u>	<u>338,990</u>
NET POSITION AT BEGINNING OF YEAR	<u>34,497,170</u>	<u>4,512,025</u>	<u>368,903</u>	<u>39,378,098</u>	<u>(465,635)</u>
NET POSITION AT END OF YEAR	<u>\$ 34,910,937</u>	<u>4,415,250</u>	<u>209,573</u>	<u>39,535,760</u>	<u>(126,645)</u>
Change in net position - total proprietary funds				\$ 157,662	
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds				32,646	
Change in net position for business-type activities				\$ 190,308	

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, 2022**

	Business-Type Activities Enterprise Funds				Internal Service Fund
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 10,366,786	2,233,913	1,623,741	14,224,440	-
Health insurance contributions received	-	-	-	-	1,995,108
Cash paid to suppliers and employees	(5,073,274)	(1,424,875)	(1,763,640)	(8,261,789)	(1,499,758)
Net cash provided by (used in) operating activities	<u>5,293,512</u>	<u>809,038</u>	<u>(139,899)</u>	<u>5,962,651</u>	<u>495,350</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal paid on bonds and notes	(1,187,370)	-	-	(1,187,370)	-
Change in amount due to or from other funds	5,431	-	-	5,431	-
Contributions	205,915	-	-	205,915	-
Proceeds from grants	5,431	-	6,625	12,056	-
Transfers in	34,074	-	-	34,074	-
Transfers out	(56,529)	-	-	(56,529)	-
Interest paid on bonds and notes	(266,486)	-	-	(266,486)	-
Acquisition of capital assets	(1,224,899)	(338,219)	-	(1,563,118)	-
Proceeds from sale of capital assets	1,308	-	-	1,308	-
Net cash provided by (used in) capital and related financing activities	<u>(2,483,125)</u>	<u>(338,219)</u>	<u>6,625</u>	<u>(2,814,719)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchases of investments	(6,240,923)	-	-	(6,240,923)	-
Interest received	83,743	1,225	514	85,482	671
Proceeds from sales of investments	<u>1,789,204</u>	<u>-</u>	<u>-</u>	<u>1,789,204</u>	<u>-</u>
Net cash provided by investing activities	<u>(4,367,976)</u>	<u>1,225</u>	<u>514</u>	<u>(4,366,237)</u>	<u>671</u>
Net increase (decrease) in cash and cash equivalents	(1,557,589)	472,044	(132,760)	(1,218,305)	496,021
Cash and cash equivalents at beginning of year	<u>10,139,479</u>	<u>647,271</u>	<u>393,818</u>	<u>11,180,568</u>	<u>149,968</u>
Cash and cash equivalents at end of year	\$ <u>8,581,890</u>	<u>1,119,315</u>	<u>261,058</u>	<u>9,962,263</u>	<u>645,989</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

STATEMENT OF CASH FLOWS

PROPRIETARY FUNDS

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison 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)	\$ 854,031	(98,000)	(166,469)	589,562	338,319
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	2,034,391	267,102	-	2,301,493	-
(Increase) decrease in:					
Accounts receivable	89,432	138,827	(1,395)	226,864	-
Inventories	(286,539)	-	-	(286,539)	-
Prepays	(1,089)	(8)	-	(1,097)	(29,000)
Deferred outflows related to pension	(722,586)	(45,707)	-	(768,293)	-
Increase (decrease) in:					
Accounts payable	(388,626)	513,295	27,965	152,634	186,031
Accrued compensated absences	(11,104)	395	-	(10,709)	-
Accrued liabilities	(10,785)	393	-	(10,392)	-
Unearned revenue	2,957,495	(43,984)	-	2,913,511	-
Customer deposits	31,642	-	-	31,642	-
Compensated absences - long-term	-	-	-	-	-
Net pension liability	820,393	84,361	-	904,754	-
Deferred inflows related to pension	(73,143)	(7,636)	-	(80,779)	-
Total adjustments	4,439,481	907,038	26,570	5,373,089	157,031
Net cash provided by (used in) operating activities	\$ 5,293,512	809,038	(139,899)	5,962,651	495,350
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES:					
Amortization of bond premium included in interest expense	\$ 14,672	-	-	14,672	-
NONCASH INVESTING ACTIVITIES:					
Amortization of investments premium included in interest income	\$ 19,394	-	-	19,394	-

NOTES TO FINANCIAL STATEMENTS

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

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, water and sewer utilities, sanitation, 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, 2022

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 they are intended to be used to finance operations. Expenses are recorded when a liability is incurred regardless of the timing and related cash flows.

Governmental funds financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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

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

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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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

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 these definitions 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 all highly liquid investments and certificates of deposit with maturities of three months or less when acquired to be cash equivalents.

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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

E. Investments - continued:

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. 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.

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 represents a consumption of net assets 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 represents an acquisition of net assets 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.

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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

J. Budgets and Budgetary Accounting - continued:

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 statements be presented for the General Fund and major special revenue funds and be prepared according to budgetary laws and the Statement of Revenues, Expenditures, and Fund Balances 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 at the legal level of control must be approved by the City'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 in the government-wide Statement of Net Position.

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

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, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets - continued:

the Statement of Net Position. Each fund's investment in capital assets, net of related debt, 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 and construction in progress. 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, 2022

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, 2022.

O. Net Position and Fund Balances

Net Position

Net position in government-wide and proprietary fund financial statements represents the difference between assets and deferred outflows of resources and liabilities and deferred inflows of resources. 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, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

O. Net Position and Fund Balances - continued:

Net Position - continued:

- **Restricted:** This component of net position consists of net position with constraints placed on use either by 1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- **Unrestricted:** 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.

Fund Balances

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 (the Board of Aldermen).
- **Assigned:** fund balances that contain self-imposed constraints of the government to be used for a particular purpose. The Board of Aldermen can assign fund balances.
- **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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

O. Net Position and Fund Balances - continued:

Fund Balances - continued:

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.

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

Mandatory segregations of assets are presented as restricted assets. Such segregation is required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets is shown as restricted net position.

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.

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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 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, 2022:

	Cash and Cash Equivalents	Investments	Restricted Cash and Cash Equivalents	Restricted Investments	Total
Governmental activities:					
General fund	\$ 6,647,975	13,128,860	-	-	19,776,835
Debt service fund	1,346,176	-	-	-	1,346,176
Colony Park TIF bond debt fund	-	-	4,316,979	-	4,316,979
2019 \$19.96M Bond Issue Fund	25,454	4,604,892	-	-	4,630,346
Nonmajor governmental funds	5,155,958	-	1,090,175	-	6,246,133
Internal service fund	645,989	-	-	-	645,989
Total governmental activities	<u>13,821,552</u>	<u>17,733,752</u>	<u>5,407,154</u>	<u>-</u>	<u>36,962,458</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

	Cash and Cash Equivalents	Investments	Restricted Cash and Cash Equivalents	Restricted Investments	Total
Business-type activities:					
Public utility fund	\$ 8,581,890	9,014,579	-	863,690	18,460,159
East Madison County regional sewer fund	1,119,315	-	-	-	1,119,315
Sanitation fund	261,058	-	-	-	261,058
Total business-type activities	<u>9,962,263</u>	<u>9,014,579</u>	<u>-</u>	<u>863,690</u>	<u>19,840,532</u>
Government-wide total	\$ <u>23,783,815</u>	<u>26,748,331</u>	<u>5,407,154</u>	<u>863,690</u>	<u>56,802,990</u>

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, 2022, are summarized as follows:

	<u>Reported Amount</u>	<u>Bank Balance</u>
Cash	\$ <u>23,377,642</u>	<u>23,810,792</u>
Total deposits	\$ <u>23,377,642</u>	<u>23,810,792</u>

The difference of \$433,150 was principally due to outstanding checks. Of the bank balance, \$250,283 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, 2022, \$23,560,509 of the City's bank balance of \$23,810,792 was exposed to custodial credit risk as follows:

Collateralized by the State Public Funds Guaranty Pool	\$ <u>23,810,792</u>
Total	\$ <u>23,810,792</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Cash Equivalents

Cash equivalents represent investments in U.S. Government money market mutual funds. Cash equivalents totaled \$5,811,402 at September 30, 2022.

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. State law has not addressed interest rate risk. The City uses the specific identification method to disclose interest rate risk. Under this method, the notes provide an actual list of the maturities for different individual investments.

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, 2022, 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 securities	\$ 6,052,177	AAA	21.92%	1.5-2.75%
Federal Home Loan Bank	4,604,892	AAA	16.68%	1-2.08%
Governmental National Mortgage Association (GNMA)	7,985,860	AA+	28.92%	1.25-4.00%
State of Mississippi tax notes	2,479,285	AA	8.98%	0.407-3.009%
Mississippi Development Bank tax notes	78,500	AA-	0.28%	1.75%
Private Export Funding Group bonds	2,678,670	AAA	9.70%	2.05%
SBA asset-backed securities	434,582	Not Rated	1.57%	0.55-1.79%
US International Development Finance Corporation	670,860	AAA	2.43%	0.00%
Cleveland MS general obligation bonds	530,965	Not Rated	1.92%	1.00%
Small Business Administration loans	1,999,537	Not Rated	7.24%	1.79-2.82%
Pearl MS urban renewal revenue bonds	96,693	Ba2	0.36%	5.60%
Total investments	\$ <u>27,612,021</u>		<u>100.00%</u>	

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

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	\$ 3,550,209	2,501,968	-	-
Federal Home Loan Bank	-	4,604,892	-	-
Governmental National Mortgage Association (GNMA)	-	-	459,136	7,526,724
State of Mississippi tax notes	124,936	2,354,349	-	-
Mississippi Development Bank tax notes	-	78,500	-	-
Private Export Funding Group bonds	149,744	2,528,926	-	-
SBA asset-backed securities	-	90,790	343,792	-
US International Development Finance Corp. bonds	86,433	584,427	-	-
Cleveland MS general obligation bonds	180,439	350,526	-	-
Small Business Administration loans	35,104	111,304	-	1,853,129
Pearl MS urban renewal revenue bonds	-	96,693	-	-
Total investments	\$ 4,126,865	13,302,375	802,928	9,379,853

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 failure of the counter party to a transaction, the City will not be able to recover the value of its investments that are held by an outside party. The City does not have a formal investment policy that addresses custodial credit risk. As of September 30, 2022, 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, 2022, the City had an unrealized loss of \$2,607,602, which reflects changes in the fair value of investments. The City's level 2 investments are valued using pricing models maximizing the use of observable inputs for similar securities.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

The City has the following recurring fair value measurements as of September 30, 2022:

- US Treasury securities of \$10,657,069 are valued using quoted market prices (Level 1 inputs).
- Mortgage-backed securities of \$4,525,556 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).
- Municipal obligations of \$3,185,443 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).
- Asset-backed securities of \$434,582 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).
- Collateralized mortgage obligations of \$3,460,304 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).
- SBA Loans of \$1,999,537 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).
- Corporate Bonds of \$3,349,530 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers and/or pricing (Level 2 inputs).

NOTE 3 - RECEIVABLES

Receivables at September 30, 2022, consisted of the following:

	Accounts	Grants	Taxes	Due from Other Governments	Interest	Total
Governmental activities:						
General fund	\$ 5,948,787	38,797	7,552,871	-	30,156	13,570,611
Debt service fund	-	-	3,630,853	-	-	3,630,853
Colony Park TIF bond debt fund	-	-	578,248	4,613,738	-	5,191,986
2019 \$19.96M Bond Issue fund	-	-	-	-	29,349	29,349
Nonmajor governmental funds	-	25,139	81,776	398,299	-	505,214
Internal service fund	-	-	-	-	-	-
Gross receivables	5,948,787	63,936	11,843,748	5,012,037	59,505	22,928,013
Less: Allowance for uncollectible accounts	(4,243,722)	-	-	-	-	(4,243,722)
Total governmental funds	1,705,065	63,936	11,843,748	5,012,037	59,505	18,684,291
Adjustment to full accrual	871,078	-	-	-	-	871,078
Total governmental activities	2,576,143	63,936	11,843,748	5,012,037	59,505	19,555,369

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 3 - RECEIVABLES - CONTINUED:

	Accounts	Grants	Taxes	Due from Other Governments	Interest	Total
Business-type activities:						
Public utility enterprise fund	\$ 978,522	-	-	-	15,930	994,452
East Madison County regional sewer fund	102,503	-	-	-	-	102,503
Sanitation fund	201,426	-	-	-	-	201,426
Gross receivables	1,282,451	-	-	-	15,930	1,298,381
Less: Allowance for uncollectible accounts	(483,461)	-	-	-	-	(483,461)
Total business-type activities	798,990	-	-	-	15,930	814,920
Total government-wide	\$ 3,375,133	63,936	11,843,748	5,012,037	75,435	20,370,289

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2022, in the amount of \$5,012,037 represents the net present value of amounts due from Madison County, Mississippi in accordance with interlocal pledge agreements designed to provide funds for the payment 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 projects 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.

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

Fiscal Year Ending September 30,	
2023	\$ 682,115
2024	937,223
2025	937,048
2026	939,430
2027	937,505
2028-2032	1,630,367
2033-2037	144,931
	<u>6,208,619</u>
Total payments due under interlocal pledge agreements	6,208,619
Less discount to present value	<u>(1,196,582)</u>
Total due from other governments	\$ <u>5,012,037</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 5 - PROPERTY TAXES

Property taxes for fiscal year 2022 were levied in September 2021 on the assessed valuation of property located in the City of Ridgeland, Mississippi as of the preceding January 1, the lien date. Receivables from property taxes are recorded at the date the taxes are levied. 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 2023 property taxes levied in September 2022. The City has recorded deferred inflows for these taxes, which will be recognized during the year ended September 30, 2023.

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, 2022, were approximately 99% of the total tax levy.

The tax rate levied by the City for 2022 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>\$ 20.03</u>

NOTE 6 - CAPITAL ASSETS - GOVERNMENTAL ACTIVITIES

Capital asset activity for governmental activities for the year ended September 30, 2022, was as follows:

	Balance at October 1, 2021	Additions	Deletions	Transfers	Balance at September 30, 2022
Non-depreciable capital assets:					
Land	\$ 129,469,338	186,580	-	-	129,655,918
Construction in progress	<u>3,138,053</u>	<u>2,959,719</u>	<u>-</u>	<u>(4,269,550)</u>	<u>1,828,222</u>
Total non-depreciable capital assets	<u>132,607,391</u>	<u>3,146,299</u>	<u>-</u>	<u>(4,269,550)</u>	<u>131,484,140</u>
Depreciable capital assets:					
Buildings	28,605,646	-	-	23,686	28,629,332
Improvements other than buildings	13,559,989	248,891	-	-	13,808,880
Infrastructure	193,196,293	1,776,983	-	4,245,864	199,219,140
Vehicles	8,246,668	521,134	(205,411)	-	8,562,391
Furniture and equipment	4,779,753	326,095	(26,098)	-	5,079,750
Leased property under capital leases:					
Vehicles	949,242	-	-	-	949,242
Furniture and equipment	<u>343,676</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>343,676</u>
Total depreciable capital assets	<u>249,681,267</u>	<u>2,873,103</u>	<u>(231,509)</u>	<u>4,269,550</u>	<u>256,592,411</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 6 - CAPITAL ASSETS - GOVERNMENTAL ACTIVITIES - CONTINUED:

	Balance at October 1, 2021	Additions	Deletions	Transfers	Balance at September 30, 2022
Less accumulated depreciation for:					
Buildings	\$ (7,399,480)	(571,469)	-	-	(7,970,949)
Improvements other than buildings	(6,616,341)	(479,015)	-	-	(7,095,356)
Infrastructure	(95,013,579)	(5,071,511)	-	-	(100,085,090)
Vehicles	(6,210,371)	(355,445)	184,869	-	(6,380,947)
Furniture and equipment	(3,508,332)	(393,591)	23,298	-	(3,878,625)
Leased property under capital leases	(460,699)	(171,226)	-	-	(631,925)
Total accumulated depreciation	<u>(119,208,802)</u>	<u>(7,042,257)</u>	<u>208,167</u>	<u>-</u>	<u>(126,042,892)</u>
Total depreciable capital assets, net	<u>130,472,465</u>	<u>(4,169,154)</u>	<u>(23,342)</u>	<u>4,269,550</u>	<u>130,549,519</u>
Total governmental activities capital assets, net	\$ <u>263,079,856</u>	<u>(1,022,855)</u>	<u>(23,342)</u>	<u>-</u>	<u>262,033,659</u>

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

General government	\$ 359,704
Public safety	819,914
Public services	5,354,998
Culture and recreation	<u>507,641</u>
Total depreciation expense - governmental activities	\$ <u>7,042,257</u>

NOTE 7 - CAPITAL ASSETS - BUSINESS-TYPE ACTIVITIES

Capital asset activity for business-type activities for the year ended September 30, 2022, was as follows:

	Balance at October 1, 2021	Additions	Deletions	Transfers	Balance at September 30, 2022
Non-depreciable capital assets:					
Land	\$ 3,404,209	-	-	-	3,404,209
Construction in progress	-	542,012	-	-	542,012
Total non-depreciable capital assets	<u>3,404,209</u>	<u>542,012</u>	<u>-</u>	<u>-</u>	<u>3,946,221</u>
Depreciable capital assets:					
Buildings	782,034	-	-	-	782,034
Utility systems	62,232,690	851,597	-	-	63,084,287
Vehicles	1,381,038	113,129	-	-	1,494,167
Machinery and equipment	1,309,733	56,382	(1,272)	-	1,364,843
Total depreciable capital assets	<u>65,705,495</u>	<u>1,021,108</u>	<u>(1,272)</u>	<u>-</u>	<u>66,725,331</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 7 - CAPITAL ASSETS - BUSINESS-TYPE ACTIVITIES - CONTINUED:

	Balance at October 1, 2021	Additions	Deletions	Transfers	Balance at September 30, 2022
Less accumulated depreciation for:					
Buildings	\$ (675,683)	(2,993)	-	-	(678,676)
Utility systems	(29,354,672)	(2,177,508)	-	-	(31,532,180)
Vehicles	(1,053,023)	(66,395)	-	-	(1,119,418)
Machinery and equipment	(1,096,205)	(55,641)	1,007	-	(1,150,839)
Total accumulated depreciation	(32,179,583)	(2,302,537)	1,007	-	(34,481,113)
Total depreciable capital assets, net	33,525,912	(1,281,429)	(265)	-	32,244,218
Total business-type activities capital assets, net	\$ 36,930,121	(739,417)	(265)	-	36,190,439

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

Public Utility Fund	\$ 2,034,391
East Madison County Regional Sewer Fund	267,102
Total depreciation expense - business-type activities	\$ 2,301,493

NOTE 8 - 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, 2022:

	Beginning Balance October 1, 2021	Additions/ Proceeds	Reductions/ Payments	Ending Balance September 30, 2022	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 38,691,065	-	2,174,403	36,516,662	2,241,904
General obligation premium	1,699,290	-	105,234	1,594,056	105,234
Limited obligation bonds	31,040,000	-	2,120,000	28,920,000	2,627,000
Limited obligation discount	(156,671)	-	(15,668)	(141,003)	(15,667)
Limited obligation premium	240,043	-	26,672	213,371	26,672
Notes	2,777,800	-	541,543	2,236,257	558,144
Capital lease obligations	771,169	-	221,173	549,996	227,174
Compensated absences	865,275	257,063	234,928	887,410	44,371
Government activities total	\$ 75,927,971	257,063	5,408,285	70,776,749	5,814,832

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

	Beginning Balance October 1, 2021	Additions/ Proceeds	Reductions/ Payments	Ending Balance September 30, 2022	Due Within One Year
Business-type activities:					
General obligation bonds	\$ 4,502,936	-	835,598	3,667,338	874,096
General obligation premium	78,707	-	14,672	64,035	14,673
Notes	3,371,740	-	351,775	3,019,965	355,257
Compensated absences	109,688	45,478	56,187	98,979	4,949
Business-type activities total	8,063,071	45,478	1,258,232	6,850,317	1,248,975
Government-wide total	\$ 83,991,042	302,541	6,666,517	77,627,066	7,063,807

Debt service requirements at September 30, 2022, were as follows:

Governmental Activities								
Fiscal Year Ending September 30,	General Obligation Bonds		Limited Obligation Bonds		Notes and Capital Leases Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 2,241,904	1,205,295	2,627,000	795,661	785,321	82,077	5,654,225	2,083,033
2024	2,299,031	1,134,848	2,708,005	722,733	743,670	58,204	5,750,706	1,915,785
2025	2,756,907	1,060,764	2,784,005	646,739	748,743	33,744	6,289,655	1,741,247
2026	2,821,659	968,389	2,864,004	567,896	508,519	10,098	6,194,182	1,546,383
2027	2,727,161	874,895	2,950,004	485,505	-	-	5,677,165	1,360,400
2028-2032	10,545,000	3,086,675	11,489,982	1,188,281	-	-	22,034,982	4,274,956
2033-2037	10,195,000	1,262,203	3,497,000	211,882	-	-	13,692,000	1,474,085
2038-2042	2,930,000	132,600	-	-	-	-	2,930,000	132,600
	\$ 36,516,662	9,725,669	28,920,000	4,618,697	2,786,253	184,123	68,222,915	14,528,489

Business-Type Activities						
Fiscal Year Ending September 30,	General Obligation Bonds		Note Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 874,096	165,182	355,257	56,026	1,229,353	221,208
2024	909,969	127,932	350,272	48,784	1,260,241	176,716
2025	596,093	94,164	358,072	40,984	954,165	135,148
2026	629,341	64,359	307,129	33,811	936,470	98,170
2027	657,839	32,892	301,099	28,241	958,938	61,133
2028-2032	-	-	1,092,852	63,335	1,092,852	63,335
2033-2037	-	-	255,284	11,357	255,284	11,357
2038-2042	-	-	-	-	-	-
	\$ 3,667,338	484,529	3,019,965	282,538	6,687,303	767,067

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Bonds and notes payable at September 30, 2022, 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, and interest at 2.00% to 5.00%, payable on 2-1 and 8-1 of each year.

Debt Service Fund	\$ 3,307,662	
Public Utility Enterprise Fund	<u>2,992,338</u>	\$ 6,300,000

\$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; and interest at 3.00% to 4.00%, payable on 2-1 and 8-1 of each year. 18,760,000

\$2,419,000 General Obligation Refunding Bonds Series 2021 due in annual installments of \$475,000 to \$491,000, payable on 5-1 of each year through 5-1-26; and interest at 0.58%, payable on 5-1 and 11-1 of each year. 1,944,000

\$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. 3,410,000

\$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; and interest at 2.25% to 3.125%, payable on 6-1 and 12-1 of each year. 9,095,000

\$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; 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. 675,000

\$ 40,184,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds:

\$15,390,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$1,375,000 to \$1,740,000, payable 10-1-20 through 10-1-29; and interest varying annually from 1.25% to 3.00%, payable on 4-1 and 10-1 of each year beginning with 10-1-20 and ending with 10-1-29. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

\$ 12,610,000

\$2,300,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$105,000 to \$210,000, payable 11-1-20 through 11-1-34; and interest of 5.00%, 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.

2,085,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

\$7,800,000 Tax Increment Financing Bonds Series 2021 due in annual installments of \$442,000 to \$606,000, payable 10-1-22 through 10-1-36; and interest of 2.25%, payable on 4-1 and 10-1 of each year beginning with 4-1-22 and ending with 10-1-36. 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.

\$ 7,800,000

\$7,775,000 Tax Increment Financing Bonds Series 2020 due in annual installments of \$635,000 to \$790,000, payable 10-1-20 through 4-1-31; and interest varying annually from 2.00% to 3.00%, payable on 10-1 and 4-1 of each year beginning with 10-1-20 and ending with 4-1-31. The bonds are to be funded by ad valorem taxes collected annually on the incremental increase in the value of real and personal property and any increase in sales tax revenues located within the specified benefiting area. In accordance with an interlocal pledge agreement between the City and Madison County, Mississippi, the County has irrevocably pledged to the City for payment of a portion of the principal and interest on the Bonds and expenses of the Paying Agent on the Bonds, the added incremental increase in county ad valorem taxes levied against the property constituting the Redevelopment Project Sites and improvements. The pledge made pursuant to the agreement is irrevocable until such time as the entirety of the principal of and interest on each series of Bonds and the fees and expenses of the Paying Agent are indefeasibly paid in full, whether at maturity or otherwise.

6,425,000

\$ 28,920,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - 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 5.00%, 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.	\$ 2,236,257
\$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.	898,260
\$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.	782,801
\$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.	758,191
\$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.	12,594
\$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.	175,692

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - 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. \$ 207,912

\$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. 184,515
\$ 5,256,222

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, 2022, the amount of outstanding bonded debt was equal to 7.86% of property assessments of \$485,141,563 computed as follows:

Bonded debt:	
General obligation bonds - Governmental Activities	\$ 38,110,718
General obligation bonds - Business-Type Activities	3,731,373
Less excludable debt:	
General obligation bonds - Business-Type Activities	<u>(3,731,373)</u>
Total debt subject to limitation	\$ <u>38,110,718</u>
Assessed valuation	\$ 485,141,563
Percentage	7.86%

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 \$1,292,918 and accumulated depreciation of \$631,925, resulting in a net book value of \$660,993. Obligations of the City's governmental activities under capital leases at September 30, 2022, are as follows:

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Capital Lease Obligations - continued:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2022	\$ 227,174	15,604	242,778
2023	168,026	9,614	177,640
2024	<u>154,796</u>	<u>9,331</u>	<u>164,127</u>
Total lease payments	\$ <u>549,996</u>	<u>34,549</u>	<u>584,545</u>

Bond Covenants

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 9 - INTERFUND ADVANCES AND TRANSFERS

The following tables summarize interfund advances from/to at September 30, 2022:

Advances

Advances to/from other funds at September 30, 2022, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	2019 \$19.96M Bond Issue Fund	\$ 1,026,881
	Public Utility Fund	5,431
	Colony Park TIF Bond Debt Fund	581,290
	Internal Service Fund	540,000
	Other Nonmajor Funds	<u>2,037,624</u>
		4,191,226
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	<u>3,366,297</u>
		\$ <u>7,557,523</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, 2022

NOTE 9 - INTERFUND ADVANCES AND TRANSFERS - CONTINUED:

Advances - continued:

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.

Transfer In	Transfer Out	Amount
Other Nonmajor Funds	2019 \$19.96M Bond Issue Fund	\$ 767,116
Other Nonmajor Funds	General Fund	643,415
		<u>1,410,531</u>
Public Utility Fund	General Fund	<u>34,074</u>
General Fund	Public Utility Fund	56,529
General Fund	Other Nonmajor Funds	30,084
		<u>86,613</u>
		<u>\$ 1,531,218</u>

NOTE 10 - DEFINED BENEFIT PENSION PLAN

General Information about the Pension Plan

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

Benefits Provided. Membership in PERS is a condition of employment granted upon hiring for qualifying employees and officials of the State of Mississippi (the State), state universities, community and junior colleges, and teachers and employees of the public school districts. For those persons employed by political subdivisions and instrumentalities of the State, membership is contingent upon approval of the entity's participation in PERS by the PERS Board of Trustees. If approved, membership for the entity's employees is a condition of employment and eligibility is granted to those who qualify upon hiring. Members and employers are statutorily required to

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022**

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

contribute certain percentages of salaries and wages as specified by the Board of Trustees. A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus interest. Upon withdrawal of contributions, a member forfeits service credit represented by those contributions. Participating members who are vested and retire at or after age 60 or those who retire regardless of age with at least 30 years of creditable service (25 years of creditable service for employees who became members of PERS before July 1, 2011) are entitled, upon application, to an annual retirement allowance payable monthly for life in an amount equal to 2.0 percent of their average compensation for each year of creditable service up to and including 30 years (25 years for those who became members of PERS before July 1, 2011), plus 2.5 percent for each additional year of creditable service with an actuarial reduction in the benefit for each year of creditable service below 30 years or the number of years in age that the member is below 65, whichever is less. Average compensation is the average of the employee's earnings during the four highest-compensated years of creditable service. A member may elect a reduced retirement allowance payable for life with the provision that, after death, a beneficiary receives benefits for life or for a specified number of years. Benefits vest upon completion of eight years of membership service (four years of membership service for those who became members of PERS before July 1, 2007). PERS also provides certain death and disability benefits. In the event of death prior to retirement of any member whose spouse and/or children are not entitled to a retirement allowance, the deceased member's accumulated contributions and interest are paid to the designated beneficiary. A Cost-of-Living Adjustment (COLA) payment is made to eligible retirees and beneficiaries. The COLA is equal to 3.0 percent of the annual retirement allowance for each full fiscal year of retirement up to the year in which the retired member reaches age 60 (55 for those who became members of PERS before July 1, 2011), with 3.0 percent compounded for each fiscal year thereafter.

The City's total payroll for all employees was \$12,123,800 and the total covered payroll was \$12,010,282 for the year ended September 30, 2022. 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, 2022, 2021, and 2020 were \$2,089,787, \$2,006,973, and \$2,024,344, respectively. The contributions for each year met the required contributions and were paid out of General Fund, Public Utility Fund, and East Madison County Regional Sewer Fund based on each fund's proportionate share of covered payroll.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

At September 30, 2022, the City reported a liability of \$35,300,940 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021. 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, 2022, the City's proportion was 0.1715 percent, which was a decrease of 0.0005 percentage points from its proportion measured as of June 30, 2021.

For the year ended September 30, 2022, the City recognized pension expense of \$988,206. At September 30, 2022, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 503,504	-
Net difference between projected and actual earnings on pension plan investments	8,698,986	6,931,999
Change of assumptions	1,240,144	-
Changes in proportion and differences between City contributions and proportionate share of contributions	-	-
City contributions subsequent to the measurement date	565,792	-
Total	\$ <u>11,008,426</u>	<u>6,931,999</u>

The \$565,792 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, 2023. 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,	
2023	\$ 1,108,328
2024	807,105
2025	(320,323)
2026	<u>1,915,525</u>
Total	\$ <u>3,510,635</u>

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 10 - 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, 2022, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	2.40 percent
Salary increases	2.65 - 17.90 percent, including inflation
Investment rate of return	7.55 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, 95% of male rates up to age 60, 110% for ages 61 to 75 and 101% for ages above 77. For females, 84% of female rates up to age 72 and 100% for ages above 76. Mortality rates for disability retirees were based on the PubG.H-2010 Disabled Table adjusted 134% for males and 121% for females. Mortality rates for Contingent Annuitants were based on the PubS.H-2010(B) Contingent Annuitant Table, adjusted 97% for males and 110% for females. Mortality rates will be projected generationally using the MP-2020 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 %	4.35 %
International Equity	22 %	4.25 %
Global Equity	12 %	4.55 %
Debt Securities	20 %	(0.50) %
Real Estate	10 %	3.50 %
Private Equity	8 %	5.75 %
Cash	1 %	(1.05) %
Total	\$ <u>100</u> %	

Discount Rate. The discount rate used to measure the total pension liability was 7.55 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

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, 2022, actuarial valuations, calculated using the discount rate of 7.55 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 (6.55 percent) or one percentage point higher (8.55 percent) than the current rate:

	<u>City's Proportionate Share of Net Pension Liability</u>
1.00% decrease (6.55%)	\$ 46,071,333
Current discount rate (7.55%)	35,300,940
1.00% increase (8.55%)	26,421,300

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 11 - 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.

Litigation

The City is party to legal proceedings which occur in the normal course of governmental operations. Management is not aware of any outstanding litigation that could have a material adverse effect on the net position of the City.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 12 - 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. The pool also has catastrophic reinsurance coverage for statutory limits above the pool's retention, provided by Safety National Casualty Corporation. The pool may make an overall supplemental assessment or declare a refund depending on the loss experience of all the entities it insures. A report can be obtained by accessing the following website: <http://www.mwcc.state.ms.us/> or by writing to the Mississippi Workers' Compensation Commission at P.O. Box 5300, Jackson, Mississippi 39296-5300.

NOTE 13 - 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' salaries.

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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 13 - HEALTH INSURANCE PLAN - CONTINUED:

For fiscal year ended September 30, 2022, the City was reimbursed \$51,088 for losses in excess of \$65,000 per individual. The AAAP was not exceeded for the fiscal year. The liability reported at September 30, 2022, 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 2020 through 2022, were as follows:

	Balance at Beginning of Fiscal Year	Current Year Claims and Changes in Estimates	Claims Payments	Balance at End of Fiscal Year
2019-2020	\$ 64,486	1,412,390	1,384,322	92,554
2020-2021	92,554	1,354,656	1,371,607	75,603
2021-2022	75,603	1,187,150	1,001,119	261,634

NOTE 14 - COMMITMENTS

At September 30, 2022, 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, 2022	Commitment Outstanding as of September 30, 2022
City Center	Other	\$ 443,029	382,685	60,344
E County Line Rd Rehab	Engineering	78,500	74,575	3,925
Highland Commerce	Engineering	2,559,560	803,480	1,756,080
Traffic Signal Safety Equipment	Contractor	1,096,915	366,375	730,540
Lake Harbour Wolcott to Hwy 51	Engineering	129,819	73,831	55,988
Jackson St Redevelopment	Engineering	85,000	56,937	28,063
Total				\$ 2,634,940

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 15 - 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>
Capital Project Funds - consolidated with other nonmajor funds:	
Ridgewood Rd Drainage Improvement Fund	\$ (29,180)
Highland Colony Rebuild Fund	(12,500)
Internal Service Fund	<u>(126,645)</u>
Total	\$ <u>(168,325)</u>

The deficit in the Ridgewood Rd Drainage Improvement Fund and Highland Colony Rebuild Fund will be remedied through transfers from other municipal funds. 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 16 - NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Accounting Pronouncements

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 standard had no impact on the City's financial statements.

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 standard had no impact on 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 of this standard had no impact on the City's financial statements.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 16 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Adopted Accounting Pronouncements - continued:

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 standard had no impact 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 effects of this statement had no impact on the City's financial statements.

Recently Issued Accounting Pronouncements

GASB Statement No. 91, *Conduit Debt Obligations*, provides a single method of reporting conduit debt obligations and eliminates a diversity in practices associated with commitments extended by issuers, arrangements associated with conduit debt obligations, and related note disclosures. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

GASB Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, issued March 2020, with the primary objective 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2022

NOTE 16 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

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.

NOTE 17 - SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 29, 2023, 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.

NOTE 18 - PRIOR PERIOD ADJUSTMENT

In the prior year, a receivable was recorded in the amount of \$2,013,315 that represented the net present value of future receipts from Madison County as a result of its anticipated participation in the Renaissance Phase III Project (\$7,800,000 Tax Increment Financing Bonds Series 2021). Subsequently, it was determined that the County would not be participating. As a result, the entire prior year balance was written off. This adjustment reduced beginning net position of governmental activities by \$2,013,315.

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

CITY OF RIDGELAND, MISSISSIPPI

**GENERAL FUND
SEPTEMBER 30, 2022**

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, 2022

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Sales taxes	\$ 13,210,892	13,210,892	17,609,215	4,398,323
Ad valorem taxes	5,717,430	5,717,430	5,951,913	234,483
Franchise fees	1,229,495	1,229,495	1,329,107	99,612
Licenses and permits	371,846	371,846	479,051	107,205
Intergovernmental	877,928	2,141,793	2,309,369	167,576
Charges for services	880,876	880,876	1,055,652	174,776
Fines and forfeits	1,106,218	1,109,318	887,375	(221,943)
Contributions	-	50,191	50,191	-
Interest and interest earnings	113,888	113,888	200,045	86,157
Net unrealized loss on investments	-	-	(1,512,738)	(1,512,738)
Miscellaneous	68,466	95,300	157,044	61,744
Total Revenues	23,577,039	24,921,029	28,516,224	3,595,195
EXPENDITURES:				
General Government:				
Judicial - City Court:				
Personal services	644,078	644,078	628,919	15,159
Supplies	11,150	8,850	3,802	5,048
Other services and charges	41,758	64,058	52,709	11,349
Total Judicial - City Court	696,986	716,986	685,430	31,556
Mayor and Board:				
Personal services	447,360	447,360	444,437	2,923
Supplies	1,990	1,990	1,087	903
Other services and charges	158,604	158,604	131,326	27,278
Capital outlay	1,340	4,516	4,515	1
Total Mayor and Board	609,294	612,470	581,365	31,105
Financial Administration:				
Personal services	841,909	841,909	841,087	822
Supplies	8,470	8,470	7,725	745
Other services and charges	172,298	172,128	152,064	20,064
Capital outlay	1,340	1,447	1,447	-
Total Financial Administration	1,024,017	1,023,954	1,002,323	21,631
MIS:				
Supplies	2,100	2,100	1,979	121
Other services and charges	27,630	27,630	27,528	102
Capital outlay	3,580	1,922	1,922	-
Total MIS	33,310	31,652	31,429	223

CITY OF RIDGELAND, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Amounts</u>	<u>Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
EXPENDITURES - CONTINUED:				
General Government - continued:				
Legal:				
Other services and charges	\$ 150,000	350,000	343,537	6,463
Total Legal	150,000	350,000	343,537	6,463
Human Resources:				
Supplies	150	150	143	7
Other services and charges	19,503	18,048	9,507	8,541
Total Human Resources	19,653	18,198	9,650	8,548
General Government Building:				
Personal services	53,659	53,659	53,439	220
Supplies	6,100	6,100	4,066	2,034
Other services and charges	530,428	530,428	455,359	75,069
Total General Government Building	590,187	590,187	512,864	77,323
Community Promotion:				
Supplies	300	300	172	128
Other services and charges	154,150	154,150	114,810	39,340
Total Community Promotion	154,450	154,450	114,982	39,468
Engineering:				
Other services and charges	2,500	2,500	-	2,500
Total Engineering	2,500	2,500	-	2,500
Community Development:				
Personal services	955,358	955,358	817,240	138,118
Supplies	22,950	22,950	22,663	287
Other services and charges	108,724	116,524	71,376	45,148
Capital outlay	26,800	27,800	27,728	72
Total Community Development	1,113,832	1,122,632	939,007	183,625
Historical Committee:				
Other services and charges	5,750	5,750	124	5,626
Total Historical Committee	5,750	5,750	124	5,626
Miscellaneous Capital Outlay:				
Capital outlay	-	2,501	2,501	-
Total Miscellaneous Capital Outlay	-	2,501	2,501	-
Total General Government:				
Personal services	2,942,364	2,942,364	2,785,122	157,242
Supplies	53,210	50,910	41,637	9,273
Other services and charges	1,371,345	1,599,820	1,358,340	241,480
Capital outlay	33,060	38,186	38,113	73
Total General Government	4,399,979	4,631,280	4,223,212	408,068

CITY OF RIDGELAND, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Amounts</u>	<u>Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>(Budgetary Basis)</u>	<u>Positive (Negative)</u>
EXPENDITURES - CONTINUED:				
Public Safety:				
Police:				
Personal services	\$ 6,000,489	6,000,489	5,681,972	318,517
Supplies	287,225	390,325	303,779	86,546
Other services and charges	895,903	925,399	794,867	130,532
Capital outlay	751,939	662,378	459,968	202,410
Total Police	7,935,556	7,978,591	7,240,586	738,005
Police - OJP Grant Fund:				
Supplies	28,638	28,638	26,652	1,986
Capital outlay	5,600	5,600	3,999	1,601
Total Police - OJP Grant Fund	34,238	34,238	30,651	3,587
Police Donation Fund:				
Supplies	-	5,890	5,890	-
Other services and charges	9,500	9,500	-	9,500
Capital outlay	7,200	11,327	11,285	42
Total Police Donation Fund	16,700	26,717	17,175	9,542
Fire:				
Personal services	4,468,471	4,468,471	4,101,921	366,550
Supplies	164,250	166,642	129,666	36,976
Other services and charges	327,429	330,725	312,622	18,103
Capital outlay	33,349	38,661	95,082	(56,421)
Total Fire	4,993,499	5,004,499	4,639,291	365,208
Court Services Fee Fund:				
Personal services	175,525	175,525	155,519	20,006
Supplies	-	53,471	53,377	94
Other services and charges	26,400	27,200	27,195	5
Capital outlay	359,121	532,850	401,473	131,377
Total Court Services Fee Fund	561,046	789,046	637,564	151,482
Total Public Safety:				
Personal services	10,644,485	10,644,485	9,939,412	705,073
Supplies	480,113	644,966	519,364	125,602
Other services and charges	1,259,232	1,292,824	1,134,684	158,140
Capital outlay	1,157,209	1,250,816	971,807	279,009
Total Public Safety	13,541,039	13,833,091	12,565,267	1,267,824
Public Services:				
Public Works:				
Personal services	2,100,070	2,100,070	1,721,010	379,060
Supplies	450,050	450,050	414,013	36,037
Other services and charges	2,955,793	4,164,294	3,282,743	881,551
Capital outlay	287,651	286,651	69,360	217,291
Total Public Works	5,793,564	7,001,065	5,487,126	1,513,939

CITY OF RIDGELAND, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES - CONTINUED:				
Public Services - continued:				
Keep Ridgeland Beautiful:				
Other services and charges	\$ 20,000	20,000	17,379	2,621
Total Keep Ridgeland Beautiful	20,000	20,000	17,379	2,621
Tree Mitigation:				
Other services and charges	-	50,000	34,721	15,279
Total Tree Mitigation	-	50,000	34,721	15,279
Total Public Services:				
Personal services	2,100,070	2,100,070	1,721,010	379,060
Supplies	450,050	450,050	414,013	36,037
Other services and charges	2,975,793	4,184,294	3,334,843	849,451
Capital outlay	287,651	286,651	69,360	217,291
Total Public Services	5,813,564	7,021,065	5,539,226	1,481,839
Health and Welfare:				
Other services and charges	135,378	135,378	135,378	-
Total Health and Welfare	135,378	135,378	135,378	-
Culture and Recreation:				
Parks & Recreation:				
Personal services	1,107,572	1,107,572	1,081,666	25,906
Supplies	180,400	180,918	156,292	24,626
Other services and charges	758,222	758,222	748,819	9,403
Capital outlay	38,000	39,082	38,320	762
Total Parks and Recreation	2,084,194	2,085,794	2,025,097	60,697
Libraries:				
Supplies	2,750	2,750	-	2,750
Other services and charges	148,835	198,835	186,231	12,604
Total Libraries	151,585	201,585	186,231	15,354
Total Culture and Recreation:				
Personal services	1,107,572	1,107,572	1,081,666	25,906
Supplies	183,150	183,668	156,292	27,376
Other services and charges	907,057	957,057	935,050	22,007
Capital outlay	38,000	39,082	38,320	762
Total Culture and Recreation	2,235,779	2,287,379	2,211,328	76,051

CITY OF RIDGELAND, MISSISSIPPI
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u>	<u>Variance with</u> <u>Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Basis)</u>	<u>Positive</u> <u>(Negative)</u>
EXPENDITURES - CONTINUED:				
Debt service:				
Principal	\$ 221,174	221,174	221,172	2
Interest and other fiscal charges	21,608	21,608	21,606	2
Total debt service	242,782	242,782	242,778	4
Total expenditures	\$ 26,368,521	28,150,975	24,917,189	3,233,786
Excess (deficiency) of revenue over (under) expenditures	\$ (2,791,482)	(3,229,946)	3,599,035	6,828,981
Other financing sources (uses):				
Transfers in	30,084	30,084	86,613	56,529
Transfers out	(7,000)	(677,488)	(677,489)	(1)
Proceeds from capital lease	-	-	-	-
Sale of capital assets	29,994	29,994	25,933	(4,061)
Total other financing sources (uses)	53,078	(617,410)	(564,943)	52,467
Net change in fund balance	\$ (2,738,404)	(3,847,356)	3,034,092	6,881,448
Fund balance at beginning of year			19,397,897	
Fund balance at end of year			\$ 22,431,989	

**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	\$ 22,431,989
Adjustments to GAAP basis:	
Net accrued revenue and related receivables	3,366,656
Net Prepaids	177,421
Net accrued expenditures and related liabilities paid after 30 days	(99,459)
Fund balance at end of year - GAAP basis	\$ 25,876,607

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>2022</u>	<u>2021</u>	<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	\$ 35,300,940	25,747,520	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	0.1715%	0.1742%	0.1747%	0.1763%	0.1788%	0.1786%	0.1759%	0.1808%	0.1797%
City's covered payroll	12,010,282	11,523,069	11,635,448	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	293.92%	223.44%	290.66%	270.08%	260.44%	259.06%	279.16%	252.05%	219.80%
PERS' fiduciary net position as a percentage of the total pension liability	59.93%	70.44%	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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Contractually required contribution	\$ 2,089,787	2,006,973	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>2,089,787</u>	<u>2,006,973</u>	<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>	<u>-</u>	<u>-</u>
City's covered payroll	\$ 12,010,282	11,523,069	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%	17.42%	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, 2022**

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. Additionally, capital outlay for the General Fund is budgeted at the departmental level and is reflected as such in the budgetary basis schedule. 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, 2020 valuation for the September 30, 2022 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	27.7 years
Asset valuation method	5-year smoothed fair value
Price inflation	2.75 percent
Salary increase	3.00 percent to 18.25 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 - CONTINUED:
SEPTEMBER 30, 2022**

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, 2022**

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.
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, 2022**

	<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	\$ 3,806,119	3,806,119	3,957,706	151,587
Intergovernmental	21,172	21,172	23,129	1,957
Interest earnings	20,850	20,850	2,641	(18,209)
Total revenues	<u>3,848,141</u>	<u>3,848,141</u>	<u>3,983,476</u>	<u>135,335</u>
EXPENDITURES:				
Debt Service:				
Principal	2,670,948	2,670,948	2,715,948	(45,000)
Interest and other fiscal charges	<u>1,448,814</u>	<u>1,448,814</u>	<u>1,360,975</u>	<u>87,839</u>
Total expenditures	<u>4,119,762</u>	<u>4,119,762</u>	<u>4,076,923</u>	<u>42,839</u>
NET CHANGE IN FUND BALANCE	\$ <u>(271,621)</u>	<u>(271,621)</u>	(93,447)	<u>92,496</u>
Fund balance at beginning of year			<u>1,439,623</u>	
Fund balance at end of year			\$ <u>1,346,176</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			\$ 1,346,176	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>127,379</u>	
Fund balance at end of year - GAAP basis			\$ <u>1,473,555</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COLONY PARK TIF BOND DEBT FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ 1,059,989	1,059,989	1,360,470	300,481
Property taxes	631,462	631,462	509,443	(122,019)
Intergovernmental	915,402	915,402	823,923	(91,479)
Interest earned	545	545	9,994	9,449
Total revenues	<u>2,607,398</u>	<u>2,607,398</u>	<u>2,703,830</u>	<u>96,432</u>
EXPENDITURES:				
Debt Service:				
Principal	2,010,000	2,010,000	2,010,000	-
Interest and other fiscal charges	583,508	583,508	583,008	500
Total expenditures	<u>2,593,508</u>	<u>2,593,508</u>	<u>2,593,008</u>	<u>500</u>
NET CHANGE IN FUND BALANCE	\$ <u>13,890</u>	<u>13,890</u>	110,822	<u>96,932</u>
Fund balance at beginning of year			<u>3,622,867</u>	
Fund balance at end of year (same as GAAP)			\$ <u>3,733,689</u>	

CITY OF RIDGELAND, MISSISSIPPI

**2019 \$19.96M BOND ISSUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ 1,800	1,800	16,297	14,497
Investment income (loss)	-	-	(532,844)	(532,844)
Total revenues	<u>1,800</u>	<u>1,800</u>	<u>(516,547)</u>	<u>(518,347)</u>
EXPENDITURES:				
Other services and charges	-	775	775	-
Capital outlay	-	99,686	99,685	1
Total expenditures	<u>-</u>	<u>100,461</u>	<u>100,460</u>	<u>1</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,800</u>	<u>(98,661)</u>	<u>(617,007)</u>	<u>(518,346)</u>
OTHER FINANCING USES:				
Transfers out	<u>(997,337)</u>	<u>(997,337)</u>	<u>(767,116)</u>	<u>230,221</u>
Total other financing uses	<u>(997,337)</u>	<u>(997,337)</u>	<u>(767,116)</u>	<u>230,221</u>
NET CHANGE IN FUND BALANCE	<u>\$ (995,537)</u>	<u>(1,095,998)</u>	<u>(1,384,123)</u>	<u>(288,125)</u>
Fund balance at beginning of year			1,650,640	
Fund balance at end of year (same as GAAP)			<u>\$ 266,517</u>	

CITY OF RIDGELAND, MISSISSIPPI
NONMAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2022

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. Higginbotham 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 Higginbotham TIF project.
3. Renaissance Phase III 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 Renaissance Phase III TIF project.
4. 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.
5. 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.
6. East County Line Road Rehab Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the rehabilitation of East County Line Road.
7. 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.
8. Ridgewood Road Drainage Improvement Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the drainage improvements of Ridgewood Road.
9. Highland Commerce Drive Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the improvements of Highland Commerce Drive.
10. Wolcott Park Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the improvement of Wolcott Park.
11. Wheatley Street Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the Wheatly Street improvements.
12. Freedom Ridge Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the Freedom Ridge improvements.
13. Lake Harbour and Highway 51 Intersection - Capital Project Fund - This fund accounts for the financial resources to be used in reconstruction of the Lake Harbour and Highway 51 intersection.

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED:
SEPTEMBER 30, 2022**

14. Traffic Signal Equipment Improvement Fund - Capital Project Fund - This fund accounts for the financial resources to be replacement of traffic signals in the City.
15. Highland Colony Rebuild Fund - Capital Project Fund - This fund accounts for the financial resources to be used in street improvements of Highland Colony.
16. City Center Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the building of the new City Hall.
17. Jackson Street Redevelopment Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the redevelopment of Jackson Street.

CITY OF RIDGELAND, MISSISSIPPI
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2022

	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	\$ 170,678	-	4,985,280	5,155,958
Restricted cash	-	1,090,175	-	1,090,175
Receivables (net of allowance for uncollectibles, where applicable):				
Grants	-	-	25,139	25,139
Taxes	-	81,776	-	81,776
Due from other governments	-	398,299	-	398,299
Due from other funds	-	-	3,366,297	3,366,297
Total assets	\$ <u>170,678</u>	<u>1,570,250</u>	<u>8,376,716</u>	<u>10,117,644</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>				
Liabilities:				
Accounts payable	\$ 7,191	900	120,975	129,066
Due to other funds	-	431,030	1,606,594	2,037,624
Total liabilities	<u>7,191</u>	<u>431,930</u>	<u>1,727,569</u>	<u>2,166,690</u>
Deferred inflows of resources:				
Unavailable revenue - property taxes	-	81,776	-	81,776
Unavailable revenue - Madison county	-	398,299	-	398,299
Total deferred inflows of resources	<u>-</u>	<u>480,075</u>	<u>-</u>	<u>480,075</u>
Fund balances:				
Restricted:				
Public safety	163,487	-	-	163,487
Debt service	-	658,245	-	658,245
Capital projects	-	-	6,690,827	6,690,827
Unassigned	-	-	(41,680)	(41,680)
Total fund balances	<u>163,487</u>	<u>658,245</u>	<u>6,649,147</u>	<u>7,470,879</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ <u>170,678</u>	<u>1,570,250</u>	<u>8,376,716</u>	<u>10,117,644</u>

CITY OF RIDGELAND

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Special Revenue Fund	Debt Service Funds	Capital Projects Funds	Total Nonmajor Governmental Funds (See Exhibit A-5)
	Forfeiture and Seizure Fund			
REVENUES:				
Taxes:				
Sales taxes	\$ -	383,786	-	383,786
Property taxes	-	24,683	-	24,683
Intergovernmental	-	33,331	4,866,375	4,899,706
Fines and forfeitures	22,617	-	-	22,617
Contributions	-	-	25,000	25,000
Interest earnings	366	1,554	17,946	19,866
Miscellaneous income	-	-	2,400	2,400
Total revenues	<u>22,983</u>	<u>443,354</u>	<u>4,911,721</u>	<u>5,378,058</u>
EXPENDITURES:				
Public safety	50,273	-	-	50,273
Culture and recreation	-	-	9,779	9,779
Capital outlay	84,056	-	2,638,779	2,722,835
Debt service:				
Principal	-	110,000	-	110,000
Interest and other fiscal charges	-	233,980	-	233,980
Total expenditures	<u>134,329</u>	<u>343,980</u>	<u>2,648,558</u>	<u>3,126,867</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(111,346)</u>	<u>99,374</u>	<u>2,263,163</u>	<u>2,251,191</u>
OTHER FINANCING SOURCES (USES):				
Transfers in	-	-	1,410,531	1,410,531
Transfers out	-	-	(30,084)	(30,084)
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>1,380,447</u>	<u>1,380,447</u>
NET CHANGE IN FUND BALANCES	<u>(111,346)</u>	<u>99,374</u>	<u>3,643,610</u>	<u>3,631,638</u>
Fund balances at beginning of year	<u>274,833</u>	<u>558,871</u>	<u>3,005,537</u>	<u>3,839,241</u>
Fund balances at end of year	\$ <u>163,487</u>	<u>658,245</u>	<u>6,649,147</u>	<u>7,470,879</u>

CITY OF RIDGELAND, MISSISSIPPI

**FORFEITURE AND SEIZURE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ -	-	22,617	22,617
Interest earnings	-	-	366	366
Total revenues	-	-	22,983	22,983
EXPENDITURES:				
Supplies	40,215	33,458	25,566	7,892
Other services and charges	37,000	37,000	24,707	12,293
Capital outlay	70,000	92,320	84,056	8,264
Total expenditures	147,215	162,778	134,329	28,449
NET CHANGE IN FUND BALANCE	\$ <u>(147,215)</u>	<u>(162,778)</u>	(111,346)	<u>51,432</u>
Fund balance at beginning of year			274,833	
Fund balance at end of year (same as GAAP)			\$ <u>163,487</u>	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF SEPTEMBER 30, 2022**

	Higginbotham TIF Note Debt Fund	Renaissance Phase III TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
<u>ASSETS</u>			
Restricted cash	\$ 249,160	841,015	1,090,175
Receivables (net of allowance for uncollectibles, where applicable):			
Taxes	20,538	61,238	81,776
Due from other governments	<u>398,299</u>	<u>-</u>	<u>398,299</u>
Total assets	\$ <u>667,997</u>	<u>902,253</u>	<u>1,570,250</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	900	900
Due to other funds	<u>-</u>	<u>431,030</u>	<u>431,030</u>
Total liabilities	<u>-</u>	<u>431,930</u>	<u>431,930</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	20,538	61,238	81,776
Unavailable revenue - Madison county	<u>398,299</u>	<u>-</u>	<u>398,299</u>
Total deferred inflows of resources	<u>418,837</u>	<u>61,238</u>	<u>480,075</u>
Fund balances:			
Restricted:			
Debt service	<u>249,160</u>	<u>409,085</u>	<u>658,245</u>
Total fund balances	<u>249,160</u>	<u>409,085</u>	<u>658,245</u>
Total liabilities, deferred inflows of resources, and fund balances	\$ <u>667,997</u>	<u>902,253</u>	<u>1,570,250</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, 2022**

	Higginbotham TIF Note Debt Fund	Renaissance Phase III TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-5)
REVENUES:			
Taxes:			
Sales taxes	\$ 160,756	223,030	383,786
Property taxes	22,913	1,770	24,683
Intergovernmental	33,331	-	33,331
Interest earnings	374	1,180	1,554
Total revenues	<u>217,374</u>	<u>225,980</u>	<u>443,354</u>
EXPENDITURES:			
Debt service:			
Principal	110,000	-	110,000
Interest and other fiscal charges	107,000	126,980	233,980
Total expenditures	<u>217,000</u>	<u>126,980</u>	<u>343,980</u>
NET CHANGE IN FUND BALANCES	374	99,000	99,374
Fund balances at beginning of year	248,786	310,085	558,871
Fund balances at end of year	\$ <u>249,160</u>	<u>409,085</u>	<u>658,245</u>

CITY OF RIDGELAND, MISSISSIPPI
HIGGINBOTHAM TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ 160,745	160,745	160,756	11
Property taxes	22,911	22,911	22,913	2
Intergovernmental	33,343	33,343	36,233	5,792
Interest earnings	<u>384</u>	<u>384</u>	<u>374</u>	<u>(10)</u>
Total revenues	<u>217,383</u>	<u>217,383</u>	<u>220,276</u>	<u>5,795</u>
EXPENDITURES:				
Debt service:				
Principal	110,000	110,000	110,000	-
Interest	<u>107,000</u>	<u>107,000</u>	<u>107,000</u>	<u>-</u>
Total expenditures	<u>217,000</u>	<u>217,000</u>	<u>217,000</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>383</u>	<u>383</u>	<u>3,276</u>	<u>5,795</u>
NET CHANGE IN FUND BALANCE	\$ <u>383</u>	<u>383</u>	3,276	<u>5,795</u>
Fund balance at beginning of year			<u>245,884</u>	
Fund balance at end of year (same as GAAP)			\$ <u>249,160</u>	

CITY OF RIDGELAND, MISSISSIPPI

**RENAISSANCE PHASE III TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ 601,386	601,386	223,030	(378,355)
Property taxes	107,920	107,920	1,770	(106,150)
Intergovernmental	11,194	11,194	-	(11,194)
Interest earnings	-	-	1,180	1,179
Total revenues	<u>720,500</u>	<u>720,500</u>	<u>225,980</u>	<u>(494,520)</u>
EXPENDITURES:				
Debt service:				
Principal	445,000	445,000	-	445,000
Interest	<u>175,500</u>	<u>175,500</u>	<u>126,980</u>	<u>48,520</u>
Total expenditures	<u>620,500</u>	<u>620,500</u>	<u>126,980</u>	<u>493,520</u>
NET CHANGE IN FUND BALANCE	\$ <u>100,000</u>	<u>100,000</u>	99,000	<u>(1,000)</u>
Fund balance at beginning of year			<u>310,085</u>	
Fund balance at end of year (same as GAAP)			\$ <u>409,085</u>	

CITY OF RIDGELAND, MISSISSIPPI
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF SEPTEMBER 30, 2022

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	East County Line Road Rehab Fund	Lake Harbour Drive Extension Fund	Ridgewood Road Drainage Improvement Fund	Highland Commerce Drive Fund	Wolcott Park Improvements Fund	Wheatley Street Improvements Fund	Freedom Ridge Improvements Fund	Lake Harbour Reconstruction Fund	Traffic Signal Equipment Improvement Fund	Highland Colony Rebuild Fund	City Center Fund	Jackson Street Redevelopment Fund	Total Nonmajor Capital Projects Funds (See Exhibit C-4)
ASSETS															
Cash and cash equivalents	\$ 351	15,000	211,195	-	-	2,255,949	-	750,000	-	1,582,721	142,688	-	-	27,376	4,985,280
Due from other funds	-	-	-	479,751	-	-	-	-	-	-	-	-	2,886,546	-	3,366,297
Receivables, net of allowance for uncollectibles:															
Grants	-	-	-	-	-	-	-	-	-	-	25,123	-	-	-	-
Total assets	351	15,000	211,195	479,751	-	2,255,957	-	750,000	-	1,582,729	167,811	-	2,886,546	27,376	8,376,716
LIABILITIES AND FUND BALANCES															
Liabilities:															
Accounts payable	-	-	17,270	-	-	57,073	-	-	-	16,933	25,123	-	4,576	-	120,975
Due to other funds	-	-	-	9,065	29,180	-	-	-	-	-	-	12,500	1,555,849	-	1,606,594
Total liabilities	-	-	17,270	9,065	29,180	57,073	-	-	-	16,933	25,123	12,500	1,560,425	-	1,727,569
Fund balances:															
Restricted for:															
Capital projects	351	15,000	193,925	470,686	-	2,198,884	-	750,000	-	1,565,796	142,688	-	1,326,121	27,376	6,690,827
Unassigned	-	-	-	-	(29,180)	-	-	-	-	-	-	(12,500)	-	-	(41,680)
Total fund balances	351	15,000	193,925	470,686	(29,180)	2,198,884	-	750,000	-	1,565,796	142,688	(12,500)	1,326,121	27,376	6,649,147
Total liabilities and fund balances	\$ 351	15,000	211,195	479,751	-	2,255,957	-	750,000	-	1,582,729	167,811	-	2,886,546	27,376	8,376,716

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Jackson Street Multi-Use Fund	City Entrance Sign Hwy 51 Fund	East County Line Road Rehab Fund	Lake Harbour Drive Extension Fund	Ridgewood Road Drainage Improvement Fund	Highland Commerce Drive Fund	Wolcott Park Improvements Fund	Wheatley Street Improvements Fund	Freedom Ridge Improvements Fund	Lake Harbour Reconstruction Fund	Traffic Signal Equipment Improvement Fund	Highland Colony Rebuild Fund	City Center Fund	Jackson Street Redevelopment Fund	Interfund Elimin- ations	Total Nonmajor Capital Projects Funds (See Exhibit C-5)
REVENUES:																
Intergovernmental	-	-	-	-	-	3,000,000	-	-	-	1,500,000	366,375	-	-	-	-	4,866,375
Interest income	-	-	-	1,706	-	2,364	-	-	-	377	-	-	13,499	-	-	17,946
Contributions	-	-	-	-	-	-	-	-	-	-	-	-	25,000	-	-	25,000
Miscellaneous	-	-	-	-	-	-	-	-	-	-	-	-	2,400	-	-	2,400
Total revenues	-	-	-	1,706	-	3,002,364	-	-	-	1,500,377	366,375	-	40,899	-	-	4,911,721
EXPENDITURES:																
Culture and recreation	-	-	-	-	-	-	-	-	9,779	-	-	-	-	-	-	9,779
Capital outlay	-	-	74,575	-	21,000	803,480	-	-	-	74,581	366,602	12,500	1,228,417	57,624	-	2,638,779
Total expenditures	-	-	74,575	-	21,000	803,480	-	-	9,779	74,581	366,602	12,500	1,228,417	57,624	-	2,648,558
Excess (deficiency) of revenues over (under) expenditures	-	-	(74,575)	1,706	(21,000)	2,198,884	-	-	(9,779)	1,425,796	(227)	(12,500)	(1,187,518)	(57,624)	-	2,263,163
OTHER FINANCING SOURCES (USES):																
Transfers in	-	-	268,500	-	7,000	399	7,337	750,000	9,779	140,000	142,915	-	-	85,000	(399)	1,410,531
Transfers out	(30,483)	-	-	-	-	-	-	-	-	-	-	-	-	-	399	(30,084)
Total other financing sources (uses)	(30,483)	-	268,500	-	7,000	399	7,337	750,000	9,779	140,000	142,915	-	-	85,000	-	1,380,447
NET CHANGE IN FUND BALANCES	(30,483)	-	193,925	1,706	(14,000)	2,199,283	7,337	750,000	-	1,565,796	142,688	(12,500)	(1,187,518)	27,376	-	3,643,610
Fund balances at beginning of year	30,834	15,000	-	468,980	(15,180)	(399)	(7,337)	-	-	-	-	-	2,513,639	-	-	3,005,537
Fund balances at end of year	351	15,000	193,925	470,686	(29,180)	2,198,884	-	750,000	-	1,565,796	142,688	(12,500)	1,326,121	27,376	-	6,649,147

CITY OF RIDGELAND, MISSISSIPPI
JACKSON STREET MULTI-USE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers out	<u>(30,834)</u>	<u>(30,834)</u>	<u>(30,483)</u>	<u>(351)</u>
Total other financing sources	<u>(30,834)</u>	<u>(30,834)</u>	<u>(30,483)</u>	<u>(351)</u>
NET CHANGE IN FUND BALANCE	\$ <u><u>(30,834)</u></u>	<u><u>(30,834)</u></u>	<u>(30,483)</u>	<u>-</u>
Fund balance at beginning of year			<u>30,834</u>	
Fund balance at end of year (same as GAAP)			\$ <u><u>351</u></u>	

CITY OF RIDGELAND, MISSISSIPPI
CITY ENTRANCE SIGN HWY 51 FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ -	-	-	-
Fund balance at beginning of year			15,000	
Fund balance at end of year (same as GAAP)			\$ 15,000	

CITY OF RIDGELAND, MISSISSIPPI
EAST COUNTY LINE ROAD REHAB
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	2,108,500	-	(2,108,500)
Total revenues	-	2,108,500	-	(2,108,500)
EXPENDITURES:				
Capital outlay	-	2,377,000	57,305	2,319,695
Total expenditures	-	2,377,000	57,305	2,319,695
Excess (deficiency) of revenue over (under) expenditures	-	(268,500)	(57,305)	211,195
OTHER FINANCING SOURCES:				
Transfers in	-	268,500	268,500	-
Total other financing sources	-	268,500	268,500	-
NET CHANGE IN FUND BALANCE	\$ -	-	211,195	211,195
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 211,195	

**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	\$ 211,195
Adjustments to GAAP basis:	
Net accrued expenditures and related liabilities paid after 30 days	(17,270)
Fund balance at end of year - GAAP basis	\$ 193,925

CITY OF RIDGELAND, MISSISSIPPI
LAKE HARBOUR DRIVE EXTENSION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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:				
Interest income	\$ -	-	1,706	1,706
Total revenues	-	-	1,706	1,706
EXPENDITURES:				
Capital outlay	312,888	312,888	-	312,888
Total expenditures	312,888	312,888	-	312,888
NET CHANGE IN FUND BALANCE	\$ (312,888)	(312,888)	1,706	(311,182)
Fund balance at beginning of year			468,980	
Fund balance at end of year (same as GAAP)			\$ 470,686	

CITY OF RIDGELAND, MISSISSIPPI

**RIDGEWOOD ROAD DRAINAGE IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	<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	\$ 500,000	500,000	-	(500,000)
Total revenues	<u>500,000</u>	<u>500,000</u>	-	<u>(500,000)</u>
EXPENDITURES:				
Capital outlay	<u>492,000</u>	<u>492,000</u>	<u>21,000</u>	<u>471,000</u>
Total expenditures	<u>492,000</u>	<u>492,000</u>	<u>21,000</u>	<u>471,000</u>
Excess (deficiency) of revenue over (under) expenditures	<u>8,000</u>	<u>8,000</u>	<u>(21,000)</u>	<u>(29,000)</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
Total other financing sources	<u>7,000</u>	<u>7,000</u>	<u>7,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>15,000</u>	<u>15,000</u>	<u>(14,000)</u>	<u>(29,000)</u>
Fund balance at beginning of year			<u>(15,180)</u>	
Fund balance at end of year (same as GAAP)			\$ <u>(29,180)</u>	

CITY OF RIDGELAND, MISSISSIPPI
HIGHLAND COMMERCE DRIVE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ 2,000,000	2,000,000	3,000,000	1,000,000
Interest earned	-	-	2,364	2,364
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>3,002,364</u>	<u>1,002,364</u>
EXPENDITURES:				
Capital outlay	-	1,400,000	803,480	596,520
Total expenditures	<u>-</u>	<u>1,400,000</u>	<u>803,480</u>	<u>596,520</u>
Excess (deficiency) of revenue over (under) expenditures	<u>2,000,000</u>	<u>600,000</u>	<u>2,198,884</u>	<u>405,844</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>399</u>	<u>399</u>	<u>399</u>	<u>-</u>
Total other financing sources	<u>399</u>	<u>399</u>	<u>399</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	\$ <u>2,000,399</u>	<u>600,399</u>	2,199,283	<u>405,844</u>
Fund balance at beginning of year			(399)	
Fund balance at end of year (same as GAAP)			<u>\$ 2,198,884</u>	

CITY OF RIDGELAND, MISSISSIPPI
WOLCOTT PARK IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	-	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-	-
OTHER FINANCING SOURCES:				
Transfers in	7,337	7,337	7,337	-
Total other financing sources	7,337	7,337	7,337	-
NET CHANGE IN FUND BALANCE	\$ 7,337	7,337	7,337	-
Fund balance at beginning of year			(7,337)	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI
WHEATLEY STREET IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Capital outlay	750,000	750,000	-	750,000
Total expenditures	750,000	750,000	-	750,000
Excess (deficiency) of revenue over (under) expenditures	(750,000)	(750,000)	-	750,000
OTHER FINANCING SOURCES:				
Transfers in	750,000	750,000	750,000	-
Total other financing sources	750,000	750,000	750,000	-
NET CHANGE IN FUND BALANCE	\$ -	-	750,000	750,000
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 750,000	

CITY OF RIDGELAND, MISSISSIPPI

**FREEDOM RIDGE PARK IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
EXPENDITURES:				
Culture and Recreation	\$ 240,000	240,000	9,779	230,221
Total expenditures	240,000	240,000	9,779	230,221
Excess (deficiency) of revenues over (under) expenditures	(240,000)	(240,000)	(9,779)	230,221
OTHER FINANCING SOURCES:				
Transfers in	240,000	240,000	9,779	(230,221)
Total other financing sources	240,000	240,000	9,779	(230,221)
NET CHANGE IN FUND BALANCE	\$ -	-	-	-
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI

**LAKE HARBOUR DRIVE/HWY 51 INTERSECTION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	-	1,500,000	1,500,000
Interest income	-	-	377	377
Total revenues	-	-	1,500,377	1,500,377
EXPENDITURES:				
Capital outlay	-	140,000	57,648	82,351
Total expenditures	-	140,000	57,648	82,351
Excess (deficiency) of revenues over (under) expenditures	-	(140,000)	1,442,729	1,582,728
OTHER FINANCING SOURCES:				
Transfers in	-	140,000	140,000	-
Total other financing sources	-	140,000	140,000	-
NET CHANGE IN FUND BALANCE	\$ -	-	1,582,729	1,582,728
Fund balance at beginning of year			-	
Fund balance at end of year			\$ 1,582,729	
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			\$ 1,582,729	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			(16,933)	
Fund balance at end of year - GAAP basis			\$ 1,565,796	

CITY OF RIDGELAND, MISSISSIPPI
TRAFFIC SIGNAL EQUIPMENT IMPROVEMENTS FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ 954,000	954,000	341,252	(612,748)
Total revenues	<u>954,000</u>	<u>954,000</u>	<u>341,252</u>	<u>(612,748)</u>
EXPENDITURES:				
Capital outlay	<u>954,000</u>	<u>1,096,915</u>	<u>341,479</u>	<u>755,436</u>
Total expenditures	<u>954,000</u>	<u>1,096,915</u>	<u>341,479</u>	<u>755,436</u>
Excess (deficiency) of revenue over (under) expenditures	<u>-</u>	<u>(142,915)</u>	<u>(227)</u>	<u>142,688</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>-</u>	<u>142,915</u>	<u>142,915</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>142,915</u>	<u>142,915</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>-</u>	<u>142,688</u>	<u>142,688</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year			\$ <u>142,688</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			\$ 142,688	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			25,123	
Net accrued expenditures and related liabilities paid after 30 days			<u>(25,123)</u>	
Net change in fund balance - GAAP basis			\$ <u>142,688</u>	

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COLONY REBUILD FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ -	1,500,000	-	(1,500,000)
Total revenues	-	1,500,000	-	(1,500,000)
EXPENDITURES:				
Capital outlay	-	1,500,000	12,500	1,487,500
Total expenditures	-	1,500,000	12,500	1,487,500
Excess (deficiency) of revenues over (under) expenditures	-	-	(12,500)	(12,500)
NET CHANGE IN FUND BALANCE	\$ -	-	(12,500)	(12,500)
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ (12,500)	

CITY OF RIDGELAND, MISSISSIPPI
CITY CENTER FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	<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	\$ 4,000	4,000	13,499	9,499
Contributions	-	-	25,000	25,000
Miscellaneous	-	-	2,400	2,400
Total revenues	<u>4,000</u>	<u>4,000</u>	<u>40,899</u>	<u>36,899</u>
EXPENDITURES:				
Capital outlay	<u>3,252,001</u>	<u>3,252,001</u>	<u>1,253,259</u>	<u>1,998,742</u>
Total expenditures	<u>3,252,001</u>	<u>3,252,001</u>	<u>1,253,259</u>	<u>1,998,742</u>
NET CHANGE IN FUND BALANCE	\$ <u>(3,248,001)</u>	<u>(3,248,001)</u>	(1,212,360)	<u>2,035,641</u>
Fund balance at beginning of year			<u>2,538,481</u>	
Fund balance at end of year (same as GAAP)			\$ <u>1,326,121</u>	

CITY OF RIDGELAND, MISSISSIPPI
JACKSON STREET REDEVELOPMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2022

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Total revenues	\$ -	-	-	-
EXPENDITURES:				
Capital outlay	-	85,000	57,624	27,376
Total expenditures	-	85,000	57,624	27,376
Excess (deficiency) of revenues over (under) expenditures	-	(85,000)	(57,624)	27,376
OTHER FINANCING SOURCES:				
Transfers in	-	85,000	85,000	-
NET CHANGE IN FUND BALANCE	\$ -	-	27,376	27,376
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 27,376	

SUPPLEMENTAL INFORMATION
(UNAUDITED)

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2022**

GENERAL FUND:

U.S. Treasury securities	\$ 1,930,990
Governmental National Mortgage Association (GNMA)	5,696,027
US International Development Finance Corporation	221,300
Private Export Funding Corporation	710,282
Municipal Obligations	2,656,845
Small Business Administration	<u>1,913,416</u>
	<u>13,128,860</u>

2019 \$19.96M BOND ISSUE FUND:

Federal Home Loan Bank	<u>4,604,892</u>
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PUBLIC UTILITY FUND:

U.S. Treasury securities	4,121,187
Governmental National Mortgage Association (GNMA)	2,289,833
Municipal Obligations	528,598
Private Export Funding Corp	1,968,388
US International Development Finance Corporation	449,560
Small Business Administration	<u>520,703</u>
	<u>9,878,269</u>

Total of all investments	\$ <u>27,612,021</u>
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CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
SEPTEMBER 30, 2022**

<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	Kim Traylor	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	Vacant	St. Paul	50,000
Admin Assistant	Lauren Chamblee	St. Paul	50,000
Program Coordinator	Rachel Collier	St. Paul	50,000
Events Coordinator	Wendy Bourdin	St. Paul	50,000
Sr. Adult Coordinator	Neely Jones	St. Paul	50,000
Athletics Coordinator	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	Shelby Taylor	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	Carlos Richardson, Jr.	St. Paul	50,000
Booking Officer	Tony Thompson	St. Paul	50,000
Code Enforcement	Bryan Johnson	St. Paul	50,000
Code Enforcement	Robert Ray	St. Paul	50,000
Code Enforcement	Ava Murphy	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, 2022**

	<u>Date of Obligation</u>	<u>Date of Maturity</u>	<u>Interest Rate</u>	<u>Original Amount</u>	<u>Balance October 1, 2021</u>	<u>Current Year Transactions</u>			<u>Balance September 30, 2022</u>
						<u>Additions</u>	<u>Retirements</u>	<u>Refunding</u>	
<u>Governmental Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	07-08-21	05-01-26	0.580%	2,419,000	\$ 2,419,000	-	(475,000)	-	1,944,000
General obligation bonds	07-15-14	06-01-34	3-4%	5,100,000	3,640,000	-	(230,000)	-	3,410,000
Refunding bonds	12-18-14	08-01-27	2-5%	6,053,549	3,872,065	-	(564,403)	-	3,307,662
Bond premium				175,874	81,173	-	(13,529)	-	67,644
General obligation bonds	12-22-15	12-01-35	2.25-3.125%	11,900,000	9,600,000	-	(505,000)	-	9,095,000
Bond premium				173,695	123,757	-	(8,685)	-	115,072
General obligation bonds	08-20-19	08-01-39	3-4%	19,960,000	19,160,000	-	(400,000)	-	18,760,000
Bond premium				1,660,402	1,494,360	-	(83,020)	-	1,411,340
Total general obligation bonds					\$ 40,390,355	-	(2,279,637)	-	38,110,718
Limited obligation bonds:									
Colony Park Refinancing Series 2020A	09-16-20	10-01-29	1.25-3%	15,390,000	\$ 13,985,000	-	(1,375,000)	-	12,610,000
Bond premium				266,715	240,043	-	(26,672)	-	213,371
Colony Park Refinancing Series 2020B	09-16-20	04-01-31	2-3%	7,775,000	7,060,000	-	(635,000)	-	6,425,000
Bond discount				(172,339)	(156,671)	-	15,668	-	(141,003)
Higginbotham	11-01-19	11-01-34	5.000%	2,300,000	2,195,000	-	(110,000)	-	2,085,000
Renaissance III	07-15-21	10-01-36	2.250%	7,800,000	7,800,000	-	-	-	7,800,000
Total limited obligation bonds					\$ 31,123,372	-	(2,131,004)	-	28,992,368
Other long-term debt:									
Mississippi Department of Transportation	10-11-06	01-01-26	5%	5,072,000	\$ 2,777,800	-	(541,543)	-	2,236,257
Capital lease	03-15-20	10-15-20	2.43%	87,000	72,316	-	(13,343)	-	58,973
Capital lease	11-22-19	11-22-22	2.38%	343,675	231,852	-	(114,545)	-	117,307
Capital lease	11-23-20	02-05-25	2.43%	140,000	116,269	-	(21,303)	-	94,966
Capital lease	10-26-20	01-05-25	2.43%	205,950	170,520	-	(31,828)	-	138,692
Capital lease	11-20-18	12-14-23	4%	255,900	180,212	-	(40,154)	-	140,058
Total other long-term debt					\$ 3,548,969	-	(762,716)	-	2,786,253
Total governmental activities long-term debt					\$ 75,062,696	-	(5,173,357)	-	69,889,339
<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	\$ 1,000,000	-	(325,000)	-	675,000
Bond premium				31,625	5,267	-	(2,432)	-	2,835
Refunding bonds	12-18-14	08-01-27	2-5%	5,476,452	3,502,936	-	(510,598)	-	2,992,338
Bond premium				159,125	73,440	-	(12,240)	-	61,200
Total general obligation bonds					\$ 4,581,643	-	(850,270)	-	3,731,373
Other long-term debt:									
State Revolving Fund Loan	05-06-11	03-01-31	1.75%	1,889,275	\$ 995,426	-	(97,166)	-	898,260
State Revolving Fund Loan	10-18-10	06-01-30	1.95%	1,771,698	875,468	-	(92,667)	-	782,801
State Revolving Fund Loan	09-12-17	02-01-37	1.95%	978,640	803,300	-	(45,109)	-	758,191
Madison County Wastewater Authority	04-20-04	06-01-23	1.75%	282,322	29,134	-	(16,540)	-	12,594
Madison County Wastewater Authority	03-31-07	06-10-30	1.75%	404,830	196,676	-	(20,984)	-	175,692
Madison County Wastewater Authority	11-01-10	11-01-25	3.73%	800,000	268,640	-	(60,728)	-	207,912
Madison County Wastewater Authority	02-15-12	10-05-31	1.75%	363,006	203,096	-	(18,581)	-	184,515
Total other long-term debt					\$ 3,371,740	-	(351,775)	-	3,019,965
Total business-type activities long-term debt					\$ 7,953,383	-	(1,202,045)	-	6,751,338

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)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>Governmental Funds Fund Balances</u>										
General Fund:										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable**	79	65	75	111	148	173	197	148	168	177
Restricted**	263	248	301	589	751	1,009	1,244	1,154	1,268	825
Assigned**	45	46	282	2,377	1,178	26	1,451	2,543	2,549	3,146
Unassigned**	14,805	14,298	16,376	13,517	15,164	16,991	15,947	15,489	18,755	21,729
Total General Fund Fund Balance	\$ 15,192	14,657	17,034	16,594	17,241	18,199	18,839	19,334	22,740	25,877
<u>All Other Governmental Funds:</u>										
Reserved	\$ -	-	-	-	-	-	-	-	-	-
Unreserved, reported in:	-	-	-	-	-	-	-	-	-	-
Special Revenue Funds	-	-	-	-	-	-	-	-	-	-
Capital Projects Funds	-	-	-	-	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-	-	-	-	-
Nonspendable**	900	-	-	-	-	-	-	-	-	-
Restricted**	5,638	5,786	1,788	18,737	18,408	18,126	31,758	16,120	10,681	12,986
Assigned**	78	69	94	-	-	-	-	-	-	-
Unassigned**	-	-	-	(32)	(1,245)	(746)	(317)	123	(23)	(42)
Total All Other Governmental Funds	\$ 6,616	5,855	1,882	18,705	17,163	17,380	31,441	16,243	10,658	12,944
<u>Fund Balances</u>										
Government-Wide Funds Position										
Governmental Activities:										
Net Investment in Capital Assets	\$ 185,396	183,960	191,730	162,630	167,990	172,800	166,698	196,437	191,904	194,169
Restricted	498	4,581	395	28,229	27,218	26,265	39,885	23,155	16,219	16,798
Unrestricted	9,088	13,993	(4,682)	(8,055)	(10,843)	(11,188)	(11,412)	(20,680)	(6,745)	(3,382)
Total Governmental Activities Net Position	\$ 194,982	202,534	187,443	182,804	184,365	187,877	195,171	198,912	201,378	207,585

CITY OF RIDGELAND, MISSISSIPPI

TABLE 1

FUND BALANCE AND NET POSITION BY COMPONENTS
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Government-Wide Funds Position - continued:										
Business-Type Activities:										
Net Investment in Capital Assets										
Restricted	\$ 18,747	20,515	20,214	28,164	29,447	29,509	29,636	29,192	28,977	29,439
Unrestricted	1,631	1,788	1,906	-	-	-	-	-	-	-
Total Business-Type Activities Net Position	9,036	6,115	3,504	5,641	6,846	8,131	8,561	8,855	10,321	10,049
	<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>	<u>39,298</u>	<u>39,488</u>
Total Primary Government:										
Net Investment in Capital Assets	\$ 204,143	204,475	211,944	190,794	197,437	202,309	196,334	225,629	220,881	223,608
Restricted	2,129	6,369	2,301	28,229	27,218	26,265	39,885	23,155	16,219	16,798
Unrestricted	18,124	20,108	(1,178)	(2,414)	(3,997)	(3,057)	(2,851)	(11,825)	3,576	6,667
Total Primary Government Net Position	<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>	<u>240,676</u>	<u>247,073</u>

Source: Audited Financial Statements

CITY OF RIDGELAND, MISSISSIPPI

TABLE 2

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental activities:										
General government	\$ 3,444	4,954	5,504	5,666	4,749	4,214	4,353	4,821	4,725	4,633
Public safety	10,662	11,343	12,795	11,786	12,314	11,793	12,084	11,924	10,772	12,430
Court services	314	390	454	324	216	166	181	271	146	243
Public services	5,982	7,041	7,826	7,319	7,581	8,453	7,528	9,282	8,638	8,897
Health and welfare	31	50	55	54	86	55	98	114	132	135
Sanitation	1,195	1,197	-	-	-	-	-	-	-	-
Culture and recreation	2,745	2,840	2,988	2,697	2,738	2,741	2,726	2,504	2,378	2,705
Economic development	-	-	-	-	-	-	-	-	7,253	-
Interest on long-term debt	4,835	2,121	2,170	2,570	2,495	2,391	2,332	3,103	2,122	2,053
Bond issuance expense	-	-	-	365	-	-	-	-	-	-
Pension expense	-	-	2,726	-	-	-	-	-	-	-
Total governmental activities expense	29,208	29,936	34,518	30,781	30,179	29,813	29,302	32,019	36,166	31,096
Business-type activities:										
Sanitation	-	-	1,278	1,314	1,355	1,387	1,464	1,492	1,694	1,791
Public utility	5,523	7,574	7,494	10,781	9,031	6,673	7,379	8,900	7,352	8,882
Total business-type activities expense	5,523	7,574	8,772	12,095	10,386	8,060	8,843	10,392	9,046	10,673
Total primary government expenses	\$ 34,731	37,510	43,290	42,876	40,565	37,873	38,145	42,411	45,212	41,769
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	\$ 5,418	7,173	9,405	914	976	1,153	1,090	951	2,444	2,524
Public safety	25	9	1	2,007	1,650	1,568	1,661	1,117	922	952
Public services	357	304	308	100	23	13	20	16	32	29
Sanitation	1,071	1,286	-	-	-	-	-	-	-	-
Culture and recreation	310	311	281	261	224	242	180	176	254	311

CITY OF RIDGELAND, MISSISSIPPI

TABLE 2

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
EXPENSES										
Governmental activities:										
General government	\$ 3,444	4,954	5,504	5,666	4,749	4,214	4,353	4,821	4,725	4,633
Public safety	10,662	11,343	12,795	11,786	12,314	11,793	12,084	11,924	10,772	12,430
Court services	314	390	454	324	216	166	181	271	146	243
Public services	5,982	7,041	7,826	7,319	7,581	8,453	7,528	9,282	8,638	8,897
Health and welfare	31	50	55	54	86	55	98	114	132	135
Sanitation	1,195	1,197	-	-	-	-	-	-	-	-
Culture and recreation	2,745	2,840	2,988	2,697	2,738	2,741	2,726	2,504	2,378	2,705
Economic development	-	-	-	-	-	-	-	-	7,253	-
Interest on long-term debt	4,835	2,121	2,170	2,570	2,495	2,391	2,332	3,103	2,122	2,053
Bond issuance expense	-	-	-	365	-	-	-	-	-	-
Pension expense	-	-	2,726	-	-	-	-	-	-	-
Total governmental activities expense	29,208	29,936	34,518	30,781	30,179	29,813	29,302	32,019	36,166	31,096
Business-type activities:										
Sanitation	-	-	1,278	1,314	1,355	1,387	1,464	1,492	1,694	1,791
Public utility	5,523	7,574	7,494	10,781	9,031	6,673	7,379	8,900	7,352	8,882
Total business-type activities expense	5,523	7,574	8,772	12,095	10,386	8,060	8,843	10,392	9,046	10,673
Total primary government expenses	\$ 34,731	37,510	43,290	42,876	40,565	37,873	38,145	42,411	45,212	41,769
PROGRAM REVENUES										
Governmental activities:										
Charges for services:										
General government	\$ 5,418	7,173	9,405	914	976	1,153	1,090	951	2,444	2,524
Public safety	25	9	1	2,007	1,650	1,568	1,661	1,117	922	952
Public services	357	304	308	100	23	13	20	16	32	29
Sanitation	1,071	1,286	-	-	-	-	-	-	-	-
Culture and recreation	310	311	281	261	224	242	180	176	254	311

CITY OF RIDGELAND, MISSISSIPPI

TABLE 2

CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)

	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
<u>PROGRAM REVENUES -</u>										
CONTINUED:										
Governmental activities - continued:										
Operating grants and contributions	\$ 230	276	198	224	203	121	155	107	669	162
Capital grants and contributions	7,125	4,740	4,513	3,799	479	2,722	5,600	5,143	2,549	6,395
Total governmental activities program revenues	14,536	14,099	14,706	7,305	3,555	5,819	8,706	7,510	6,870	10,373
Business-type activities:										
Charges for services:										
Sanitation	-	-	1,488	1,511	1,546	1,555	1,570	1,575	1,589	1,625
Public utility	6,080	6,413	6,918	9,953	9,173	7,370	7,600	9,088	8,569	9,427
Capital grants and contributions	45	-	-	93	460	381	17	-	52	218
Total business-type activities program revenues	6,125	6,413	8,406	11,557	11,179	9,306	9,187	10,663	10,210	11,270
Total primary government program revenues	\$ 20,661	20,512	23,112	18,862	14,734	15,125	17,893	18,173	17,080	21,643
<u>NET (EXPENSE)/REVENUE</u>										
Governmental activities	\$ (14,672)	(15,837)	(19,812)	(23,476)	(26,624)	(23,994)	(20,596)	(24,509)	(29,296)	(20,723)
Business-type activities	602	(1,161)	(366)	(538)	793	1,246	344	271	1,164	597
Total primary government net expense	\$ (14,070)	(16,998)	(20,178)	(24,014)	(25,831)	(22,748)	(20,252)	(24,238)	(28,132)	(20,126)

CITY OF RIDGELAND, MISSISSIPPI

TABLE 2

**CHANGES IN NET POSITION
LAST TEN FISCAL YEARS
(AMOUNTS EXPRESSED IN THOUSANDS)**

	<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>2021</u>	<u>2022</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Intergovernmental/unrestricted	\$ 11,424	11,288	13,788	15,286	13,611	15,475	15,061	14,921	18,975	19,713
Taxes:										
Property taxes	9,176	8,695	9,362	9,662	9,881	10,089	9,965	10,212	10,275	10,498
Other taxes	607	615	632	1,600	1,527	1,598	1,583	1,581	335	335
Investment and interest earnings	8	306	197	180	225	183	1,019	741	23	(1,790)
Other	2,144	2,486	615	153	173	161	171	126	142	165
Transfers	133	-	236	-	400	-	90	669	-	22
Total governmental activities	<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>	<u>29,750</u>	<u>28,943</u>
Business-type activities:										
Investment and interest earnings	(143)	39	56	61	49	76	302	249	87	(385)
Other	169	127	85	100	-	24	2	(1)	-	-
Transfers	(133)	-	(236)	-	(400)	-	(90)	(669)	-	(22)
Total business-type activities	<u>(107)</u>	<u>166</u>	<u>(95)</u>	<u>161</u>	<u>(351)</u>	<u>100</u>	<u>214</u>	<u>(421)</u>	<u>87</u>	<u>(407)</u>
Total primary government	<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>	<u>29,837</u>	<u>28,536</u>
CHANGE IN NET POSITION										
Governmental activities	\$ 8,820	7,553	5,018	3,405	(807)	3,512	7,293	3,741	454	8,220
Business-type activities	495	(995)	(461)	(377)	442	1,346	558	(150)	1,251	190
Total primary government	<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>	<u>1,705</u>	<u>8,410</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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
REVENUES:										
Taxes	\$ 20,512	20,152	23,110	23,260	23,102	23,686	23,433	24,088	26,741	30,140
Franchise fees	1,126	1,273	1,367	1,245	1,167	1,256	1,249	1,247	1,230	1,329
Licenses, fees, and permits	362	379	382	392	399	551	463	339	544	479
Fines and forfeitures	1,698	1,241	2,350	1,905	1,707	1,594	1,397	1,044	964	890
Charges for services	1,968	2,142	847	797	815	857	827	803	956	1,056
Special assessments	43	46	44	46	48	-	-	-	-	-
Investment and interest earnings	8	306	197	180	224	182	1,017	739	21	(1,791)
Intergovernmental programs	9,191	7,863	5,962	6,554	2,238	4,941	7,892	7,869	4,692	7,932
Other revenue	74	126	292	149	209	207	207	177	281	237
Total revenues	<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>	<u>35,429</u>	<u>40,272</u>
EXPENDITURES:										
General government	3,391	3,784	4,821	5,217	4,243	3,812	3,820	4,221	4,495	4,219
Public safety	9,934	10,580	10,603	9,877	10,225	9,970	10,430	10,491	10,586	11,406
Court services	314	390	454	287	191	167	169	186	159	237
Public services	3,714	4,695	4,676	4,328	4,423	4,695	4,893	5,868	3,618	3,525
Sanitation	1,195	1,197	-	-	-	-	-	-	-	-
Health and welfare	31	50	55	54	86	55	98	115	132	135
Culture and recreation	2,184	2,377	2,191	2,159	2,195	2,211	2,222	1,861	1,953	2,186
Economic development and assistance	50	50	-	-	-	-	-	-	7,253	-
Capital outlay	7,846	6,844	8,023	4,551	3,089	4,474	15,071	21,979	10,256	5,932
Debt service:										
Debt issuance cost and other	-	-	25	365	-	-	219	416	304	-
Interest	2,618	2,044	2,293	2,250	2,676	2,459	2,308	3,625	2,068	2,200
Principal	3,259	2,869	2,199	3,827	4,172	4,423	4,562	4,563	7,381	5,057
Total expenditures	<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>	<u>48,205</u>	<u>34,897</u>
Excess of revenues over (under) expenditures	\$ <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>	<u>(12,776)</u>	<u>5,375</u>

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

	<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>2021</u>	<u>2022</u>
OTHER FINANCING SOURCES										
(USES):										
Issuance of bonds/loan proceeds	\$ -	5,100	6,053	13,745	-	-	21,620	25,559	10,219	-
Payment to refunded debt escrow agent	-	-	(6,230)	-	-	-	-	-	-	-
Premium on bonds	-	-	176	174	-	-	-	-	-	-
Debt retirement	-	-	-	(1,814)	-	-	-	(21,990)	-	-
Payments to developers	-	-	-	-	-	-	-	(2,389)	-	-
Sale of assets	33	24	88	40	27	46	41	36	33	26
Issuance of capital leases	-	-	80	65	68	121	256	431	346	-
Transfers from other funds	410	11,550	4,856	11,137	929	731	38,727	786	-	1,497
Transfers to other funds	(427)	(11,550)	(4,856)	(11,137)	(529)	(731)	(38,636)	(117)	-	(1,475)
Total other financing sources (uses)	16	5,124	167	12,210	495	167	22,008	2,316	10,598	48
Net change in fund balances	\$ 462	3,772	(622)	13,823	(896)	1,175	14,701	(14,703)	(2,178)	5,423
Debt service as a percentage of noncapital expenditures	22.68%	18.24%	17.23%	21.82%	24.81%	26.06%	25.14%	28.99%	25.40%	25.13%

Source: Audited Financial Statements

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

Fiscal Year	General Government	Public Safety	Court Services	Public Works	Sanitation	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay	Debt Service	Total
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
2021	4,495	10,586	159	3,618	-	132	1,953	7,253	10,256	9,753	48,205
2022	4,219	11,406	237	3,525	-	135	2,186	-	5,932	7,257	34,897

Source: Audited Financial Statements

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

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

Fiscal Year	Property	Sales
	Taxes	Taxes (1)
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
2021	10,275	16,466
2022	10,498	19,642

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)

Fiscal Year	(1) Total Levy	Current Collections	% Current Collected	Collections in Subsequent Years	Total Tax Collections	Ratio Total Collected to Levy
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%	49	9,376	100.0%
2021	9,465	9,397	99.3%	68	9,465	100.0%
2022	9,632	9,592	99.6%	-	9,592	99.6%

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

Source: Madison County Tax Collector Office

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

Fiscal Year	Real Property		Personal Property		Utilities		Vehicles		Totals		% Assessed Increase (Decrease)
	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	Assessed	Actual	
	Value	Value	Value	Value	Value	Value	Value	Value	Value	Value	
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%
2021	354,799	2,593,560	49,401	329,340	12,217	81,447	60,562	201,873	476,979	3,206,220	0.9%
2022	360,829	2,637,639	49,861	332,407	13,640	90,933	60,812	202,707	485,142	3,263,686	1.7%

(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) 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**

Fiscal Year	City of Ridgeland			Madison County			School District			Grand Total Millage
	Operating Millage	Debt Millage	Total Millage	Operating Millage	Debt Millage	Total Millage	Operating Millage	Debt Millage	Total Millage	
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
2021	11.27	8.76	20.03	29.58	8.55	38.13	47.55	7.00	54.55	112.71
2022	11.27	8.76	20.03	29.58	8.55	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	2022				2013			
	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation
Renaissance at Colony Park, LLC	Lifestyle Center	\$ 12,690	1	2.99%		8,922	1	2.34%
Entergy Mississippi Inc.	Energy	12,357	2	2.91%				
200 Renaissance, LLC	Office Building	7,522	3	1.77%		7,522	3	1.98%
Northpark Mall LP	Shopping Mall	7,100	4	1.67%		7,765	2	2.04%
Trace Apartment, LP	Apartments	5,347	5	1.26%		2,976	5	0.78%
300 Renaissance, LLC	Office Building	4,771	6	1.12%		4,771	4	1.25%
Cellular South (S3)	Phone	4,194	7	0.99%				
Southern Farm Bureau Casualty Insurance	Insurance	3,214	8	0.76%		2,628	8	0.69%
Legacy Park Apartments, LLC	Apartments	3,035	9	0.72%		2,790	6	0.73%
Arbors Acquisition	Apartments	2,984	10	0.70%				
Natchez Trace - BH, LLC	-	-			Apartments	2,657	7	0.70%
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		63,214		14.89%		45,185		11.86%
Total taxable assessed value of other taxpayers		361,116		85.11%		335,476		88.14%
Total taxable assessed value of all taxpayers		\$ 424,330		100.00%		\$ 380,661		100.00%

Source: Madison County Tax Assessor's Office.

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

Fiscal Year	Beginning Balance	Current Billing	Current Collection (1)	Ratio of Collection to Amount Due	Assessments	Total Outstanding Assessments
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	-	-	-	0%	-	-
2019	-	-	-	0%	-	-
2020	-	-	-	0%	-	-
2021	-	-	-	0%	-	-
2022	-	-	-	0%	-	-

(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:				
2022	City of Ridgeland	\$ 69,889	100.00%	69,889
Total Direct		<u>69,889</u>		<u>69,889</u>
Overlapping:				
2022	Madison County	68,558	37.40%	25,641
2022	Madison County Schools	<u>21,292</u>	37.40%	<u>7,963</u>
Total Overlapping		<u>89,850</u>		<u>33,604</u>
Total Direct and Overlapping		\$ <u>159,739</u>		<u>103,493</u>
Direct:				
2013	City of Ridgeland	\$ 18,165	100.00%	18,165
Total Direct		<u>18,165</u>		<u>18,165</u>
Overlapping:				
2013	Madison County	76,940	37.40%	28,776
2013	Madison County Schools	<u>99,368</u>	37.40%	<u>37,164</u>
Total Overlapping		<u>176,308</u>		<u>65,940</u>
Total Direct and Overlapping		\$ <u>194,473</u>		<u>84,105</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
	Limited		Notes and Capital Lease Obligations	General Obligation Bonds (net of premiums)	Notes				
	General Obligation Bonds (net of premiums)	Obligation Bonds (net of premiums and discounts)							
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	
2021	40,390	31,123	3,549	4,582	3,372	83,016	8.12%	3.41	
2022	38,111	28,992	2,786	3,731	3,020	76,640	7.02%	3.19	

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>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Assessed value of property	\$ 429,352	434,863	449,066	452,594	458,536	462,004	464,039	472,941	476,979	485,142
Debt limit, 15% of assessed valuation	64,403	65,229	67,360	67,889	68,780	69,301	69,606	70,941	71,547	72,771
Amount of debt applicable to limit:										
General obligation bonds	18,416	20,979	18,995	29,174	27,146	25,107	44,638	42,506	40,390	38,111
Less:										
Special assessment bonds	160	120	80	40	-	-	-	-	-	-
Total net debt applicable to limit (a)-(b)	18,256	20,859	18,915	29,134	27,146	25,107	44,638	42,506	40,390	38,111
Legal debt margin	\$ 46,147	44,370	48,445	38,755	41,634	44,194	24,968	28,435	31,157	34,660
Total net debt applicable to the limit as a percentage of debt limit	28.35%	31.98%	28.08%	42.91%	39.47%	36.23%	64.13%	59.92%	56.45%	52.37%

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)

Fiscal Year	Estimated Population (1)	Assessed Valuation (2)	Gross Bonded Debt (3)	Less Debt Service Fund	Net Bonded Debt	Net Bonded Debt Per Capita (4)	Ratio of Net Bonded Debt to Assessed Value
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%
2021	24.3	476,979	40,390	1,546	38,844	1,599	8.14%
2022	24.0	485,142	38,111	1,474	36,637	1,527	7.55%

(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		Ratio of Debt Service to General Governmental Expenditures
			Debt Service	Governmental Expenditures	
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%
2021	7,381	2,068	9,449	48,206	19.60%
2022	5,057	2,200	7,257	34,837	20.83%

(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)

<u>Utility Revenue Notes</u>		Water & Sewer Charges and Other	Less:		Net Available Revenue	Debt Service Requirements		Coverage
Fiscal Year			Operating Expenses (1)			Principal	Interest	
2013		6,080	3,720		2,360	298	95	393
2014		6,412	5,700		712	308	79	387
2015		6,919	5,468		1,451	317	69	386
2016		6,924	5,344		1,580	327	59	386
2017		6,806	4,938		1,868	231	68	299
2018		7,043	3,346		3,697	218	65	283
2019		6,815	3,310		3,505	222	61	283
2020		6,962	4,410		2,552	226	57	283
2021		6,978	3,852		3,126	231	52	283
2022		7,288	4,400		2,888	235	48	283

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

Limited Obligation Bonds

Fiscal Year	Pledged Revenue	Debt Service Requirements		Coverage
		Principal	Interest	
2013	3,158	1,663	1,832	0.90
2014	3,200	1,741	1,240	1.07
2015	2,593	1,549	1,688	0.80
2016	3,686	1,330	1,499	1.30
2017	2,783	1,390	1,441	0.98
2018	2,876	1,450	1,379	1.02
2019	2,856	1,515	1,310	1.01
2020	2,589	1,590	2,036	0.71
2021	2,848	2,225	503	1.04
2022	3,136	2,120	810	1.07

Source: Audited Financial Statements

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

Calendar Year	Population	Personal Income		Per Capita Personal Income		County School Enrollment		Unemployment Rate
		(thousands of dollars)				Median Age		
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%
2021	24,340	1,022,718		42,018		36.1	12,988	3.6%
2022	24,058	1,092,233		45,400		34.5	13,032	2.9%

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

Fiscal Year	Elementary Schools	Middle Schools	High Schools	Vocational Schools	Junior College	Total County Enrollment
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
2021	2	1	1	1	1	12,988
2022	2	1	1	1	1	13,032

Source: City of Ridgeland

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

Employer	<u>2022</u>			<u>2013</u>		
	Employees	Rank	Percentage of Total Employment	Employees	(2) Rank	Percentage of Total Employment (1)
C-Spire	702	1	2.86%	579	1	Unknown
Madison County Schools	533	2	2.17%	-	-	-
Horne LLP	356	3	1.45%	-	-	-
Bankplus	346	4	1.41%	350	2	Unknown
Wal-Mart Superstore	300	5	1.22%	257	3	Unknown
Butler, Snow	275	6	1.12%	214	5	Unknown
City of Ridgeland	267	7	1.09%	-	-	-
Morgan-White Group, Inc.	165	8	0.67%	-	-	-
Costco	155	9	0.63%	-	-	-
Gulf South Medical Supply, Inc.	155	10	0.63%	-	-	-
AT&T				227	4	Unknown
Total employees of principal employers	3,254		13.27%	1,627		Unknown
Total employees of other employers	21,270		86.73%	Unknown		Unknown
Total	24,524		100.00%	Unknown		Unknown

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

(1) Information was unavailable.

(2) The only information available for 2013 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			
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%
2021	121	62,276,020	123	31	17,723,267	26,493,221	106,492,508	66.6%
2022	149	23,003,626	126	45	29,345,803	47,523,421	99,872,850	-6.2%

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
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
2021	2,593,560	26	62,276	31	17,723	187	26,493
2022	2,637,639	149	23,004	45	29,346	81	47,523

(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

Function/Program	<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>2021</u>	<u>2021</u>
General government	42	42	42	42	37	37	33	32	32	32
Public safety (1)	147	147	147	150	158	138	157	161	161	159
Public services	60	60	60	60	65	65	63	60	60	63
Culture and recreation	13	13	13	13	13	13	13	14	14	13
Total	<u>262</u>	<u>262</u>	<u>262</u>	<u>265</u>	<u>273</u>	<u>253</u>	<u>266</u>	<u>267</u>	<u>267</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

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
General government:										
Building permits issued*	285	322	307	314	292	359	244	211	244	275
Building inspections conducted	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police:										
Arrests	3,735	3,817	3,619	3,764	3,945	3,322	3,415	2,688	2,805	2,450
Traffic violations	11,968	12,266	15,738	13,412	12,674	12,832	14,460	7,298	7,438	7,207
Parking violations	103	100	86	125	64	74	43	44	25	28
Fire:										
Number of emergency calls answered	2,697	2,642	2,968	2,826	3,204	3,610	3,561	2,656	3,026	3,455
Number of inspections conducted	476	615	662	1,136	990	715	825	972	1,225	1,356
Fire insurance rating	5	5	5	5	5	4	4	4	4	4
Public Services:										
Centerline miles of road maintained:										
City	137	137	137	137	137	137	137	139	140	140
Street resurfacing (miles)	**	**	**	**	**	**	**	**	**	**
Potholes repaired	**	**	**	**	**	**	**	**	**	**
Sanitation:										
Water:										
Service connections	8,478	8,470	8,828	8,828	9,078	9,026	9,090	9,166	9,221	8,715
Water main breaks	-	-	-	-	-	-	-	-	-	-
Average daily consumption (thousands of gallons)	3,186	3,186	3,478	3,504	3,368	3,180	3,102	3,252	2,909	3,000
Number of fire hydrants	940	948	987	987	989	989	989	989	1,021	1,056
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

Function/Program	<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>2021</u>	<u>2022</u>
Public safety:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Zone offices	-	-	-	-	-	-	-	-	-	-
Patrol units	68	74	75	74	73	76	77	73	69	67
Fire:										
Number of stations	4	4	4	4	4	4	4	4	4	4
Public services:										
Street miles	346	346	347	347	347	347	347	354	357	357
Street lights	1,802	1,957	1,975	1,987	1,984	1,986	2,082	2,170	2,186	2,194
Traffic signals	24	37	37	37	37	38	39	41	43	44
Sanitation:										
Water:										
Water mains (miles)	166	175	200	200	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)	191	195	220	220	220	220	220	220	220	220
Storm sewers (miles)	150	155	155	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	17	18	18	18	18	20	20	20	20

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	\$	198,800
Form of government	Mayor/Aldermen	Median income - household		64,034
Population (estimated census)	24,058			
Area in square miles	28	Major highways		1
Number of employees (excluding police and fire):				
Classified	231	Railroads	Canadian Nt. - Illinois Central	
Exempt	36			
City of Ridgeland facilities and services:				
Culture and recreation:		Nearest commercial airport:	Jackson International, 18 miles	
Ballfields	11		Runway length 8,500 feet	
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	63	Nearest full-service port:	Port of Vicksburg, 55 miles	
Number of residents per sworn officer	381.87		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	94.8%			
Bachelor's degree	54.0%			

Source: City of Ridgeland
U.S. Census Bureau

FEDERAL COMPLIANCE SECTION

1020 Highland Colony Parkway, Suite 600
Ridgeland, MS 39157

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BETTS PLLC

CPAs & Advisors

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2022, 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 29, 2023.

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 Eubank Belts PLLC

Ridgeland, Mississippi
March 29, 2023

CITY OF RIDGELAND, MISSISSIPPI
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2022

(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. A Single Audit was not required in the current year.

(2) FINDINGS - FINANCIAL STATEMENT AUDIT

None.

CITY OF RIDGELAND, MISSISSIPPI
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2022

FINDING - FINANCIAL STATEMENT AUDIT

None.

STATE COMPLIANCE SECTION

1020 Highland Colony Parkway, Suite 600
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CPAs & Advisors

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2022, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements and have issued our report thereon dated March 29, 2022. 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

Ridgeland, Mississippi
March 29, 2023

MA 23

BEFORE THE MAYOR AND BOARD OF ALDERMEN OF
THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI

PETITION AND APPLICATION FOR CONDITIONAL USE PERMIT

(Official Form February 2014)

COMES NOW, Terry Hester, (the "Petitioner") and
[Name of Petitioner(s)]

respectfully petitions the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi, to grant a conditional use permit as set forth in Section 600.09 of the City of Ridgeland Zoning Ordinance of February, 2014, as more specifically described in this Petition for that real property described in this Petition, and in support of this Petition would show as follows:

1. The name of the Petitioner is Terry Hester
(hereinafter referred to as "Petitioner").
2. The Petitioner's mailing address is 110 Conestoga Rd Ridgeland
_____ and the Petitioner's attorney or
representative's mailing address is _____.
3. The Petitioner's phone number is 601-750-5136 and the Petitioner's
attorney's phone number is (if applicable) _____.
4. The record title holder of the property is Hester Rentals Inc,
and a copy of the property deed with legal description is attached hereto as Exhibit "A".
Additionally, digital text version of the legal description shall be provided to the Zoning
Administrator for use in advertising the public hearing.

5. If the Petitioner is not the owner of the property, the owner's address and phone number is _____

6. A copy of the written authority of the owner's representative to act on behalf of the Owner is attached hereto as Exhibit "B", if applicable.

7. The street address of the property is: 120 CONESTOGA RD.

Ridgeland, Mississippi 39157

(and/or) Tax Parcel ID Number(s): 072H-28A-003/01.01

8. A copy of a plat or map of the property certified by a licensed land surveyor is attached as Exhibit "C".

9. A vicinity map or plat depicting an area of at least 300' surrounding the subject property in all directions is attached to this Petition as Exhibit "D". The vicinity map includes the current zoning classification of all lands within 160' of the subject property.

10. The property is presently zoned C-2, according to the official zoning map of Ridgeland, Mississippi.

11. Petitioner requests that it be granted a conditional use permit as authorized by

Section 410.03.C of the Zoning Ordinance of the City of Ridgeland, Mississippi, dated February, 2014. **(Section of ordinance authorizing the specified conditional use).**

12. Petitioner intends to use the subject property for the following purpose(s) in accord with

requested classification: RESIDENTIAL HOTEL (4 CABINS)

13. A site plan for development of the property as required by Section 600.09 of the Zoning Ordinance is attached as Exhibit "E".

14. Petitioner acknowledges that in order to assure consideration of the request contained in this Petition, Petitioner must present proof as to all matters required to be proved by Section 600.09 of the Zoning Ordinance. Petitioner must answer the following questions before filing this petition. The petition will not be accepted unless petitioner responds to each of the following questions:

a. Why does the Petitioner claim that the requested land use fits the site and is compatible with adjacent properties?

A cabin already sits on the property - it would
be compatible with the cabins at Trace Village

b. How will the proposed use impact traffic on adjacent streets and highways?

NA

- c. Will the requested land use cause an adverse effect (noise, glare, odor, traffic, use, encroachment, etc.) on abutting property or the permitted use thereof? Please explain.

No

- d. What provision(s) have been made for ingress and egress to the subject property and structures located thereon with particular reference to automobile and pedestrian safety, traffic flow, and fire protection?

Creston Rd

- e. What provision(s) have been made to provide adequate off-street parking and loading areas in conformance with Section 37.02 Off-Street Parking of this Ordinance?

Parking will be provided for each cabin

- f. What provision(s) have been made for refuse storage areas and service areas to be screened from adjoining properties, and are the proposed improvements in conformance with Section 36.07 and Appendix 'D'?

Dumpster already exists on property

- g. What provision(s) have been made for controlling drainage and erosion on/from the proposed site?

NA

- h. What provision(s) have been made for the availability and connection of utilities?

Existing power & sewage

- i. What provisions(s) have been made for signage and lighting at the proposed site?

There is existing outdoor lighting in the parking lot of 114 Conestoga

- j. Does the proposed land use comply with required yards, Landscape Ordinance, and Tree Ordinance? If not, please explain.

yes

- k. What provision(s) have been made with respect to hours of operation so as not to cause an adverse effect on neighboring properties?

NA

1. What provision(s) have been made to adequately address any concern for safety?

Outdoor lighting

- m. What provision(s) have been made to address any negative impact on the capacity of public facilities?

NA

- n. What provision(s) have been made to minimize negative environmental and economic impacts?

NA

- o. Does the proposed land use encroach upon flood hazard zones or airport approach zones?

no

- p. Are there any additional issues that should be addressed in this application?

no

15. Petitioner acknowledges that prior to approving any petition, a public hearing must be held in accordance with Section 600.15 of the Zoning Ordinance. At the public hearing the petitioner will be required to provide proof in the form of testimony and documents as to each of the matters listed in paragraph 14 of this petition.
16. Petitioner believes that the reasons set forth in this petition justify the granting of the conditional use permit.
17. Petitioner would show that the planned use of the property and the conditional use permit would be in harmony with the general purpose and intent of the land uses permitted in the use district where the property is located, and would not be injurious to the neighborhood or detrimental to the public welfare.
18. The required \$150.00 filing fee has been paid with the filing of this Petition.

Respectfully submitted,


PETITIONER

2/24/23
DATE

110
117
190291

STATE OF MISSISSIPPI
COUNTY OF _____

BOOK 0374 PAGE 094

Terry Collins

QUITCLAIM DEED

For and in consideration of the sum of Ten Dollars (\$10.00) cash in hand paid and other good and valuable considerations, the receipt and sufficiency of which is hereby acknowledged, the undersigned ROBERT TERRY HESTER, GRANTOR, does hereby sell, convey and quitclaim unto HESTER RENTALS, INC., GRANTEE, the following described real property located and situated in Madison, County, Mississippi:

A certain parcel of land being situated in the Northeast 1/4 of Section 28, T7N-R2E, Madison County, Mississippi, and being more particularly described as follows:

Commence at the Point of Intersection of the South right-of-way line of the Natchez Trace Parkway with the line between the East 1/2 and the West 1/2 of said Section 28, T7N-R2E and run thence the following bearings and distances along said South right-of-way line of the Natchez Trace Parkway: South 80 degrees 56 minutes East for a distance of 741.91 feet; South 89 degrees 09 minutes East for a distance of 869.05 feet; South 84 degrees 43 minutes East for a distance of 126.53 feet to the POINT OF BEGINNING of the parcel of land herein described; from said POINT OF BEGINNING, continue thence along said South right-of-way line of the Natchez Trace Parkway the following bearings and distances: South 84 degrees 43 minutes East for a distance of 433.27 feet; South 84 degrees 51 minutes East for a distance of 154.99 feet to a point; leaving said South right-of-way line of the Natchez Trace Parkway, run thence South 29 degrees 18 minutes East for a distance of 224.25 feet to a point; run thence South 60 degrees 18 minutes West for a distance of 158.40 feet to a point; run thence 06 degrees 18 minutes West for a distance of 116.49 feet to a point; run thence North 76 degrees 27 minutes 10 seconds West along the top bank of a drainage ditch for a distance of 189.38 feet to a point; run thence South 50 degrees 06 minutes 54 seconds West for a distance of 76.05 feet to a point; run thence North 89 degrees 52 minutes West for a distance of 567.62 feet; run thence North 32 degrees 57 minutes East for a distance of 110.80 feet; run thence South 88 degrees 52 minutes East for a distance of 70.60 feet to a point; run thence North 42 degrees 48 minutes East for a distance of 204.75 feet to a point; run thence North 26 degrees 44 minutes East for a distance of 113.90 feet to a point; run thence North 28 degrees 46 minutes West for a distance of 116.30 feet to a point on the aforesaid South right-of-way line of the Natchez Trace Parkway and the POINT OF

BEGINNING, containing 6.32 acres, more or less.

0374-095
together with all improvements situated thereon and all appurtenances thereunto belonging.

Witness the signature of the undersigned Grantor, this the 18th day of

March, 1996.

Terry Hester
GRANTOR

STATE OF MISSISSIPPI
COUNTY OF Hinds

Personally appeared before me, the undersigned authority in and for the said county and state, on this 18th day of March, 1996, within my jurisdiction, the within named TERRY HESTER, who acknowledged that he executed the above and foregoing instrument.

Amy Kaiser Derty
NOTARY PUBLIC

My Commission Expires:

5/5/97

Grantor's Address and
Telephone Number:

120 Conestoga Road
Ridgeland, Mississippi 39110
(601) 856-2673

Grantee's Address and
Telephone Number:

5001 Highway 80 West
Jackson, Mississippi 39209

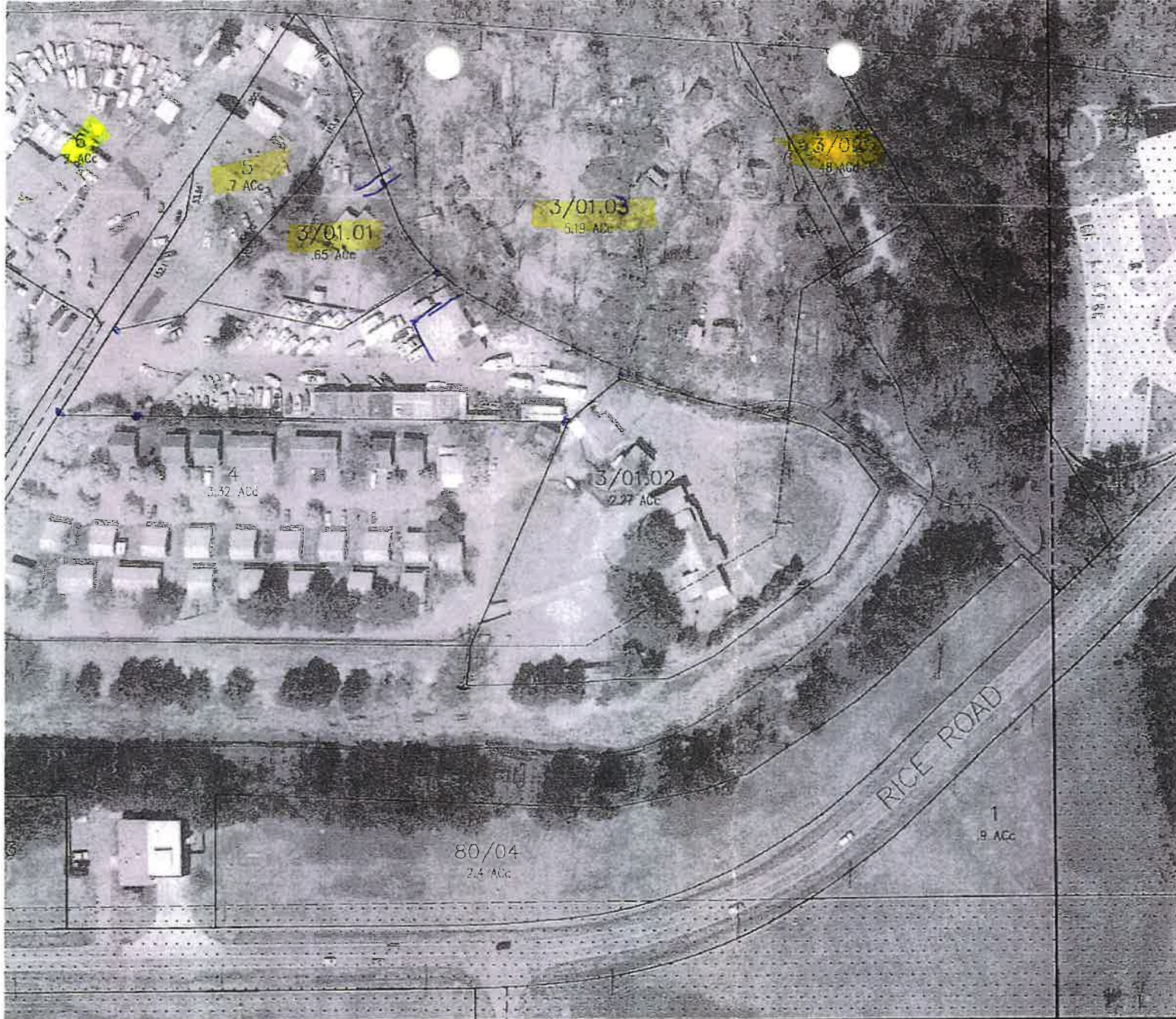


STATE OF MISSISSIPPI, COUNTY OF MADISON:

I certify that the within instrument was filed for record in my office this 5th day of April, 1996 at 9 o'clock A.M., and was duly recorded on the APR 1996, Book No. 344, Page 94.

STEVE DUNCAN, CHANCERY CLERK

BY: Alvin D.C.



TOWNSHIP LOCATOR

6	5	4	3	2	1
7	C	B	A		
16	17	18	15	14	13
19	20	21	E	F	
30	29	28	27	26	25
31	32	33	34	35	36

COUNTY LOCATOR

					123	124	125	T12N
					113	114	115	T11N
				102	103	104	105	T10N
			101					
		091	091	092	093	094	095	T9N
082		081	081	082	083	084		T8N
082	081	081	082	083				
		071	072	073				T7N

R2W R3W R1E R2E R3E R4E R5E



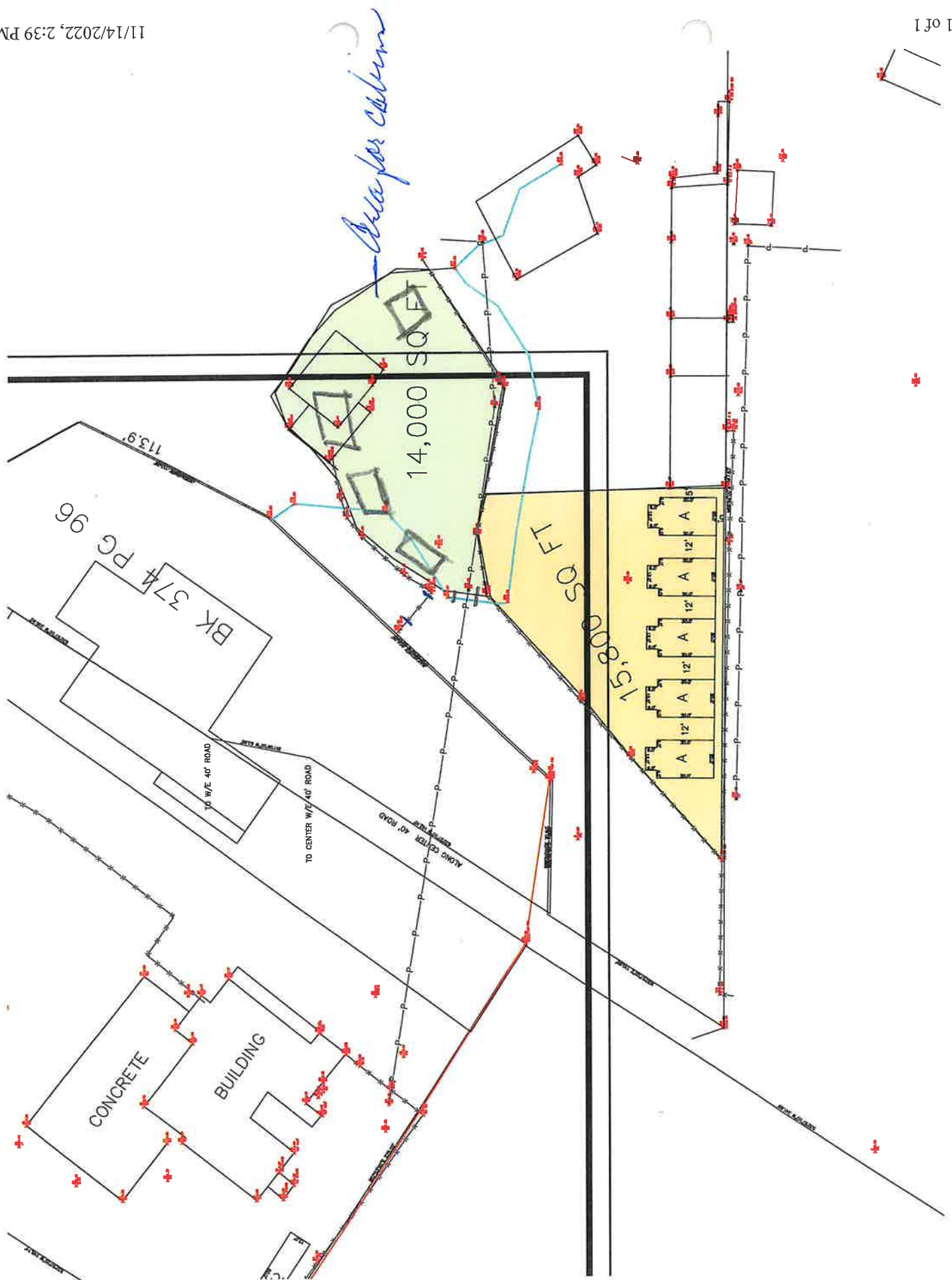
SCALE: 1"=100'

MADISON COUNTY, MISSISSIPPI

MAP 072H-28A

SECTION	28
TOWNSHIP	7N
RANGE	2E

DATE OF PHOTOGRAPHY: FEBRUARY 10, 2013



PARCEL 1

A PARCEL OF LAND SITUATED IN THE SOUTHEAST $\frac{1}{4}$ OF THE NORTHEAST $\frac{1}{4}$ OF SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST, MADISON COUNTY, MISSISSIPPI, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A CONCRETE MONUMENT WHICH IS THE POINT OF INTERSECTION OF THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY WITH THE LINE BETWEEN THE EAST $\frac{1}{2}$ OF THE WEST $\frac{1}{2}$ OF THE ABOVE MENTIONED SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST; THENCE RUN THE FOLLOWING BEARINGS AND DISTANCES ALONG THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY; SOUTH 80 DEGREES 56 MINUTES EAST 741.91 FEET; SOUTH 89 DEGREES 09 MINUTES EAST FOR 869.05 FEET; THENCE SOUTH 84 DEGREES 43 MINUTES EAST FOR 126.53 FEET; THENCE LEAVING SAID SOUTH RIGHT OF WAY RUN SOUTH 28 DEGREES 45 MINUTES EAST FOR 116.30 FEET; RUN THENCE SOUTH 08 DEGREES 21 MINUTES EAST FOR 102.5 FEET TO THE SOUTHWEST CORNER OF BRIDGE OVER CULLEY CREEK AND MARKING THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN; RUN ALONG THE WEST BANK OF CULLEY CREEK A CHORD BEARING AND DISTANCE OF SOUTH 33 DEGREES 52 MINUTES EAST A FOR 112.1 FEET; THENCE LEAVING SAID TOP BANK RUN SOUTH 56 DEGREES 01 MINUTES WEST FOR 71.6 FEET; RUN THENCE NORTH 85 DEGREES 38 MINUTES WEST FOR 115.0 FEET TO A REBAR IN A FENCE CORNER; THENCE NORTH 03 DEGREES 40 MINUTES EAST FOR 21.6 FEET; RUN THENCE NORTH 37 DEGREES 16 MINUTES EAST FOR 60.8 FEET; RUN THENCE NORTH 53 DEGREES 27 MINUTES EAST FOR 91.3 FEET TO THE POINT OF BEGINNING, CONTAINING 13,522 SQUARE FEET, MORE OR LESS.

AND ALSO:

TOGETHER WITH A NON-EXCLUSIVE RIGHT OF WAY AND EASEMENT ALONG AN EXISTING ROADWAY LEADING FROM THE ACCESS ROAD TO ROSS BARNETT RESERVOIR (BEING THE SAME ROAD NAMED RICE ROAD) INTO THE ABOVE DESCRIBED PROPERTY AND OTHER ADJOINING PROPERTY.

Mills, Scanlon, Dye & Pittman

ATTORNEYS AT LAW

800 Avery Boulevard North, Suite 101
Ridgeland, Mississippi 39157

Jerry L. Mills
John P. Scanlon
Zachary L. Giddy
John T. Wakeland

Telephone:
(601) 957-2600
Facsimile:
(601) 957-7440

Edwin L. Pittman, Of Counsel

Brad Dye (1933-2018)
James H. Gabriel (1948-2016)
Carolyn B. Mills (1947-2017)

April 12, 2023

Mayor Gene F. McGee
Alderman Ken Heard
Alderman Chuck Gautier
Alderman Kevin Holder
Alderman Brian Ramsey
Alderman Bill Lee
Alderman Wesley Hamlin
Alderman D. I. Smith
Post Office Box 217
Ridgeland, MS 39158

Re: Zoning Report for April 6, 2023

Dear Mayor and Board:

We report on the Zoning Board meeting of April 6, 2023. Enclosed for your consideration, please find the following:

1. Minutes of the April 6, 2023, Zoning Board meeting;
2. Ordinance Approving the Petition and Application for Conditional Use Permit for Terry Hester (Residential Hotel); and
3. Resolution Denying the Petition and Application for Conditional Use Permit for Terry Hester (Residential Hotel).

If you have any questions or require additional information, please do not hesitate to call us.

Sincerely,

Mills, Scanlon, Dye & Pittman



Zachary L. Giddy

ZLG/mmh
Enclosure(s)

Cc: Jerry L. Mills, Esq. *(Via Email)*
John P. Scanlon, Esq. *(Via Email)*

**MINUTES OF THE MEETING
OF THE ZONING BOARD
OF THE CITY OF RIDGELAND, MISSISSIPPI**

A meeting of the Zoning Board of the City of Ridgeland, Mississippi (the "Board") was duly called, held, and conducted on Thursday, April 6, 2023, 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:

Larry Miller
Bernie Giessner
Michelle Caballero
Theresa Kennedy
Tabatha Baum

Absent:

Don Roberts
Drew Malone
Judy Rice

Also present:

Zachary L. Giddy, Attorney
Jordan Lohman, City of Ridgeland

* * * * *

Chairman Bernie Giessner called the meeting to order. Roll was called and it was announced that a majority of the voting members of the Board were present, and that said number constituted a quorum to conduct business.

Bernie Giessner led the Pledge of Allegiance, and the meeting was opened with prayer.

All members of the Board present acknowledged receipt of the agenda and the agenda was as follows:

1. Call to Order/Invocation.
2. Adoption of Minutes.

3. Public Hearing for Petition and Application for Conditional Use Permit for **Terry Hester (Residential Hotel)** – *Petitioner*

Property Address/Description:

120 Conestoga Road

Tax Parcel No.:

072H-28A-003/01.01

(April 6, 2023)

4. Old Business/New Business.
5. Adjourn

The Board next considered the Minutes of the March 23, 2023, meeting. Larry Miller moved to approve the minutes as written. The motion was seconded by Tabatha Baum and approved unanimously.

**Public Hearing for Petition and Application for Conditional Use Permit
for Terry Hester (Residential Hotel)**

Mr. Bernie Giessner opened the Public Hearing on the Petition and Application for Conditional Use Permit for Terry Hester (Residential Hotel) for property located at 120 Conestoga Road in the City of Ridgeland. The subject property is presently zoned C-2. Petitioner, Mr. Terry Hester, appeared and spoke in favor of the Petition confirming notice was sent. Mr. Hester stated a conditional use is needed to relocate four cabins (Residential Hotel) presently in the floodway to a location outside of the floodway on the subject property.

Opposition was given an opportunity to respond, but there was no opposition present.

Chairman Bernie Giessner closed the Public Hearing and called for a vote on the Petition. On motion by Ms. Caballero and seconded by Ms. Kennedy, the Board voted unanimously to recommend to the Mayor and Board of Aldermen that they approve a conditional use to allow Petitioner to place four residential hotel cabins on the subject property in the C-2 General Commercial District.

OLD BUSINESS

None.

NEW BUSINESS

None.

There was no further business to be presented.

ADJOURN

Ms. Caballero moved that the meeting be adjourned. The motion was seconded by Ms. Baum and approved unanimously.

WITNESS OUR HANDS, this the _____ day of _____, 2023.

BERNIE GIESSNER, Chairman

MICHELLE CABALLERO, Vice Chairman/Secretary

**ORDINANCE OF THE MAYOR AND BOARD OF ALDERMEN OF
THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI
APPROVING AND GRANTING A CONDITIONAL USE PERMIT TO ALLOW
RELOCATION OF FOUR CABINS (RESIDENTIAL HOTEL) FOR PROPERTY
LOCATED AT 120 CONESTOGA ROAD (PARCEL NO. 072H-28A-003/01.01),
CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI**

WHEREAS, Terry Hester (the "Petitioner"), did file a Petition and Application for a Conditional Use Permit as permitted by Section 600.09 for the property described herein, which property is located in a C-2 General Commercial Use District Classification under the City of Ridgeland Zoning Regulations Ordinance of February 2014, (the "Petition"); and,

WHEREAS, the purpose of the Conditional Use sought is to allow Petitioner to relocate four cabins (Residential Hotel) presently in the floodway out of the floodway;

WHEREAS, the Mayor and Board of Aldermen referred the Petition to the Zoning Board of the City of Ridgeland (the Zoning "Board") which Board scheduled a hearing on said Petition for April 6, 2023, at 6:00 o'clock p.m.; and,

WHEREAS, the City Clerk did cause notice of the April 6, 2023, hearing to be published in the Madison County Journal, a newspaper published in the City of Ridgeland, Madison County, Mississippi, in the manner and for the time required by law, and the Zoning Administrator did post notice of same upon the affected property in the manner and for the time required by law; and,

WHEREAS, at the time, date and place specified in the notice, the Zoning Board of the City of Ridgeland, Mississippi, did conduct a full and complete hearing on the Petition, and received comments and heard evidence presented by the Petitioner and thereafter forwarded its recommendation thereon to the Mayor and Board of Aldermen; and,

WHEREAS, the Mayor and Board of Aldermen are familiar with the property and existing land uses within the City of Ridgeland and in the area of the City where the property is located, and in acting on this Ordinance, have duly considered the matters and facts within their personal knowledge as same affect the land uses required in the Petition; and,

WHEREAS, the Mayor asked whether the Board of Aldermen desired to take any action regarding the Petition and the recommendation of the Zoning Board, and after discussion thereof, Alderman _____ offered the following Ordinance and moved that it be adopted, to-wit:

NOW, THEREFORE, be it ordained by the Mayor and Board of Aldermen of the City of Ridgeland, Madison County, Mississippi, as follows, to-wit:

SECTION 1. That the matters and facts stated in the preamble hereof are found, determined and adjudicated to be true and correct.

SECTION 2. That the findings of fact contained in the Zoning Board's April 6, 2023, Minutes in regard to the Petition be, and same are hereby adopted as and for the findings of fact of the Mayor and Board of Aldermen in support of the zoning decision contained herein.

SECTION 3. That it is hereby found and determined that the conditions precedent to the granting of a Conditional Use Permit in regard to the herein described property as required in Section 600.09 of the City of Ridgeland Zoning Regulations Ordinance of February 2014, exist, and have been satisfied, for the granting of a Conditional Use Permit for the purpose of allowing Petitioner to relocate four cabins (Residential Hotel) to the subject property within the C-2 zoning district.

SECTION 4. That the Mayor and Board of Aldermen of the City of Ridgeland, Mississippi, do hereby grant from and after the effective date of this Ordinance a Conditional Use Permit for the purpose of allowing Petitioner to relocate four cabins (Residential Hotel) to the subject property within the C-2 zoning district.

SECTION 5. The property affected by this Ordinance (the "property") is located in the City of Ridgeland, Madison County, Mississippi, and described as follows:

PARCEL 1

A PARCEL OF LAND SITUATED IN THE SOUTHEAST $\frac{1}{4}$ OF THE NORTHEAST $\frac{1}{4}$ OF SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST, MADISON COUNTY, MISSISSIPPI, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A CONCRETE MONUMENT WHICH IS THE POINT OF INTERSECTION OF THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY WITH THE LINE BETWEEN THE EAST $\frac{1}{2}$ OF THE WEST $\frac{1}{2}$ OF THE ABOVE MENTIONED SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST; THENCE RUN THE FOLLOWING BEARINGS AND DISTANCES ALONG THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY; SOUTH 80 DEGREES 56 MINUTES EAST 741.91 FEET; SOUTH 89 DEGREES 09 MINUTES EAST FOR 869.05 FEET; THENCE SOUTH 84 DEGREES 43 MINUTES EAST FOR 126.53 FEET; THENCE LEAVING SAID SOUTH RIGHT OF WAY RUN SOUTH 28 DEGREES 45 MINUTES EAST FOR 116.30 FEET; RUN THENCE SOUTH 08 DEGREES 21 MINUTES EAST FOR 102.5 FEET TO THE SOUTHWEST CORNER OF BRIDGE OVER CULLEY CREEK AND MARKING THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN; RUN ALONG THE WEST BANK OF CULLEY CREEK A CHORD BEARING AND DISTANCE OF SOUTH 33 DEGREES 52 MINUTES EAST A FOR 112.1 FEET; THENCE LEAVING SAID TOP BANK RUN SOUTH 56 DEGREES 01 MINUTES WEST FOR 71.6 FEET; RUN THENCE NORTH 85 DEGREES 38 MINUTES WEST FOR 115.0 FEET TO A REBAR IN A FENCE CORNER; THENCE NORTH 03 DEGREES 40 MINUTES EAST FOR 21.6 FEET; RUN THENCE NORTH 37 DEGREES 16 MINUTES EAST FOR 60.8 FEET; RUN THENCE NORTH 53 DEGREES 27 MINUTES EAST FOR 91.3 FEET TO THE POINT OF BEGINNING, CONTAINING 13,522 SQUARE FEET, MORE OR LESS.

AND ALSO:

TOGETHER WITH A NON-EXCLUSIVE RIGHT OF WAY AND EASEMENT
ALONG AN EXISTING ROADWAY LEADING FROM THE ACCESS ROAD
TO ROSS BARNETT RESERVOIR (BEING THE SAME ROAD NAMED
RICE ROAD) INTO THE ABOVE DESCRIBED PROPERTY AND OTHER
ADJOINING PROPERTY.

SECTION 6. That the City of Ridgeland Zoning Regulations Ordinance of February, 2014,
and the Use District Map accompanying said Ordinance be, and same hereby are amended to the
extent necessary to reflect the foregoing change in land use in regard to the property.

ORDAINED, ADOPTED AND APPROVED by the Mayor and Board of Aldermen of the
City of Ridgeland, Madison County, Mississippi, at a regular meeting thereof held on the _____
day of _____, 2023.

The motion for adoption was seconded by Alderman _____ and the
foregoing Ordinance having been first reduced to writing, was submitted to the Board of Aldermen
for passage or rejection on roll call vote with the following results:

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

Whereupon, the Mayor declared the motion carried and the Ordinance adopted.

The foregoing ordinance is approved, this the ____ day of _____, 2023.

Mayor Gene F. McGee
City of Ridgeland, Mississippi

Attest:

Paula Tierce, City Clerk
[S E A L]

**RESOLUTION OF THE MAYOR AND BOARD OF ALDERMEN
OF THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI
DENYING A CONDITIONAL USE PERMIT TO ALLOW RELOCATION OF
FOUR CABINS (RESIDENTIAL HOTEL) FOR PROPERTY
LOCATED AT 120 CONESTOGA ROAD, (PARCEL NO. 072H-28A-003/01.01),
CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI**

WHEREAS, Terry Hester (the "Petitioner"), did file a Petition and Application for a Conditional Use Permit on property described herein, which property is located in a C-2 General Commercial Use District Classification under the City of Ridgeland Zoning Regulations Ordinance of February 2014 (the "Petition"); and,

WHEREAS, the purpose of the Conditional Use sought to allow Petitioner to relocate four cabins (Residential Hotel) presently in the floodway out of the floodway;

WHEREAS, the Mayor and Board of Aldermen referred the Petition to the Zoning Board of the City of Ridgeland (the Zoning "Board"), which Board scheduled a hearing on said Petition for April 6, 2023, at 6:00 o'clock p.m.; and did thereafter forward its recommendation to the Mayor a Board or Aldermen; and,

WHEREAS, the Mayor and Board of Aldermen are familiar with the property and existing land uses within the City of Ridgeland and in the area of the City where the property is located, and in acting on this Resolution, have duly considered the matters and facts within their personal knowledge as same affects the land uses requested in the Petition filed herein; and,

WHEREAS, at the conclusion of the discussion of the Zoning Board's recommendation, the Mayor asked whether the Board of Aldermen desired to take any action regarding the Petition and the recommendation of the Zoning Board and after discussion thereof, Alderman _____ offered the following Resolution and moved that it be adopted, to-wit:

IT IS, THEREFORE, RESOLVED by the Mayor and Board of Aldermen of the City of Ridgeland, Madison County, Mississippi, as follows, to-wit;

SECTION 1. That the matters and facts stated in the preamble hereof are found, determined and adjudicated to be true and correct.

SECTION 2. That it is hereby found and determined that the conditions precedent to the granting of a Conditional Use Permit as required by Section 600.09 of the City of Ridgeland Zoning Regulations Ordinance of February, 2014, do not exist, and have not been satisfied by the Petitioner in regard to the granting of a Conditional Use Permit.

SECTION 3. That the Petition to grant a Conditional Use Permit pursuant to Section 600.09 of the City of Ridgeland Zoning Regulations Ordinance of February, 2014, on the following described property, be and same is hereby denied. The property referenced in the Petition (the "property") is described as follows:

PARCEL 1

A PARCEL OF LAND SITUATED IN THE SOUTHEAST $\frac{1}{4}$ OF THE NORTHEAST $\frac{1}{4}$ OF SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST, MADISON COUNTY, MISSISSIPPI, AND BEING MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCE AT A CONCRETE MONUMENT WHICH IS THE POINT OF INTERSECTION OF THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY WITH THE LINE BETWEEN THE EAST $\frac{1}{2}$ OF THE WEST $\frac{1}{2}$ OF THE ABOVE MENTIONED SECTION 28, TOWNSHIP 7 NORTH, RANGE 2 EAST; THENCE RUN THE FOLLOWING BEARINGS AND DISTANCES ALONG THE SOUTH RIGHT OF WAY OF THE NATCHEZ TRACE PARKWAY; SOUTH 80 DEGREES 56 MINUTES EAST 741.91 FEET; SOUTH 89 DEGREES 09 MINUTES EAST FOR 869.05 FEET; THENCE SOUTH 84 DEGREES 43 MINUTES EAST FOR 126.53 FEET; THENCE LEAVING SAID SOUTH RIGHT OF WAY RUN SOUTH 28 DEGREES 45 MINUTES EAST FOR 116.30 FEET; RUN THENCE SOUTH 08 DEGREES 21 MINUTES EAST FOR 102.5 FEET TO THE SOUTHWEST

CORNER OF BRIDGE OVER CULLEY CREEK AND MARKING THE POINT OF BEGINNING OF THE PARCEL DESCRIBED HEREIN; RUN ALONG THE WEST BANK OF CULLEY CREEK A CHORD BEARING AND DISTANCE OF SOUTH 33 DEGREES 52 MINUTES EAST A FOR 112.1 FEET; THENCE LEAVING SAID TOP BANK RUN SOUTH 56 DEGREES 01 MINUTES WEST FOR 71.6 FEET; RUN THENCE NORTH 85 DEGREES 38 MINUTES WEST FOR 115.0 FEET TO A REBAR IN A FENCE CORNER; THENCE NORTH 03 DEGREES 40 MINUTES EAST FOR 21.6 FEET; RUN THENCE NORTH 37 DEGREES 16 MINUTES EAST FOR 60.8 FEET; RUN THENCE NORTH 53 DEGREES 27 MINUTES EAST FOR 91.3 FEET TO THE POINT OF BEGINNING, CONTAINING 13,522 SQUARE FEET, MORE OR LESS.

AND ALSO:

TOGETHER WITH A NON-EXCLUSIVE RIGHT OF WAY AND EASEMENT ALONG AN EXISTING ROADWAY LEADING FROM THE ACCESS ROAD TO ROSS BARNETT RESERVOIR (BEING THE SAME ROAD NAMED RICE ROAD) INTO THE ABOVE DESCRIBED PROPERTY AND OTHER ADJOINING PROPERTY.

SO RESOLVED by the Mayor and Board of Aldermen of the City of Ridgeland, Madison County, Mississippi, at a regular meeting held on ____ day of _____, 2023.

The motion for adoption was seconded by Alderman _____, and the foregoing Resolution having been first reduced to writing, was submitted to the Board of Aldermen for passage or rejection on roll call vote with the following results:

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

Whereupon, the Mayor declared the motion carried and the Resolution adopted.

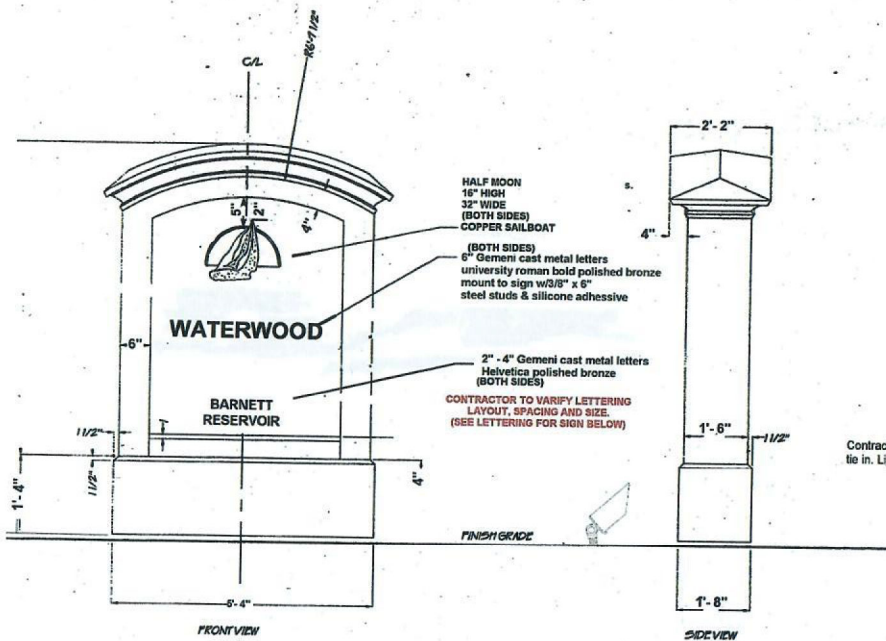
The foregoing Resolution is approved, this the _____ day of _____, 2023.

Gene F. McGee, Mayor of the City of
Ridgeland, Mississippi

Attest:

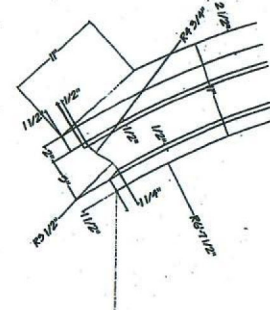
Paula Tierce, City Clerk

[S E A L]



SIGN A ELEVATION

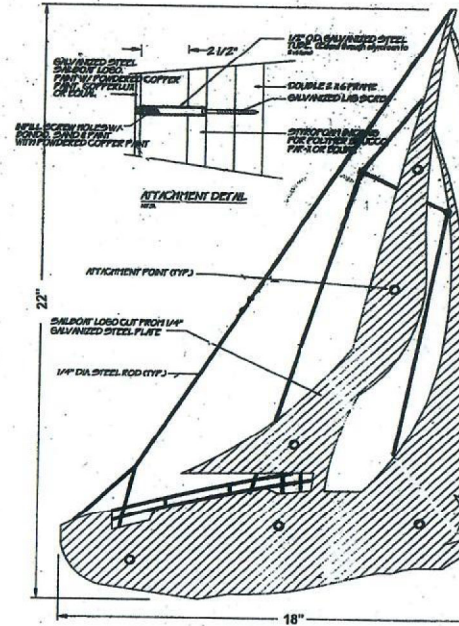
NOT TO SCALE



SIGN A CAP DETAIL

SIGN A CAP DETAIL

NOT TO SCALE



SIGN A PATTERN

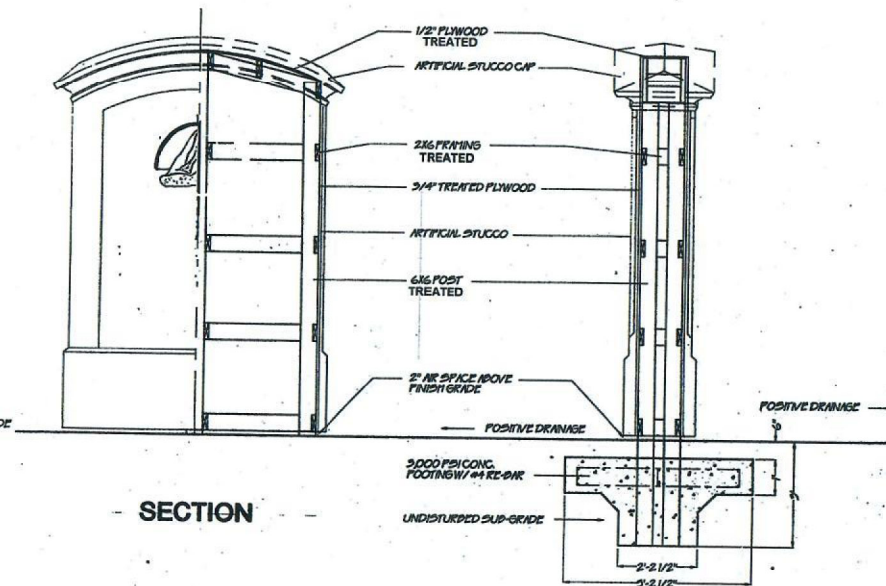
NOT TO SCALE

GENERAL NOTES:

- In the event of any discrepancies and/or errors in the drawings or encountered during construction, the contractor shall be required to consult the Landscape Architect (or Project Manager) before proceeding with the work.
- Existing ecology and aesthetics will often cause adjustment of this site. Stakeout by the contractor and adjustment by the Landscape Architect prior to any digging. At no time is a major tree root (two and a half inches or larger) to be cut. Trenching will be hand dug under major tree roots.
- No trenching, grading, pruning, storage of materials or equipment shall be permitted without approval by the Landscape Architect.
- All trees and tree roots (to be saved) are to be maintained in an area. Stakeout by the contractor and adjustment by the Landscape Architect prior to any digging. At no time is a major tree root (two and a half inches or larger) to be cut. Trenching will be hand dug under major tree roots.
- Quantity estimates have been made carefully but the Landscape Architect is not responsible for omissions or errors. He estimates are only an aid to and a check for the contractor to compare with his own estimator. He is brought to the attention of the Landscape Architect (or Proj. Mgr.) compensation shall be allowed for extra quantities necessary to complete the work.
- Verify all dimensions.
- Verify the existence or non-existence of all utilities prior to construction.
- The Contractor is responsible for barricading and protecting existing private structures and properties located on and adjacent to the site to be removed. The Contractor is responsible for restoring adjacent conditions.
- All concrete shall be 3000 PSI at 28 days.
- All mortar for setting brick shall consist of: 1 part portland cement, and 3 parts sand.
- All wood to be pressure-treated with chromated copper arsenate (CCA) for decay and insect resistance (LP-22) unless otherwise noted.
- All exposed wood (unless otherwise noted) to be stained with Cabot's stain, wipe on and wipe off.
- All metal hardware and nails to be hot-dipped galvanized.
- Transition between existing pavement and proposed pavements shall be both horizontal and vertical alignment. Field adjustment may be made.
- Minimum grade on all paved surfaces shall be 1.0%.
- All underground drainage systems shall maintain positive drainage.
- Four inch (4") PVC clearing shall be provided by the contractor in areas to facilitate lighting and irrigation into all landscape areas.
- Upon completion of earthwork operations, the site shall be left at slopes shown for landscaping and surface improvement. Debris shall be removed.

LETTERING FOR SIGN

TOP CAP	11"
TOP BAND	4"
SPACE ABOVE BOAT	2"
SAILBOAT	1'-10"
SPACE	10 1/2"
WATERWOOD	6"
SPACE	10"
BARNETT	4"
SPACE	1 1/2"
RESERVOIR	4"



SECTION

TYP. SIGN FRAMING PLAN

NOT TO SCALE

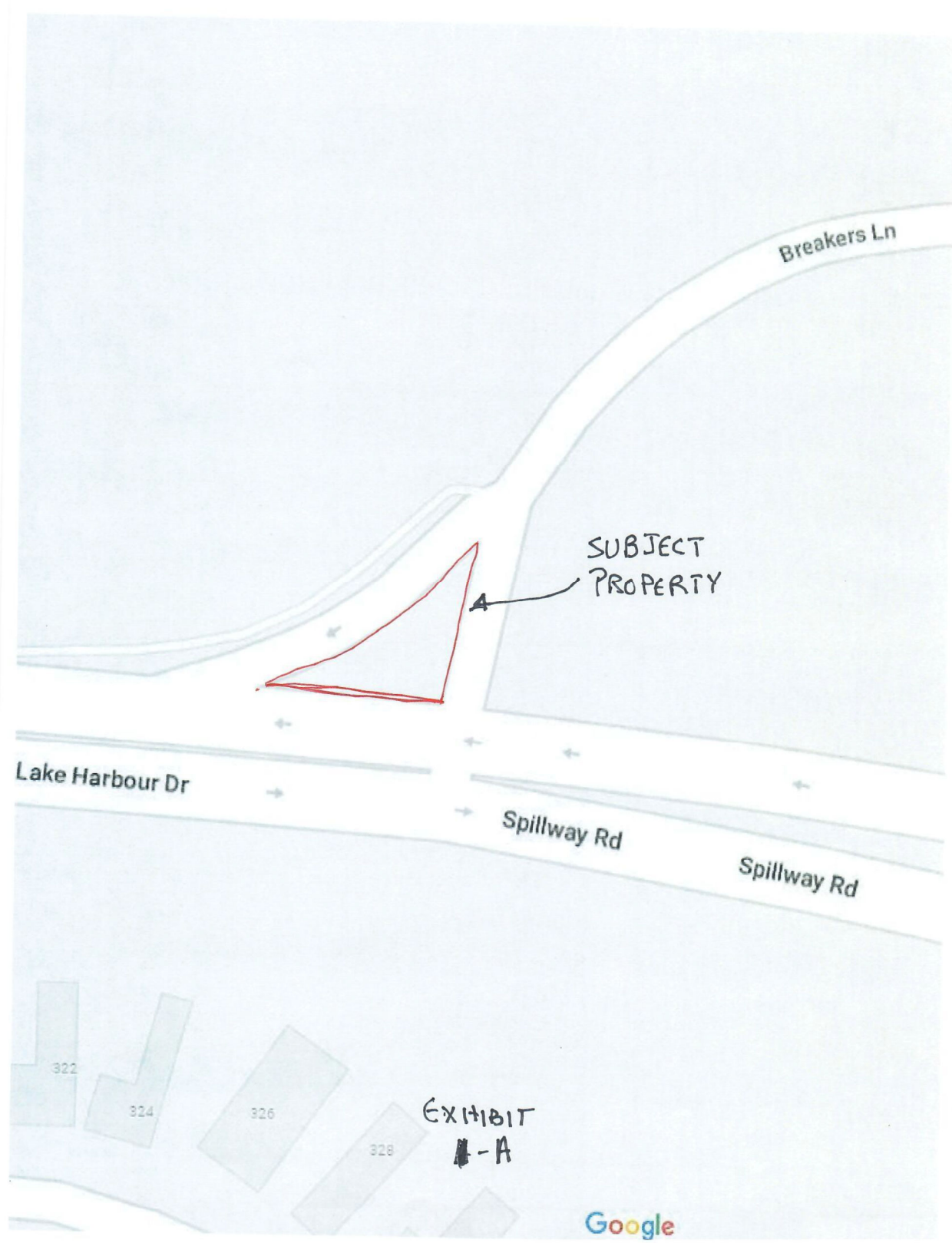
EXHIBIT 2

RESERVOIR DIRECTIONAL SIGN
MADISON COUNTY, MISSISSIPPI

SUBJECT
PROPERTY

EXHIBIT
A-2-B





Breakers Ln

SUBJECT
PROPERTY

A

Lake Harbour Dr

Spillway Rd

Spillway Rd

322

324

326

328

EXHIBIT
A-A

Google

**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 11, 2023 at 6:00 o’clock P.M. in the Ridgeland City Hall in the City of Ridgeland, Madison County, Mississippi.

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The following members were present, to-wit:

Bill Dicken, Chairman
Lynette Praytor
David Dunbar
Randy Lynn
Connie Suber
Robert Moore
Jim Woodrick

Members Absent:

Leigh Sullivan

Also attending:

Jordan Lohman, City Planner

The meeting was called to order by Chairman Bill Dicken. Chairman Dicken led the invocation. It was determined by the members present that there was not a quorum.

The first item on the agenda was **THE BREAKERS - MONUMENT SIGN** located at **Lake Harbour Drive and Breakers Lane**. The project was presented by **Mr. Jordan Lohman**. The applicant is requesting approval of site plan and architecture for a new monument sign and landscaping in the right-of-way.

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

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

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

The minutes from the March 28, 2023 meeting were then read and approved by the board. There being no further business to come before the board, the meeting adjourned.

Bill Dicken, Chairman

ATTEST:

Connie Suber, Secretary

To: Brian Johnson, City of Ridgeland

From: Raney Rives

Date: 4-12-23

Subject: Hwy 51, Suite C, Ridgeland, Ms.(Build-out)

This building was built in the early 70's. It was divided up into 7 suites. Suite C, the one we are working on now, and the last one renovated, only has an 8 ft. ceiling period! I can't raise the ceiling like in the other suites because suite D is above suite C.

The a/c drain line was originally installed in the middle of the suite C. We wanted to use the same spot for the new a/c unit. We can't come from the back of the building and box in duct on the left and right side of the building because you have a stair case build out that leads to suite D upstairs, that protrudes into suite C that leads to leads to upstairs suite D, blocking needed duct work. And on the other side, the customer has a nail salon vent system that will be installed from front to back and it's going on that wall and vented outside.

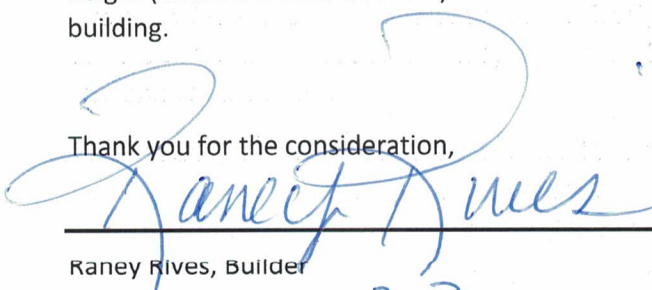
This building for 40 years had ducts boxed in under the ceiling hanging down to 7 ft and looked tacky. I'm wanting to build an a/c duct box 6 inches deep and 52 inches wide to be installed down the middle of the hall ceiling, this way the a/c supply lines can easily go into each of the offices and bathroom without breaking code and cutting into the floor joist above.

The ceiling in question has 3 different measurements, it's 8 ft., ½ inches, in the back portion of building, it's 8 ft., 1/4 inches, in the front part of the hall ceiling and in the middle, it's exactly 8 feet. We are dealing with a ceiling that over time has dropped a little.

I'm asking for a 2 inch variance from the City to be able to get the proper air plenum size to lower the a/c noise and, that looks good at the same time. We thought a 4 inch would work but installer said 6 inches would help elemental a/c noise for the space.

In closing, I would like to inform you that this suite has been brought up to code except for the ceiling height (There is a suite above it). I raised all other ceilings in the building for code and the look of the building.

Thank you for the consideration,

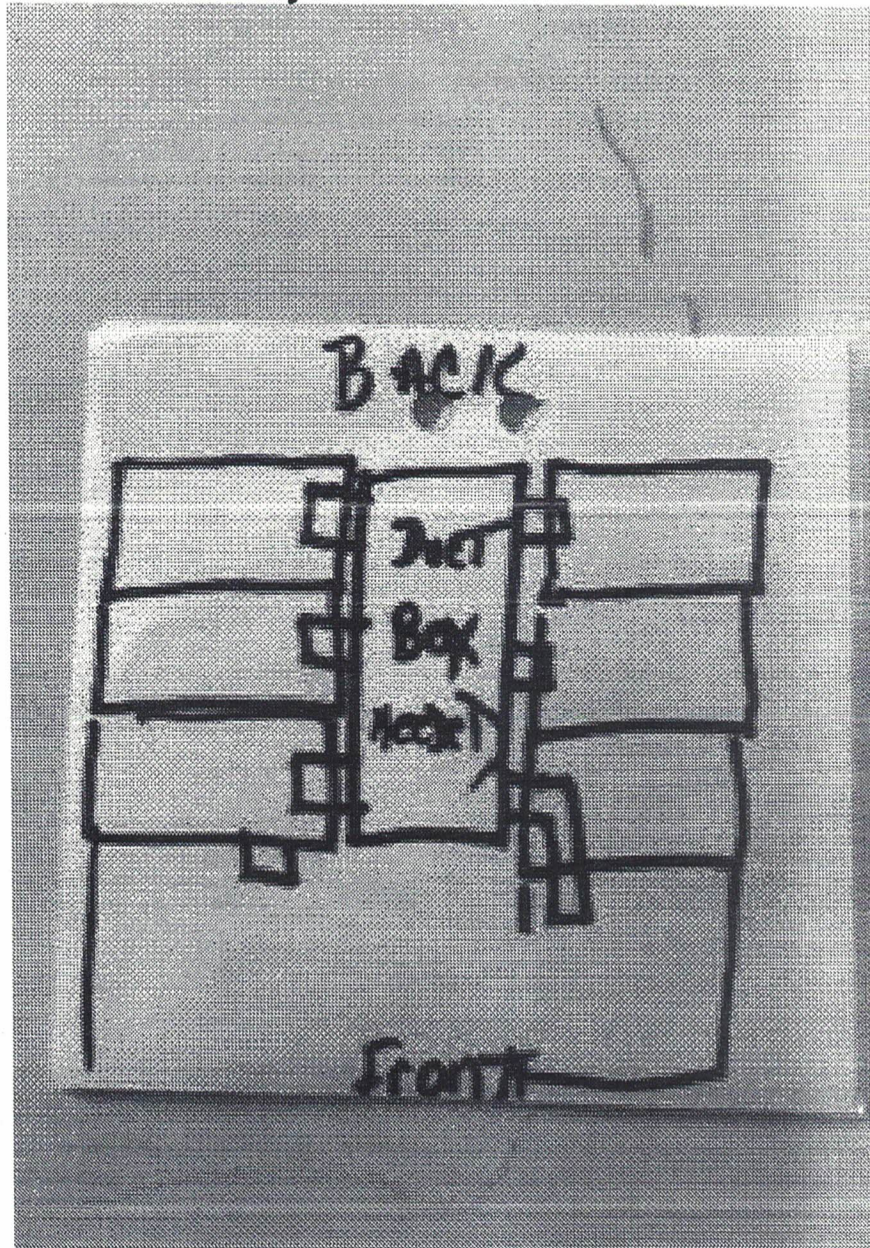

Raney Rives, Builder

4-12-23
Date

Raney Rives <raneyrives@gmail.co

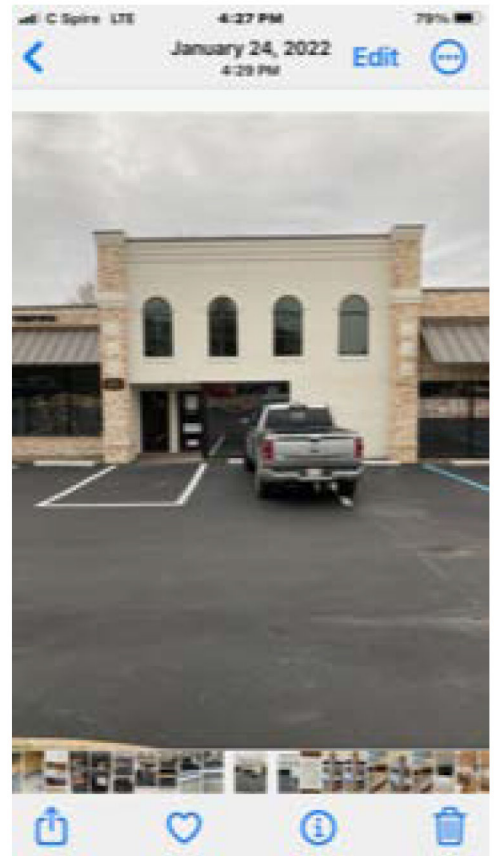
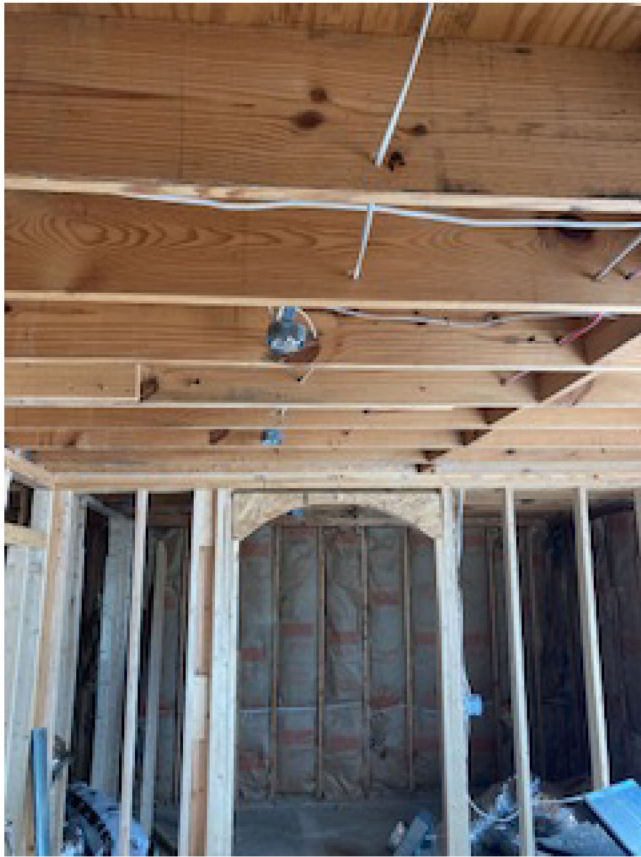
To raney@comcast.net

Sent from my iPhone



- IMG_4410.jpg (24 KB)







TO: Mayor Gene F. McGee and Board of Aldermen

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

DATE: April 12, 2023

RE: **CONTRACTOR PAY ESTIMATE NO. 5**
Lewis Electric, Inc. - Pay Period Ending April 10, 2023
City of Ridgeland Traffic Signal Equipment Safety Improvements
STP-0213-00(035) LPA-108013-701000
City of Ridgeland, Madison County, Mississippi

We respectfully request the Mayor and Board of Aldermen approve payment in the amount of **\$51,012.50** to Lewis Electric, Inc. for work completed on the referenced project during the period between February 1, 2023 and April 10, 2023. During this time the contractor completed installation of traffic volume monitoring systems at 12 of the project intersections. Through this pay period, the Contractor completed 78% of the work on the project in 68% of the contract time. 100% of this payment will be reimbursed with Federal funds. So far we have received MDOT reimbursement in the entire requested amount of \$801,707.00 for Contractor Pay Estimates No. 1 through No. 4.

Upon your approval, the Mayor will need to sign the cover of our reimbursement package as our LPA Official. The executed Estimate No. 5 reimbursement 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: Alan Hart, Public Works Director

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

LPA-001 v 1.2

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

STP-0213-00(035)/108013701

Revised Apr. 02, 2009

Contractor's Estimate - Recap Sheet

Printed: 04/12/2023 02:53 pm

Vendor Number	3100034217 0	Completion Date	00/00/0000
Contract ID	LSTP021300035	Time Units / Days to be Allowed	137.00
In Account With	City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158		
FMS Contract Number	OG00001352		
Estimate Number	0005 PROGRESS	Period	02/01/2023 Thru 04/10/2023
Project County: MADISON (45)	Current Period	Previous Estimate	Total Allowed to Date
Project Number: 108013701000 [STP-0213-00(035)/108013701]			
Total Cost (Participating)	\$51,012.50	\$801,707.00	\$852,719.50
Total Cost	\$51,012.50	\$801,707.00	\$852,719.50
Project Total	\$51,012.50	\$801,707.00	\$852,719.50
Total Net Amount Owed to LPA	\$51,012.50	\$801,707.00	\$852,719.50
Total Contract Net Work Due	\$51,012.50	\$801,707.00	\$852,719.50
Time Units / Days Used	29.000000	64.474000	93.474000
Contract % Complete (Dollars)	4.65 %	73.09 %	77.74 %
Contract % Elapsed Time	21.170000%	47.060000%	68.230000 %

Quantities Checked

Completion Date: 00/00/0000

Original Signed

Calendar Days to be Allowed: 137.00

Bryson, Christopher
(15-10)

Project Engineer

Total Contract Bid Amount: \$1,096,915.00

Total Contract Current Amount: \$1,096,915.00

Productive Days to be Allowed: 137.000000

Total Productive Days Assessed: 93.470000

Contract % Elapsed Time (Productive Days): 68.230000 %

Progress of Project: 9.510000 %

LPA Official:

Approved:

Chief Engineer by

Original Signed

LPA Engineer

Lee Frederick, P.E.

CAD002 v 1.7

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

STP-0213-00(035)/108013701

Revised Oct. 10, 2008

Contractor's Estimate - Detail Sheet

Printed: 04/12/2023

Vendor Number			3100034217 0				Date Let		12/09/2021		MPC	Not Found
Contract ID			LSTP021300035				Award Date		01/31/2022			
In Account With			City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158									
Surety			Default Surety For LPA Contract									
FMS CC Number			OG00001352									
Estimate Number			0005 PROGRESS				Period		02/01/2023 Thru 04/10/2023			
Project Number			108013701000 STP-0213-00(035)/108013701 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	0030	907-632-D001		Solid State Traffic Actuated Controller, Type 1	12.000	0.000	12.000	EA	4,300.00	0.00	51,600.00	
1	0040	907-632-G001		Malfunction Management Unit	7.000	0.000	7.000	EA	1,500.00	0.00	10,500.00	
1	0050	907-633-A001		Uninterruptable Power Supply	15.000	0.000	15.000	EA	14,000.00	0.00	210,000.00	
1	0060	907-637-C028		Traffic Signal Conduit, Underground, Type 4, 2"	150.000	0.000	166.000	LF	15.00	0.00	2,490.00	
1	0070	907-639-E001		Type 2 Radio/GPS Module Vehicle Device	5.000	0.000	0.000	EA	7,000.00	0.00	0.00	
1	0080	907-639-E001		Type 2 Radio/GPS Module Intersection Device	26.000	0.000	26.000	EA	7,000.00	0.00	182,000.00	
1	0090	907-643-A004		Video Vehicle Detection Sensor, Type 1A	18.000	0.000	18.000	EA	6,000.00	0.00	108,000.00	
1	0100	907-643-B001		Video Vehicle Detection Cable	3,330.000	0.000	3,385.000	LF	2.50	0.00	8,462.50	
1	0110	907-643-E001		Multi-Sensor Vehicle Detection Sensor	8.000	0.000	8.000	EA	11,000.00	0.00	88,000.00	
1	0120	907-643-F001		Multi-Sensor Vehicle Detection Cable	1,900.000	0.000	1,702.000	LF	2.50	0.00	4,255.00	
1	0130	647-A001		Removal of Existing Traffic Signal Equipment	1.000	0.000	1.000	LS	10,000.00	0.00	10,000.00	
1	0140	907-659-B002		Traffic Management Center Modifications - Monitor Systems Monitor Systems, Signal Performance Monitoring Systems	26.000	0.000	0.000	EA	6,800.00	0.00	0.00	
1	0150	907-659-B002		Traffic Management Center Modifications - Monitor Systems Monitor Systems, Traffic Volume Monitoring Systems	16.000	12.000	12.000	EA	3,600.00	43,200.00	43,200.00	
1	0160	907-632-D001		Solid State Traffic Actuated Controller, Type 1	1.000	0.000	1.000	EA	3,500.00	0.00	3,500.00	
1	0170	907-632-G001		Malfunction Management Unit	1.000	0.000	1.000	EA	1,200.00	0.00	1,200.00	
1	0180	907-633-A001		Uninterruptable Power Supply	3.000	0.000	3.000	EA	11,000.00	0.00	33,000.00	
1	0190	907-637-C028		Traffic Signal Conduit, Underground, Type 4, 2"	30.000	0.000	16.000	LF	13.00	0.00	208.00	
1	0200	907-639-E001		Type 2 Radio/GPS Module Intersection Device	3.000	0.000	3.000	EA	5,500.00	0.00	16,500.00	
1	0210	907-659-B002		Traffic Management Center Modifications - Monitor Systems Monitor Systems, Signal Performance Monitoring Systems	3.000	0.000	0.000	EA	5,500.00	0.00	0.00	
Total Roadway Items										43,200.00	772,915.50	

Total Participating Direct Items										43,200.00	772,915.50
Total Non-Participating Direct Items										0.00	0.00
Total Direct Items on Contract = 1,015,915.00					Total Direct Items					43,200.00	772,915.50
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	0010	618-A001		Maintenance of Traffic	1.000000	0.0425	0.7608	LS	5,000.00	212.50	3,804.00
1	0020	620-A001		Mobilization	1.000000	0.1000	1.0000	LS	76,000.00	7,600.00	76,000.00
Total Participating Dependent Items										7,812.50	79,804.00
Total Non-Participating Dependent Items										0.00	0.00
Total Dependent Items										7,812.50	79,804.00
Total Project Participating Construction Items										51,012.50	852,719.50
Total Project Non-Participating Construction Items										0.00	0.00
Total Project Construction Items										51,012.50	852,719.50
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)										51,012.50	852,719.50
Total Non-Participating Costs (on CAD001)										0.00	0.00
Project: 108013701000 STP-0213-00(035)/108013701					Total Costs (on CAD001)					51,012.50	852,719.50
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 = 1,096,915.00					Total Contract Net Work Due (on CAD001)					51,012.50	852,719.50

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 3/30/2023

Project No: STP-0213-00(035)/108013701

County: MADISON (45)

PERIOD 2/1/2023 To 2/28/2023

February	1	<u>0.25</u>	17	<u>0.25</u>
Month	2	<u>0.25</u>	18	<u>0.25</u>
	3	<u>0.25</u>	19	<u>0.25</u>
	4	<u>0.25</u>	20	<u>0.25</u>
	5	<u>0.25</u>	21	<u>0.25</u>
	6	<u>0.25</u>	22	<u>0.25</u>
	7	<u>0.25</u>	23	<u>0.25</u>
	8	<u>0.25</u>	24	<u>0.25</u>
	9	<u>0.25</u>	25	<u>0.25</u>
	10	<u>0.25</u>	26	<u>0.25</u>
	11	<u>0.25</u>	27	<u>0.25</u>
	12	<u>0.25</u>	28	<u>0.25</u>
	13	<u>0.25</u>	29	<u> </u>
	14	<u>0.25</u>	30	<u> </u>
	15	<u>0.25</u>	31	<u> </u>
	16	<u>0.25</u>		

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD	<u>7</u>
TOTAL WORKING DAYS PREVIOUSLY ASSESSED	<u>64.474</u>
TOTAL WORKING DAYS ASSESSED	<u>71.474</u>
TOTAL WORKING DAYS ALLOWED	<u>137</u>
PERCENT COMPLETE	<u>52.17 %</u>

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.

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 4/12/2023

Project No: STP-0213-00(035)/108013701

County: MADISON (45)

PERIOD 3/1/2023 To 3/31/2023

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

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD	<u>18</u>
TOTAL WORKING DAYS PREVIOUSLY ASSESSED	<u>71.474</u>
TOTAL WORKING DAYS ASSESSED	<u>89.474</u>
TOTAL WORKING DAYS ALLOWED	<u>137</u>
PERCENT COMPLETE	<u>65.31 %</u>

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.

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 4/12/2023

Project No: STP-0213-00(035)/108013701

County: MADISON (45)

PERIOD 4/1/2023 To 4/30/2023

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

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD	<u>4</u>
TOTAL WORKING DAYS PREVIOUSLY ASSESSED	<u>89.474</u>
TOTAL WORKING DAYS ASSESSED	<u>93.474</u>
TOTAL WORKING DAYS ALLOWED	<u>137</u>
PERCENT COMPLETE	<u>68.23 %</u>

Project Engineer

Original: Contractor
Copies: Project File
District Engineer

FOR CONTRACTOR USE

Contractor's Signature

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

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

LPA PROJECT

CERTIFICATION OF PAYMENTS TO SUBCONTRACTORS

Project No: STP-0213-00(035) LPA-108013-701000 County: MADISON

Prime Contractor: LEWIS ELECTRIC, INC.

Project Engineer: CHRISTOPHER W. BRYSON, P.E.

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

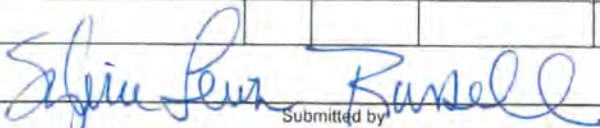
Prime Contractor	Date of Payment	Amount Paid This Period	Total Paid to Date
DBE ☒ Yes / ☐ No			

no subs!

DBE Firm (listed on OCR-481 to meet Project Goal)	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete

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

Non-DBE Firm	Type of Firm	Date of Payment	Amount Paid This Period	Total Paid to Date	Amount of Retainage Withheld	Amount of Retainage Paid	Percent of Retainage Paid	% Sub-Contract Complete


Submitted by

Total DBE Project Goal: _____

President

Title

Date: 8/30/22

*** INSTRUCTIONS ***

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

RIGHT-OF-WAY UTILIZATION AGREEMENT AND PERMIT

THIS RIGHT-OF-WAY UTILIZATION AGREEMENT (the “Agreement”) and PERMIT (the “Permit”) is made and entered as of April 1, 2023 (the “Effective Date”) by and among the CITY OF RIDGELAND, MISSISSIPPI, a political subdivision of the State of Mississippi, whose mailing address is P. O. Box 217, Ridgeland, MS 30157 (the “City”), PEARL RIVER VALLEY WATER SUPPLY DISTRICT, an agency of the State of Mississippi, whose mailing address is P. O. Box 2180, Ridgeland, MS 39158 (“PRVWSD”), and THE BREAKERS ASSOCIATION, INC., a Mississippi non-profit corporation domiciled in Madison County, Mississippi, whose mailing address is 58 Breakers Lane, Ridgeland, MS 39157 (the “Breakers”) (each, a “Party” and collectively, the “Parties”).

WITNESSETH:

WHEREAS, the City is the owner of the right-of-way for the public street known as Lake Harbour Drive within the corporate limits of the City of Ridgeland, Mississippi, including the property at the intersection of Lake Harbour Drive and Breakers Lane more particularly described below; and

WHEREAS, the Breakers is a condominium development situated on Breakers Lane in the City of Ridgeland, Mississippi and within the Pearl River Valley Water Supply District; and

WHEREAS, PRVWSD is the owner of the real property upon which the Breakers condominiums is located, which is comprised of several platted subdivisions, including the Breakers Subdivisions Part I, Part II, Part III, Part IV-A, and Part IV-B, according to the maps or plats of said subdivisions on file in the office of the Chancery Clerk of Madison County, Mississippi, leased to the Breakers and subleased to individuals who own condominium units within the Breakers complex; and

WHEREAS, the Breakers, acting through its Board of Governors, has submitted to PRVWSD a petition dated September 21, 2022 (the “Petition”) signed by more than fifty percent (50%) of the homeowners at the Breakers who are also members of the Breakers HOA, requesting that PRVWSD prepare and install a new PRVWSD subdivision sign (the “Subdivision Sign”) commonly known as a “monument sign” to be constructed and furnished by PRVWSD, to be located on the subject right-of-way, subject to first obtaining the written consent of the City in accordance with its rules and regulations; and

WHEREAS, PRVWSD has verified the signatures on the Petition and is prepared to move forward with the preparation, construction, and installation of the Subdivision Sign at its sole cost, upon the execution of this Agreement by the parties hereto; and

WHEREAS, the Parties wish to memorialize their respective agreements and obligations by their execution of this Agreement.

NOW, THEREFORE, THE PARTIES HERETO AGREE as follows:

1. The Subject Property. The Subject Property is a triangle at the intersection of Lake Harbour and Breakers Lane in the City of Ridgeland, Mississippi, which triangle is situated wholly within the right-of-way of the City of Ridgeland. A map of the area showing the Subject Property is attached hereto as Exhibit 1-A and incorporated herein by reference. A Google Earth aerial photo of the area showing the Subject Property is attached hereto as Exhibit 1-B and incorporated herein by reference. The Subdivision Sign will be located wholly within in the Subject Property.
2. The Permits.
 - (A) The City hereby grants to PRVWSD a license and permit to construct and install the Subdivision Sign on the Subject Property at the sole expense of PRVWSD, including the right of entry upon and access to the Subject Property.
 - (B) The City hereby grants to the Breakers a license and permit, including the right of entry upon and access to the Subject Property, to maintain the Subdivision Sign, including such lighting of the Subdivision Sign and/or such landscaping the surrounding area immediately adjacent to the Subdivision Sign as the Breakers determines at its sole discretion, and at the sole expense of the Breakers. The City will continue to be responsible for such other maintenance and landscaping of the balance of the Subject Property not immediately adjacent to or directly associated with the Subdivision Sign as the City, in its sole discretion, has previously done and will continue to do.
3. Location of Subdivision Sign. The Subdivision Sign will be located in such a manner and in such area so as not to interfere with vehicular traffic; or with access to or the use of the right-of-way by other public utilities, including electric, water, sewer, cable, fiber, or similar utilities; or which may become a danger to the traveling public.
4. Construction of the Subdivision Sign. The construction and installation of the Subdivision Sign will be the responsibility of the PRVWSD, and no costs of construction and installation will be incurred by the City, or by the Breakers or any individual owners of the Breakers condominiums. The construction will be exclusively under the control and direction of PRVWSD, subject to the rules and regulations of the City of Ridgeland and the Pearl River Valley Water Supply District.
5. Design of Subdivision Sign. The Subdivision Sign will be designed by PRVWSD, will have the PRVWSD logo and design on its faces, and will clearly indicate that the property entrance is the entrance to the Breakers. The signage will be similar to other PRVWSD-constructed subdivision entrance signs as depicted on the drawing of a similar sign constructed by PRVWSD for the Waterwood Subdivision attached hereto as Exhibit 2 and incorporated herein by reference. PRVWSD agrees to provide the City, upon request, with a more detailed description of the Subdivision Sign, including a scaled drawing or photo of a substantially similar PRVWSD-constructed sign as currently installed in other subdivisions.

6. Contractors. PRVWSD will furnish the name, address, and contact information for each contractor and/or subcontractor performing work relating to the construction and installation of the Subdivision Sign to the Public Works Department of the City.
7. Inspections. The City reserves the right to inspect all materials and equipment used on or in conjunction with the work outlined in this Agreement.
8. Code Compliance. All work permitted is subject to the terms and conditions as included in this Agreement, the City of Ridgeland Municipal Code of Ordinances, the PRVWSD rules and regulations, the terms and conditions of the Petition, and any other applicable laws, regulations or policies of the City, State, Federal Government and/or other regulating authority having jurisdiction.
9. Mississippi One Call Notification. PRVWSD agrees to notify the Utility Notification Center – Mississippi One Call at least 48 hours in advance of any work.
10. Situs. This Agreement will be construed in accordance with the laws of the State of Mississippi. Venue will be in Madison County, Mississippi.
11. Multiple Counterparts. This Agreement may be executed in multiple counterparts, each of which will be construed as an original.
12. Notices. Any communication or notice required or permitted by this Agreement will be made in writing and sent by certified mail, return receipt requested, restricted delivery of addressee only, at the addresses of the Parties set forth above, or to such other address as a Party has designated in writing to the other Parties.
13. Construction. This Agreement was jointly negotiated and drafted by the Parties and their respective counsel, and will not be construed against any Party as the drafter.
14. Binding Effect. This Agreement will be binding upon, and will inure to the benefit of the Parties and their respective officials, officers, governors, employees, agents, related entities, successors, and assigns.
15. Severability. If any portion of this Agreement is declared or determined by any court of competent jurisdiction to be illegal or invalid, the validity of the remaining parts, terms, or provisions will not be affected thereby and will retain full force and effect.
16. Authority. Each of the Parties represents that this Agreement, as well as the terms and conditions hereof, are authorized by action duly taken by their respective governing authorities in the case of the City and PRVWSD, and by the Board of Governors of the Breakers.

17. Amendments. This Agreement cannot be amended or changed except by written agreement executed by all of the Parties hereto.

18. Entire Agreement. This Agreement contains the entire agreement and understanding among the Parties with respect to the subject matter hereof, and there are no other understandings or agreements, oral or otherwise, among the Parties with the respect to the subject matter.

WITNESS THE EXECUTION of this Agreement by the Parties hereto on the days and dates set forth below, effective as of the Effective Date.

CITY OF RIDGELAND, MISSISSIPPI

Dated: March ___, 2023

By: _____
Gene F. McGee, Mayor

ATTEST:

Paula Tierce, City Clerk

PEARL RIVER VALLEY WATER SUPPLY
DISTRICT

Dated: March ___, 2023

By: _____
Billy Cook, President

ATTEST:

Phillip Crosby, Secretary

THE BREAKERS ASSOCIATION, INC.

Dated: March ___, 2023

By: _____
H. Hunter Twiford III, President

ATTEST:

Scott R. Britton, Secretary-Treasurer



police department

April 10, 2023

TO: Mayor & Board of Aldermen

FROM: Brian Myers, 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 for Friday, May 5, 2023, thru Sunday, May 7, 2023, 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. The bike ride is scheduled for May 6th.

Ms. Chapman is expecting 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, issued armbands, and provided “go cups”. 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. Janidocs will be providing sanitation needs for the event.

A post assignment has not yet been prepared but it is anticipated that eight (8) officers will work approximately 72 hours during the event. Reserve officers will be used if they are available for duty.

We have been advised that there will be three (3) food trucks within the footprint of the festival, The Snowcone Princess, Green Ghost Tacos, and the Singin’ Fireman BBQ. Attached are copies of the permits for these vendors except for the Singin’ Fireman which is being submitted.

Checks in the amounts of \$100.00 and \$1,000.00 representing the filing fee and bond fee were attached with two (2) Permits to Play Music and a Special Event Permit Application.

Your consideration and approval will be greatly appreciated.

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

Gene F. McGee, cmo - mayor • Brian Myers - 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 - ward 3 • Brian P. Ramsey, cmo - ward 4 • Bill Lee - ward 5 • Wesley Hamlin, cmo, mayor pro tempore - ward 6

the city of RIDGELAND



CITY OF RIDGELAND

SPECIAL EVENT PERMIT APPLICATION

(Please allow minimum 30 days for approval)



EVENT NAME: Ridgeland Fine Arts Festival/Art, Wine & Wheels

EVENT LOCATION: 1000 Highland Colony Pkwy, Ridgeland MS

EVENT DATE: Beginning May 5, 23 to Ending May 7, 23 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)

NAME OF ORGANIZATION: Ridgeland Tourism Commission

ADDRESS: 1000 Highland Colony Pkwy CITY/STATE/ZIP: Ridgeland MS 39157
Suite 200

ESTIMATED CROWD SIZE: 3,000 - 5,000 NUMBER OF EVENT PERSONNEL: 25 - 30

ARRANGEMENTS FOR RESTROOM FACILITIES: ☒ YES ☐ NO LOCATION: On property @ Renaissance @ Colony Park

ARRANGEMENTS FOR SITE CLEAN-UP: ☒ YES ☐ NO DETAILS: Ridgeland Tourism Commission
Staff and Event Contract with JaniDocs • SEE ATTACHED

RECYCLING PROGRAM FOR WASTE

☐ YES ☒ NO DETAILS: * JaniDocs is providing sanitation needs.
• See scope of work attached.

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.

#1 MOBILE FOOD VENDOR NAME: The Snowcone Princess

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

#2 MOBILE FOOD VENDOR NAME: Green Ghost Tacos

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 email about permit status + permit

MOBILE FOOD VENDOR NAME: The Singin' Fireman BBQ
Photocopy of City of Ridgeland Food Vending Permit (Required): ☐ YES ☒ NO * See emails on status
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): _____

POLICE/SECURITY PERSONNEL REQUIRED: * ☒ Police Dept. Assigned ☐ Self-Hired ☐ Not Applicable
See attached security need list

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

Applicant Printed Name: Chris Chapman Contact Number: 601-605-5252

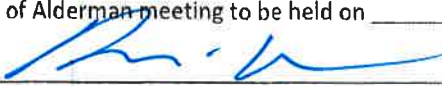
Applicant Signature: Chris Chapman Date: 3-9-23

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. * March 21st Bob McFarland will meet with the Chief and discuss plan and needs
- 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. plan is attached
- 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 - application
- 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. * attached
- 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. *attached*
- 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. *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. ✓
- 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. *Portables and existing will be provided.*
- 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. *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. ✓
- 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. *Bob McFarland to coordinate with Bryan Johnson with the City of Ridgeland.*

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>3/14/23</u> <i>B</i> 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: <u></u>	DATE: <u>4/10/2023</u>	
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: March 8, 2023
EVENT NAME: Ridgeland Fine Arts Festival / Art, Wine and Wheels
EVENT LOCATION: Renaissance @ Colony Park (Plaza Fountain) 1000 Highland Colony
DESCRIPTION OF ON-PREMISES ACTIVITY: Music - free concert & VIP NTCR Kick off party - UNFAZED SHOW + BAND
DATE OF ACTIVITY: Beginning MAY 5, 2023 to Ending MAY 5, 2023
HOURS OF ACTIVITY: Beginning 5:00 pm to Ending 9:00 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
https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

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 - the Renaissance and Ridgeland Tourism Commission have live music at this location yearly without complaints. Max decibels is 55

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

Applicants Signature: Chris Chapman Date: 3-9-23

☒ APPROVED
☐ DENIED

Chief of Police or Designee: [Signature]
Date: 4/10/2023

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: March 8, 2023
EVENT NAME: Ridgeland Fine Arts Festival / Art, Wine and Wheels
EVENT LOCATION: Renaissance @ Colony Park (Plaza Fountain) 1000 Highland Colony Pkwy
DESCRIPTION OF ON-PREMISES ACTIVITY: Live music - Various groups
* See schedule attached

DATE OF ACTIVITY: Beginning May 6th to Ending May 7th 2023
HOURS OF ACTIVITY: Beginning 9:30 am to Ending 6:30 pm
ACTIVITY POINT OF CONTACT: Bdo 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 Parkway CITY/STATE/ZIP: Ridgeland MS
https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodeId=CO_CH46EN_ARTIVNO

Event organizers should become familiar with the City of Ridgeland Noise Ordinance to ensure compliance with law.

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 - the Renaissance and Ridgeland Tourism Comm have live music at this location yearly without complaints. Max decided

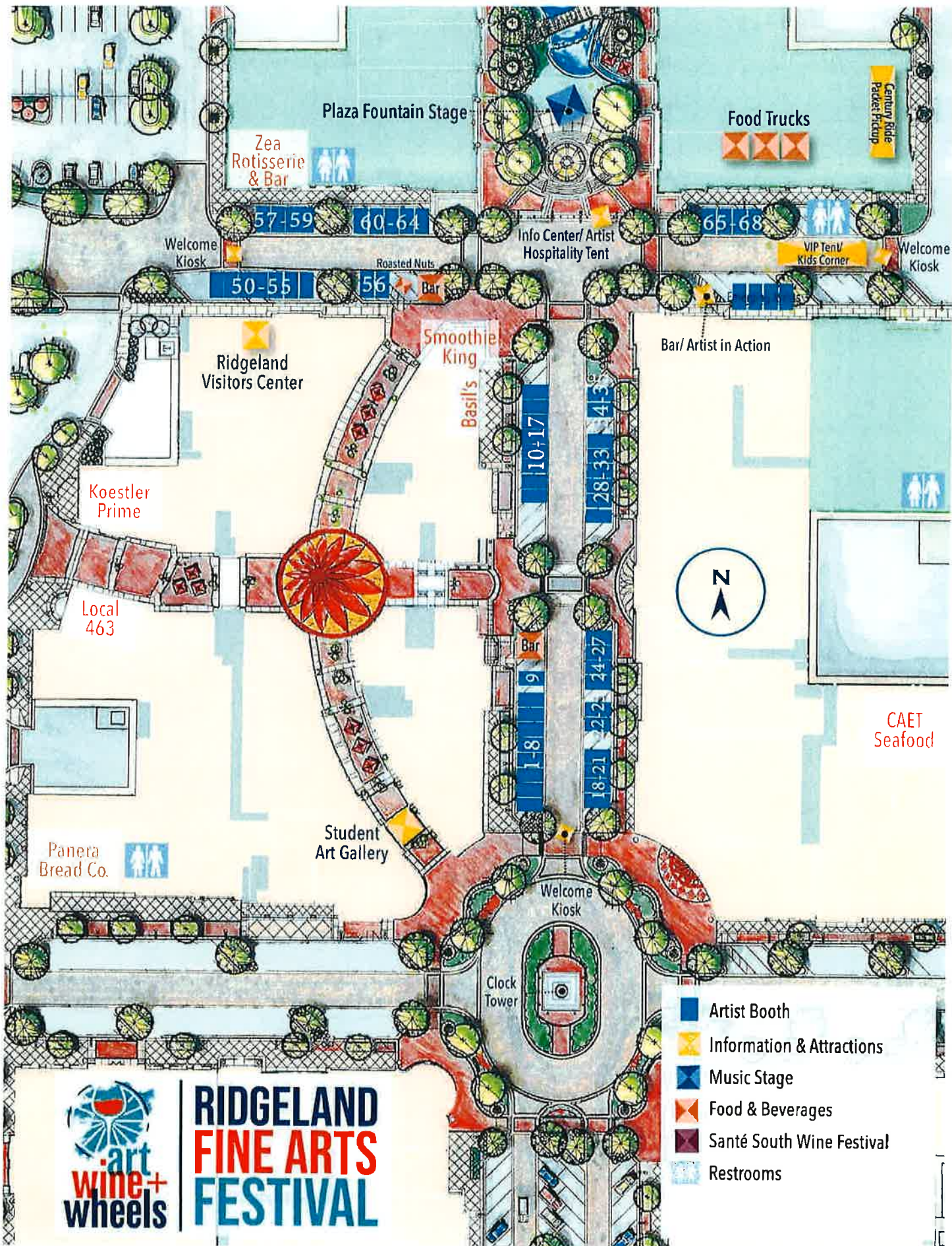
THE CHIEF OF POLICE SHALL HAVE THE AUTHORITY TO REVOKE ANY PERMIT ISSUED. BS.

Applicants Signature: Chris Chapman Date: 3-9-23

☒ APPROVED
☐ DENIED

Chief of Police or Designee: [Signature]
Date: 4/10/2023

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.



RIDGELAND
FINE ARTS
FESTIVAL

-  Artist Booth
-  Information & Attractions
-  Music Stage
-  Food & Beverages
-  Santé South Wine Festival
-  Restrooms

#1

DISPLAY IN A CONSPICUOUS LOCATION

City of Ridgeland

PRIVILEGE TAX LICENSE

No. 0013513

ISSUED TO:

NINA WRIGHT WOODS
251 HIDDEN HILLS PARKWAY
BRANDON MS 39047

EFFECTIVE DATE

5/05/2023

EXPIRATION DATE

5/05/2023

BUSINESS LOCATION:

TYPE OF BUSINESS: FOOD TRUCK PERMIT

SECTION	DESCRIPTION	AMOUNT
FOODTRK	FOOD TRUCK PERMIT	\$50.00

TOTAL

\$50.00

RECEIPT #: 2023-00546

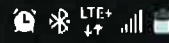
THIS LICENSE PROVIDES THE ABOVE TAXPAYER THE PRIVILEGE OF CONDUCTING BUSINESS AS REQUIRED BY THE MISSISSIPPI CODE 1972
THIS LICENSE IS NOT TRANSFERABLE AND IS VALID ONLY WITHIN THE TERRITORIAL LIMITS OF THE CITY OF RIDGELAND

DEPUTY TAX COLLECTOR

CITY OF RIDGELAND

THIS LICENSE SHALL NOT MAKE LAWFUL ANY ACT OR THING DECLARED TO BE UNLAWFUL BY THE STATE OF MISSISSIPPI

2:11



TJFF SNOWCONE PRINCESS MENU

REGULAR NACHOS-\$6.50

PULLED PORK NACHOS-\$7.50

W/JAPALENOS PEPPERS-\$5.50

\$5.00

SNOW CONES

(\$.50 FOR EACH

ADDITIONAL FLAVOR AND

\$.50 FOR SWEET CREAM

TOPPING)



FLA

WATERMELON

COTTON CANDY

BLUE

RASPBERRY

BANANA

GREEN APPLE

DREAMSICLE

VORS

WEDDING CAKE

TIGER'S BLOOD

GEOGIA PEACH

RED VELVET

CAKE

BUTTER BEER

STRAWBERRY



#2

DISPLAY IN A CONSPICUOUS LOCATION
City of **Ridgeland**

PRIVILEGE TAX LICENSE

No. 0013094

ISSUED TO:

CESAR TORRES
GREEN GHOST TACO TRUCK
3309 N STATE ST
APT B
JACKSON MS 39216

EFFECTIVE DATE

2/24/2023

EXPIRATION DATE

8/23/2023

BUSINESS LOCATION:

TYPE OF BUSINESS: FOOD TRUCK PERMIT

SECTION	DESCRIPTION	AMOUNT
FTP RENEW	FOOD TRUCK PERMIT RENEWAL	\$250.00

TOTAL

\$250.00

RECEIPT #: 2023-00667

THIS LICENSE PROVIDES THE ABOVE TAXPAYER THE PRIVILEGE OF CONDUCTING BUSINESS AS REQUIRED BY THE MISSISSIPPI CODE 1972
THIS LICENSE IS NOT TRANSFERABLE AND IS VALID ONLY WITHIN THE TERRITORIAL LIMITS OF THE CITY OF RIDGELAND

DEPUTY TAX COLLECTOR

CITY OF RIDGELAND

THIS LICENSE SHALL NOT MAKE LAWFUL ANY ACT OR THING DECLARED TO BE UNLAWFUL BY THE STATE OF MISSISSIPPI.

#3

Karen Vance

From: Bob McFarland <bobmcfarland2@hotmail.com>
Sent: Thursday, March 9, 2023 12:17 PM
To: Kelly Durrett; Karen Vance
Cc: Crystal Pham
Subject: Re: Food Truck Vendor Permits for Art Wine & Wheels

The Singin' Fireman said someone at City Hall told him he had to have a lease in the City of Ridgeland before submitting an application. Bryan Johnson cleared it up. He does not need a lease. He said he will submit the application today or tomorrow.

Sent from my T-Mobile 4G LTE Device
Get [Outlook for Android](#)

From: Kelly Durrett <kdurrett@visitridgeland.com>
Sent: Thursday, March 9, 2023 9:25:29 AM
To: Karen Vance <kvance@visitridgeland.com>
Cc: Bob McFarland <bobmcfarland2@hotmail.com>; Crystal Pham <cpham@visitridgeland.com>
Subject: FW: Food Truck Vendor Permits for Art Wine & Wheels

Kelly Durrett
Director of Sales & Event Partnerships
Visit Ridgeland
601.605.5253 Office
601.937.6593 Cell
www.visitridgeland.com



From: Bryan Johnson <Bryan.Johnson@Ridgelandms.org>
Sent: Thursday, March 9, 2023 10:23 AM
To: Kelly Durrett <kdurrett@visitridgeland.com>
Subject: RE: Food Truck Vendor Permits for Art Wine & Wheels

Kelly,

Attached is a copy of the permit for Green Ghost Taco's. Singing Fireman BBQ has not brought their stuff in for permitting yet.

Thanks,

Bryan Johnson
economic development director
bryan.johnson@ridgelandms.org



LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

===== PAYMENT DISTRIBUTION =====									
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID	
0010654	3/31/23- 3/30/24	27-17-009	ASCEND SURGICAL SALES LL	20.00CR	.00	.00	.00	20.00CR	
0010706	4/01/23- 3/31/24	27-17-009	GAINSBURGH BENJAMIN	20.00CR	.00	.00	.00	20.00CR	
0010715	4/01/23- 3/31/24	27-17-009	HUNAN WOK RESTAURANT INC	30.00CR	.00	.00	.00	30.00CR	
0010761	4/01/23- 3/31/24	27-17-009	ENSAFE INC	30.00CR	.00	.00	.00	30.00CR	
0010766	5/01/23- 4/30/24	27-17-009	CHRIS ROSSON DBA CHICK F	20.00CR	.00	.00	.00	20.00CR	
0010779	5/01/23- 4/30/24	27-17-009	BRIARHILL MANAGEMENT	30.00CR	.00	.00	.00	30.00CR	
0010781	4/01/23- 3/31/24	27-17-009	PREFERRED SALES AGENCY L	20.00CR	.00	.00	.00	20.00CR	
0011038	4/01/23- 3/31/24	27-17-009	E FITNESS & MASSAGE	20.00CR	.00	.00	.00	20.00CR	
0011229	3/01/23- 2/28/24	27-17-009	MCI COMMUNICATIONS	30.00CR	.00	.00	.00	30.00CR	
0011281	4/01/23- 3/31/24	27-17-009	MARK WALL & COMPANY	30.00CR	.00	.00	.00	30.00CR	
0011303	5/01/23- 4/30/24	27-17-009	SEW FIT ALTERATIONS	20.00CR	.00	.00	.00	20.00CR	
0011322	5/01/23- 4/30/24	27-17-009	EL SABOR LATIN CUISINE I	20.00CR	.00	.00	.00	20.00CR	
0011502	4/01/23- 3/31/24	27-17-009	THE MS CENTER FOR PLASTI	30.00CR	.00	.00	.00	30.00CR	
0011505	2/01/23- 1/31/24	27-17-009	PREMIER MEDICAL/WEIGHT L	30.00CR	.00	.00	.00	30.00CR	
0011576	5/01/23- 4/30/24	27-17-009	INTEGRATIVE HEALING THER	20.00CR	.00	.00	.00	20.00CR	
0011577	4/01/23- 3/31/24	27-17-009	LAKE HARBOUR TC LLC	30.00CR	.00	.00	.00	30.00CR	
0011586	4/01/23- 3/31/24	27-17-009	GUARANTEED AC	20.00CR	.00	.00	.00	20.00CR	
0011661	2/01/23- 1/31/24	27-17-009	WHITLOCK & ASSOCIATES	20.00CR	2.00CR	.00	.00	22.00CR	
0011748	11/02/22-11/01/23	27-17-009	FITNESS LAB, THE	20.00CR	2.40CR	.00	.00	22.40CR	
0011796	1/01/23-12/31/23	27-17-009	H&H HEATING & COOLING LL	20.00CR	2.40CR	.00	.00	22.40CR	
0011846	3/01/23- 2/28/24	27-17-009	BETTER CARE HEALTHCARE S	36.00CR	3.60CR	.00	.00	39.60CR	
0011874	4/01/23- 3/31/24	27-17-009	HOME BUILDERS ASSN OF MS	20.00CR	.00	.00	.00	20.00CR	
0012018	9/12/22- 9/11/23	27-17-009	MASTER MASSAGE	20.00CR	3.00CR	.00	.00	23.00CR	
0012018	9/12/23- 9/11/24	27-17-009	MASTER MASSAGE	20.00CR	.00	.00	.00	20.00CR	
0012054	2/01/23- 1/31/24	27-17-009	R FUN ZONE, INC.	.00	2.00CR	.00	.00	2.00CR	
0012062	2/28/23- 2/27/24	27-17-009	CUSTOM COUNSELING LLC	20.00CR	.00	.00	.00	20.00CR	
0012065	2/01/23- 1/31/24	27-17-009	STARK EXTERMINATORS	33.00CR	.00	.00	.00	33.00CR	
0012069	3/01/23- 2/28/24	27-17-009	SENR TACO, LLC	20.00CR	.00	.00	.00	20.00CR	
0012119	5/01/23- 4/30/24	27-17-009	J A SOSA ENTERPRISE INC	30.00CR	.00	.00	.00	30.00CR	
0012333	3/05/23- 3/04/24	27-17-009	KENT DESIGN BUILD, INC.	20.00CR	.00	.00	.00	20.00CR	
0012334	3/01/23- 2/28/24	27-17-009	FRIDAY'S REALTY LLC	20.00CR	2.00CR	.00	.00	22.00CR	
0012341	3/16/23- 3/15/24	27-17-009	EQUITY GROUP, LLC	4.20CR	.00	.00	.00	4.20CR	
0012355	3/29/23- 3/28/24	27-17-009	PANERA BREAD	30.00CR	.00	.00	.00	30.00CR	
0012367	4/15/23- 4/14/24	27-17-009	GOSHINE EXPRESS CARWASH	30.00CR	.00	.00	.00	30.00CR	
0012374	3/23/23- 3/22/24	27-17-009	MED-SOUTH, INC.	20.00CR	.00	.00	.00	20.00CR	
0012379	4/01/23- 3/31/24	27-17-009	DRAINGO OF MISSISSIPPI	30.00CR	.00	.00	.00	30.00CR	
0012380	4/01/23- 3/31/24	27-17-009	CLIMATE KING LLC	30.00CR	.00	.00	.00	30.00CR	
0012394	5/01/23- 4/30/24	27-17-009	PORTABLE MEDICAL DIAGNOS	39.00CR	.00	.00	.00	39.00CR	
0012508	9/11/22- 9/10/23	27-17-009	UFANCII BEAUTY BAR	20.00CR	3.00CR	.00	.00	23.00CR	
0012510	9/13/22- 9/12/23	27-17-009	FIVE GUYS BURGERS & FRIE	.00	2.80CR	.00	.00	2.80CR	
0012615	3/01/23- 2/28/24	27-17-009	HAIR 2020 STUDIOS LLC	20.00CR	.00	.00	.00	20.00CR	
0012632	2/25/23- 2/24/24	27-17-009	TERESA CRANFORD HAIR DES	20.00CR	2.00CR	.00	.00	22.00CR	
0012641	3/02/23- 3/01/24	27-17-009	CAET	25.00CR	.00	.00	.00	25.00CR	
0012645	3/10/23- 3/09/24	27-17-009	WOODWARD REAL ESTATE, IN	20.00CR	.00	.00	.00	20.00CR	
0012655	3/20/23- 3/19/24	27-17-009	RIDGELAND NUTRITION LLC	20.00CR	.00	.00	.00	20.00CR	
0012662	4/01/23- 3/31/24	27-17-009	BARNES SURVEYING LLC	30.00CR	.00	.00	.00	30.00CR	

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===== PAYMENT DISTRIBUTION =====									
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID	
0012664	4/01/23- 3/31/24	27-17-009	VINTAGE PROPERTIES & RLT	20.00CR	.00	.00	.00	20.00CR	
0012668	3/28/21- 3/27/22	27-17-009	CHICK-FIL-A	30.00CR	.00	.00	.00	30.00CR	
0012671	4/06/23- 4/05/24	27-17-009	ROOFING SOLUTIONS LLC	33.00CR	.00	.00	.00	33.00CR	
0012673	3/30/23- 3/29/24	27-17-009	HIGHLAND VET, THE	30.00CR	.00	.00	.00	30.00CR	
0012674	4/14/23- 4/13/24	27-17-009	VIRTU INTERACTIVE	20.00CR	.00	.00	.00	20.00CR	
0012678	4/23/23- 4/22/24	27-17-009	BRYANT SONGY SNELL LLC	30.00CR	.00	.00	.00	30.00CR	
0012680	3/17/23- 3/16/24	27-17-009	AV NAIL SPA RIDGELAND IN	42.00CR	.00	.00	.00	42.00CR	
0012738	10/01/23- 9/30/24	27-17-009	UNITED MEDICAL WELLNESS	20.00CR	.00	.00	.00	20.00CR	
0012874	2/02/23- 2/01/24	27-17-009	QUINN'S HEALTH & BEAUTY	20.00CR	2.00CR	.00	.00	22.00CR	
0012877	3/01/23- 2/28/24	27-17-009	BAILEY REALTY, LLC	20.00CR	.00	.00	.00	20.00CR	
0012880	4/15/23- 4/14/24	27-17-009	KRW DESIGN COLLECTIVE	32.50CR	.00	.00	.00	32.50CR	
0012886	2/10/23- 2/09/24	27-17-009	LUXURY BODY SPA	20.00CR	2.00CR	.00	.00	22.00CR	
0012887	3/01/23- 2/28/24	27-17-009	DAN DEAR CUSTOM HOMES IN	20.00CR	2.00CR	.00	.00	22.00CR	
0012890	3/04/23- 3/03/24	27-17-009	NEXT LEVEL INTERNATIONAL	20.00CR	.00	.00	.00	20.00CR	
0012891	4/01/23- 3/31/24	27-17-009	GRACE PHLEBOTOMY ACADEMY	20.00CR	.00	.00	.00	20.00CR	
0012899	3/15/23- 3/14/24	27-17-009	DEFINING WELLNESS CENTER	20.00CR	.00	.00	.00	20.00CR	
0012902	3/12/23- 3/11/24	27-17-009	MISSISSIPPI HORMONE THER	20.00CR	.00	.00	.00	20.00CR	
0012903	4/01/23- 3/31/24	27-17-009	SALON DAVID JOSEPH LLC	20.00CR	.00	.00	.00	20.00CR	
0012912	3/19/23- 3/18/24	27-17-009	SERVPRO OF JACKSON	96.00CR	.00	.00	.00	96.00CR	
0012921	4/01/23- 3/31/24	27-17-009	WATKINS CONSTRUCTION & R	138.00CR	.00	.00	.00	138.00CR	
0012923	4/01/22- 3/31/23	27-17-009	DOGMUD TAVERN LLC	.00	6.30CR	.00	.00	6.30CR	
0012923	4/01/23- 3/31/24	27-17-009	DOGMUD TAVERN LLC	30.00CR	.00	.00	.00	30.00CR	
0012929	4/07/23- 4/06/24	27-17-009	KRYSTAL RESTAURANTS, LLC	60.00CR	.00	.00	.00	60.00CR	
0012931	5/01/23- 4/30/24	27-17-009	TRIEHELM PROPERTIES	30.00CR	.00	.00	.00	30.00CR	
0012961	4/28/23- 4/27/24	27-17-009	BLAYLOCK FINE ART PHOTOG	20.00CR	.00	.00	.00	20.00CR	
0013016	8/01/22- 7/31/23	27-17-009	BODIED BY BNICOLE	30.00CR	1.80CR	.00	.00	31.80CR	
0013171	12/07/22-12/06/23	27-17-009	WISE STAFFING GROUP	20.00CR	.00	.00	.00	20.00CR	
0013194	3/01/23- 2/28/24	27-17-009	PIN OAK CREAMERY LLC	20.00CR	.00	.00	.00	20.00CR	
0013198	3/01/23- 2/28/24	27-17-009	ON DEMAND LB TESTS LLC	20.00CR	2.00CR	.00	.00	22.00CR	
0013234	12/07/22-12/06/23	27-17-009	ONESOURCE	20.00CR	.00	.00	.00	20.00CR	
0013235	12/07/22-12/06/23	27-17-009	LABOR SOURCE	20.00CR	.00	.00	.00	20.00CR	
0013247	3/19/23- 3/18/24	27-17-009	FAST PACE HEALTH	30.00CR	.00	.00	.00	30.00CR	
0013250	3/16/23- 3/15/24	27-17-009	ESTES-MANNING MGMT GROUP	30.00CR	.00	.00	.00	30.00CR	
0013262	3/31/23- 3/30/24	27-17-009	STORAGEMAX RIDGELAND LLC	20.00CR	.00	.00	.00	20.00CR	
0013267	4/12/23- 4/11/24	27-17-009	HUGHES SPELLINGS LLC	30.00CR	.00	.00	.00	30.00CR	
0013281	4/18/23- 4/17/24	27-17-009	FASHION POST SPLTY ALTER	20.00CR	.00	.00	.00	20.00CR	
0013540	5/01/23- 4/30/24	27-17-009	DASJEVA BEAUTY SALON	20.00CR	.00	.00	.00	20.00CR	
0013541	5/01/23- 4/30/24	27-17-009	4D IMPLANT PROSTHODONTIC	20.00CR	.00	.00	.00	20.00CR	
0013542	3/10/23- 3/09/24	27-17-009	ALICE VAN RYAN CPA	20.00CR	.00	.00	.00	20.00CR	
0013543	3/13/23- 3/12/24	27-17-009	MODERN HEALTH LLC	20.00CR	.00	.00	.00	20.00CR	
0013544	3/10/23- 3/09/24	27-17-009	SANCHEZ INVESTMENTS LLC	20.00CR	.00	.00	.00	20.00CR	
0013552	5/01/23- 4/30/24	27-17-009	SOLEO HEALTH INC.	30.00CR	.00	.00	.00	30.00CR	
0013553	3/13/23- 3/12/24	27-17-009	WATERFORD BEAUTY SALON	20.00CR	.00	.00	.00	20.00CR	
0013554	3/13/23- 3/12/24	27-17-009	SPRINGBOARD THERAPY SVC	20.00CR	.00	.00	.00	20.00CR	
0013632	4/01/23- 3/31/24	27-17-009	HEALTH CARE MEDICAL INFU	20.00CR	.00	.00	.00	20.00CR	
10040	4/01/23- 3/31/24	27-17-009	UPS STORE, THE	20.00CR	.00	.00	.00	20.00CR	

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LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
10044	4/01/23- 3/31/24	27-17-009	GAMBLIN ORTHODONTICS	30.00CR	.00	.00	.00	30.00CR
10094	5/01/23- 4/30/24	27-17-009	JADE PEST CONTROL LLC	20.00CR	.00	.00	.00	20.00CR
10281	4/01/23- 3/31/24	27-17-009	TRUSTCARE EXPRESS MEDICA	30.00CR	.00	.00	.00	30.00CR
10288	4/01/23- 3/31/24	27-17-009	FARESE GROUP, THE	30.00CR	.00	.00	.00	30.00CR
10294	5/01/23- 4/30/24	27-17-009	WEIGHT WATCHERS	30.00CR	.00	.00	.00	30.00CR
5620	3/01/23- 2/28/24	27-17-009	LEO C HUDDLESTON	20.00CR	.00	.00	.00	20.00CR
5625	5/01/23- 4/30/24	27-17-009	BERGLAND WEALTH MANAGEME	20.00CR	.00	.00	.00	20.00CR
5831	4/01/23- 3/31/24	27-17-009	DEARING ADDRESSING & MAI	20.00CR	.00	.00	.00	20.00CR
5905	4/01/23- 3/31/24	27-17-009	HARBOR PINES SELF STORAG	20.00CR	.00	.00	.00	20.00CR
5920	4/01/23- 3/31/24	27-17-009	CAR CARE CLINIC (OLD CAN	39.00CR	.00	.00	.00	39.00CR
6454	4/01/23- 3/31/24	27-17-009	SHEAR PLEASURE HAIRCUTTE	20.00CR	.00	.00	.00	20.00CR
6455	5/01/23- 4/30/24	27-17-009	TICOS	30.00CR	.00	.00	.00	30.00CR
6531	4/01/23- 3/31/24	27-17-009	MISSISSIPPI ASTHMA & ALL	30.00CR	.00	.00	.00	30.00CR
6719	2/01/23- 1/31/24	27-17-009	PARKWAY FUNERAL HOME	.00	3.00CR	.00	.00	3.00CR
6768	4/01/23- 3/31/24	27-17-009	MID SOUTH REHAB SERVICES	120.00CR	.00	.00	.00	120.00CR
7131	4/01/23- 3/31/24	27-17-009	TITLE CASH OF JACKSON IN	20.00CR	.00	.00	.00	20.00CR
7147	4/01/21- 3/31/22	27-17-009	SHOE HEALER, THE	.00	4.00CR	.00	.00	4.00CR
7147	4/01/22- 3/31/23	27-17-009	SHOE HEALER, THE	20.00CR	4.20CR	.00	.00	24.20CR
7334	5/01/23- 4/30/24	27-17-009	SLEDGES WRECKER	20.00CR	.00	.00	.00	20.00CR
7361	5/01/23- 4/30/24	27-17-009	SUSAN BURTON REAL ESTATE	20.00CR	.00	.00	.00	20.00CR
7529	3/01/23- 2/28/24	27-17-009	COPELAND COOK TAYLOR BUS	150.00CR	16.50CR	.00	.00	166.50CR
8097	4/01/23- 3/31/24	27-17-009	LITTLE DREAMERS CHILDCAR	30.00CR	.00	.00	.00	30.00CR
8103	5/01/23- 4/30/24	27-17-009	GAELERIA SALON AND GIFTS	20.00CR	.00	.00	.00	20.00CR
8255	3/01/23- 2/28/24	27-17-009	LOVELY NAILS	30.00CR	3.00CR	.00	.00	33.00CR
8294	5/01/23- 4/30/24	27-17-009	ACCOUNT SERVICE GROUP	20.00CR	.00	.00	.00	20.00CR
8308	5/01/23- 4/30/24	27-17-009	TIENDA LA GUADALUPE	20.00CR	.00	.00	.00	20.00CR
8637	3/01/23- 2/28/24	27-17-009	MORGAN STANLEY SMITH BAR	93.00CR	.00	.00	.00	93.00CR
8641	4/01/23- 3/31/24	27-17-009	CRABS SEAFOOD SHACK	30.00CR	.00	.00	.00	30.00CR
8657	5/01/23- 4/30/24	27-17-009	ROSE NAILS OF RIDGELAND	20.00CR	.00	.00	.00	20.00CR
8674	5/01/23- 4/30/24	27-17-009	A P P S	20.00CR	.00	.00	.00	20.00CR
8863	3/01/23- 2/28/24	27-17-009	WAYPOINT ANALYICAL MS IN	51.00CR	5.10CR	.00	.00	56.10CR
8880	3/01/23- 2/28/24	27-17-009	THOMPSON ENGINEERING	30.00CR	.00	.00	.00	30.00CR
9116	4/01/23- 3/31/24	27-17-009	PLAINS MARKETING L P	20.00CR	.00	.00	.00	20.00CR
9124	4/01/21- 3/31/22	27-17-009	PROFESSIONAL GLASS INC	30.00CR	.00	.00	.00	30.00CR
9157	5/01/23- 4/30/24	27-17-009	SIMMONS LAW GROUP P A	20.00CR	.00	.00	.00	20.00CR
9360	4/01/23- 3/31/24	27-17-009	YELLOW BOAT LLC	20.00CR	.00	.00	.00	20.00CR
9389	5/01/23- 4/30/24	27-17-009	CAPITAL HOLDINGS LLC	20.00CR	.00	.00	.00	20.00CR
9534	2/01/23- 1/31/24	27-17-009	RIDGELAND COUNSELING ASS	20.00CR	.00	.00	.00	20.00CR
9561	3/01/23- 2/28/24	27-17-009	EMBASSY SUITES	120.00CR	.00	.00	.00	120.00CR
9607	5/01/23- 4/30/24	27-17-009	BARNETTES SALON	36.00CR	.00	.00	.00	36.00CR
9613	5/01/23- 4/30/24	27-17-009	BRANNING WEALTH MANAGEME	20.00CR	.00	.00	.00	20.00CR
9775	3/01/22- 2/28/23	27-17-009	WATERCOLOR SALON, LLC	66.00CR	.00	.00	.00	66.00CR
9841	5/01/23- 4/30/24	27-17-009	GLACIER HOLDINGS LLC	20.00CR	.00	.00	.00	20.00CR
9859	5/01/23- 4/30/24	27-17-009	MAGNOLIA CLIPPING & BROA	20.00CR	.00	.00	.00	20.00CR
9887	7/01/21- 6/30/22	27-17-009	INTERIOR ELEMENTS LLC	30.00CR	6.30CR	.00	.00	36.30CR
9887	7/01/22- 6/30/23	27-17-009	INTERIOR ELEMENTS LLC	30.00CR	5.10CR	.00	.00	35.10CR

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0010489	1/01/23-12/31/23	27-17-365	ZALES JEWELERS #1962	38.00CR	41.80CR	.00	.00	79.80CR
0010504	11/01/22-10/31/23	27-17-365	ILLUSION OPTICAL	.00	2.80CR	.00	.00	2.80CR
0011045	8/01/21- 7/31/22	27-17-365	THE COLLEGE CORNER	12.50CR	13.75CR	.00	.00	26.25CR
0011045	8/01/22- 7/31/23	27-17-365	THE COLLEGE CORNER	62.50CR	9.38CR	.00	.00	71.88CR
0011227	1/01/22-12/31/22	27-17-365	MUTTI LLC	20.00CR	2.40CR	.00	.00	22.40CR
0011583	4/19/23- 4/18/24	27-17-365	QUIKSTOP 3 INC.	20.00CR	.00	.00	.00	20.00CR
0011718	9/25/21- 9/24/22	27-17-365	VAN'S COMICS & CARDS	20.00CR	4.20CR	.00	.00	24.20CR
0011718	9/25/22- 9/24/23	27-17-365	VAN'S COMICS & CARDS	20.00CR	1.80CR	.00	.00	21.80CR
0011811	3/02/23- 3/01/24	27-17-365	SECURITY DATA SUPPLY	62.50CR	.00	.00	.00	62.50CR
0011857	3/25/23- 3/24/24	27-17-365	FREEDOM RETAIL, INC.	25.00CR	.00	.00	.00	25.00CR
0011882	5/01/23- 4/30/24	27-17-365	ONCE UPON A CHILD	25.00CR	.00	.00	.00	25.00CR
0012076	3/01/23- 2/28/24	27-17-365	AMOUR Z SALON & SPA	20.00CR	2.00CR	.00	.00	22.00CR
0012091	3/01/23- 2/28/24	27-17-365	HAIRY TALE CLOSET	20.00CR	2.20CR	.00	.00	22.20CR
0012098	3/29/23- 3/28/24	27-17-365	DOLLAR GENERAL STORE 184	50.00CR	.00	.00	.00	50.00CR
0012343	3/16/23- 3/15/24	27-17-365	PINE CONE, INC., THE	25.00CR	.00	.00	.00	25.00CR
0012346	3/19/23- 3/18/24	27-17-365	POLK INTERIORS	20.00CR	.00	.00	.00	20.00CR
0012364	5/01/23- 4/30/24	27-17-365	JACKSON STREET GALLERY	20.00CR	.00	.00	.00	20.00CR
0012404	3/28/23- 3/27/24	27-17-365	DENTS HEATING & COOLING	62.50CR	.00	.00	.00	62.50CR
0012889	3/01/23- 2/28/24	27-17-365	BOUIGUE	40.00CR	4.00CR	.00	.00	44.00CR
0012913	3/19/23- 3/18/24	27-17-365	SIGNATURE GIFTS LLC	20.00CR	.00	.00	.00	20.00CR
0012991	5/27/22- 5/26/23	27-17-365	COMCAST OF LA/MS/TX, LLC	50.00CR	9.00CR	.00	.00	59.00CR
0012994	7/11/22- 7/10/23	27-17-365	KIDDO LANE	20.00CR	3.40CR	.00	.00	23.40CR
0013169	12/13/22-12/12/23	27-17-365	LILLY MARIE BOUTIQUE	20.00CR	.00	.00	.00	20.00CR
0013259	3/25/23- 3/24/24	27-17-365	45 PRECISION	120.00CR	.00	.00	.00	120.00CR
0013634	4/01/23- 3/31/24	27-17-365	SERVICE DRUGS LLC	150.00CR	.00	.00	.00	150.00CR
10262	3/01/23- 2/28/24	27-17-365	MEDWORX HOME MEDICAL SUP	20.00CR	.00	.00	.00	20.00CR
10305	5/01/23- 4/30/24	27-17-365	SMITH MARINE	32.50CR	.00	.00	.00	32.50CR
6047	4/01/22- 3/31/23	27-17-365	CHAMPS SPORTS #14355	440.00CR	.00	.00	.00	440.00CR
6808	4/01/23- 3/31/24	27-17-365	STEVENS GOLF SHOP	20.00CR	.00	.00	.00	20.00CR
7128	4/01/23- 3/31/24	27-17-365	BUCKLE, THE	92.50CR	.00	.00	.00	92.50CR
7946	4/01/23- 3/31/24	27-17-365	KAY JEWELERS #683	1,840.00CR	.00	.00	.00	1,840.00CR
8449	4/01/23- 3/31/24	27-17-365	AERUS ELECTROLUX	20.00CR	.00	.00	.00	20.00CR
8636	4/01/23- 3/31/24	27-17-365	PALM BEACH TAN	30.00CR	.00	.00	.00	30.00CR
8652	4/01/23- 3/31/24	27-17-365	MAIN HARBOR STORE LLC	20.00CR	.00	.00	.00	20.00CR
8676	5/01/23- 4/30/24	27-17-365	NEBLETT'S FRAME OUTLETS I	25.00CR	.00	.00	.00	25.00CR
8871	3/01/23- 2/28/24	27-17-365	FASTENING SOLUTIONS INC	75.00CR	.00	.00	.00	75.00CR
8883	3/01/23- 2/28/24	27-17-365	PROSOURCE	1,200.00CR	.00	.00	.00	1,200.00CR
8891	4/01/23- 3/31/24	27-17-365	SUMMERHOUSE LLC	560.00CR	.00	.00	.00	560.00CR
8895	4/01/23- 3/31/24	27-17-365	GAMESTOP #5135	40.00CR	.00	.00	.00	40.00CR
8900	5/01/22- 4/30/23	27-17-365	PATELS GROCERY INC	25.00CR	.00	.00	.00	25.00CR
9324	4/01/23- 3/31/24	27-17-365	WEST ARCHITECTURAL SPECI	20.00CR	.00	.00	.00	20.00CR
9353	4/01/23- 3/31/24	27-17-365	FRESH MARKET, THE	250.00CR	.00	.00	.00	250.00CR
9372	4/01/23- 3/31/24	27-17-365	BARNES & NOBLE	680.00CR	.00	.00	.00	680.00CR
9375	4/01/23- 3/31/24	27-17-365	AMYS HALLMARK SHOP #207	92.50CR	.00	.00	.00	92.50CR
9376	4/01/23- 3/31/24	27-17-365	J JILL	32.50CR	.00	.00	.00	32.50CR
9381	4/01/23- 3/31/24	27-17-365	TALBOTS #1169	62.50CR	.00	.00	.00	62.50CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

===== PAYMENT DISTRIBUTION =====									
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID	
9392	3/01/23- 2/28/24	27-17-365	OMNICARE OF JACKSON #482	1,840.00CR	.00	.00	.00	1,840.00CR	
9781	3/01/23- 2/28/24	27-17-365	CITI TRENDS #439	40.00CR	.00	.00	.00	40.00CR	
9803	4/01/23- 3/31/24	27-17-365	KROGER - RASC #494	1,040.00CR	.00	.00	.00	1,040.00CR	
9810	4/01/23- 3/31/24	27-17-365	ACOUSTICS INC	105.00CR	.00	.00	.00	105.00CR	
0013036	1/01/23- 6/30/23	FOOD TRUCK	BARBEQUE SHINE	250.00CR	.00	.00	.00	250.00CR	
0013533	3/02/23- 3/02/23	FOOD TRUCK	POPPY PIES	50.00CR	.00	.00	.00	50.00CR	
0013536	3/02/23- 3/02/23	FOOD TRUCK	SARAH COOK	50.00CR	.00	.00	.00	50.00CR	
0013537	4/01/23- 4/01/23	FOOD TRUCK	SARAH COOK	50.00CR	.00	.00	.00	50.00CR	
0013550	5/05/23- 5/07/23	FOOD TRUCK	PARKWAY PERK	50.00CR	.00	.00	.00	50.00CR	
0013561	5/05/23- 5/07/23	FOOD TRUCK	SHANNON SHANDRIDGE	50.00CR	.00	.00	.00	50.00CR	
0010821	1/01/23-12/31/23	ME	CARPENTER, MITCHELL	25.00CR	25.00CR	.00	.00	50.00CR	
0013557	3/17/23-12/31/23	ME	LESSLEY, DEWAYNE	25.00CR	.00	.00	.00	25.00CR	
CTR0206	1/01/23-12/31/23	MM	CRAIG, BEN	25.00CR	10.00CR	.00	.00	35.00CR	
0012906	1/01/23-12/31/23	MP	GRAVES, STANLEY	25.00CR	10.00CR	.00	.00	35.00CR	
0013527	3/01/23-12/31/23	REN-01	OKOJIE, FELIX A	50.00CR	.00	.00	.00	50.00CR	
0013528	3/01/23-12/31/23	REN-01	SILLS, MICHAEL	50.00CR	.00	.00	.00	50.00CR	
0013529	3/02/23-12/31/23	REN-01	WALKER CAPITAL PROPERTIE	50.00CR	.00	.00	.00	50.00CR	
0013530	3/02/23-12/31/23	REN-01	BENTON HOMES, LLC	50.00CR	.00	.00	.00	50.00CR	
0013531	3/03/23-12/31/23	REN-01	C & Z 2001 LLC	50.00CR	.00	.00	.00	50.00CR	
0013534	3/06/23-12/31/23	REN-01	RIDGELAND ECO DEV LAND T	50.00CR	.00	.00	.00	50.00CR	
0013535	3/06/23-12/31/23	REN-01	DIAMOND PROPERTIES LLC	50.00CR	.00	.00	.00	50.00CR	
0013539	3/09/23-12/31/23	REN-01	RUSSUM RENTALS	50.00CR	.00	.00	.00	50.00CR	
0013545	3/13/23-12/31/23	REN-01	PANETTA, ADAM B	50.00CR	.00	.00	.00	50.00CR	
0013546	3/13/23-12/31/23	REN-01	W & S INVESTMENTS	50.00CR	.00	.00	.00	50.00CR	
0013547	3/13/23-12/31/23	REN-01	CLINGAN, M KAYE	50.00CR	.00	.00	.00	50.00CR	
0013548	3/14/23-12/31/23	REN-01	BLACK, TOM	50.00CR	.00	.00	.00	50.00CR	
0013551	3/16/23-12/31/23	REN-01	M SHEPHERD PROPERTIES LL	50.00CR	.00	.00	.00	50.00CR	
0013555	3/16/23-12/31/23	REN-01	CARCAMO, SANTIAGO	50.00CR	.00	.00	.00	50.00CR	
0013556	3/17/23-12/31/23	REN-01	SLAY, WESLEY	50.00CR	.00	.00	.00	50.00CR	
0013558	3/17/23-12/31/23	REN-01	PANETTA, ADAM B	50.00CR	.00	.00	.00	50.00CR	
0013559	3/17/23-12/31/23	REN-01	BUFORD, J. DUDLEY	50.00CR	.00	.00	.00	50.00CR	
0013562	3/20/23-12/31/23	REN-01	THOMAS, DONALD R	50.00CR	.00	.00	.00	50.00CR	
0013563	3/20/23-12/31/23	REN-01	EAKES, ANNA V	50.00CR	.00	.00	.00	50.00CR	
0013564	3/20/23-12/31/23	REN-01	EAKES, ANNA V	50.00CR	.00	.00	.00	50.00CR	
0013565	3/22/23-12/31/23	REN-01	PURPLE CREEK COMMUNITY L	50.00CR	.00	.00	.00	50.00CR	
0013567	3/24/23-12/31/23	REN-01	DOYLE, BRIAN T	50.00CR	.00	.00	.00	50.00CR	
0013568	3/24/23-12/31/23	REN-01	BROWN, BRENDA P	50.00CR	.00	.00	.00	50.00CR	
0013569	3/24/23-12/31/23	REN-01	DIAMOND PROPERTIES LLC	50.00CR	.00	.00	.00	50.00CR	
0013570	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR	
0013571	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR	
0013572	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR	
0013573	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR	
0013574	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR	
0013575	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR	
0013576	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR	
0013577	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR	

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

===== PAYMENT DISTRIBUTION =====								
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
0013578	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013579	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013580	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013582	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013583	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013584	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013585	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013586	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013587	3/24/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013588	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013589	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013590	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013591	3/24/23-12/31/23	REN-01	VB EIGHT LLC	50.00CR	.00	.00	.00	50.00CR
0013592	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013593	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013594	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013595	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013596	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013597	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013598	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013599	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013600	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013601	3/24/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013602	3/24/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013603	3/24/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013604	3/24/23-12/31/23	REN-01	VB EIGHT LLC	50.00CR	.00	.00	.00	50.00CR
0013605	3/24/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013606	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013607	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013608	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013609	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013610	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013611	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013612	3/24/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013613	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013614	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013615	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013616	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013617	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013618	3/27/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013619	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013620	3/27/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013621	3/27/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013622	3/27/23-12/31/23	REN-01	REX RESIDENTIAL PROPERTY	50.00CR	.00	.00	.00	50.00CR
0013623	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR
0013624	3/27/23-12/31/23	REN-01	VB ONE LLC	50.00CR	.00	.00	.00	50.00CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

===== PAYMENT DISTRIBUTION =====								
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
0013625	3/27/23-12/31/23	REN-01	VB SIX LLC	50.00CR	.00	.00	.00	50.00CR
0013627	3/27/23-12/31/23	REN-01	BURNETT, DANIEL	50.00CR	.00	.00	.00	50.00CR
0013628	3/28/23-12/31/23	REN-01	KHANNA, SHANTA	50.00CR	.00	.00	.00	50.00CR
0013629	3/28/23-12/31/23	REN-01	KHANNA, SHANTA	50.00CR	.00	.00	.00	50.00CR
0013633	3/30/23-12/31/23	REN-01	PARODI, ALEXANDER G	50.00CR	.00	.00	.00	50.00CR
0013635	3/30/23-12/31/23	REN-01	RENU PROPERTY MGT MS LLC	50.00CR	.00	.00	.00	50.00CR
0013532	3/03/23-12/31/23	RP	BACON, CHARLES LEE	25.00CR	.00	.00	.00	25.00CR

RECORD TOTAL		INPUT TOTAL		FEE TOTAL	PENALTY TOTAL	TAX TOTAL	INTEREST TOTAL	GRAND TOTAL
283				18,234.20CR	230.23CR			18,464.43CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

** LICENSE CODE TOTALS **

		===== PAYMENT DISTRIBUTION =====				
LICENSE CODE	DESCRIPTION	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
27-17-009	SERVICE BUSINESSES	141	3,863.70CR	88.50CR		3,952.20CR
27-17-365	RETAIL/WHOLESALE BUSINESSES	51	9,545.50CR	96.73CR		9,642.23CR
FOOD TRUCK	FOOD TRUCK PERMIT	6	500.00CR			500.00CR
ME	MASTER ELECTRICIAN	2	50.00CR	25.00CR		75.00CR
MM	MASTER MECHANICAL	1	25.00CR	10.00CR		35.00CR
MP	MASTER PLUMBER	1	25.00CR	10.00CR		35.00CR
REN-01	SINGLE DWELLING RENTAL LICENSE	84	4,200.00CR			4,200.00CR
RP	RESIDENTIAL PLUMBER	1	25.00CR			25.00CR
TOTAL			18,234.20CR	230.23CR		18,464.43CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

** REPORT CODE TOTALS **

		===== PAYMENT DISTRIBUTION =====				
REPORT CODE	DESCRIPTION	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
*****	INVALID	17	3,337.00CR	9.00CR		3,346.00CR
236210	Industrial Building Constructi	1	20.00CR			20.00CR
236220	Commercial and Institutional B	1	138.00CR			138.00CR
237210	Land Subdivision	1	30.00CR			30.00CR
238220	Plumbing Heating and Air-Condi	5	162.50CR	2.40CR		164.90CR
238310	Drywall and Insulation Contrac	2	138.00CR			138.00CR
238350	Finish Carpentry Contractors	1	20.00CR	2.00CR		22.00CR
238990	All Other Specialty Trade Cont	22	621.00CR	45.00CR		666.00CR
311520	Ice Cream and Frozen Dessert M	1	20.00CR			20.00CR
326299	All Other Rubber Product Manuf	1	20.00CR	2.20CR		22.20CR
332722	Bolt Nut Screw Rivet and Washe	1	75.00CR			75.00CR
423990	Other Miscellaneous Durable Go	1	50.00CR			50.00CR
442210	Floor Covering Stores	1	1,200.00CR			1,200.00CR
443111	Household Appliance Stores	1	20.00CR			20.00CR
443120	Computer and Software Stores	1	40.00CR			40.00CR
444120	Paint and Wallpaper Stores	1	20.00CR			20.00CR
446110	Pharmacies and Drug Stores	1	150.00CR			150.00CR
446130	Optical Goods Stores	1		2.80CR		2.80CR
446191	Food (Health) Supplement Store	1	20.00CR			20.00CR
446199	All Other Health and Personal	2	50.00CR			50.00CR
447110	Gasoline Stations with Conveni	2	40.00CR	2.40CR		42.40CR
448120	Women's Clothing Stores	4	155.00CR	4.00CR		159.00CR
448130	Children's and Infants' Clothi	1	20.00CR	3.40CR		23.40CR
448140	Family Clothing Stores	1	92.50CR			92.50CR
448310	Jewelry Stores	2	1,878.00CR	41.80CR		1,919.80CR
451110	Sporting Goods Stores	2	460.00CR			460.00CR
453220	Gift Novelty and Souvenir Stor	3	137.50CR			137.50CR
453310	Used Merchandise Stores	1	25.00CR			25.00CR
453920	Art Dealers	1	20.00CR			20.00CR
453998	All Other Miscellaneous Store	1	25.00CR			25.00CR
454390	Other Direct Selling Establish	11	1,332.50CR	40.53CR		1,373.03CR
488410	Motor Vehicle Towing	1	20.00CR			20.00CR
522291	Consumer Lending	1	20.00CR			20.00CR
522320	Financial Transactions Process	1	20.00CR			20.00CR
523120	Securities Brokerage	1	93.00CR			93.00CR
523930	Investment Advice	1	20.00CR			20.00CR
524210	Insurance Agencies and Brokera	1	20.00CR			20.00CR
524292	Third Party Administration of	1	30.00CR			30.00CR
531110	Lessors of Residential Buildin	84	4,200.00CR			4,200.00CR
531130	Lessors of Miniwarehouses and	2	40.00CR			40.00CR
531210	Offices of Real Estate Agents	5	100.00CR	2.00CR		102.00CR
531311	Residential Property Managers	1	30.00CR			30.00CR
531312	Nonresidential Property Manage	2	34.20CR			34.20CR
531390	Other Activities Related to Re	3	70.00CR			70.00CR
541110	Offices of Lawyers	4	190.00CR	16.50CR		206.50CR
541211	Offices of Certified Public Ac	1	20.00CR			20.00CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

** REPORT CODE TOTALS **

REPORT CODE	DESCRIPTION	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
541330	Engineering Services	1	30.00CR			30.00CR
541380	Testing Laboratories	3	71.00CR	5.10CR		76.10CR
541410	Interior Design Services	2	592.50CR			592.50CR
541511	Custom Computer Programming Se	1	20.00CR			20.00CR
541860	Direct Mail Advertising	1	20.00CR			20.00CR
541921	Photography Studios Portrait	1	20.00CR			20.00CR
541940	Veterinary Services	1	30.00CR			30.00CR
541990	All Other Professional Scienti	1	30.00CR			30.00CR
561320	Temporary Help Services	2	40.00CR			40.00CR
561330	Professional Employer Organiza	1	20.00CR			20.00CR
561431	Private Mail Centers	1	20.00CR			20.00CR
561611	Investigation Services	1	20.00CR	2.00CR		22.00CR
561621	Security Systems Services (exc	1	62.50CR			62.50CR
561710	Exterminating and Pest Control	2	53.00CR			53.00CR
561720	Janitorial Services	1	20.00CR			20.00CR
621111	Offices of Physicians (except	5	130.00CR			130.00CR
621112	Offices of Physicians Mental H	1	30.00CR			30.00CR
621210	Offices of Dentists	2	50.00CR			50.00CR
621310	Offices of Chiropractors	1	20.00CR			20.00CR
621340	Offices of Physical Occupation	1	20.00CR			20.00CR
621399	Offices of All Other Miscellan	2	40.00CR	3.00CR		43.00CR
621410	Family Planning Centers	2	40.00CR			40.00CR
621511	Medical Laboratories	1	20.00CR	2.00CR		22.00CR
621512	Diagnostic Imaging Centers	1	39.00CR			39.00CR
621610	Home Health Care Services	1	36.00CR	3.60CR		39.60CR
624300	Vocational Rehabilitation Serv	1	120.00CR			120.00CR
624310	Vocational Rehabilitation Serv	1	20.00CR			20.00CR
624410	Child Day Care Services	1	30.00CR			30.00CR
713930	Marinas	1	20.00CR			20.00CR
713940	Fitness and Recreational Sport	2	20.00CR	4.00CR		24.00CR
722330	Mobile Food Services	6	500.00CR			500.00CR
722511	FULL-SERVICE RESTAURANTS	10	215.00CR	9.10CR		224.10CR
722513	LIMITED-SERVICE RESTAURANTS	2	90.00CR			90.00CR
811111	General Automotive Repair	1	39.00CR			39.00CR
811192	Car Washes	1	30.00CR			30.00CR
811430	Footwear and Leather Goods Rep	3	20.00CR	8.20CR		28.20CR
811490	Other Personal and Household G	1	20.00CR			20.00CR
812112	Beauty Salons	9	180.00CR	7.00CR		187.00CR
812113	Nail Salons	3	92.00CR	3.00CR		95.00CR
812191	Diet and Weight Reducing Cente	1	20.00CR	2.40CR		22.40CR
812199	Other Personal Care Services	3	80.00CR	3.80CR		83.80CR
812210	Funeral Homes and Funeral Serv	1		3.00CR		3.00CR
812990	All Other Personal Services	1	20.00CR			20.00CR
813910	Business Associations	1	20.00CR			20.00CR
TOTAL			18,234.20CR	230.23CR		18,464.43CR

** FEE CODE TOTALS **

		===== PAYMENT DISTRIBUTION =====				
FEE CODE	DESCRIPTION	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
27-17-009	SERVICE BUSINESS	121	2,654.20CR	63.30CR		2,717.50CR
27-17-009C	SERVICE BUSINESS OVER 10	20	1,282.00CR	25.20CR		1,307.20CR
27-17-365	RETAIL/WHOLESALE BUSINESSES	50	9,373.00CR	96.73CR		9,469.73CR
27-17-415	DEALERS IN DEADLY WEAPONS	1	100.00CR			100.00CR
CON-04	MASTER PLUMBING	1	25.00CR	10.00CR		35.00CR
CON-05	MASTER MECHANICAL	1	25.00CR	10.00CR		35.00CR
CON-06	MASTER ELECTRICIAN	2	50.00CR	25.00CR		75.00CR
CON-09	RESIDENTIAL PLUMBING	1	25.00CR			25.00CR
FOODTRK	FOOD TRUCK PERMIT	5	250.00CR			250.00CR
FTP RENEW	FOOD TRUCK PERMIT RENEWAL	1	250.00CR			250.00CR
REN-01	SINGLE DWELLING RENTAL LICENSE	84	4,200.00CR			4,200.00CR
TOTAL			18,234.20CR	230.23CR		18,464.43CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: CODE

PAYMENT DATES: 3/01/2023 TO 3/31/2023

** GENERAL LEDGER DISTRIBUTION **

FUND G/L ACCOUNT	ACCOUNT NAME	AMOUNT
001-000-220	PRIVILEGE LICENSES	14,094.43CR
001-000-225	RENTAL LICENSE	4,200.00CR
001-000-230	CONTRACTORS LICENSE	170.00CR
099-000-008	POOLED CASH	18,464.43

REPORT SELECTION CRITERIA

REPORT SELECTION

LICENSES: THRU ZZZZZZZZZZ
EFFECTIVE DATES: 0/00/0000 TO 99/99/9999
EXPIRATION DATES: 0/00/0000 TO 99/99/9999
PAYMENT DATES: 3/01/2023 TO 3/31/2023
LICENSE CODES: All
REPORT CODES: All
FEE CODES: All

PRINT OPTIONS

SEQUENCE: CODE
REPORT TYPE: SUMMARY
REVERSE PAYMENTS: YES

END OF REPORT



DATE: APRIL 14, 2023

TO: MAYOR & BOARD OF ALDERMEN

FROM: PAULA TIERCE, CITY CLERK/HR DIRECTOR

RE: SEWER ADJUSTMENTS

The following sewer adjustments have been requested and I recommend approval of same:

01-9107-04	208 Lake Harbour Landing	\$10.36
10-0286-01	451 Northpark Dr	\$730.84

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

**CORRECTED RESOLUTION APPROVING
BUDGET AMENDMENT**

WHEREAS, the City of Ridgeland was awarded Local Fiscal Recover Fund (LFRF) totaling \$5,925,852, which is also known as Local ARPA Funds.

WHEREFORE, the State of Mississippi created a grant matching program called the MS Municipality & County Water Infrastructure Grant Program (MCWI) and the City of Ridgeland was awarded \$5,925,660.

WHEREAS, the City-wide Advanced Water Meter Improvements Project was awarded \$1,750,000 of the MCWI Funds, which must be matched with \$1,750,000 in local ARPA funds.

WHEREFORE, the federal and state guidelines on the use of the funds allows for expenses on qualifying projects to be eligible beginning March 3, 2021. Because the Advance Water Meter Improvements Project began long after March 3, 2021, on the expenses incurred from and after October 1, 2022 are being utilized for reimbursement with ARPA funds.

WHEREAS, Alan Hart, Public Works Director, requested the following budget amendment:

Decrease Account 467-000-192	\$2, 392,576
Increase Account 467-650-920	\$2,392,576
Increase Account 400-000-380	\$2,392,576
Increase Account 476-000-192	\$2,392,576
Decrease Account 476-000-192	\$1,750,000
Increase Account 476-650-900	\$1,750,000
Increase Account 467-000-380	\$1,750,000
Increase Account 467-000-192	\$1,750,000

Increase Account 467-650-750	\$500,000
Increase Account 467-650-760	\$169,016
Decrease Account 467-000-192	\$669,016

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF ALDERMEN OF RIDGELAND,

MISSISSIPPI, approved the following budget amendment:

Decrease Account 467-000-192	\$2, 392,576
Increase Account 467-650-920	\$2,392,576
Increase Account 400-000-380	\$2,392,576
Increase Account 476-000-192	\$2,392,576
Decrease Account 476-000-192	\$1,750,000
Increase Account 476-650-900	\$1,750,000
Increase Account 467-000-380	\$1,750,000
Increase Account 467-000-192	\$1,750,000
Increase Account 467-650-750	\$500,000
Increase Account 467-650-760	\$169,016
Decrease Account 467-000-192	\$669,016

The public interest and necessity require same, this Resolution shall become effective upon passage.

The above and foregoing Resolution, after having been first reduced to writing, was introduced by Alderman _____, seconded by Alderman _____ and was adopted by the following, to-wit:

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 Mayor thereby declared the motion carried and the Resolution adopted, this the
____ day of April, 2023.

GENE F. MCGEE, MAYOR

ATTEST:

PAULA TIERCE, CITY CLERK

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03495	MISS DEPARTMENT OF REVENUE	182335	TAG FOR FIRE DEPT	I 202304065468	4/06/2023	12.00
			TAG FOR FIRE DEPT	001-160-632	12.00	

					TOTAL =	12.00
=====						

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

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05721	ALL AMERICAN BOOT MFG	182336	MOTORCYCLE BOOTS	I 2362	4/10/2023	500.00
			MOTORCYCLE BOOTS	001-100-535	500.00	
01-05980	RACE RESULT AMERICAS INC	182337	RACE NUMBERS AND PINS	I 32360	4/10/2023	343.24
			TYVEK BIB	001-340-650	253.00	
			SETUP FEE	001-340-650	25.00	
			RACE RESULT PIN	001-340-650	52.56	
			SHIPPING	001-340-650	12.68	
					TOTAL =	843.24

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	843.24
TOTALS FOR ALL FUNDS =		843.24

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-06434	ACADEMIC TECHNOLOGIES INC	182338	OVERPMT OF PRIVILEGE LICENSE OVERPMT OF PRIVILEGE LICENSE	I 202304105543 001-000-220	4/10/2023 20.00	20.00
01-01350	ADCAMP INC	182339	TONS OF ASPHALT SC-1A TONS OF ASPHALT	I 42115 001-201-575	2/28/2023 1,528.13	1,528.13
01-01350	ADCAMP INC	182340	TONS OF ASPHALT SC-1A TONS OF ASPHALT	I 42133 001-201-575	3/31/2023 3,004.75	3,004.75
01-01350	ADCAMP INC	182341	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 42156 001-201-575	3/31/2023 4,027.88	4,027.88
01-03952	AIRGAS USA LLC	182342	WELDING SUPPLIES MIG NOZZLE 1/2" SHIELD DRAM 40AMP TIP ICE 40CT 40AMP ELECTRODE PLASMA ICE TIP MIG 11-30 .030 TIP GOUGING ICE-55C WIRE MIG ER70S-6 HAZMAT	I 9136127678 400-650-540 400-650-540 400-650-540 400-650-540 400-650-540 400-650-540 400-650-540 400-650-540	3/15/2023 12.50 27.08 31.00 45.60 8.55 47.24 58.08 10.00	240.05
01-03952	AIRGAS USA LLC	182343	ARGON BOTTLE RENTAL ARGON BOTTLE RENTAL HAZMAT	I 9996019373 400-650-540 400-650-540	3/31/2023 16.12 21.34	37.46
01-06228	AJ CONSTRUCTION INC	182344	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1882 001-201-575	3/17/2023 1,815.45	1,815.45
01-06228	AJ CONSTRUCTION INC	182345	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1890 001-201-575	3/22/2023 1,428.70	1,428.70
01-06228	AJ CONSTRUCTION INC	182346	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1926 001-201-575	3/30/2023 948.22	948.22
01-06228	AJ CONSTRUCTION INC	182347	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1932 001-201-575	3/31/2023 1,850.94	1,850.94
01-06228	AJ CONSTRUCTION INC	182348	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1947 001-201-575	3/17/2023 1,872.78	1,872.78
01-06228	AJ CONSTRUCTION INC	182349	TONS OF ASPHALT SC-1A TONS OF ASPHALT SC-1A	I 1948 001-201-575	3/10/2023 1,881.88	1,881.88
01-04417	ALLEN ENGINEERING AND SCI	182350	02-27-23 - 03-26-23 STORMWATER 02-27-23 - 03-26-23 STORMWATER	I 00221236 001-201-600	3/26/2023 1,708.33	1,708.33
01-05511	AMAZON CAPITAL SERVICES	182351	COUNTERS HANDI WIPES 6 PK COUNTERS	I 11RR-D9NJ-DKPQ 001-201-540 001-550-599	3/25/2023 22.63 14.89	37.52

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05511	AMAZON CAPITAL SERVICES	182352	NTCR 2023 SUPPLIES	I 163L-JGMK-JKCF	4/01/2023	570.38
			RED CARPET RUNNER	001-340-650	16.95	
			CIRCUS PEANUTS	001-340-650	8.00	
			COTTON CANDY	001-340-650	19.99	
			SAFARI PHOTO PROPS	001-340-650	9.99	
			CRACKER JACKS	001-340-650	14.11	
			ANIMAL CRACKERS	001-340-650	28.68	
			SPIKEBALL	001-340-650	69.99	
			CARNIVAL CUPCAKE	001-340-650	9.99	
			TINSEL FOIL FRINGE	001-340-650	12.73	
			INFLATABLE MONKEY	001-340-650	14.79	
			INFLATABLE BBALL BAT	001-340-650	14.79	
			CIRCUS CLOWN NOSE	001-340-650	11.98	
			FAKE MUSTACHES	001-340-650	11.99	
			CARNIVAL DECOR	001-340-650	32.99	
			CLOWN COSTUME SET	001-340-650	18.99	
			JUGGLING PLATES	001-340-650	23.95	
			MT OLIVE PICKLE JUIC	001-340-650	129.90	
			INFLATABLE BOPPER	001-340-650	21.98	
			CIRCUS THEME PHOTO	001-340-650	16.99	
			LION PINATA	001-340-650	19.99	
			INFLATABLE TIGER	001-340-650	18.20	
			CARNIVAL PHOTO BOOTH	001-340-650	11.97	
			CIRCUS PHOTO BACKDRO	001-340-650	13.46	
			INFLATABLE DUMBBELL	001-340-650	9.99	
			SHIPPING/HANDLING	001-340-650	42.97	
			PROMO/DISCOUNT	001-340-650	34.98CR	
01-05511	AMAZON CAPITAL SERVICES	182353	COURT SERVICE OFF. SUPPLY	I 1XRN-LCD6-HG7D	3/26/2023	228.02
			LETTER OPENERS	001-010-500	25.74	
			PILOT G2 BLK	001-010-500	12.02	
			INK REFILL RED	001-010-500	29.40	
			SCOTCH TAPE	001-010-500	40.99	
			INK REFILL BLUE	001-010-500	29.10	
			PILOT G2 BLU PENS	001-010-500	13.94	
			2 HOLE PUNCH	001-010-500	8.38	
			UNIVISION ELITE BLX	001-010-500	29.50	
			FOLDER LABELS	001-010-500	28.96	
01-06249	AMBIANCE LANDSCAPE LLC	182354	LANDSCAPE MONTHLY MAINTENANCE	I 14648	4/01/2023	909.48
			LANDSCAPE MONTHLY MAINTENANCE	001-100-637	909.48	
01-04524	AUTO PLUS	182355	FD - SUPPLIES	I 46067107	4/03/2023	67.68
			ALL FLEET 15W40	001-160-540	34.14	
			FUEL FILTERS	001-160-540	27.99	
			OIL	001-160-540	5.55	
01-04720	AUTO TRIM DESIGN	182356	FD - LOGO 2023 CHARGER	I I-111677	4/04/2023	680.00
			TINT WINDOWS	001-160-632	250.00	
			OFFICAL GRAPHICS	001-160-632	430.00	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-04303	BADGEPASS INC	182357	YEARLY AGREEMENT	I INV103097	3/28/2023	1,470.00
			SOFTWARE SUPPORT	001-100-635	570.00	
			HARDWARE SUPPORT	001-100-635	900.00	
01-06376	BARBEQUE SHINE LLC	182358	FINAL PAYMENT	I 202304105533	4/07/2023	7,800.00
			FINAL PAYMENT	001-340-650	7,800.00	
01-06181	TABATHA BAUM	182359	APRIL 6, 2023 MEETING	I 040623	4/06/2023	50.00
			APRIL 6, 2023 MEETING	001-180-611	50.00	
01-05954	JESSE BERRY	182360	ADV TRAV: 04-30-23 - 5-6-23	I 202304125590	4/12/2023	317.40
			ADV TRAV: 04-30-23 - 5-6-23	001-100-610	317.40	
01-07400	BLURTON, BANKS & ASSOCIAT	182361	REPLACE PARKING LOT	I 04.06.2023	4/06/2023	5,040.00
			REPLACE PARKING LOT	400-650-603	5,040.00	
01-07400	BLURTON, BANKS & ASSOCIAT	182362	ROUSER ROAD	I 04.06.2023A	4/06/2023	17,392.00
			TRUCK RIP RAP	001-201-691	1,872.00	
			TRACKHOE & OPERATOR	001-201-691	4,620.00	
			PNEUMATIC RUBBER ROL	001-201-691	600.00	
			PIPELAYER	001-201-691	640.00	
			LABORER	001-201-691	1,120.00	
			REMOVAL OF DIRT	001-201-691	5,340.00	
			REMOVAL OF PIPE	001-201-691	1,200.00	
			SUPPLY & INST BEDDIN	001-201-691	400.00	
			BACKHOE & OPERATOR	001-201-691	1,600.00	
01-06437	BODIED BY BNICOLE	182363	OVERPMT PRIVILEGE LICENSE	I 202304125596	3/22/2023	14.20
			OVERPMT PRIVILEGE LICENSE	001-000-200	14.20	
01-05028	BOYD, ERIN	182364	REIMBURSEMENT FOR REGISTRATION	I 202304125605	4/05/2023	200.00
			REIMBURSEMENT FOR REGISTRATION	001-100-681	200.00	
01-04629	BRIDGES, HUNTER	182365	ADV TRAV: 04-22-23 -04-28-23	I 202304125588	4/12/2023	386.40
			ADV TRAV: 04-22-23 -04-28-23	001-100-610	386.40	
01-02311	BUFKIN MECHANICAL, INC	182366	FRP SOCCER BTHRM VANDAL	I 78797	3/30/2023	1,737.00
			SC FREEDOM RIDGE	001-340-637	1,737.00	
01-05106	C SPIRE BUSINESS SOLUTION	182367	ACCT NO. 0000677122	I 0000677122-75	4/01/2023	5,009.94
			0000677122	001-020-604	41.94	
			0000677122	001-042-604	153.78	
			0000677122	001-080-604	13.98	
			0000677122	001-100-604	728.99	
			0000677122	001-160-604	818.99	
			0000677122	001-180-604	181.74	
			0000677122	001-201-604	325.96	
			0000677122	001-340-604	423.78	
			0000677122	400-650-604	83.82	
			0000677122	001-020-605	118.88	
			0000677122	001-040-605	252.03	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	CONT
01-05106	C SPIRE BUSINESS SOLUTION	182367	ACCT NO. 0000677122	I 0000677122-75	4/01/2023	5,009.94	CONT
			0000677122	001-092-605	15.11		
			0000677122	001-100-605	741.33		
			0000677122	001-160-605	357.58		
			0000677122	001-180-605	179.28		
			0000677122	001-201-605	130.92		
			0000677122	001-340-605	151.69		
			0000677122	001-350-605	131.96		
			0000677122	400-650-605	158.18		
01-03826	C SPIRE WIRELESS	182368	0031656076: 02-23-23 - 3-22-23	I 202304075471	3/22/2023	567.99	
			0031656076: 02-23-23 - 3-22-23	001-160-605	567.99		
01-03826	C SPIRE WIRELESS	182369	0031603285: 02-23-23 - 3-22-23	I 202304075472	3/22/2023	2,512.88	
			0031603285: 02-23-23 - 3-22-23	001-100-605	2,512.88		
01-03826	C SPIRE WIRELESS	182370	0031656124: 02-23-23 - 3-22-23	I 202304075473	3/22/2023	424.35	
			0031656124: 02-23-23 - 3-22-23	001-180-605	424.35		
01-03826	C SPIRE WIRELESS	182371	0031656148: 02-23-23 - 3-22-23	I 202304075475	3/22/2023	1,486.59	
			0031656148: 02-23-23 - 3-22-23	001-201-605	746.80		
			0031656148: 02-23-23 - 3-22-23	400-650-605	653.66		
			0031656148: 02-23-23 - 3-22-23	404-650-605	86.13		
01-03826	C SPIRE WIRELESS	182372	0031656019: 2-23-23 - 03-22-23	I 202304115584	3/22/2023	51.80	
			0031656019: 2-23-23 - 03-22-23	001-020-605	51.80		
01-03826	C SPIRE WIRELESS	182373	0031656041: 2-23-23 -03-22-23	I 202304125599	3/22/2023	589.28	
			0031656041: 2-23-23 -03-22-23	001-020-605	326.44		
			0031656041: 2-23-23 -03-22-23	001-042-605	137.93		
			0031656041: 2-23-23 -03-22-23	001-080-605	51.80		
			0031656041: 2-23-23 -03-22-23	001-092-605	21.31		
			0031656041: 2-23-23 -03-22-23	001-093-605	51.80		
01-01999	CABALLERO, MICHELLE	182374	APRIL 6, 2023 MEETING	I 040623	4/06/2023	50.00	
			APRIL 6, 2023 MEETING	001-180-611	50.00		
01-06438	CADENCE BANK	182375	LOAN# 830000007926	I 202304125601	4/11/2023	49,125.00	
			LOAN# 830000007926	219-450-810	49,125.00		
01-06314	CADENCE INSURANCE	182376	ADD KUBOTO 6447/ZEROTURN #1067	I 486826	4/12/2023	80.00	
			ADD KUBOTO 6447/ZEROTURN #1067	001-092-625	80.00		
01-06314	CADENCE INSURANCE	182377	ADD 2 500 G #9864 & 9879	I 486831	4/12/2023	1,289.00	
			ADD 2 500 G #9864 & 9879	001-092-625	1,289.00		
01-06314	CADENCE INSURANCE	182378	ADD 2023 DODGE CHARGER #9725	I 486835	4/12/2023	213.00	
			ADD 2023 DODGE CHARGER #9725	001-092-625	213.00		
01-01136	CENTERPOINT ENERGY	182379	6402514013-4: 3-2-23 - 3-31-23	I 202304105546	4/06/2023	49.64	
			6402514013-4: 3-2-23 - 3-31-23	001-092-630	49.64		

VENDOR NUMBER	NAME	DOCKET		★-----INVOICE-----★		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01136	CENTERPOINT ENERGY	182380	3194249-3: 03-02-23 - 03-31-23 I	202304105547	4/06/2023	172.05
			3194249-3: 03-02-23 - 03-31-23	001-160-630	172.05	
01-01136	CENTERPOINT ENERGY	182381	3179603-0: 03-02-23 - 03-31-23 I	202304105548	4/06/2023	30.61
			3179603-0: 03-02-23 - 03-31-23	001-092-630	30.61	
01-01136	CENTERPOINT ENERGY	182382	3194247-7: 03-02-23 - 03-30-23 I	202304105549	4/06/2023	231.33
			3194247-7: 03-02-23 - 03-30-23	001-350-630	231.33	
01-01136	CENTERPOINT ENERGY	182383	3176210-7: 03-02-23 - 03-31-23 I	202304105550	4/06/2023	201.12
			3176210-7: 03-02-23 - 03-31-23	001-160-630	201.12	
01-01136	CENTERPOINT ENERGY	182384	3198402-4: 03-02-23 - 03-31-23 I	202304105551	4/06/2023	2,190.00
			3198402-4: 03-02-23 - 03-31-23	001-100-630	2,190.00	
01-01136	CENTERPOINT ENERGY	182385	3194248-5: 03-02-23 - 03-31-23 I	202304105553	4/06/2023	48.67
			3194248-5: 03-02-23 - 03-31-23	001-340-630	48.67	
01-01136	CENTERPOINT ENERGY	182386	3098298-7: 03-02-23 - 03-31-23 I	202304105554	4/06/2023	30.61
			3098298-7: 03-02-23 - 03-31-23	001-100-630	30.61	
01-01136	CENTERPOINT ENERGY	182387	3174686-0 03-02-23 - 03-30-23 I	202304125600	4/06/2023	343.74
			3174686-0 03-02-23 - 03-30-23	001-201-630	343.74	
01-01136	CENTERPOINT ENERGY	182388	3194250-1: 03-02-23 - 03-30-23 I	202304125603	4/06/2023	124.95
			3194250-1: 03-02-23 - 03-30-23	400-650-630	124.95	
01-01136	CENTERPOINT ENERGY	182389	3194251-9: 03-02-23 - 03-31-23 I	202304125604	4/06/2023	342.54
			3194251-9	400-650-630	342.54	
01-02764	CENTRAL MISSISSIPPI CRIME	182390	MARCH 2023	I 202304075470	4/06/2023	381.11
			MARCH 2023	001-000-330	381.11	
01-12050	CENTRAL PIPE SUPPLY INC	182391	1" METERS	I S100297642.059	3/23/2023	25,760.70
			1" METERS	467-650-760	25,760.70	
01-12050	CENTRAL PIPE SUPPLY INC	182392	3/4" PVC PIPE & TUBING	I S100330652.001	3/30/2023	318.00
			3/4" TUBING	400-650-575	84.00	
			1" TUBING	400-650-575	86.00	
			3/4" PVC PIPE SCH.40	400-650-575	148.00	
01-12050	CENTRAL PIPE SUPPLY INC	182393	REPAIR FITTINGS	I S100331071.001	4/04/2023	4,474.70
			3/4" RUBBER WASHER	400-650-575	50.00	
			1" COMPTO3/4 CURB ST	400-650-575	1,159.20	
			1x3/4x3/4 COMP TEE	400-650-575	878.52	
			3/4x1x1 COMP TEE	400-650-575	906.00	
			2" WHEEL VALVE	400-650-575	177.30	
			2" BRASS 90	400-650-575	295.20	
			2" BRASS TEE	400-650-575	245.28	
			1" PVC INSERT	400-650-575	192.00	
			2" SQ. HD. VALVE	400-650-575	571.20	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*		
				NUMBER	DATE	AMOUNT
01-12050	CENTRAL PIPE SUPPLY INC	182394	REPAIR FITTINGS 3/4" METER CONNECTOR	I S100331113.001 400-650-575	4/04/2023 327.50	327.50
01-12050	CENTRAL PIPE SUPPLY INC	182395	REPAIR FITTINGS 4"X2" MJ PLUG	I S100331411.001 400-650-575	4/04/2023 136.80	136.80
01-13025	CINTAS CORPORATION LOC #2	182396	PAYER# 14849134 PAYER# 14849134	I 03849018 001-201-535	3/24/2023 307.67	307.67
01-13025	CINTAS CORPORATION LOC #2	182397	PAYER# 14850412 PAYER# 14850412	I 34817265 001-201-540	3/30/2023 35.00	35.00
01-13025	CINTAS CORPORATION LOC #2	182398	PAYER# 14850389 PAYER# 14850389	I 50886430 400-650-540	3/29/2023 31.38	31.38
01-13025	CINTAS CORPORATION LOC #2	182399	PAYER# 14849134 PAYER# 14849134	I 50886877 001-201-535	3/29/2023 274.78	274.78
01-13025	CINTAS CORPORATION LOC #2	182400	PAYER# 14850389 PAYER# 14850389	I 51597325 400-650-540	4/05/2023 31.38	31.38
01-13025	CINTAS CORPORATION LOC #2	182401	PAYER# 14849134 PAYER# 14849134	I 51597510 001-201-535	4/05/2023 130.44	130.44
01-13025	CINTAS CORPORATION LOC #2	182402	PAYER# 14849134 PAYER# 14849134 PAYER# 14849134	I 51597623 400-650-535 404-650-535	4/05/2023 355.11 21.28	376.39
01-13025	CINTAS CORPORATION LOC #2	182403	PAYER# 14849704 PAYER# 14849704	I 51867528 001-100-604	4/07/2023 410.40	410.40
01-06303	COCO POP & CO	182404	BALLOON ARCH BALLOON ARCH DELIVERY/PICKUP	I 000009 001-340-650 001-340-650	3/27/2023 300.00 25.00	325.00
01-06070	COLUMN SOFTWARE PBC	182405	NOTICE RIDGELAND COIN LAUNDRY NOTICE RIDGELAND COIN LAUNDRY	I 4C109181-0103 001-180-615	4/07/2023 148.10	148.10
01-02440	COMCAST CABLE	182406	8396410530116512:4-2-23-5-3-23 8396410530116512:4-2-23-5-3-23	I 202304115583 001-100-604	4/01/2023 21.08	21.08
01-02440	COMCAST CABLE	182407	8396410530214796: 03-29-04-28 8396410530214796: 03-29-04-28	I 202304125606 001-160-604	3/25/2023 142.71	142.71
01-15000	CONSOLIDATED PIPE & SUPPL	182408	2" TRANSITION COUPLING 2"MALE IP TO 2"PVC	I 0431749-000-000 400-650-575	3/22/2023 272.00	272.00
01-15000	CONSOLIDATED PIPE & SUPPL	182409	2" TRANSITION COUPLING 2" TRANSITION COUPLING	I 0431749-001-000 400-650-575	3/29/2023 158.00	158.00
01-05307	CORE & MAIN LP	182410	REPAIR FITTINGS	C S642813	4/07/2023	42.50CR

VENDOR		DOCKET	*-----INVOICE-----*		
NUMBER	NAME	NUMBER COMMENT	NUMBER	DATE	AMOUNT
01-05307	CORE & MAIN LP	182410 REPAIR FITTINGS AQUAPHALT 6.0 CREDIT	C S642813 001-201-575	4/07/2023 42.50CR	42.50CR CONT
01-05307	CORE & MAIN LP	182411 1"COMP TO 1" CURB STOP 1"COMP TO 1" CURB STOP	I S600826 400-650-575	3/30/2023 1,046.76	1,046.76
01-05307	CORE & MAIN LP	182412 REPAIR FITTINGS AQUAPHALT 6.0 3/4" BRASS COMP TEE 3/4" CORP STOP 1"COMP TO 1" COMP 3/4COMPTO3/4CURB STO 2"X6" BRASS NIPPLE 3/4' COMP TO 1" COMP	I S626312 001-201-575 400-650-575 400-650-575 400-650-575 400-650-575 400-650-575 400-650-575	4/05/2023 42.50 278.88 344.00 263.64 852.66 180.00 380.88	2,342.56
01-00429	COVINGTON SALES & SERVICE	182413 REPAIR PARTS FLUID END REPAIR KIT 3/4" BALL VALVE UNLOADER VALVE LABOR IN-SHOP SHOP SUPPLIES FREIGHT	I 95754 400-650-635 400-650-635 400-650-635 400-650-635 400-650-635 400-650-635	3/21/2023 1,470.00 88.55 1,559.42 1,400.00 45.00 52.00	4,614.97
01-06183	JONATHON TYLER DEAR	182414 ADV TRAV: 4-30-23 - 5-6-23 ADV TRAV: 4-30-23 - 5-6-23	I 202304125589 001-100-610	4/12/2023 317.40	317.40
01-18150	DELTA MUFFLER & AUTO REPA	182415 P383 F/E ALIGNMENT P383 F/E ALIGNMENT	I 2810 001-100-632	4/07/2023 69.95	69.95
01-01993	DEVINEY RENTAL AND SUPPLY	182416 72" BIONIC BLADE 72" BIONIC BLADE	I E510084 001-201-730	3/30/2023 3,400.00	3,400.00
01-01993	DEVINEY RENTAL AND SUPPLY	182417 NEW SPRAYERS SPRAYERS	I IV08095 001-340-540	2/16/2023 419.98	419.98
01-18615	DICKEN, BILL	182418 APRIL 11, 2023 MEETING APRIL 11, 2023 MEETING	I 041123 001-180-611	4/11/2023 50.00	50.00
01-02596	DODD, MATTHEW	182419 ADV TRAV: 04-20-23 - 04-22-23 ADV TRAV: 04-20-23 - 04-22-23	I 202304125602 001-201-610	4/12/2023 193.20	193.20
01-05360	DUNBAR, DAVID	182420 APRIL 11, 2023 MEETING APRIL 11, 2023 MEETING	I 041123 001-180-611	4/11/2023 50.00	50.00
01-21500	ENTERGY	182421 14870935 14870935	I 202304115585 001-000-016	4/04/2023 1,435.34	1,435.34
01-21500	ENTERGY	182422 14870992 14870992	I 202304115586 001-340-630	4/04/2023 4,262.28	4,262.28
01-21500	ENTERGY	182423 14870976 14870976	I 202304125591 001-201-684	4/04/2023 31,396.68	31,396.68

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21500	ENTERGY	182424	14870943	I 202304125592	4/05/2023	24,066.54
			14870943	001-160-630	554.83	
			14870943	400-650-630	23,511.71	
01-21500	ENTERGY	182425	14870984	I 202304125594	4/04/2023	2,554.45
			14870984	001-160-630	1,455.40	
			14870984	001-201-630	36.47	
			14870984	001-092-630	247.11	
			14870984	001-350-630	815.47	
01-21506	ENTERGY	182426	47143144: 02-27-23 - 03-28-23	I 202304075476	3/30/2023	63.84
			47143144: 02-27-23 - 03-28-23	400-650-630	63.84	
01-21506	ENTERGY	182427	47143193: 02-27-23 - 03-28-23	I 202304075477	3/30/2023	44.64
			47143193: 02-27-23 - 03-28-23	400-650-630	44.64	
01-21506	ENTERGY	182428	74592593: 02-27-23 - 03-28-23	I 202304075478	3/30/2023	164.86
			74592593: 02-27-23 - 03-28-23	001-201-630	164.86	
01-21506	ENTERGY	182429	74592635: 02-27-23 - 03-28-23	I 202304075479	3/30/2023	167.50
			74592635: 02-27-23 - 03-28-23	400-650-630	167.50	
01-21506	ENTERGY	182430	78293693: 02-27-23 - 03-28-23	I 202304075480	3/30/2023	68.73
			78293693: 02-27-23 - 03-28-23	001-201-684	68.73	
01-21506	ENTERGY	182431	86654423: 02-27-23 - 03-28-23	I 202304075481	3/30/2023	122.09
			86654423: 02-27-23 - 03-28-23	400-650-630	122.09	
01-21506	ENTERGY	182432	100962703: 02-27-23 - 03-28-23	I 202304075483	3/30/2023	29.22
			100962703: 02-27-23 - 03-28-23	400-650-630	29.22	
01-21506	ENTERGY	182433	101379923: 02-27-23 - 03-28-23	I 202304075484	3/30/2023	55.91
			101379923: 02-27-23 - 03-28-23	001-201-684	55.91	
01-21506	ENTERGY	182434	114576762: 02-27-23 - 03-28-23	I 202304075485	3/30/2023	94.80
			114576762: 02-27-23 - 03-28-23	001-201-684	94.80	
01-21506	ENTERGY	182435	123468100: 02-27-23 - 03-28-23	I 202304075486	3/30/2023	55.91
			123468100: 02-27-23 - 03-28-23	001-201-684	55.91	
01-21506	ENTERGY	182436	123468233: 02-27-23 - 03-28-23	I 202304075487	3/30/2023	44.48
			123468233: 02-27-23 - 03-28-23	001-201-684	44.48	
01-21506	ENTERGY	182437	123468522: 02-27-23 -03-28-23	I 202304075488	3/30/2023	45.84
			123468522: 02-27-23 -03-28-23	001-201-684	45.84	
01-21506	ENTERGY	182438	125164566: 02-27-23 - 03-28-23	I 202304075489	3/30/2023	110.19
			125164566: 02-27-23 - 03-28-23	001-201-684	110.19	
01-21506	ENTERGY	182439	125336933: 02-27-23 -03-28-23	I 202304075490	3/30/2023	112.18
			125336933: 02-27-23 -03-28-23	001-201-684	112.18	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	182440	125345488: 02-27-23 - 03-28-23 I	202304075491	3/30/2023	72.66
			125345488: 02-27-23 - 03-28-23	001-201-684	72.66	
01-21506	ENTERGY	182441	125345504: 02-26-23 - 03-28-23 I	202304075492	3/30/2023	73.77
			125345504: 02-26-23 - 03-28-23	001-201-684	73.77	
01-21506	ENTERGY	182442	148884364: 02-24-23 - 03-24-23 I	202304075493	3/30/2023	2,525.66
			148884364: 02-24-23 - 03-24-23	001-201-684	2,525.66	
01-21506	ENTERGY	182443	154178826: 02-27-23 - 03-28-23 I	202304075494	3/30/2023	111.41
			154178826: 02-27-23 - 03-28-23	001-201-684	111.41	
01-21506	ENTERGY	182444	17002775: 02-27-23 - 03-28-23 I	202304075495	3/30/2023	26.29
			17002775: 02-27-23 - 03-28-23	400-650-630	26.29	
01-21506	ENTERGY	182445	170074520: 02-27-23 - 03-28-23 I	202304075496	3/30/2023	106.22
			170074520: 02-27-23 - 03-28-23	001-201-684	106.22	
01-21506	ENTERGY	182446	170074470: 02-27-23 - 03-28-23 I	202304075497	3/30/2023	548.54
			170074470: 02-27-23 - 03-28-23	001-201-684	548.54	
01-21506	ENTERGY	182447	17717240: 02-27-23 - 03-28-23 I	202304075498	3/30/2023	388.25
			17717240: 02-27-23 - 03-28-23	001-201-630	388.25	
01-21506	ENTERGY	182448	170073621: 02-24-23 -03-29-23 I	202304075499	3/31/2023	229.69
			170073621: 02-24-23 -03-29-23	001-201-684	229.69	
01-21506	ENTERGY	182449	86018090: 02-24-23 - 03-29-23 I	202304075500	3/31/2023	5,490.47
			86018090: 02-24-23 - 03-29-23	400-650-630	5,490.47	
01-21506	ENTERGY	182450	100962695: 02-28-23 - 03-29-23 I	202304075501	3/31/2023	27.54
			100962695: 02-28-23 - 03-29-23	400-650-630	27.54	
01-21506	ENTERGY	182451	170074512: 02-24-23 - 03-29-23 I	202304075502	3/31/2023	114.00
			170074512: 02-24-23 - 03-29-23	001-201-684	114.00	
01-21506	ENTERGY	182452	132314451: 02-24-23 - 03-29-23 I	202304075503	3/31/2023	2,761.84
			132314451: 02-24-23 - 03-29-23	400-650-630	2,761.84	
01-21506	ENTERGY	182453	86296498: 02-24-23 - 03-29-23 I	202304075504	3/31/2023	30.47
			86296498: 02-24-23 - 03-29-23	400-650-630	30.47	
01-21506	ENTERGY	182454	64589617: 02-27-23 - 03-28-23 I	202304075505	3/30/2023	41.60
			64589617: 02-27-23 - 03-28-23	001-340-630	41.60	
01-21506	ENTERGY	182455	64589682: 02-27-23 - 03-28-23 I	202304075506	3/30/2023	27.54
			64589682: 02-27-23 - 03-28-23	001-340-630	27.54	
01-21506	ENTERGY	182456	69877777: 02-27-23 - 03-28-23 I	202304075507	3/30/2023	27.54
			69877777: 02-27-23 - 03-28-23	001-340-630	27.54	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*			
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-21506	ENTERGY	182457	69877793: 02-27-23 - 03-28-23	I 202304075508	3/30/2023	28.14	
			69877793: 02-27-23 - 03-28-23	001-340-630	28.14		
01-21506	ENTERGY	182458	69877819: 02-27-23 - 03-28-23	I 202304075509	3/30/2023	27.54	
			69877819: 02-27-23 - 03-28-23	001-340-630	27.54		
01-21506	ENTERGY	182459	100962737: 02-24-23 - 03-27-23	I 202304075510	3/29/2023	29.22	
			100962737: 02-24-23 - 03-27-23	400-650-630	29.22		
01-21506	ENTERGY	182460	105612568: 02-24-23 - 03-27-23	I 202304075511	3/29/2023	285.70	
			105612568: 02-24-23 - 03-27-23	001-201-684	285.70		
01-21506	ENTERGY	182461	105612600: 02-24-23 - 03-27-23	I 202304075512	3/29/2023	397.35	
			105612600: 02-24-23 - 03-27-23	001-201-684	397.35		
01-21506	ENTERGY	182462	123466740: 02-24-23 - 03-27-23	I 202304075513	3/29/2023	113.72	
			123466740: 02-24-23 - 03-27-23	001-201-684	113.72		
01-21506	ENTERGY	182463	123466989: 02-24-23 - 03-27-23	I 202304075514	3/29/2023	88.84	
			123466989: 02-24-23 - 03-27-23	001-201-684	88.84		
01-21506	ENTERGY	182464	123467862: 02-24-23 - 03-27-23	I 202304075515	3/29/2023	122.71	
			123467862: 02-24-23 - 03-27-23	001-201-684	122.71		
01-21506	ENTERGY	182465	123469033: 02-24-23 - 03-27-23	I 202304075516	3/29/2023	58.97	
			123469033: 02-24-23 - 03-27-23	001-201-684	58.97		
01-21506	ENTERGY	182466	128655347: 02-24-23 - 03-27-23	I 202304075517	3/29/2023	210.37	
			128655347: 02-24-23 - 03-27-23	001-201-684	210.37		
01-21506	ENTERGY	182467	148884430: 02-24-23 - 03-27-23	I 202304075518	3/29/2023	1,014.96	
			148884430: 02-24-23 - 03-27-23	001-201-684	1,014.96		
01-21506	ENTERGY	182468	167495597: 02-24-23 - 03-27-23	I 202304075519	3/29/2023	123.61	
			167495597: 02-24-23 - 03-27-23	001-201-684	123.61		
01-21506	ENTERGY	182469	167495605: 02-24-23 - 03-27-23	I 202304075520	3/29/2023	136.74	
			167495605: 02-24-23 - 03-27-23	001-201-684	136.74		
01-21506	ENTERGY	182470	44930162: 02-24-23 - 03-27-23	I 202304075521	3/29/2023	58.50	
			44930162: 02-24-23 - 03-27-23	001-201-684	58.50		
01-21506	ENTERGY	182471	67890079: 02-24-23 - 03-27-23	I 202304075522	3/29/2023	67.50	
			67890079: 02-24-23 - 03-27-23	001-201-684	67.50		
01-21506	ENTERGY	182472	82141797: 02-24-23 - 03-27-23	I 202304075523	3/29/2023	130.02	
			82141797: 02-24-23 - 03-27-23	001-201-684	130.02		
01-21506	ENTERGY	182473	164979585: 02-24-23 - 03-27-23	I 202304075524	3/29/2023	29.38	
			164979585: 02-24-23 - 03-27-23	001-160-630	29.38		

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	182474	51277291: 02-24-23 - 03-29-23	I 202304075525	3/31/2023	1,070.20
			51277291: 02-24-23 - 03-29-23	001-160-630	1,070.20	
01-21506	ENTERGY	182475	15484330: 02-27-23 - 03-28-23	I 202304075526	3/30/2023	6,074.12
			15484330: 02-27-23 - 03-28-23	001-100-630	6,074.12	
01-21506	ENTERGY	182476	119515120: 02-24-23 - 03-24-23	I 202304075527	3/30/2023	60.87
			119515120: 02-24-23 - 03-24-23	001-340-630	60.87	
01-21506	ENTERGY	182477	17853490: 02-27-23 - 03-28-23	I 202304075528	3/30/2023	3,382.35
			17853490: 02-27-23 - 03-28-23	001-340-630	3,382.35	
01-21506	ENTERGY	182478	97289623: 03-01-23 - 03-30-23	I 202304105530	4/03/2023	20.25
			97289623: 03-01-23 - 03-30-23	001-160-630	20.25	
01-21506	ENTERGY	182479	171195449: 03-01-23 - 03-30-23	I 202304105531	4/03/2023	17.21
			171195449: 03-01-23 - 03-30-23	001-160-630	17.21	
01-21506	ENTERGY	182480	165860172: 03-02-23 - 03-31-23	I 202304105532	4/04/2023	31.84
			165860172: 03-02-23 - 03-31-23	001-100-630	31.84	
01-21506	ENTERGY	182481	18014480: 03-03-23 - 04-03-23	I 202304105540	4/05/2023	36.16
			18014480: 03-03-23 - 04-03-23	001-340-630	36.16	
01-21506	ENTERGY	182482	172163651: 03-03-23 - 04-03-23	I 202304105541	4/05/2023	206.19
			172163651: 03-03-23 - 04-03-23	001-340-630	206.19	
01-21506	ENTERGY	182483	19579978: 03-03-23 - 04-03-23	I 202304105542	4/05/2023	23.77
			19579978: 03-03-23 - 04-03-23	001-340-630	23.77	
01-21506	ENTERGY	182484	106735830: 03-01-23 - 03-30-23	I 202304115555	4/03/2023	40.38
			106735830: 03-01-23 - 03-30-23	001-201-684	40.38	
01-21506	ENTERGY	182485	65003816: 03-01-23 - 03-30-23	I 202304115556	4/03/2023	78.88
			65003816: 03-01-23 - 03-30-23	001-201-684	78.88	
01-21506	ENTERGY	182486	114576796: 03-01-23 - 03-30-23	I 202304115557	4/03/2023	95.33
			114576796: 03-01-23 - 03-30-23	001-201-684	95.33	
01-21506	ENTERGY	182487	77345429: 03-01-23 - 03-30-23	I 202304115558	4/03/2023	108.73
			77345429: 03-01-23 - 03-30-23	001-201-684	108.73	
01-21506	ENTERGY	182488	125337436: 03-01-23 - 03-30-23	I 202304115559	4/03/2023	102.74
			125337436: 03-01-23 - 03-30-23	001-201-684	102.74	
01-21506	ENTERGY	182489	73076317: 03-01-23 - 03-30-23	I 202304115560	4/03/2023	100.06
			73076317: 03-01-23 - 03-30-23	001-201-684	100.06	
01-21506	ENTERGY	182490	73076234: 03-01-23 - 03-30-23	I 202304115561	4/03/2023	85.52
			73076234: 03-01-23 - 03-30-23	001-201-684	85.52	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	182491	67111021: 03-01-23 - 03-30-23	I 202304115562	4/03/2023	28.52
			67111021: 03-01-23 - 03-30-23	001-201-684	28.52	
01-21506	ENTERGY	182492	125337451: 03-02-23 - 03-31-23	I 202304115563	4/04/2023	71.63
			125337451: 03-02-23 - 03-31-23	001-201-684	71.63	
01-21506	ENTERGY	182493	125337220: 03-02-23 - 03-31-23	I 202304115564	4/04/2023	109.05
			125337220: 03-02-23 - 03-31-23	001-201-684	109.05	
01-21506	ENTERGY	182494	125333245: 03-02-23 - 03-31-23	I 202304115565	4/04/2023	70.20
			125333245: 03-02-23 - 03-31-23	001-201-684	70.20	
01-21506	ENTERGY	182495	125333385: 03-02-23 - 03-31-23	I 202304115566	4/04/2023	46.84
			125333385: 03-02-23 - 03-31-23	001-201-684	46.84	
01-21506	ENTERGY	182496	125333369: 03-02-23 - 03-31-23	I 202304115567	4/04/2023	44.64
			125333369: 03-02-23 - 03-31-23	001-201-684	44.64	
01-21506	ENTERGY	182497	64563828: 03-02-23 - 03-31-23	I 202304115568	4/04/2023	73.69
			64563828: 03-02-23 - 03-31-23	001-201-684	73.69	
01-21506	ENTERGY	182498	114576812: 03-02-23 - 03-31-23	I 202304115569	4/04/2023	90.73
			114576812: 03-02-23 - 03-31-23	001-201-684	90.73	
01-21506	ENTERGY	182499	114576788: 03-02-23 - 03-31-23	I 202304115570	4/04/2023	87.26
			114576788: 03-02-23 - 03-31-23	001-201-684	87.26	
01-21506	ENTERGY	182500	183883693: 03-02-23 - 03-31-23	I 202304115571	4/04/2023	32.27
			183883693: 03-02-23 - 03-31-23	400-650-630	32.27	
01-21506	ENTERGY	182501	168311660: 03-02-23 - 03-31-23	I 202304115572	4/04/2023	44.46
			168311660: 03-02-23 - 03-31-23	400-650-630	44.46	
01-21506	ENTERGY	182502	97880801: 03-02-23 - 03-31-23	I 202304115573	4/04/2023	80.78
			97880801: 03-02-23 - 03-31-23	001-201-684	80.78	
01-21506	ENTERGY	182503	112619010: 03-02-23 - 03-31-23	I 202304115574	4/04/2023	104.79
			112619010: 03-02-23 - 03-31-23	001-201-684	104.79	
01-21506	ENTERGY	182504	112618996: 03-02-23 - 03-31-23	I 202304115575	4/04/2023	101.78
			112618996: 03-02-23 - 03-31-23	001-201-684	101.78	
01-21506	ENTERGY	182505	112618988: 03-03-23 - 04-03-23	I 202304115576	4/05/2023	119.63
			112618988: 03-03-23 - 04-03-23	001-201-684	119.63	
01-21506	ENTERGY	182506	77233922: 03-04-23 - 04-03-23	I 202304115577	4/05/2023	27.42
			77233922: 03-04-23 - 04-03-23	001-201-630	27.42	
01-21506	ENTERGY	182507	170074496: 03-03-23 - 04-03-23	I 202304115578	4/05/2023	134.78
			170074496: 03-03-23 - 04-03-23	001-201-684	134.78	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENTERGY	182508	67890202: 03-03-23 - 04-03-23	I 202304115579	4/05/2023	128.62
			67890202: 03-03-23 - 04-03-23	001-201-684	128.62	
01-21506	ENTERGY	182509	95283941: 03-03-23 - 04-03-23	I 202304115580	4/05/2023	120.88
			95283941: 03-03-23 - 04-03-23	001-201-684	120.88	
01-21506	ENTERGY	182510	157107822: 03-03-23 - 04-03-23	I 202304115581	4/05/2023	135.73
			157107822: 03-03-23 - 04-03-23	001-201-684	135.73	
01-02231	EWING IRRIGATION PRODUCTS	182511	REPLACE CLOCK	I 19018522	4/04/2023	254.11
			PC-400 HUNTER PRO-C	001-340-575	133.76	
			PCM-300 HUNTER PRO-C	001-340-575	120.35	
01-22500	FEDERAL EXPRESS	182512	1393-1125-6	I 8-084-24758	3/30/2023	40.35
			1393-1125-6	001-100-540	40.35	
01-06431	FIREHOUSE HYDRO LLC	182513	FD - SCBA TEST	I 1059	4/07/2023	2,825.00
			CASCADE HYDROSTATIC	001-160-635	750.00	
			HYDROSTIC TEST	001-160-635	2,075.00	
01-23750	FORESTRY SUPPLIERS INC	182514	17161 ROUNDUP PRO MAX	I 374446-00	3/24/2023	377.25
			17161 ROUNDUP PRO MAX	001-201-575	377.25	
01-23750	FORESTRY SUPPLIERS INC	182515	SAFETY HARNESS	I 378493-00	3/31/2023	387.45
			27309 SAFETY HARNESS	001-201-540	248.00	
			24203 GREEN HARD HAT	001-201-540	64.50	
			95185 WADERS SIZE 11	400-650-540	74.95	
01-23750	FORESTRY SUPPLIERS INC	182516	RUBBER BOOTS	I 381811-00	4/06/2023	356.88
			93384 RUBBER BOOT 10	001-201-540	178.44	
			93385 RUBBER BOOT 11	001-201-540	178.44	
01-01867	FUELMAN OF MS-#127780	182517	127780: 03-20-23 - 03-26-23	I NP64061757	3/27/2023	1,880.30
			127780: 03-20-23 - 03-26-23	001-201-525	1,069.78	
			127780: 03-20-23 - 03-26-23	400-650-525	684.64	
			127780: 03-20-23 - 03-26-23	404-650-525	125.88	
01-01867	FUELMAN OF MS-#127780	182518	127780: 03-27-23 - 04-02-23	I NP64121755	4/03/2023	1,673.65
			127780: 03-27-23 - 04-02-23	001-201-525	1,134.91	
			127780: 03-27-23 - 04-02-23	400-650-525	483.00	
			127780: 03-27-23 - 04-02-23	404-650-525	55.74	
01-01867	FUELMAN OF MS-#127780	182519	127780: 04-03-23 - 04-09-23	I NP64178679	4/10/2023	2,434.83
			127780: 04-03-23 - 04-09-23	001-201-525	1,269.76	
			127780: 04-03-23 - 04-09-23	400-650-525	960.20	
			127780: 04-03-23 - 04-09-23	404-650-525	204.87	
01-01868	FUELMAN OF MS-#127781	182520	127781: 03-27-23 - 04-02-23	I NP64157366	4/03/2023	801.32
			127781: 03-27-23 - 04-02-23	001-160-525	801.32	
01-01868	FUELMAN OF MS-#127781	182521	127781: 04-03-23 - 04-09-23	I NP64178680	4/10/2023	569.20

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01868	FUELMAN OF MS-#127781	182521	127781: 04-03-23 - 04-09-23 127781: 04-03-23 - 04-09-23	I NP64178680 001-160-525	4/10/2023 569.20	569.20 CONT
01-01869	FUELMAN OF MS-#127782	182522	127782: 03-27-23 - 04-02-23 127782: 03-27-23 - 04-02-23	I NP64121756 001-180-525	4/03/2023 129.17	129.17
01-01869	FUELMAN OF MS-#127782	182523	127782: 04-03-23 - 04-09-23 127782: 04-03-23 - 04-09-23	I NP64178681 001-180-525	4/10/2023 91.25	91.25
01-01870	FUELMAN OF MS-#127783	182524	127783: 03-27-23 - 04-02-23 127783: 03-27-23 - 04-02-23	I NP64121757 001-100-525	4/03/2023 4,275.60	4,275.60
01-01870	FUELMAN OF MS-#127783	182525	127783: 04-03-23 - 04-09-23 127783: 04-03-23 - 04-09-23	I NP64178682 001-100-525	4/10/2023 4,892.49	4,892.49
01-01871	FUELMAN OF MS-#127785	182526	127785: 03-27-23 - 04-02-23 127785: 03-27-23 - 04-02-23	I NP64121758 001-340-525	4/03/2023 49.69	49.69
01-01871	FUELMAN OF MS-#127785	182527	127785: 04-03-23 - 04-09-23 127785: 04-03-23 - 04-09-23	I NP64178683 001-340-525	4/10/2023 105.27	105.27
01-02963	FULGHAM'S INC	182528	FERTILIZE TREES AT FRP FAST TREATMENT	I 11995 001-340-575	3/29/2023 3,800.00	3,800.00
01-00565	GEORGE'S DOOR SERVICE INC	182529	FRP SHOP GARAGE DOOR REPAIR GARAGE DOOR	I 049654 001-340-637	3/24/2023 287.00	287.00
01-00218	GIESSNER, BERNIE	182530	APRIL 6, 2023 MEETING APRIL 6, 2023 MEETING	I 040623 001-180-611	4/06/2023 50.00	50.00
01-04038	GILMORE TOWING & RECOVERY	182531	CID TOW 2023004428 TOWING CHARGE FUEL CHARGE	I 202304105537 001-100-632 001-100-632	4/07/2023 150.00 40.00	190.00
01-06429	GLOBAL POLICE SOLUTIONS L	182532	1ST LINE SUP TRAINING 1ST LINE SUP TRAINING	I 2023098 001-100-681	4/03/2023 590.00	590.00
01-05214	GMIS INTERNATIONAL	182533	GMIS DUES RENEWAL GMIS DUES RENEWAL	I 300008033 001-042-686	4/04/2023 100.00	100.00
01-26200	GRAINGER, W W INC	182534	443M19 WIRE BRUSH 443M19 WIRE BRUSH 3RYN7 COUGH DROPS	I 9650017891 400-650-540 400-650-540	3/23/2023 26.12 5.94	32.06
01-26200	GRAINGER, W W INC	182535	2ELD5 DISPOSABLE PONCHO 2ELD5 DISPOSABLE PONCHO	I 9653779679 001-201-540	3/27/2023 87.10	87.10
01-02643	GRANT WRITING USA	182536	FD - TRAINING GRANT WRITING	I FAMAW-032023-0929 001-160-681	3/01/2023 495.00	495.00
01-02643	GRANT WRITING USA	182537	FD - TRAINING GRANT WRITING	I FAMAW-032023-0930 001-160-681	3/01/2023 495.00	495.00

VENDOR NUMBER	NAME	DOCKET		INVOICE		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05881	GUARDIAN ALLIANCE TECHNOL	182538	BG CHECKS BG CHECKS	I 19502 001-100-604	3/31/2023 300.00	300.00
01-01062	HANCOCK WHITNEY BANK	182539	10-02-22 - 04-01-23 BILLING 10-02-22 - 04-01-23 BILLING	I 40156 218-450-840	3/17/2023 1,000.00	1,000.00
01-01062	HANCOCK WHITNEY BANK	182540	10-02-22 - 04-01-23 BILLING 10-02-22 - 04-01-23 BILLING	I 40157 218-450-840	3/17/2023 1,000.00	1,000.00
01-01062	HANCOCK WHITNEY BANK	182541	10-02-22 - 04-01-23 BILLING 10-02-22 - 04-01-23 BILLING	I 40158 220-450-840	3/17/2023 900.00	900.00
01-27765	HARCROS CHEMICALS INC	182542	ONE TON CHLORINE ONE TON CHLORINE	I 770125526 400-650-575	3/31/2023 2,080.00	2,080.00
01-27765	HARCROS CHEMICALS INC	182543	ONE TON CHLORINE ONE TON CHLORINE	I 770125528 400-650-575	3/31/2023 2,080.00	2,080.00
01-02256	HART, ALAN	182544	ADV TRAV: 04-20-23 - 04-22-23 ADV TRAV: 04-20-23 - 04-22-23	I 202304115582 001-180-610	4/11/2023 193.20	193.20
01-04997	HARTLEY EQUIPMENT COMPANY	182545	TOPSOIL TOPSOIL	I 198744 001-340-575	2/06/2023 450.00	450.00
01-04997	HARTLEY EQUIPMENT COMPANY	182546	PINESTRAW PINESTW CONT DROP FEE	I 203245 001-340-575 001-340-575	3/09/2023 7,808.50 100.00	7,908.50
01-04997	HARTLEY EQUIPMENT COMPANY	182547	CARBURETOR CARBURETOR FREIGHT	I 205595 001-201-635 001-201-635	4/04/2023 77.10 2.50	79.60
01-29650	HESELBEIN TIRE CO	182548	LT245/75R17 TIRE LT245/75R17 TIRE TIRE FEE	I 65-0526157 400-650-632 400-650-632	4/06/2023 804.36 4.00	808.36
01-02680	HIGHLAND BUILDING SERVICE	182549	JANITORIAL SERVICE CITY HALL JANITORIAL SERVICE CITY HALL	I 5200 001-092-636	4/01/2023 1,500.00	1,500.00
01-06346	HOLCIM-MAMR INC	182550	ROUSER ROAD METAL PIPE 200 LB RIP RAP ROUNDING ADJUSTMENT	I 717587690 001-201-691 001-201-691	3/10/2023 1,816.73 0.01	1,816.74
01-06346	HOLCIM-MAMR INC	182551	RIP RAP HCP PROJECT RIP RAP HCP PROJECT	I 717673343 388-601-750	3/30/2023 2,252.26	2,252.26
01-01132	HOME DEPOT CREDIT SERVICE	182552	FD - SUPPLIES YELLOW EXT CORD LIGHTED EXT CORD SHEET METAL SCREW SM SCREWS 1"	I 3042213 001-160-540 001-160-540 001-160-540 001-160-540	3/30/2023 57.97 19.98 1.38 6.87	114.70

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01132	HOME DEPOT CREDIT SERVICE	182552	FD - SUPPLIES	I 3042213	3/30/2023	114.70
			SM SCREWS 1 1/2"	001-160-540	6.87	
			TAPCON BITS	001-160-540	7.33	
			10PK SCREWS	001-160-540	8.93	
			TAPCON 3/16	001-160-540	5.37	
01-01132	HOME DEPOT CREDIT SERVICE	182553	FD - SUPPLIES	I 7622432	4/05/2023	33.13
			TRIPLE GRIP SCREWS	001-160-540	12.93	
			SCOTCH BLUE SHRP LIN	001-160-540	22.44	
			INSTANT SAVINGS	001-160-540	2.24CR	
01-00905	INTERSTATE ALL BATTERY CE	182554	BATTERIES	I 01038099	4/03/2023	50.88
			KEY FOB BATTERIES	001-100-540	23.88	
			GUN LIGHT BATTERIES	001-100-540	27.00	
01-00905	INTERSTATE ALL BATTERY CE	182555	FD - BATTERIES FOR BOATS	I 02050255	3/30/2023	259.00
			BATTERIES FOR BOATS	001-160-540	259.00	
01-00905	INTERSTATE ALL BATTERY CE	182556	FD - BATTERY	I 02050291	4/05/2023	230.94
			BATTERY COMMANDER TR	001-160-540	230.94	
01-06435	J ALLANS LLC	182557	OVERPMT PRIVILEGE LICENSE	I 202304125597	3/31/2023	22.50
			OVERPMT PRIVILEGE LICENSE	001-000-200	22.50	
01-33380	JACKSON COMMUNICATIONS IN	182558	SPEAKER BRACKETS	I 169919	3/29/2023	70.00
			SPEAKER BRACKETS	001-100-632	70.00	
01-33380	JACKSON COMMUNICATIONS IN	182559	MOTOROLA RADIO	I 169989	4/04/2023	506.73
			RADIO POWER CABLE	001-100-632	190.08	
			APX PINOUT CABLE	001-100-632	130.89	
			LOW PROFILE ANTENNA	001-100-632	185.76	
01-33800	JACKSON PAPER COMPANY	182560	JANITORIAL SUPPLIES	C 1332567CM	4/04/2023	42.16CR
			CREDIT TOWELS	001-201-510	42.16CR	
01-33800	JACKSON PAPER COMPANY	182561	JANITORIAL SUPPLIES	I 1331836	3/17/2023	562.02
			MOPHEADS	001-100-510	68.49	
			ENMOTION TOWELS	001-100-540	493.53	
01-33800	JACKSON PAPER COMPANY	182562	JANITORIAL SUPPLIES	I 1332567	3/23/2023	392.65
			CENTER PULL TOWELS	001-201-510	252.96	
			TOILET TISSUE	001-201-510	70.54	
			COFFEE CUPS 8OZ.	001-201-540	69.15	
01-33800	JACKSON PAPER COMPANY	182563	CH JANITORIAL SUPP	I 1333269	3/29/2023	115.94
			MULTIFOLD	001-092-510	41.00	
			BATH TISSUE	001-092-510	74.94	
01-33800	JACKSON PAPER COMPANY	182564	CH JANITORIAL SUPP	I 1333270	3/29/2023	27.00
			RIM HANGERS	001-092-510	27.00	
01-33800	JACKSON PAPER COMPANY	182565	JANITORIAL SUPPLIES	I 1333455	3/30/2023	57.33

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-33800	JACKSON PAPER COMPANY	182565	JANITORIAL SUPPLIES TRASH BAG SMALL	I 1333455 001-201-510	3/30/2023 57.33	57.33
01-33800	JACKSON PAPER COMPANY	182566	JANITORIAL SUPPLIES MOPHEADS	I 1333645 001-100-510	3/31/2023 102.73	102.73
01-04490	JONES & BARTLETT LEARNING	182567	FD - BOOKS FD INCIDENT SAFETY SHIPPING	I 642875 001-160-681 001-160-681	1/24/2023 170.92 28.42	199.34
01-04490	JONES & BARTLETT LEARNING	182568	FD - OFFICER BOOKS FD OFFICER ADVANTAGE SHIPPING	I 655472 001-160-681 001-160-681	2/08/2023 148.42 33.18	181.60
01-06007	THERESA KENNEDY	182569	APRIL 6, 2023 MEETING APRIL 6, 2023 MEETING	I 040623 001-180-611	4/06/2023 50.00	50.00
01-00973	KIMBALL MIDWEST	182570	384524 TAP BOLT 384524 TAP BOLT	I 100910242 001-201-540	3/31/2023 130.00	130.00
01-04561	LAMPTON LOVE GAS COMPANY,	182571	PROPANE FOR TOWER PROPANE FOR TOWER REGULATORY FEE FINANCE CHARGES	I 3428039 001-100-525 001-100-525 001-100-525	3/27/2023 263.59 12.50 17.32	293.41
01-38275	LEWIS ELECTRIC INC	182572	PROJECT# 108013701000 PROJECT# 108013701000	I 0005 355-601-750	4/12/2023 51,012.50	51,012.50
01-03299	LEXISNEXIS RISK DATA MANA	182573	ACCURINT MARCH FEES ACCURINT MARCH FEES	I 1191070-20230331 001-100-604	3/31/2023 774.02	774.02
01-02576	LINCOLN NATIONAL LIFE INS	182574	502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023 502251: MAY 2023	I 202304125598 001-010-480 001-020-480 001-040-480 001-040-480 001-092-480 001-040-480 001-100-480 001-160-480 001-180-480 001-201-480 001-340-480 005-101-480 400-650-480 404-650-480	4/11/2023 153.69 51.00 161.86 25.50 15.97 25.50 1,494.43 1,040.38 228.55 458.46 226.22 45.96 359.12 31.19	4,317.83
01-02031	LOWE'S BUSINESS ACCOUNT	182575	EU2200ITAN GENERATOR 23PC. SOCKET SET DISCOUNT	I 01902 001-201-540 001-201-540	3/28/2023 129.00 9.03CR	119.97
01-02031	LOWE'S BUSINESS ACCOUNT	182576	AIR COMPRESSOR GAS CAN	I 02234	3/27/2023	145.06

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-02031	LOWE'S BUSINESS ACCOUNT	182576	AIR COMPRESSOR GAS CAN	I 02234	3/27/2023	145.06
			AIR COMPRESSOR	001-100-632	129.00	
			DISCOUNT	001-100-632	9.03CR	
			5 GAL GAS CAN	001-100-632	26.98	
			DISCOUNT	001-100-632	1.89CR	
01-02031	LOWE'S BUSINESS ACCOUNT	182577	EU2200ITAN GENERATOR	I 03871	3/27/2023	83.68
			CLAMP METER	001-201-540	89.98	
			DISCOUNT	001-201-540	6.30CR	
01-02031	LOWE'S BUSINESS ACCOUNT	182578	FD - PAINT HYDRANTS	I 24290	3/28/2023	948.00
			PAINT HYDRANTS	001-160-540	998.00	
			DISCOUNT	001-160-540	50.00CR	
01-02031	LOWE'S BUSINESS ACCOUNT	182579	MICROWAVE	I 83997	4/06/2023	71.24
			MICROWAVE	001-100-540	71.24	
01-02031	LOWE'S BUSINESS ACCOUNT	182580	EU2200ITAN GENERATOR	I 976461-KSGMJV	3/29/2023	1,139.05
			EU2200ITAN GENERATOR	001-201-760	1,199.00	
			DISCOUNT	001-201-760	59.95CR	
01-05221	LYNN, RANDALL	182581	APRIL 11, 2023 MEETING	I 041123	4/11/2023	50.00
			APRIL 11, 2023 MEETING	001-180-611	50.00	
01-02372	MAC'S FRESH MARKET	182582	PW CWC MEALS MARCH	I 202304065469	3/31/2023	452.83
			PW CWC MEALS MARCH	001-201-540	335.44	
			PW CWC MEALS MARCH *	001-201-540	117.39	
01-02372	MAC'S FRESH MARKET	182583	CWC MEALS MARCH	I 202304105538	3/31/2023	251.18
			INMATE MEALS	001-100-540	5.99	
			CWC MEALS MARCH	001-100-540	5.59	
			CWC MEALS MARCH	001-100-540	239.60	
01-06156	MADISON CLEANING SERVICES	182584	MONTHLY JANITORIAL	I 255	3/07/2023	500.00
			MONTHLY JANITORIAL	001-340-604	500.00	
01-40700	MADISON COUNTY CHAMBER OF	182585	DISBURSEMENT -BOND REFUND	I 202304125587	4/04/2023	401.26
			DISBURSEMENT -BOND REFUND	001-000-119	401.26	
01-03554	MADISON SOUTH RUBBISH LAN	182586	LANDFILL CHARGES	I 17080	4/03/2023	756.00
			12 CUBIC YARDS	001-201-683	702.00	
			HOST FEE	001-201-683	27.00	
			ENVIRONMENTAL FEE	001-201-683	27.00	
01-05253	MAGEE-PRAYTOR, LYNETTE	182587	APRIL 11, 2023	I 041123	4/11/2023	50.00
			APRIL 11, 2023	001-180-611	50.00	
01-42310	MARS MARKETING PROMOTIONA	182588	FD- UNIFORM POLOS	I 43014	4/06/2023	998.00
			XL POLOS	001-160-535	636.00	
			2XL POLOS	001-160-535	162.00	
			3XL POLOS	001-160-535	168.00	
			SHIPPING	001-160-535	32.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03146	MARTIN BLOUGH CO	182589	LIB-FIRE EXTINGSHR INSP INSPECTION 10 LB FIRE EXT	I I1259 001-350-637 001-350-637	4/05/2023 75.00 95.00	170.00
01-42480	MARTINSON'S GARDEN WORKS	182590	AZALEA & TOP SOIL AZALEA TOP SOIL	I 26016 001-201-604 001-201-604	3/30/2023 539.73 69.86	609.59
01-42882	MCGRAW GOTTA-GO	182591	PORTABLE TOILETS PORTABLE TOILETS HANDWASH STATION PICKUP/DELIVERY	I 84060E 001-201-540 001-201-540 001-201-540	3/31/2023 255.00 85.00 100.00	440.00
01-42885	MCGRAW RENTAL AND SUPPLY	182592	LIFT TRUCK RENTALS LIFT VERTICAL 26' 12' TRAILER ENVIRONMENTAL FEE RENTAL PRO PLAN	I 522930.1.6 001-340-637 001-340-637 001-340-637 001-340-637	10/19/2022 300.00 120.00 21.00 105.00	546.00
01-42885	MCGRAW RENTAL AND SUPPLY	182593	LIFT TRUCK RENTALS GR20DC DECK GENIE 14' TRAILER ENVIRONMENTAL FEE RENTAL PRO PLAN	I 528249.1.1 001-340-637 001-340-637 001-340-637 001-340-637	1/04/2023 100.00 110.00 10.50 52.50	273.00
01-42885	MCGRAW RENTAL AND SUPPLY	182594	LIFT TRUCK Z45 J 4WD BOOMLIFT DELIVERY FEE ENVIRONMENTAL FEE RENTAL PRO PLAN	I 528280.1.3 001-340-604 001-340-604 001-340-604 001-340-604	1/10/2023 385.00 200.00 19.25 96.25	700.50
01-42885	MCGRAW RENTAL AND SUPPLY	182595	LIFT TRUCK RENTALS GR20DC DECK GENIE 14' TRAILER ENVIRONMENTAL FEE RENTAL PRO PLAN	I 528616.1.2 001-340-637 001-340-637 001-340-637 001-340-637	1/12/2023 100.00 110.00 10.50 52.50	273.00
01-06439	STEVEN MCINTOSH	182596	REMITTANCE OF BONDE FEE REMITTANCE OF BONDE FEE	I 202304135608 001-000-122	4/11/2023 1,300.00	1,300.00
01-42975	MEL LUNA SAW COMPANY	182597	2.5GAL. MIXING OIL 2.5GAL. MIXING OIL	I 94204 001-201-540	3/30/2023 100.00	100.00
01-44250	MID-SOUTH UNIFORM & SUPPL	182598	WEBB CLASSA PANTS WEBB CLASSA PANTS	I 638234 001-100-535	3/31/2023 230.76	230.76
01-02605	LARRY A MILLER	182599	APRIL 6, 2023 MEETING APRIL 6, 2023 MEETING	I 040623 001-180-611	4/06/2023 50.00	50.00
01-01123	MISS ASSOCIATION OF CHIEF	182600	COMMAND COLLEGE COMMAND COLLEGE	I MCC2023 001-100-681	4/06/2023 1,050.00	1,050.00

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-04591	MISS DEPARTMENT OF PUBLIC	182601	MARCH 2023 MARCH 2023	I 202304105536 001-000-118	4/10/2023 2,585.65	2,585.65
01-00953	MISS INDUSTRIES FOR THE B	182602	FIRST AID KIT FIRST AID KIT	I 0056997-IN 001-100-540	3/27/2023 54.81	54.81
01-00953	MISS INDUSTRIES FOR THE B	182603	C/S STAMPER C/S STAMPER	I 0057068-IN 001-010-500	4/05/2023 127.74	127.74
01-04419	MISSISSIPPI AG COMPANY	182604	MOWER REPAIR SPINDLE SPINDLE CREDIT	C P96460 001-340-635 001-340-635	3/20/2023 220.30 362.24CR	141.94CR
01-04419	MISSISSIPPI AG COMPANY	182605	MOWER REPAIR SPINDLE CREDIT	C P96962 001-340-635	3/30/2023 220.30CR	220.30CR
01-04419	MISSISSIPPI AG COMPANY	182606	MOWER REPAIR SPINDLE CREDIT SPINDLE	C P96977 001-340-635 001-340-635	3/30/2023 440.60CR 362.24	78.36CR
01-04419	MISSISSIPPI AG COMPANY	182607	MOWER REPAIR SPINDLE CREDIT	C P96979 001-340-635	3/30/2023 362.24CR	362.24CR
01-04419	MISSISSIPPI AG COMPANY	182608	MOWER REPAIR SPINDLE B6B	I P96452 001-340-635	3/20/2023 362.24	362.24
01-04419	MISSISSIPPI AG COMPANY	182609	MOWER REPAIR SPINDLE A4D	I P96461 001-340-635	3/20/2023 220.30	220.30
01-04419	MISSISSIPPI AG COMPANY	182610	MOWER REPAIR BLADE	I P96611 001-340-635	3/23/2023 159.12	159.12
01-04419	MISSISSIPPI AG COMPANY	182611	PARTS REPAIR MOWER 03M7268 BOLT 14M7396 LOCK NUT 14M7465 LOCK NUT 19M10348 SCREW 19M7944 SCREW A-TCA19309 TIRE &RIM TCU19299 AXLE TCU27151 AXLE TCU28739 AXLE TCU34060 WHEEL UC28193 WHEEL	I P96935 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635	3/30/2023 15.80 4.76 1.12 9.56 6.21 427.20 75.84 52.45 35.19 117.03 58.68	803.84
01-04419	MISSISSIPPI AG COMPANY	182612	MOWER REPAIR SPINDLE CREDIT SPINDLE	I P96961 001-340-635 001-340-635	3/30/2023 220.30CR 362.24	141.94
01-04419	MISSISSIPPI AG COMPANY	182613	MOWER REPAIR SPINDLE	I P96963 001-340-635	3/30/2023 440.60	78.36

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-04419	MISSISSIPPI AG COMPANY	182613	MOWER REPAIR SPINDLE CREDIT	I P96963 001-340-635	3/30/2023 362.24CR	78.36 CONT
01-04419	MISSISSIPPI AG COMPANY	182614	MOWER REPAIR SPINDLE	I P96978 001-340-635	3/30/2023 440.60	440.60
01-06433	MISSISSIPPI MISS HOSPITAL	182615	1/4 PAGE AD 1/4 PAGE AD	I 202304105539 001-093-615	4/10/2023 87.50	87.50
01-05432	ROBERT MOORE	182616	APRIL 11, 2023 MEETING APRIL 11, 2023 MEETING	I 041123 001-180-611	4/11/2023 50.00	50.00
01-05986	MS CENTER FOR PLASTIC SUR	182617	OVERPAYMT OF PRIVILEGE LICENSE OVERPAYMT OF PRIVILEGE LICENSE	I 202304075529 001-000-220	3/23/2023 32.50	32.50
01-06436	NATURAL WELLNESS CENTER	182618	OVERPMET OF PRIVILEGE LICENSE OVERPMET OF PRIVILEGE LICENSE	I 202304105544 001-000-220	4/10/2023 17.80	17.80
01-04679	NEXAIR, LLC	182619	TORCH BOTTLE RENTAL HIGH PSI BOTTLE LOW PSI BOTTLE CYLINDER MAINTENANCE	I 0010830438 400-650-540 400-650-540 400-650-540	3/31/2023 37.82 37.82 11.00	86.64
01-01133	O'REILLY AUTO PARTS	182620	SECURITY HITCH RECEIVER LOCK BALL MOUNT LATCH LOCK	I 439080 404-650-540 404-650-540 404-650-540	3/31/2023 23.99 52.99 17.99	94.97
01-01133	O'REILLY AUTO PARTS	182621	SECURITY HITCH 51759 OIL FILTER	I 439489 001-201-635	4/03/2023 49.44	49.44
01-01133	O'REILLY AUTO PARTS	182622	SC1301 BATTERY CHARGER SC1301 BATTERY CHARGER STARTING FLUID	I 440447 001-201-540 001-201-540	4/10/2023 64.99 64.68	129.67
01-53715	OFFICE PRODUCTS PLUS INC	182623	OFFICE SUPPLIES OFFICE SUPPLIES	C C1011450-0 001-180-540	3/31/2023 39.04CR	39.04CR
01-53715	OFFICE PRODUCTS PLUS INC	182624	OFFICE SUPPLIES SCISSORS RED PENS BLUE PENS	I 1011450-0 001-180-540 001-180-540 001-180-540	3/08/2023 39.04 22.20 10.60	71.84
01-53715	OFFICE PRODUCTS PLUS INC	182625	OFFICE SUPPLIES SHARPIE MARKERS RUBBER BANDS NOTEBOOK PADS	I 1013979-0 001-180-540 001-180-540 001-180-540	3/30/2023 33.81 25.00 27.50	86.31
01-53715	OFFICE PRODUCTS PLUS INC	182626	OFFICE SUPPLIES REFILL INK PENS	I 1013979-1 001-180-540	4/03/2023 0.87	0.87
01-53715	OFFICE PRODUCTS PLUS INC	182627	OFFICE SUPPLIES	I 1013986-0	3/30/2023	19.52

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-53715	OFFICE PRODUCTS PLUS INC	182627	OFFICE SUPPLIES SCISSORS	I 1013986-0 001-180-540	3/30/2023 19.52	19.52
01-53715	OFFICE PRODUCTS PLUS INC	182628	OFFICE SUPPLIES SCISSORS	I 1015186-0 001-180-540	4/10/2023 19.52	19.52
01-04017	OZBORN COMMUNICATIONS, LL	182629	TAIT PROG. CABLE	I 21967 001-100-540	4/05/2023 219.00	219.00
01-04017	OZBORN COMMUNICATIONS, LL	182630	CHARGE GUARD INSTALL CHARGE GUARD INSTALL	I 21968 001-100-632	4/05/2023 115.00	115.00
01-55060	PEARL RIVER VALLEY WATER	182631	90400: 02-21-23 - 03-21-23 90400: 02-21-23 - 03-21-23	I 202304105534 001-340-630	3/30/2023 188.91	188.91
01-55750	PETTY CASH - STREETS	182632	PETTY CASH: 11-7-22 - 04-03-23 PETTY CASH: 11-7-22 - 04-03-23	I 202304125595 001-550-599	4/12/2023 173.74	173.74
01-05722	PINE BELT CDJR	182633	FD - NEW DODGE CHARGER 2023 DODGE CHARGER WHEEL COVERS NO DELATE SPOT LIGHT	I 114189 001-160-740 001-160-740 001-160-740	3/28/2023 33,900.00 40.00 211.00CR	33,729.00
01-04399	PITNEY BOWES GLOBAL FINAN	182634	02-01-23 - 4-30-23 BILLING 02-01-23 - 4-30-23 BILLING	I 3317275923 001-040-635	3/28/2023 476.37	476.37
01-03279	PNC EQUIPMENT FINANCE	182635	COMMERCIAL LEASE EQUIPMENT COMMERCIAL LEASE EQUIPMENT	I 1668397 001-340-604	4/04/2023 5,624.73	5,624.73
01-57550	PRECISION DELTA CORPORATI	182636	PATROL AMMO ORDER 223 223 REM 64GR RNGR PP	I 26764 001-100-681	3/31/2023 1,334.34	1,334.34
01-58400	PUCKETT MACHINERY COMPANY	182637	FILTERS FOR STREET LOADER 326-1644 SEPARATOR 299-8229 FUEL FILTER 462-1171 OIL FILTER 256-7902 OUTER AIR F 256-7903 INNER AIR F	I P00C6205092 001-201-635 001-201-635 001-201-635 001-201-635 001-201-635	4/04/2023 86.80 57.60 37.00 120.82 89.22	391.44
01-58400	PUCKETT MACHINERY COMPANY	182638	FILTERS FOR STREET LOADER 273-5711 CRANK CASE	I P00C6205277 001-201-635	4/05/2023 37.60	37.60
01-06353	QUENCH USA INC	182639	APRIL FEES APRIL FEES	I INV05636248 001-100-540	4/01/2023 40.00	40.00
01-59525	REALTY SIGN SERVICE	182640	18 X 24 SIGNS 18 X 24 SIGNS	I 25127 001-201-585	3/29/2023 185.50	185.50
01-59525	REALTY SIGN SERVICE	182641	ZONING SIGNS ZONING SIGNS	I 25128 001-180-540	3/31/2023 199.50	199.50
01-03894	RICHARDSON ATHLETICS LLC	182642	FIELD EQUIPMENT	I 40024	3/24/2023	2,186.47

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03894	RICHARDSON ATHLETICS LLC	182642	FIELD EQUIPMENT	I 40024	3/24/2023	2,186.47
			TURF ADULT LANDING	001-340-540	1,500.00	
			TURF PITCHING ZONE	001-340-540	350.00	
			FREIGHT	001-340-540	336.47	
01-60825	RICK'S PRO TRUCK & AUTO A	182643	FORD HITCH	I 197935	3/28/2023	329.90
			FORD HITCH	001-201-632	269.95	
			T-CONNECTOR	001-201-632	59.95	
01-06407	ROLANDO ROMAN	182644	MEDALS FOR NTCR	I 1159	3/10/2023	3,250.00
			MEDALS	001-340-650	3,250.00	
01-64600	SIGNS FIRST	182645	NTCR SIGNAGE	I 178129	3/23/2023	324.39
			NTCR SIGNAGE	001-340-650	231.00	
			ARTWORK	001-340-650	93.39	
01-64600	SIGNS FIRST	182646	PARK SIGNS NO PETS	I 178169	3/29/2023	220.00
			PARK SIGNS NO PETS	001-340-637	210.00	
			STEPSTAKE WIRE	001-340-637	10.00	
01-00604	SMITH MARINE INC	182647	FD - BOSTON WHALER	I 14442	3/30/2023	790.72
			BOSTON WHALER LABOR	001-160-635	687.50	
			PARTS TOTAL	001-160-635	78.22	
			SHOPS SUPPLIES	001-160-635	25.00	
01-03210	SOUTHERN CONNECTION POLIC	182648	SGT PLATES JUNGERS	I 23725	11/30/2022	34.00
			GOLDW/ BLUE NAME PL	001-100-535	16.00	
			GOLD W/ BLUE SGT	001-100-535	18.00	
01-03210	SOUTHERN CONNECTION POLIC	182649	FALGOUT GUNLIGHT	I 24059	12/30/2022	129.00
			GLOCK LIGHT FALGOUT	001-100-540	129.00	
01-03210	SOUTHERN CONNECTION POLIC	182650	P392 GRAPHICS	I 25146	3/25/2023	750.00
			P392 GRAPHICS	001-100-632	750.00	
01-03210	SOUTHERN CONNECTION POLIC	182651	P391 GRAPHICS	I 25147	3/25/2023	750.00
			P391 GRAPHICS	001-100-632	750.00	
01-03210	SOUTHERN CONNECTION POLIC	182652	DISPATCH UNIFORMS BAKER	I 25188	3/28/2023	85.98
			DISPATCH UNIFORMS BAKER	001-100-535	85.98	
01-03210	SOUTHERN CONNECTION POLIC	182653	BELT KEEPERS JUNGERS	I 25197	3/28/2023	32.98
			DOUBLE WIDE KEEPERS	001-100-535	6.99	
			BRASS BUCKLE	001-100-535	6.99	
			SINGLE WIDE KEEPERS	001-100-535	19.00	
01-03210	SOUTHERN CONNECTION POLIC	182654	UPFIT P393	I 25199	3/29/2023	9,158.58
			BLUE PRINT SYSTEM	001-100-730	1,702.48	
			BLUEPRINT LINK	001-100-730	368.16	
			4" MPOWER LIGHTHEAD	001-100-730	509.60	
			4" MPOWER LIGHTHEAD	001-100-730	282.88	
			POWER DISTRIBUTION	001-100-730	65.00	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	CONT
01-03210	SOUTHERN CONNECTION POLIC	182654	UPFIT P393	I 25199	3/29/2023	9,158.58	CONT
			LABOR	001-100-730	2,000.00		
			RHINO PUSHBUMPER	001-100-730	388.62		
			RHINO CONSOLE	001-100-730	365.04		
			TROY CUPHOLDER	001-100-730	40.56		
			TROY ARMREST	001-100-730	136.50		
			TROY PARTITION	001-100-730	811.98		
			TROY KICK PLATE	001-100-730	169.26		
			MPOWER LIGHTBAR	001-100-730	2,278.50		
			RADIO ANTENNA	001-100-730	40.00		
01-03210	SOUTHERN CONNECTION POLIC	182655	P394 GRAPHICS	I 25200	3/29/2023	750.00	
			P394 GRAPHICS	001-100-632	750.00		
01-03210	SOUTHERN CONNECTION POLIC	182656	UPFIT P394	I 25201	3/29/2023	9,158.58	
			BLUE PRINT SYSTEM	001-100-730	1,702.48		
			BLUEPRINT LINK	001-100-730	368.16		
			4" MPOWER LIGHT	001-100-730	509.60		
			4" MPOWER LIGHT	001-100-730	282.88		
			POWER DIST.	001-100-730	65.00		
			LABOR	001-100-730	2,000.00		
			RHINO PUSHBUMPER	001-100-730	388.62		
			TROY CONSOLE	001-100-730	365.04		
			TROY CUP HOLDER	001-100-730	40.56		
			TROY ARMREST	001-100-730	136.50		
			TROY PARTITION	001-100-730	811.98		
			TROY KICKPLATE	001-100-730	169.26		
			MPOWER LIGHTBAR	001-100-730	2,278.50		
			RADIO ANTENNA	001-100-730	40.00		
01-03210	SOUTHERN CONNECTION POLIC	182657	P393 GRAPHICS	I 25202	3/29/2023	750.00	
			P393 GRAPHICS	001-100-632	750.00		
01-03210	SOUTHERN CONNECTION POLIC	182658	P395 GRAPHICS	I 25236	3/30/2023	750.00	
			P395 GRAPHICS	001-100-632	750.00		
01-03210	SOUTHERN CONNECTION POLIC	182659	UPFIT P395	I 25237	3/30/2023	9,158.58	
			BLUEPRINT SILVER	001-100-730	1,702.48		
			BLUEPRINT LINK	001-100-730	368.16		
			4" MPOWER LIGHTHEAD	001-100-730	509.60		
			4" MPOWER LIGHTHEAD	001-100-730	282.88		
			POWER DISTRUTION	001-100-730	65.00		
			LABOR	001-100-730	2,000.00		
			RHINO PUSHBUMPER	001-100-730	388.62		
			TROY CONSOLE	001-100-730	365.04		
			TROY CUPHOLDER	001-100-730	40.56		
			TROY ARMREST	001-100-730	136.50		
			TROY PARTITION	001-100-730	811.98		
			TROY KICK PLATE	001-100-730	169.26		
			MPOWER LIGHTBAR	001-100-730	2,278.50		
			RADIO ANTENNA	001-100-730	40.00		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03210	SOUTHERN CONNECTION POLIC	182660	UPFIT P396	I 25241	3/31/2023	9,158.58
			BLUE PRINT SYSTEM	001-100-730	1,702.48	
			BLUEPRINT LINK	001-100-730	368.16	
			4" MPOWER LIGHTHEAD	001-100-730	509.60	
			4" MPOWER LIGHTHEAD	001-100-730	282.88	
			POWER DISTRIBUTION	001-100-730	65.00	
			LABOR	001-100-730	2,000.00	
			RHINO PUSHBUMPER	001-100-730	388.62	
			TROY CONSOLE	001-100-730	365.04	
			TROY CUPHOLDER	001-100-730	40.56	
			TROY ARMREST	001-100-730	136.50	
			TROY PARTITION	001-100-730	811.98	
			TROY KICKPLATE	001-100-730	169.26	
			MPOWER LIGHT BAR	001-100-730	2,278.50	
			RADIO ANTENNA	001-100-730	40.00	
01-03210	SOUTHERN CONNECTION POLIC	182661	P396 GRAPHICS	I 25242	3/31/2023	750.00
			P396 GRAPHICS	001-100-632	750.00	
01-03210	SOUTHERN CONNECTION POLIC	182662	FALGOUT EQIP REQUEST	I 25289	4/04/2023	332.00
			1 LG JACKET	001-100-535	332.00	
01-03210	SOUTHERN CONNECTION POLIC	182663	UPFIT P398	I 25310	4/05/2023	9,158.58
			BLUEPRINT SYSTEM	001-100-730	1,702.48	
			BLUEPRINT LINK	001-100-730	368.16	
			4" MPOWER LIGHTHEAD	001-100-730	509.60	
			4" MPOWER LIGHTHEAD	001-100-730	282.88	
			POWER DISTRIBUTION	001-100-730	65.00	
			LABOR	001-100-730	2,000.00	
			RHINO PUSHBUMPER	001-100-730	388.62	
			TROY CONSOLE	001-100-730	365.04	
			TROY CUPHOLDER	001-100-730	40.56	
			TROY ARMREST	001-100-730	136.50	
			TROY PARTITION	001-100-730	811.98	
			TROY KICK PLATE	001-100-730	169.26	
			MPOWER LIGHT BAR	001-100-730	2,278.50	
			RADIO ANTENNA	001-100-730	40.00	
01-03210	SOUTHERN CONNECTION POLIC	182664	P398 GRAPHICS	I 25311	4/05/2023	750.00
			P398 GRAPHICS	001-100-632	750.00	
01-03210	SOUTHERN CONNECTION POLIC	182665	P397 GRAPHICS	I 25314	4/06/2023	750.00
			P397 GRAPHICS	001-100-632	750.00	
01-03210	SOUTHERN CONNECTION POLIC	182666	UPFIT P397	I 25315	4/06/2023	9,158.58
			BLUEPRINT SYSTEM	001-100-730	1,702.48	
			BLUEPRINT LINK	001-100-730	368.16	
			4" MPOWER LIGHTHEAD	001-100-730	509.60	
			4" MPOWER LIGHTHEAD	001-100-730	282.88	
			POWER DISTRIBUTION	001-100-730	65.00	
			LABOR	001-100-730	2,000.00	

VENDOR		DOCKET		★-----INVOICE-----★			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	CONT
01-03210	SOUTHERN CONNECTION POLIC	182666	UPFIT P397	I 25315	4/06/2023	9,158.58	CONT
			RHINO PUSHBUMPER	001-100-730	388.62		
			TROY CONSOLE	001-100-730	365.04		
			TROY CUPHOLDER	001-100-730	40.56		
			TROY ARMREST	001-100-730	136.50		
			TROY PARTITION	001-100-730	811.98		
			TROY KICK PLATE	001-100-730	169.26		
			MPOWER LIGHTBAR	001-100-730	2,278.50		
			RADIO ANTENNA	001-100-730	40.00		
01-66850	SOUTHERN TIRE MART INC	182667	FD - TIRE REPAIR	I 260013864	2/13/2023	215.00	
			MERCHANDISE	001-160-632	5.00		
			LABOR	001-160-632	185.00		
			OTHER	001-160-632	25.00		
01-66850	SOUTHERN TIRE MART INC	182668	FD - TIRES LADDER TRUCK	I 2600143303	4/08/2023	1,393.26	
			MERCHANDISE	001-160-632	1,155.26		
			LABOR	001-160-632	185.00		
			OTHER	001-160-632	21.66CR		
			FET	001-160-632	74.66		
01-06404	SPORTS CONTRACTORS UNLIMI	182669	REPLACE HOMEPLATES	I 230301	3/22/2023	3,500.00	
			HOME PLATE	001-340-637	3,500.00		
01-03641	STAPLES BUSINESS CREDIT	182670	JANITORIAL/ADMIN SUPP	I 7375363996-0-1	3/27/2023	127.49	
			SIGN FLAGS	001-040-500	4.88		
			SOFTSOAP REFILL	001-092-510	50.13		
			PAPER TOWEL	001-092-510	72.48		
01-67940	STAR SERVICE INC OF JACKS	182671	REPAIR ICE MACHINE	I 785687	3/14/2023	410.00	
			REPAIR ICE MACHINE	001-201-635	380.00		
			VEHICLE CHARGE	001-201-635	30.00		
01-67940	STAR SERVICE INC OF JACKS	182672	LIBRARY REPLACE UNIT	I 785706	3/24/2023	7,316.00	
			REPLACE OUTSIDE UNIT	001-350-637	7,316.00		
01-68200	STATE TREASURER	182673	MARCH 2023	I 202304125593	4/06/2023	61,992.12	
			MARCH 2023	001-000-332	47,696.18		
			MARCH 2023	001-000-107	1,065.71		
			MARCH 2023	001-000-114	211.82		
			MARCH 2023	001-000-116	525.40		
			MARCH 2023	001-000-113	12,493.01		
01-00760	STEGALL NOTARY SERVICE	182674	RENEWAL P.T.	I 202304135607	4/13/2023	113.00	
			4 YEAR COMMISSION	001-040-686	25.00		
			BOND	001-040-686	45.00		
			STAMP	001-040-686	33.00		
			SHIPPING	001-040-686	10.00		
01-06104	STONE, MCELROY & ASSOCIAT	182675	PRE-EMPLOYMENT EVALUATION	I 6883PA	4/03/2023	1,050.00	
			PRE-EMPLOYMENT EVALUATION	001-100-604	1,050.00		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05873	STRAW DEPOT 2 LLC	182676	PINE STRAW PINE STRAW	I 7625 001-201-575	4/05/2023 1,150.00	1,150.00
01-06059	STRUTHERS RECREATION	182677	JUMBO FLYER REPLACEMENT JUMBO FLYER ASSY 3/8X1 HEX HD BOLT 3/8 LOCKWASHER 3/8 FLAT WASHER FREIGHT	I 103743-0101 001-340-637 001-340-637 001-340-637 001-340-637 001-340-637	4/10/2023 1,813.00 15.72 2.64 9.00 333.42	2,173.78
01-68950	SUBER, CONNIE	182678	APRIL 11, 2023 MEETING APRIL 11, 2023 MEETING	I 041123 001-180-611	4/11/2023 50.00	50.00
01-06312	SUPER SMART SHOPPERS	182679	BARRIER TAPE FOR CID BARRIER TAPE FOR CID SHIPPING	I PS-INV103117 001-100-540 001-100-540	4/05/2023 94.00 18.33	112.33
01-71850	TRAFFIC CONTROL PRODUCTS	182680	MESSAGE BOARD RENTAL MESSAGE BOARD RENTAL	I 22230283 388-601-750	3/25/2023 3,000.00	3,000.00
01-00544	U.S. LAWNS OF JACKSON	182681	HARBOR DRIVE HARBOR DRIVE	I 48636 001-201-604	4/01/2023 1,300.00	1,300.00
01-00544	U.S. LAWNS OF JACKSON	182682	MONTHLY LAWN SERVICE JESSAMINE CEMETERY SPILLWAY ROAD	I 48637 001-201-604 001-201-604	4/01/2023 1,100.00 2,499.00	3,599.00
01-00544	U.S. LAWNS OF JACKSON	182683	COUNTY LINE ROAD COUNTY LINE ROAD	I 48638 001-201-604	4/01/2023 3,967.42	3,967.42
01-00544	U.S. LAWNS OF JACKSON	182684	JACKSON STREET PARKING LOT JACKSON STREET PARKING LOT	I 48639 001-201-604	4/01/2023 816.67	816.67
01-00544	U.S. LAWNS OF JACKSON	182685	LAKE HARBOUR @ NORTH PARK DR LAKE HARBOUR @ NORTH PARK DR	I 48640 001-201-604	4/01/2023 997.50	997.50
01-00544	U.S. LAWNS OF JACKSON	182686	I-55 INTERCHANGE I-55 INTERCHANGE	I 48641 001-201-604	4/01/2023 7,649.58	7,649.58
01-00544	U.S. LAWNS OF JACKSON	182687	COLONY PARK BLVD COLONY PARK BLVD	I 48681 001-201-604	3/31/2023 4,565.52	4,565.52
01-00544	U.S. LAWNS OF JACKSON	182688	HIGHLAND COLONY & JACKSON ST HIGHLAND COLONY & JACKSON ST	I 48682 001-201-604	3/31/2023 26,735.00	26,735.00
01-00544	U.S. LAWNS OF JACKSON	182689	I-55 FRONTAGE ROADS I-55 FRONTAGE ROADS	I 48683 001-201-604	3/31/2023 3,661.80	3,661.80
01-00544	U.S. LAWNS OF JACKSON	182690	LAKE HARBOUR DRIVE EXT LAKE HARBOUR DRIVE EXT	I 48684 001-201-604	3/31/2023 4,460.00	4,460.00

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03710	UNION AUTO PARTS	182691	MISC AUTO PARTS	I 2545559-00	3/13/2023	531.85
			CHARGER COMPRESSOR	001-100-632	375.49	
			EXPANSION VALVE	001-100-632	16.71	
			OIL	001-100-632	14.17	
			CHARGER CONDENSER	001-100-632	125.48	
01-03710	UNION AUTO PARTS	182692	MISC AUTO PARTS	I 2545787-00	3/13/2023	90.84
			OIL FILTER	001-100-632	90.84	
01-03710	UNION AUTO PARTS	182693	MISC AUTO PARTS	I 2548195-00	3/16/2023	125.10
			BATTERY	001-100-632	125.10	
			IMPLIED CORE	001-100-632	11.00	
			DIRTY CORE	001-100-632	11.00CR	
01-03710	UNION AUTO PARTS	182694	MISC AUTO PARTS	I 2549195-00	3/17/2023	125.10
			BATTERY	001-100-632	125.10	
			IMPLIED CORE	001-100-632	11.00	
			DIRTY CORE	001-100-632	11.00CR	
01-03710	UNION AUTO PARTS	182695	MISC AUTO PARTS	I 2550405-00	3/20/2023	194.11
			ROTORS	001-100-632	92.84	
			BRAKE PADS	001-100-632	62.72	
			BRAKE PADS	001-100-632	38.55	
01-03710	UNION AUTO PARTS	182696	MISC AUTO PARTS	I 2551312-00	3/21/2023	76.09
			VALVE CVR GSKT SET	001-100-632	76.09	
01-03710	UNION AUTO PARTS	182697	MISC AUTO PARTS	I 2551404-00	3/21/2023	37.82
			INTAKE GASKET	001-100-632	37.82	
01-03710	UNION AUTO PARTS	182698	MISC AUTO PARTS	I 2551432-00	3/21/2023	193.71
			FRONT BRAKE PADS	001-100-632	108.67	
			REAR BRAKE PADS	001-100-632	85.04	
01-03710	UNION AUTO PARTS	182699	MISC AUTO PARTS	I 2551598-00	3/21/2023	80.64
			SPARK PLUGS	001-100-632	80.64	
01-03710	UNION AUTO PARTS	182700	AUTO PARTS 3-27...	I 2555074-00	3/27/2023	104.44
			BRAKE PADS	001-100-632	70.19	
			BRAKE PADS	001-100-632	34.25	
01-03710	UNION AUTO PARTS	182701	AUTO PARTS 3-27...	I 2555079-00	3/27/2023	722.08
			BRAKE PAD SET	001-100-632	70.19	
			BRAKE PADS	001-100-632	34.25	
			BRAKE ROTORS	001-100-632	216.84	
			BRAKE ROTORS	001-100-632	215.34	
			HEATER SUPPLY HOSE	001-100-632	146.76	
			ANTIFREEZE/COOLANT	001-100-632	38.70	
01-03710	UNION AUTO PARTS	182702	AUTO PARTS 3-27...	I 2557043-00	3/29/2023	119.85
			BRAKE PADS	001-100-632	52.07	

VENDOR		DOCKET	*-----INVOICE-----*			
NUMBER	NAME	NUMBER COMMENT	NUMBER	DATE	AMOUNT	CONT
01-03710	UNION AUTO PARTS	182702 AUTO PARTS 3-27... BRAKE PADS	I 2557043-00 001-100-632	3/29/2023 67.78	119.85	CONT
01-03710	UNION AUTO PARTS	182703 AUTO PARTS 3-27... OIL FILTER 57899	I 2557877-00 001-100-632	3/30/2023 44.76	44.76	
01-03710	UNION AUTO PARTS	182704 AUTO PARTS 3-27... HEADLIGHT BULB	I 2559016-00 001-100-632	3/31/2023 10.70	10.70	
01-03710	UNION AUTO PARTS	182705 AUTO PARTS 3-27... REAR VIEW BRACKET	I 2559209-00 001-100-632	3/31/2023 4.34	4.34	
01-03710	UNION AUTO PARTS	182706 AUTO PARTS 3-27... REAR VIEW BRACKET	I 2559213-00 001-100-632	4/03/2023 4.34	4.34	
01-03710	UNION AUTO PARTS	182707 AUTO PARTS 3-27... ALTIMA MOTOR OIL	I 2559928-00 001-100-632	4/03/2023 73.38	73.38	
01-03710	UNION AUTO PARTS	182708 AUTO PARTS 3-27... U. CONTROL ARMS U. CONTROL ARM TENSION STRUT TENSION STRUT L. CONTROL ARM	I 2563209-00 001-100-632 001-100-632 001-100-632 001-100-632 001-100-632	4/06/2023 248.16 197.45 170.77 168.11 405.60	1,190.09	
01-03710	UNION AUTO PARTS	182709 AUTO PARTS 3-27... BRAKE PADS	I 2563679-00 001-100-632	4/07/2023 68.81	68.81	
01-01663	UTILITY SERVICE CO, INC	182710 HYDROPILLAR OLD CANTON RD TANK HYDROPILLAR OLD CANTON RD TANK 400-650-603	I 579072 400-650-603	4/01/2023 8,000.27	8,000.27	
01-01663	UTILITY SERVICE CO, INC	182711 PEDISPHERE NATCHEZ TRACE TANK PEDISPHERE NATCHEZ TRACE TANK 400-650-603	I 579074 400-650-603	4/01/2023 4,529.41	4,529.41	
01-01663	UTILITY SERVICE CO, INC	182712 CONCRETE GST HARDY RD TANK CONCRETE GST HARDY RD TANK 400-650-603	I 579075 400-650-603	4/01/2023 3,155.86	3,155.86	
01-05578	VECTOR DISEASE CONTROL IN	182713 MOSQUITO CONTROL APRIL 2023 MOSQUITO CONTROL APRIL 2023	I PI-A00012087 001-250-604	4/01/2023 20,306.70	20,306.70	
01-02597	VERIZON WIRELESS	182714 742166727-00001 742166727-00001	I 9931039445 001-100-605	3/25/2023 280.11	280.11	
01-75450	WALMART	182715 JANITORIAL & OFFICE SUPPL GEL PENS 0.7 2/1 GEL PENS 0.5 5/1 PAPER CLIPS #1 3X3 POST-IT-NOTES/1 PINE-SOL LYSOL SPRAY 2PK. CREAMER DAWN	I 01720 400-650-500 400-650-500 400-650-500 400-650-500 400-650-510 400-650-510 400-650-540 400-650-540	3/31/2023 8.94 5.88 1.88 13.08 8.98 13.47 23.88 16.88	121.45	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-75450	WALMART	182715	JANITORIAL & OFFICE SUPPL	I 01720	3/31/2023	121.45	CONT
			RETURN DAWN	400-650-540	8.44CR		
			SUGAR	400-650-540	8.82		
			COFFEE	400-650-540	28.08		
01-75450	WALMART	182716	FD - SUPPLIES DIVE TEAM	I 02224	3/27/2023	256.21	
			BD BLENDER	001-160-540	65.00		
			BD TOASTER	001-160-540	29.96		
			WATER	001-160-540	13.96		
			GATORADE	001-160-540	15.08		
			COFFEE FOLGERS	001-160-540	49.90		
			BR COFFEE	001-160-540	15.97		
			SB K-CUP COFFEE	001-160-540	16.98		
			AIR FRESHNERS	001-160-540	5.44		
			GV CREAMER	001-160-540	5.47		
			CHEESE CRACKERS	001-160-540	3.52		
			NUTRI GRAIN BARS	001-160-540	11.96		
			PB CRACKERS	001-160-540	3.34		
			BB FIG BARS	001-160-540	5.88		
			NV MINI GRANOLA BARS	001-160-540	8.47		
			NESTLE CREAMER	001-160-540	5.28		
01-75450	WALMART	182717	EVENT ITEMS	I 02620	3/29/2023	170.18	
			PLANT FOOD	001-340-650	3.88		
			BIRD FOOD	001-340-650	6.96		
			6IN PLANTER	001-340-650	4.97		
			6IN BRW PLT	001-340-650	4.78		
			CITRO	001-340-650	8.00		
			REP FAM BNS	001-340-650	7.94		
			BIRD FEEDER	001-340-650	4.78		
			CLEAR CUP	001-340-650	9.36		
			PLASTIC CUPS	001-340-650	16.48		
			CLEAR CUP	001-340-650	9.36		
			STEV IR 400	001-340-650	17.18		
			SPLENDA 700	001-340-650	19.88		
			X40 PCKLBLLS	001-340-650	17.88		
			HEFT TRASH	001-340-650	8.54		
			MS PU HP HEX	001-340-650	8.68		
			WASTEBASKET	001-340-650	9.98		
			HAND SOAP	001-340-650	7.56		
			LEMON TRIG	001-340-650	3.97		
01-75450	WALMART	182718	FD - SUPPLIES ST. 2	I 02864A	4/06/2023	239.87	
			TIRE HOT SHINE	001-160-510	20.91		
			CASCADE GEL	001-160-510	7.24		
			CLOROX MULTI SPRAY	001-160-510	19.52		
			CLOROX TOILET TABLET	001-160-510	12.98		
			VACUUM BAGS	001-160-510	8.54		
			COFFEE FILTER	001-160-540	6.84		
			FOLGERS COFFEE	001-160-540	39.88		
			FOLGERS COFFEE	001-160-540	12.98		
			EQUATE CAPSULE	001-160-540	6.97		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-75450	WALMART	182718	FD - SUPPLIES ST. 2	I 02864A	4/06/2023	239.87
			EQUATE ISOPROPYL	001-160-540	5.96	
			GLADE PLUG INS	001-160-540	14.98	
			EQUATE ALLERGY RELIE	001-160-540	7.12	
			BAND-AID	001-160-540	3.58	
			Q-TIPS	001-160-540	5.27	
			ALCOHOL PREP PADS	001-160-540	2.18	
			THERAFLU	001-160-540	7.28	
			SUGAR	001-160-540	8.82	
			BATH MATS	001-160-540	23.92	
			SELF SHREDDER SHEET	001-160-540	12.74	
			EQUATE ASPIRIN	001-160-540	4.18	
			IBUPROFEN	001-160-540	7.98	
01-75450	WALMART	182719	EVENT ITEMS	I 05808	3/31/2023	95.78
			CI ORIG 20CT	001-340-650	9.86	
			MINI MUFFINS	001-340-650	7.96	
			PWDR SUG MIN	001-340-650	3.24	
			GLDFISH CHD	001-340-650	9.76	
			NUTTER BTR	001-340-650	4.68	
			ORE GO LE FS	001-340-650	4.58	
			RT 0 CAL 30CT	001-340-650	11.98	
			RKT 40CT CAD	001-340-650	11.56	
			GV .5L WATER	001-340-650	32.16	
01-75450	WALMART	182720	FD - SUPPLIES	I 07213A	4/05/2023	112.73
			BR TACT KCUPS	001-160-540	15.97	
			NB BLUEBERRY FIG BAR	001-160-540	5.88	
			NB RASPBERRY FIG	001-160-540	5.88	
			RITZ CHEESE CRACKERS	001-160-540	7.04	
			RITZ PB CRACKERS	001-160-540	3.52	
			LANCE PB COOKIES	001-160-540	3.34	
			NV NUT BAR	001-160-540	7.28	
			SUNSCREEN	001-160-540	10.38	
			OOK BLACK CUP HOOKS	001-160-540	4.24	
			GATORADE LEMON	001-160-540	15.08	
			DAWN DISHWASHING	001-160-540	23.36	
			WATER	001-160-540	10.76	
01-75750	WARING OIL CO	182721	FUEL RESUPPLY	I 227664	3/29/2023	1,134.01
			NO LEAD 87	001-340-525	749.70	
			ENV FEE	001-340-525	0.98	
			MS LOC GOV	001-340-525	30.87	
			OILSPILL	001-340-525	1.48	
			DYED ULSD	001-340-525	335.00	
			ENV FEE	001-340-525	0.40	
			MS LOC GOV	001-340-525	1.00	
			OILSPILL	001-340-525	0.60	
			LUST	001-340-525	0.10	
			COMPLIANCE FEE	001-340-525	13.88	
01-75900	WASTE MANAGEMENT OF MS	182722	03-01-23 - 03-31-23 SERVICES	I 0020955-1894-6	4/04/2023	151,679.80

VENDOR		DOCKET		*-----INVOICE-----*						
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT				
01-75900	WASTE MANAGEMENT OF MS	182722	03-01-23 - 03-31-23 SERVICES	I 0020955-1894-6	4/04/2023	151,679.80	CONT			
			03-01-23 - 03-31-23 SERVICES	003-220-682	107,880.58					
			03-01-23 - 03-31-23 SERVICES	003-220-683	43,799.22					
01-75900	WASTE MANAGEMENT OF MS	182723	3-1-23 - 3-31-23 SERVICE	I 3104465-0078-0	3/23/2023	1,039.73				
			3-1-23 - 3-31-23 SERVICE	001-340-682	775.62					
			3-1-23 - 3-31-23 SERVICE	001-201-682	97.02					
			3-1-23 - 3-31-23 SERVICE	400-650-682	97.02					
			3-1-23 - 3-31-23 SERVICE	001-350-682	70.07					
01-75900	WASTE MANAGEMENT OF MS	182724	03-01-23 - 03-31-23 BILLING	I 3107244-0078-6	4/03/2023	495.78				
			03-01-23 - 03-31-23 BILLING	003-220-683	495.78					
01-04391	WILLOUGHBY PAINTING LLC	182725	FRIENDSHIP & FREEDOM	I 81594	3/29/2023	640.00				
			PREP & PAINT DOORS	001-340-604	640.00					
01-04560	WIRELESS WIZARD	182726	FD - CASE IPHONE	I ww001IN263320	4/06/2023	45.00				
			CASE IPHONE 11	001-160-540	45.00					
01-06370	JAMES WOODRICK JR	182727	APRIL 11, 2023 MEETING	I 041123	4/11/2023	50.00				
			APRIL 11, 2023 MEETING	001-180-611	50.00					
01-77885	WORLD CLASS ATHLETIC SURF	182728	MARKING PAINT	I 63814	3/31/2023	2,067.00				
			TURF TANK MARKING PN	001-340-540	780.00					
			PREMIUM WHITE RTU	001-340-540	1,080.00					
			FREIGHT	001-340-540	207.00					
						=====				
						TOTAL =	838,210.34			
						=====				

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	474,636.42
003	SANITATION	152,175.58
005	COURT SERVICES FEE FUND	45.96
218	COLONY PARK TIF BOND	2,000.00
219	HIGGINBOTHAM TIF	49,125.00
220	RENAISSANCE PH 3 TIFF	900.00
355	TRAFFIC SIGNAL EQUIP IMP	51,012.50
388	HIGHLAND COLONY REBUILD	5,252.26
400	PUBLIC UTILITIES FUND	76,681.86
404	EMCRS OPERATION & MAINT	620.06
467	METER SWAP PROJECT	25,760.70
TOTALS FOR ALL FUNDS =		838,210.34

3/31/2023 2:19 PM

A / P CHECK REGISTER

PAGE: 1

PACKET: 19443 Regular Payments

VENDOR SET: 01

*** DRAFT/OTHER LISTING ***

BANK : PYBK PAYROLL RELATED DISB

March 2023 month End

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
00010	STATE TAX COMMISSION							
	I-T2 202303075274	STATE TAX WITHHOLDING	D	3/31/2023		12,933.00CR	000872	
	I-T2 202303215423	STATE TAX WITHHOLDING	D	3/31/2023		11,898.00CR	000872	24,831.00
00011	GOVT EMPL DEFERRED COMP P							
	I-ANN202303075274	ANNUITY	D	3/31/2023		2,637.50CR	000873	
	I-ANN202303215423	ANNUITY	D	3/31/2023		4,125.50CR	000873	6,763.00
00029	CITY OF RIDGELAND PAYROLL							
	I-RET202303075274	RETIREMENT	D	3/31/2023		130,389.10CR	000874	
	I-RET202303215423	RETIREMENT	D	3/31/2023		128,479.77CR	000874	258,868.87

* * T O T A L S * *

	NO#	DISCOUNTS	CHECK AMT	TOTAL APPLIED
REGULAR CHECKS:	0	0.00	0.00	0.00
HANDWRITTEN CHECKS:	0	0.00	0.00	0.00
PRE-WRITE CHECKS:	0	0.00	0.00	0.00
DRAFTS:	3	0.00	290,462.87	290,462.87
VOID CHECKS:	0	0.00	0.00	0.00
NON CHECKS:	0	0.00	0.00	0.00
CORRECTIONS:	0	0.00	0.00	0.00
REGISTER TOTALS:	3	0.00	290,462.87	290,462.87

TOTAL ERRORS: 0

TOTAL WARNINGS: 0

PACKET: 19443 Regular Payments

VENDOR SET: 01

*** DRAFT/OTHER LISTING ***

BANK : PYBK PAYROLL RELATED DISB

VENDOR	NAME / I.D.	DESC	ITEM TYPE	PAID DATE	DISCOUNT	AMOUNT	ITEM NO#	ITEM AMOUNT
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** POSTING PERIOD RECAP **

FUND	PERIOD	AMOUNT
001	3/2023	261,755.16CR
005	3/2023	2,632.40CR
400	3/2023	24,348.72CR
404	3/2023	1,726.59CR
ALL		290,462.87CR

DEPT: ALL
 PAYROLL NO#: 01
 PAY PERIOD BEGINNING: 3/17/2023
 PAY PERIOD ENDING: 3/30/2023

April 7, 2023 payroll

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB-----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
SAL	848.00	41,103.44	VEH	54.40	AFA	AFACC	1005.98		FED W/H	435,260.98	36,675.33	
SMON	0.00	10,064.20			AFC	AFCAN	916.26		ST WH MS	435,260.98	13,047.00	
REG	17,217.50	384,014.97			AFD	AFSHO	1199.38		FICA	482,493.23	29,914.57	29914.57
RETRO	0.00	1,170.22			AFH	AFHOS	442.11		MEDI	482,493.23	6,996.23	6996.23
R/O	7.25	195.54			AFS	AFSPE	181.45					
O/T	945.50	29,059.05			ANN	ANUTY	2637.50					
CE	40.51	0.00			C18	CHSUP	202.50					
CMPRG	14.00	0.00			C32	CHSUP	225.00					
COMP	44.00	1,043.41			C39	CHSUP	152.50					
SICK	337.75	7,001.96			C42	CHSUP	147.50					
VAC	416.00	11,919.24			C43	CHSUP	110.00					
HOL	418.00	9,035.12			C59	CHSUP	285.25					
FNRL	24.00	355.68			C67	CHSUP	177.50					
MLT	24.00	355.68			C73	CHSUP	86.50					
PARAM	0.00	3,846.20			C74	CHSUP	165.00					
SHIFT	0.00	375.00			C79	CHSUP	171.00					
TRAFF	0.00	1,761.76			C81	CHSUP	75.00					
FUGTF	19.00	766.08			C82	CHSUP	127.50					
MBNHI	15.00	635.70			C86	CHSUP	87.50					
					C87	CHSUP	72.50					
					C88	CHSUP	327.50					
					CAF	ADMFE	108.00	126.72				
					CCF	CANCF	64.45					
					CHC	CHCAR	1331.32					
					CRU	CRUN	3050.88					
					D83	GARNI	304.43					
					DCF	DENCF	1927.85	1078.49				
					DEN	DENTL		2217.74				
					FCE	FLEX	6.20					
					HCF	HTHCF	12042.31	19377.15				
					HLT	HELTH		45014.61				
					HRF	HRF	154.30	242.99				
					LIF	LIFE	13.86	896.21				
					PBA	POBEN	235.00					
					RET	RET	44594.75	86359.07				
					UNR	UNREM	2419.94					
TOTALS:	20,370.51	502,703.25		54.40			75048.72	155312.98			86,633.13	36910.80

-----DEPARTMENT RECAP-----									
DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/17/2023

PAY PERIOD ENDING: 3/30/2023

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
001-010	15,114.77	14,094.20	0.00	1,020.57	0.00	0.00	1,955.55	2,198.66	10,960.56
001-020	6,484.63	6,062.13	0.00	422.50	0.00	0.00	1,217.29	1,151.42	4,115.92
001-040	25,583.68	24,036.84	0.00	1,546.84	0.00	0.00	3,912.65	4,603.98	17,067.05
001-092	1,445.60	1,445.60	0.00	0.00	0.00	0.00	130.10	227.07	1,088.43
001-100	166,570.27	141,680.54	11,791.18	9,560.01	3,538.54	0.00	23,691.90	28,410.61	114,467.76
001-160	131,213.37	102,770.99	15,109.41	8,316.55	5,016.42	0.00	22,690.52	23,081.34	85,441.51
001-180	25,910.40	24,373.44	0.00	1,536.96	0.00	0.00	3,135.06	4,830.02	17,945.32
001-201	50,021.03	47,330.43	104.23	2,563.97	0.00	22.40	5,971.57	8,134.57	35,892.49
001-340	31,307.64	29,449.98	797.90	1,059.76	0.00	0.00	3,450.41	5,202.99	22,654.24
005-101	4,485.60	4,268.24	0.00	217.36	0.00	0.00	951.26	782.29	2,752.05
400-650	41,491.01	36,630.73	1,256.33	3,398.95	173.00	32.00	7,074.91	7,663.66	26,720.44
404-650	3,129.65	3,039.49	0.00	67.62	22.54	0.00	867.50	346.52	1,915.63
TOTALS	502,757.65	435,182.61	29,059.05	29,711.09	8,750.50	54.40	75,048.72	86,633.13	341,021.40

REGULAR INPUT: 242

MANUAL INPUT: 0

CHECK STUB COUNT: 0

DIRECT DEPOSIT STUB COUNT: 242

4/10/2023 10:10 AM

P A Y R O L L R E G I S T E R

PAGE: 3

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/17/2023

PAY PERIOD ENDING: 3/30/2023

April 10, 2023 payroll

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
VAC	81.00	1,463.67			RET	RET	131.73	254.68	FED W/H	1,331.94	60.00	
									ST WH MS	1,331.94	29.00	
									FICA	1,463.67	90.75	90.75
									MEDI	1,463.67	21.22	21.22
TOTALS:	81.00	1,463.67		0.00			131.73	254.68			200.97	111.97

-----DEPARTMENT RECAP-----									
DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET
001-201	1,463.67	0.00	0.00	1,463.67	0.00	0.00	131.73	200.97	1,130.97
TOTALS	1,463.67	0.00	0.00	1,463.67	0.00	0.00	131.73	200.97	1,130.97

REGULAR INPUT: 1 MANUAL INPUT: 0 CHECK STUB COUNT: 1 DIRECT DEPOSIT STUB COUNT: 0