

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI
April 21, 2026
6:00 PM**

INVOCATION

PLEDGE OF ALLEGIANCE

CONSIDERATION OF MINUTES FROM PRIOR BOARD MEETING

April 7, 2026

CONSIDERATION OF MINUTES FROM PRIOR WORK SESSION

April 6, 2026

1. CONSENT ITEMS

- a) Acceptance of the Fiscal Year 2025 Annual Comprehensive Financial Report as Provided by BMSS, LLC
- b) Approve Mayor's Appointment to Serve as a Member At Large on the Jackson Water Authority Board
- c) Approve Appointment of Alison Guynes to the Keep Ridgeland Beautiful Committee by Alderman Ken Heard
- d) Amend the Boring Ordinance of the City of Ridgeland
- e) Petition and Application for Conditional Use Permit for PWTint, LLC (Automotive Sales)
- f) Approve Budget Amendment for the Wheatley Street Road Improvement Project by Transferring the Certain Line Items from the Wheatley Street Road Improvements Project Fund to the Wheatley Street Sewer Fund: Decrease 360-601-750 (Contractor) by \$224,523; Decrease 360-601-600 (Engineering) by \$19,034; Increase 360-601-900 (Transfer Out); Increase 470-000-380 (Transfer In) by \$243,557; Increase 470-650-750 (Contractor) by \$224,523; and Increase 470-650-600 (Engineering) by \$19,034
- g) Declare Faircloth Demolition, Inc. as the Lowest and Best Bidder for the Demolition located at 604 Goodridge Drive and Authorize the Community Development Division to Issue a Purchase Order in the Amount of \$18,700, and; Approve Budget Amendment Transferring \$18,700 from the General Fund Balance to 001-180-604 (Professional Fees - Other)
- h) Approve the AJ Construction Co. Pay Application No. 1 in the Amount of \$234,561.24 for the Lake Harbour Drive Overlay Project – STP-6944-00(001)LPA 109703/701000
- i) Approve the Benchmark Engineering & Surveying, LLC Invoice No. 28667 in the Amount of \$9,805.00 for the Wheatley Street Road Reconstruction Project - Madison County ARPA Sub-Award and Madison County Reimbursement Grant
- j) Approve the Benchmark Engineering & Surveying, LLC Invoice No. 28858 in the Amount of

\$25,000.00 for the Wheatley Street Road Reconstruction Project - Madison County ARPA Sub-Award and Madison County Reimbursement Grant

- k) Approve the Benchmark Engineering & Surveying, LLC Invoice No. 29035 in the Amount of \$30,000.00 for the Wheatley Street Road Reconstruction Project - Madison County ARPA Sub-Award and Madison County Reimbursement Grant
- l) Approve the Hemphill Construction Co. Pay Application No. 3 in the Amount of \$185,807.71 for the Wheatley Street Road Reconstruction Project - Madison County ARPA Sub-Award and Madison County Reimbursement Grant
- m) Approve the Hemphill Construction Co. Pay Application No. 7 in the Amount of \$886,821.30 for the Colony Park Boulevard Water and Sewer Project – Madison County ARPA Transfer Funds and State Appropriate Funds
- n) Approve the Hemphill Construction Co. Pay Application No. 9 in the Amount of \$329,138.21 for the Highland Colony Parkway Tank and Well Project - MCWI 64-1-DW-5.15 / EPA STAG 03D24224
- o) Approve Neel-Schaffer Invoice No. 1114930 in the Amount of \$22,669.39 for the Lake Harbour Drive Multiuse Trail Extension Project - STP/LPA
- p) Approve Waggoner Invoice No. 46364 in the Amount of \$22,080.00 for the Highland Colony Parkway Tank and Well Project - MCWI 64-1-DW-5.15 / EPA STAG 03D24224
- q) Approve the Waggoner Engineering Invoice No. 46366 in the Amount of \$57,194.50 for the Highland Commerce Drive Project - STP-0213-00(039) LPA / 109705-701000
- r) Approve Waggoner Engineering Invoice No. 46367 in the Amount of \$1,140.00 for the Purple Creek Basin Drainage Improvements Project - MCWI 600-2-SW-5.6 MOSTF BB.007-004
- s) Approve Waggoner Engineering Invoice No. 46368 in the Amount of \$37,200.00 for the West Jackson Street Corridor Demonstration Project - SS4A 69JJ32540798
- t) Approve Waggoner Engineering Invoice No. 46369R in the Amount of \$22,734.10 for the Purple Creek Flood Restoration and Mitigation Project - LPDM-PJ-04-MS-2024-004
- u) Authorize the Public Works to Issue a Purchase Order to Wilkerson's Diesel & Tire Parts & Service, Inc. in the Amount of \$17,495.74 for the Repair of the 2009 International 4300 that is Currently Broken Down in the Shop
- v) MOU - The University of Southern Mississippi Internship Program (Police Department)
- w) Special Event - Pepsi Pops (Police Department)
- x) Amend the Budget by Increasing 001-000-348 (Donations Restricted) and 001-160-540 (Operating Supplies) in the amount of \$2,500.00 — Fire Department
- y) Accept the Hemphill Construction Mayor's Youth Council Donation in the amount of \$3,000.00 and Amend the Budget by Increasing 015-000-348 (Donations Restricted) and 015-021-540 (Operating Supplies) by the same amount
- z) Acceptance of the Privilege License Report for March 1, 2026 - March 31, 2026
- aa) Acceptance of the Anonymous Donation of Two Horse Statues with Installation at Freedom Ridge Park with an Estimated Value of \$40,000.00
- bb) Approve \$350.00 Advertising Sponsorship for Ridgeland's Miss Hospitality Contestant

2. PAYMENT OF CLAIMS

- a) Approve Payment of Claims 205709 - 206102 and the April 17, 2026 Payroll (\$4,431,507.00)

3. EXECUTIVE SESSION

ADJOURNMENT

INFORMATION FOR MAYOR AND BOARD

March 2026 Financial Statement

April 2026 Sales Tax Report

March 2026 Fund Balance Report

**MEETING OF THE
MAYOR AND BOARD OF ALDERMAN OF THE
CITY OF RIDGELAND, MISSISSIPPI**

April 7, 2026

6:00 PM

The Mayor called the April 7, 2026, meeting of the Mayor and Board of Aldermen to order. Present were Alderman Chuck Gautier, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Bill Lee, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith, Attorney John Scanlon, and City Clerk Angela Richburg. The meeting opened with an invocation by Police Chief Brian Myers followed by the pledge of allegiance.

Next came the recognition of K9 Officer Ben Johnson for being selected "Officer of the Month for March 2026". Mayor McGee stated that in March 2026, he played a key role in a credit card fraud and identity theft investigation which spread across Ridgeland and Jackson. Through coordinated efforts with detectives and the Street Crimes Unit, both suspects were arrested after being located at their residence. Mayor McGee thanked Officer Johnson for his dedication to the City of Ridgeland and encouraged him to continue the good work. - The letter of recognition is *attached hereto as Exhibit "A"*

The Mayor and Board of Aldermen were provided the City Attorney's Statement for Services rendered February 25, 2026, through March 31, 2025.

Next came the matter of accepting the Minutes of the March 16, 2026, Work Session and the March 17, 2026, Board of Aldermen meeting. The Minutes were accepted with no corrections noted.

PUBLIC HEARING

Next came the Public Hearing to Consider Amendments to Sections 21, 500.02 and 600.14 of the Zoning Ordinance. The Mayor opened the public hearing and the City Clerk adjudicated that proper and timely notice was advertised by state law. A copy of the notice is attached hereto as Exhibit "B." Public Works Director Alan Hart presented the amendments. The Mayor asked the audience if there was anyone present that would like to speak that did not sign the list and there was no response; a copy of the list is attached hereto as Exhibit "C". The Mayor then closed the public hearing at 6:11 p.m.

Next came the discussion to Consider Ordinance Amending Sections 21, 500.02 and 600.14 of the Official Zoning Ordinance of the City of Ridgeland and approve Codification of Zoning Ordinance. Alderman Bill Lee moved to approve. The Motion was seconded by Alderman Wesley Hamlin, and a vote was taken thereon as follows:

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

Nay(s): None

Abstention(s): None

The Mayor then declared the Motion carried. – Ordinance is *attached hereto as Exhibit "D"*

Next came the consideration of the items set out on the Consent Agenda. Alderman D.I. Smith moved to approve the Consent Agenda:

- a) Ratify the Emergency Declaration Made by Mayor Gene McGee for the Repair of the Multiuse Bridge - *Order Attached Hereto as Exhibit "E"*
- b) Approve the Administrative Update No. 2 of the Ridgeland Solid Waste Master Plan - *Order Attached Hereto as Exhibit "F"*
- c) Accept Intent Letter from Waste Management and Establish a Committee to Develop an RFP for Solid Waste Collection Services - *Order Attached Hereto As Exhibit "G"*
- d) Approve Tourism Rebate Resolution for the Madison County Conference Center and Hotel Project - Hotel Conference Development SPE, LLC - *Resolution Attached Hereto as Exhibit "H"*
- e) Approve Bid Award to Edko for the Herbicide Spraying Contract and Authorize the Mayor to Sign the Contract - *Order Attached Hereto as Exhibit "I"*
- f) Declare Lewis Electric the Lowest and Best Bidder for Certain Pole Base Replacements - *Order Attached Hereto as Exhibit "J"*
- g) Architectural Review for Oak Place Shopping Center - Storefront Designs - *Order Attached Hereto as Exhibit "K"*
- h) Site Plan and Architectural Review for Conference Center and Hotel at Prado Vista - Preliminary Architecture - *Order Attached Hereto as Exhibit "L"*
- i) Site Plan and Architectural Review for Trehan Wholesale - Paint Colors - *Order Attached Hereto as Exhibit "M"*
- j) Site Plan and Architectural Review for 835 South Wheatley - Paint Colors - *Order Attached Hereto as Exhibit "N"*
- k) Award Contract to Hemphill Construction Co., Inc. for the Colony Park Water Distribution Project - / EPA STAG 03D24224 - *Order Attached Hereto As Exhibit "O"*
- l) Award Contract to Hemphill Construction Co., Inc. for the Steed Road Connector Multi-Use Trail Project – STP-0213-00(037) LPA/109472-701000 - *Order Attached Hereto as Exhibit "P"*
- m) Approve the Hemphill Construction Co. Pay Application No. 2 in the Amount of \$123,059.50 for the Wheatley Street Road Reconstruction Project - Madison County ARPA Sub-Award and Madison County Reimbursement Grant - *Order Attached Hereto as Exhibit "Q"*

- n) Approve Budget Amendment (Transfer) by Decreasing 388-000-192 (Highland Colony Rehab Fund Balance) by \$68,884, Decreasing 315-000-192 (2019 Bond Fund Balance) \$31,116 and Increasing 320-601-600 (Engineering) by \$100,000 for Preliminary Engineering Expenses for the Lake Harbour Drive Multiuse Trail Extension Project - *Resolution Attached Hereto as Exhibit "R"*
- o) Approve Neel-Schaffer Invoice No. 1114032 in the Amount of \$25,796.78 for the Lake Harbour Drive Multiuse Trail Extension Project - STP/LPA - *Order Attached Hereto as Exhibit "S"*
- p) Accept Payment and Authorize Mayor to Grant Access for a Boardwalk Pipelines Temporary Easement in the Amount of \$1,400.00 - *Order Attached Hereto as Exhibit "T"*
- q) Requesting Acceptance of Check Donation from JABA 2 LLC-Fire Department - *Order Attached Hereto as Exhibit "U"*
- r) Authorization the Mayor to sign a contract for the purchase of a Pierce Ladder Truck-Fire Department - *Order Attached Hereto as Exhibit "V"*
- s) Donation to the Ridgeland Police Department from JABA 2 LLC (Police Department) - *Order Attached Hereto as Exhibit "W"*
- t) Special Event - Autism Awareness Family Fun Day (Police Department) - *Order Attached Hereto as Exhibit "X"*
- u) Special Event - Central Mississippi Realtors Decade Dash (Police Department) - *Order Attached Hereto as Exhibit "Y"*
- v) Special Event - Jackson Young Lawyers Legal Beagle 5K (Police Department) - *Order Attached Hereto as Exhibit "Z"*
- w) Special Event - Southern AgCredit Fish Fry (Police Department) - *Order Attached Hereto as Exhibit "aa"*
- x) Special Event - Township Jazz Festival (Police Department) - *Order Attached Hereto as Exhibit "bb"*
- y) Designate Aplos Restaurant as the Lowest and Best Bidder for after the Ride Meal for the 2026 Century Ride and authorize Recreation and Parks to issue a Purchase Order in the amount of \$14,268.00 - *Order Attached Hereto as Exhibit "cc"*
- z) Designate Mars Marketing Lowest and Best Bidder for Promotional items for Century Ride 2026 - *Order Attached Hereto as Exhibit "dd"*
- aa) Designate Hartley Equipment Lowest and Best Bidder for Pine Straw - *Order Attached Hereto as Exhibit "ee"*
- bb) Approve George Birge Contract for Balloon Glow - *Order Attached Hereto as Exhibit "ff"*
- cc) Sewer Adjustments - *Order Attached Hereto as Exhibit "gg"*
- dd) Approval of the RJ Young Rental Agreement for Citywide Copiers and Printers in the Monthly Amount of \$5,205.00 and Authorize the Mayor to Execute the Agreement - *Order Attached Hereto as Exhibit "hh"*

- ee) Approve Mayor and Board of Aldermen to Attend the 2026 Mississippi Municipal League Summer Conference in Biloxi, MS - *Order Attached Hereto as Exhibit "ii"*
- ff) Approve the Resolution Designating Mayor Gene McGee as the 2026 MML Voting Delegate and Alternate Voting Delegate Alderman D.I. Smith - *Resolution Attached Hereto as Exhibit "jj"*

The motion was seconded by Alderman Ken Heard and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried.

Next came payment of claims 205296 - 205708, the March 20, 2026 and April 3, 2026 Payroll, and the March 2026 Month-end (\$4,492,691.39). Alderman Wesley Hamlin moved to approve. 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 Bill Lee, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

The Mayor announced the need to go into Closed Session to discuss the need of going to Executive Session to discuss land acquisition and pending litigation.

CLOSED SESSION

Alderman D.I. Smith moved to enter Closed Session to discuss negotiation of the former City Hall land acquisition and setting just compensation for real estate. 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 Bill Lee, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried.

EXECUTIVE SESSION

Alderman Chuck Gautier moved to enter Executive Session to discuss negotiation of the former City Hall land acquisition and setting just compensation for four parcels. The motion was seconded by Alderman Brian Ramsey (via telephone) and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried.

Next came the discussion to approve the Real Estate Purchase Agreement between the City of Ridgeland and RM Development Group, LLC for U.S. Highway 51 and Lake Harbour Drive parcel 0721-31B-29/00.00 with the address of 304 Highway 51, Ridgeland and parcel 0721-31B-31/00.00 with the address of 103 Lake Harbour Drive, Ridgeland in the amount of two million, six hundred thousand and no/100 dollars (\$2,600,000.00) and authorize the mayor to execute the agreement. Alderman Kevin Holder moved to approve. 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 Bill Lee, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried - Agreement is Attached Hereto As Exhibit "kk".

Alderman Chuck Gautier moved to establish just compensation for parcel 071G-36A-068/00.00/ PPIN 6938 of Madison County owned by Leroy Shelton in the amount of \$192,000.00 and authorized the offer of said amount. The motion was seconded by Alderman Wesley Hamlin, and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried - Agreement is Attached Hereto as Exhibit "ll".

Alderman Wesley Hamlin moved to establish just compensation for parcel 071G-25D-071/00.00/ PPIN 5786 of Madison County owned by Alice Hobson in the amount of \$133,000.00 and authorized the offer of said amount. The motion was seconded by Alderman Ken Heard and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried - Agreement is Attached Hereto As Exhibit "mm".

Alderman D.I. Smith moved to establish just compensation for parcel 071G-25D-065/00.00/ PPIN 5780 of Madison County owned by Johnny W. Davis and Jo Ann W. Davis in the amount of \$140,000.00 and authorized the offer of said amount. 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 Bill Lee, Alderman Brian Ramsey (via telephone), Alderman D.I. Smith
Nay(s): None
Abstention(s): None

The Mayor then declared the Motion carried - Agreement is Attached Hereto as Exhibit "nn".

Alderman Chuck Gautier moved to establish just compensation for parcel 071G-25D-062/00.00/PPIN 5777 of Madison County owned by Ben Houston and Eloise L. Houston in the amount of \$229,000.00 and authorized the offer of said amount. The motion was seconded by Alderman Kevin Holder, and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried - Agreement is Attached Hereto as Exhibit "oo".

Alderman Kevin Holder moved to adjourn the Executive Session. The motion was seconded by Alderman Brian Ramsey (via telephone) and a vote was taken thereon as follows:

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

The Mayor then declared the Motion carried.

The Mayor reopened the meeting and announced the action taken by the Board of Aldermen during the Executive Session.

There being no further business before the Board of Aldermen, the Mayor adjourned the meeting at 6:29 p.m.

WITNESS MY SIGNATURE, this the 9th day of April, 2026.

Gene F. McGee
GENE F. MCGEE, MAYOR

ATTEST:

Angela E. Richburg
ANGELA RICHBURG, CITY CLERK



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

April 6, 2026

6:00 P.M.

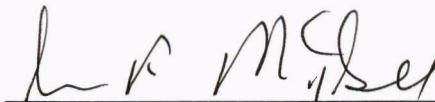
Mayor called the April 6, 2026, special meeting of the Mayor and Board of Aldermen to order. Present were, Alderman Wesley Hamlin, Alderman Ken Heard, Alderman Kevin Holder, Alderman Bill Lee, Alderman Brian Ramsey, Alderman D.I. Smith, City Attorney John Scanlon and City Clerk Angela Richburg. Absent was Alderman Chuck Gautier

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 regularly scheduled Mayor and Board of Aldermen on Tuesday, April 7, 2026. Each item was discussed with no action being taken by the Board of Aldermen.


The meeting concluded at 6:23 p.m.

WITNESS MY SIGNATURE, this the 8th day of April, 2026.



GENE F. MCGEE, MAYOR

ATTEST:



ANGELA E. RICHBURG, CITY CLERK



NOTICE OF SPECIAL CALLED MEETING OF THE MAYOR AND BOARD OF ALDERMEN OF THE CITY OF RIDGELAND, MISSISSIPPI

Notice of a special meeting of the Mayor and Board of Aldermen is hereby given by the undersigned. Said meeting shall be held on Monday, April 6, 2026, 6:00 P.M. at City Hall, 100 W School St, Ridgeland, Mississippi. The business to be brought before the meeting shall be:

Agenda for Regular Meeting on Tuesday, April 7, 2026

Pursuant to the provisions of Section 21-3-21 and 25-41-13(a) of the Mississippi Code of 1972, a copy of this notice shall be given to the Mayor and all other members of Board of Aldermen via electronic mail or personal hand-delivery three (3) hours before the special meeting and a copy hereof entered into the minutes of same meeting; additionally, this Notice shall be posted within one (1) hour after such meeting is called in a prominent place available to examination and inspection by the general public.



ANGELA E. RICHBURG, CITY CLERK



EXHIBIT "A"



CITY OF RIDGELAND, MISSISSIPPI

Annual Comprehensive Financial Report
For the Fiscal Year Ended
September 30, 2025

Prepared by the Department of Finance and Administration
Angela E. Richburg, 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 31, 2026

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, 2025. 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.

BMSS, LLC, Certified Public Accountants, performed an examination, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, of the basic financial statements for the City of Ridgeland. Their unmodified opinion is presented as the first page of the financial section of this report. Also, as required by federal law, a single audit was conducted for the year ended September 30, 2025. The related Single Audit reporting package on major federal program funds expended by the City of Ridgeland was prepared under separate cover.

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, 2025 is 24,576.

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.

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 2029.

mailing address: p.o. box 217 • ridgeland, ms 39158
street address: 100 W. School St. • ridgeland, ms 39157
ph: 601.856.7113 • www.ridgelandms.org

Gene F. McGee, cmo - mayor • Angela E. Richburg, mmc - city clerk / chief financial officer

board of aldermen: D.I. Smith, cmo, mayor pro tempore - 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 - ward 6

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 fund, the special revenue fund, 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 an 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 2020s. The City issued building permits in 2025 with a construction value of over \$1 billion.

Ridgeland continues to enjoy a balanced mix of residential and commercial development. The opening of 950,000 square foot Northpark Mall in 1985 was the catalyst for a retail building boom in this area. Other commercial development quickly followed the original opening of Northpark Mall, with an associated increase in residential construction. Northpark Mall announced a \$25 million renovation in 2017 that was completed in 2019. This renovation includes new interior finishes, new interior lighting, an expanded food court, new entrance features, new parking lot LED lighting, and a repaved parking lot. Now that it is complete, the mall has a brand new feel with a modern style with Southern charm and is expected to boost values and leases in the area. The 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 it with state of the art technology and furnishings. B&B Theater is a luxury multiscreen theater that offers the latest in sound and comfort and includes an 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 includes an additional 80,000 square feet of retail, restaurants, and a boutique movie theater. The third phase of Renaissance is anchored by a 150,000 square foot Costco and includes a Walk-On's restaurant and an 8,000 square foot retail building that includes an X-Finity store that opened May 2021. Additional businesses opened in Phase 3 in 2025 to add Aldi, TJ Maxx, Old Navy, PetsMart, and Lazyboy to the mix of retail.

Factors Affecting Financial Condition - continued:

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, a Wendy's, and a Chick-fil-A along with approximately four more acres of developable land. The 43 acres adjacent to Renaissance Phase 4 is in the planning phase for a mixed-use commercial development.

Further north on Highland Colony Parkway, development has continued in the Township at Colony Park with the recent opening of the development's fifth upscale hotel, the AC Marriott. Nearby at Concourse at Colony Park, two new banks, Southern Ag Credit and an 80,000 square foot medical office building have recently been completed. The University of Mississippi Medical Center will be the anchor tenant in the 80,000 square foot medical office building, and UMMC is also building a \$150 million, 43-acre development to the north of this building. In the 43-acre development, they are constructing an Ambulatory Care Facility and another medical office building with additional acreage for future expansion.

While the Highland Colony Parkway corridor remains the fastest growing area of the City of Ridgeland, areas along the newly constructed Colony Park Boulevard are continuing to develop. Joining the recently completed BDO USA 95,712 square foot Class A+ office building, the 80-acre Prado Vista Development announced plans to begin construction on their commercial and residential mixed-use development. The development is anchored by Topgolf, which is complete and open while other phases of development are still in the planning/approval stages. Madison County and the City of Ridgeland have partnered with the Madison County Economic Development Authority and PraCon Development to build a new 50,000 square foot conference center and a 250-room resort style hotel in the Prado Vista Development adjacent to Topgolf. Additional development is expected to be announced soon.

The City's newest announcement is the \$20 billion investment by Amazon Data Services (ADS), who has recently purchased over 750 acres in Ridgeland for their multi-phase datacenter project. This project includes a host of new infrastructure additions that are funded either through a loan from the State of Mississippi or through a direct donation from ADS. As a result, the City is currently constructing four new water wells, four new water tanks, numerous water and sewer lines, a new fire station, which includes a fire training facility. Entergy MS is currently constructing a \$1.4 billion natural gas power generation facility near the site of the ADS facilities.

The interstate 55 corridor continues to grow with development. Hyundai recently remodeled their store along the I-55 frontage road and a new Porsche dealership completed in 2025 on the adjacent parcel. Holiday Inn Express opened in February 2024, and the Tru by Hilton broke ground in the second quarter of 2024. Holmes Community College is finalizing plans to build a new Medical Arts and Performance Hall building adjacent to their fitness facility on I-55.

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 will be 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. The Miracle League of Central Mississippi renovated an existing field into a new, custom-designed field with accessible features.

Ridgeland is an environmental hero among cities, earning the following awards for its efforts in recycling and environmental protection: 2013 First Place Local Government Award from Keep Mississippi Beautiful, local Mayor Award, Public Works Director Award, and Steward in the Mississippi Department of Environmental Quality's Enhance Program since 2011, Local Government Recycler of the Year 2011 and 2013 from the Mississippi Recycling Coalition, established an 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 sustainable development.

Keep Ridgeland Beautiful, an official City of Ridgeland committee, is dedicated to preserving and enhancing the natural beauty of our community. The committee serves as a local affiliate of Keep America Beautiful and Keep Mississippi Beautiful, promoting environmental stewardship, litter prevention, recycling, and community beautification initiatives. The committee has earned over 25 state and national awards for their dedicated service.

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

In 2025, Ridgeland was recognized as the Overall Winner by the Mississippi Municipal League for its 125th Anniversary celebration and yearlong initiatives. This recognition reflects the hard work and creativity of the 125th Anniversary Planning Committee, whose dedication made the year a success. The Mississippi Municipal League Excellence Awards program recognizes cities and towns for meeting the challenges of municipal government through innovative problem solving, excellence in management, citizen participation, and a commitment to providing a higher level of service. Each year, awards are given in the areas of Public Safety, Economic Development & Infrastructure, City Spirit, Community Health, and Youth in Action. Winners are chosen by a committee of judges outside of the MML and are recognized at the MML Annual Conference.

The City of Ridgeland takes pride in honoring its history. With the support of two dedicated volunteer groups—the History Committee and the Historical Society of Ridgeland—the City maintains a history room at City Hall featuring archives from its founding and early families. The Society has received numerous awards and has been recognized by the state historical society for its contributions.

Major Initiatives - continued:

Known as a destination for bicycling and a promoter of bicycling safety, Ridgeland earned the bronze Bicycle Friendly Community award for 2010 and 2024 from the League of American Bicyclists. Designated bike routes in Ridgeland include the Natchez Trace Parkway and Highland Colony Parkway. Local bicycling events frequently utilize the City's multi-use trails, mountain biking paths, and established bike routes.

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 Harbor Extension project. The 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 the minimum \$1 million 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 \$542,279,694, the City of Ridgeland's margin for further issuance of general obligation debt is \$50,844,780 as of September 30, 2025.

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, 2024. 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.

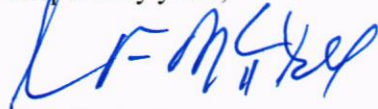
A Certificate of Achievement is valid for a period of one year. This was the thirty-third consecutive year that the City of Ridgeland received this prestigious award. We believe our current report continues to conform to the City of Achievement Program requirements, and we are submitting it to the GFOA.

Financial Awards and Acknowledgements - continued:

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 and 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



Angela E. Richburg
City Clerk/CFO
City of Ridgeland



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**City of Ridgeland
Mississippi**

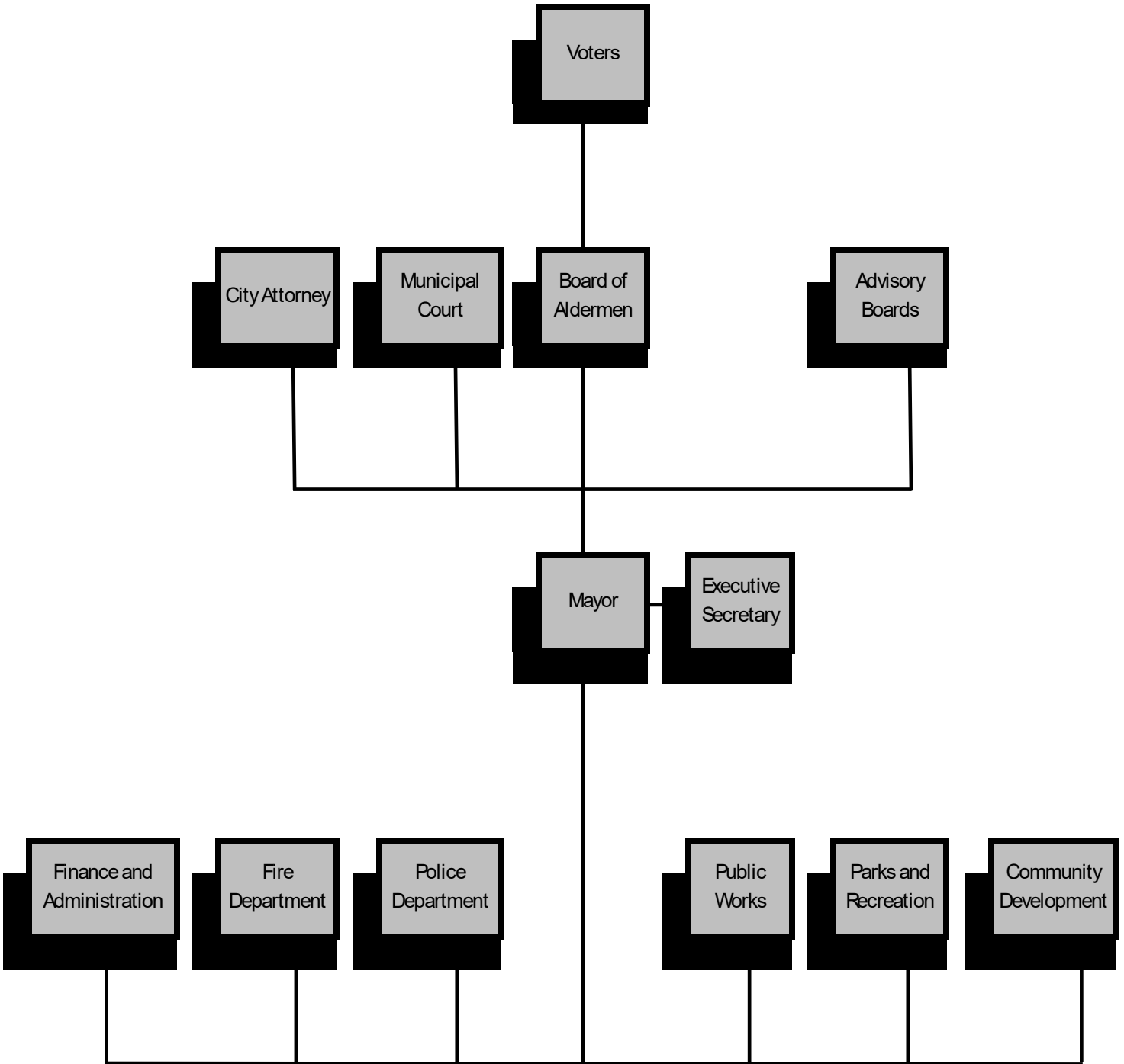
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

September 30, 2024

Christopher P. Morill

Executive Director/CEO

**CITY OF RIDGELAND
ORGANIZATION CHART**



CITY OF RIDGELAND
LISTING OF CITY OFFICIALS
AS OF SEPTEMBER 30, 2025

Elected Officials



Gene F. McGee
Mayor



D.I. Smith
Alderman At Large
Mayor Pro Tempore



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



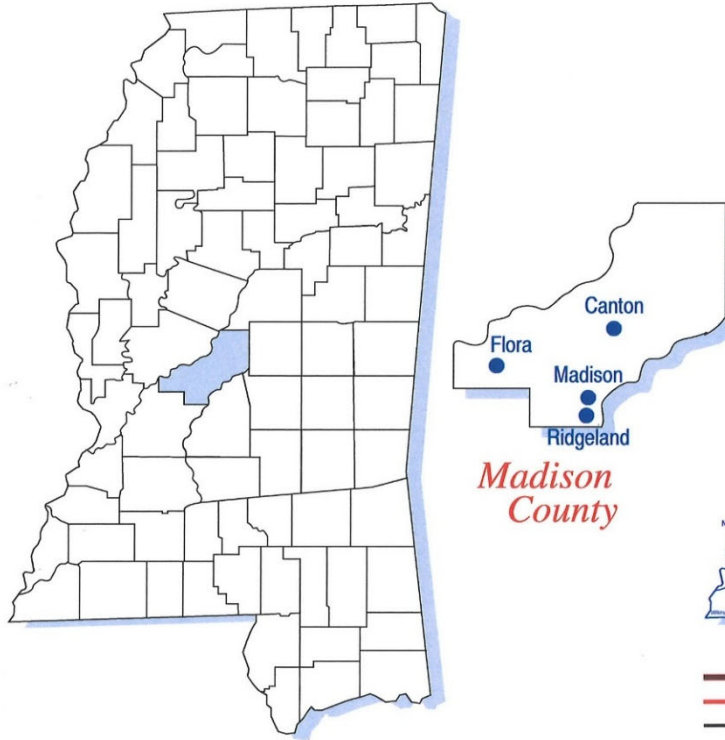
Wesley Hamlin
Alderman - Ward 6

Appointed Officials

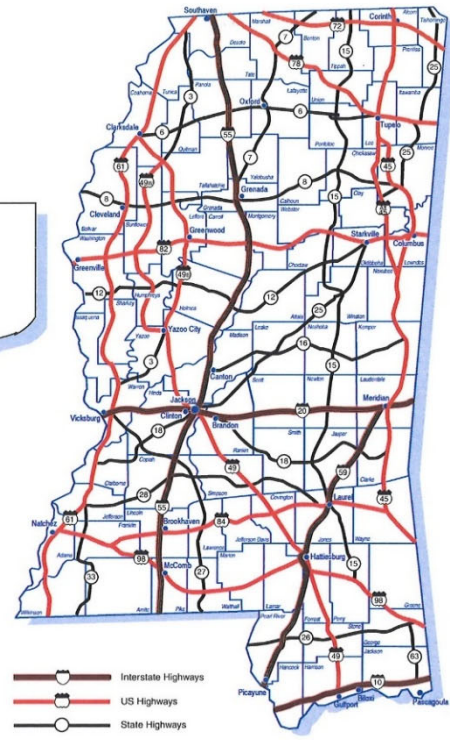
City Clerk
Public Works Director
Chief of Police
Fire Chief
Parks and Recreation Director
City Attorney
City Judge
City Judge
City Prosecutor

Angela E. Richburg
Alan Hart
Brian Myers
Jonathan Posey
John Sidney North
Jerry L. Mills
Hal McCarley
Robert Camp
Boty McDonald

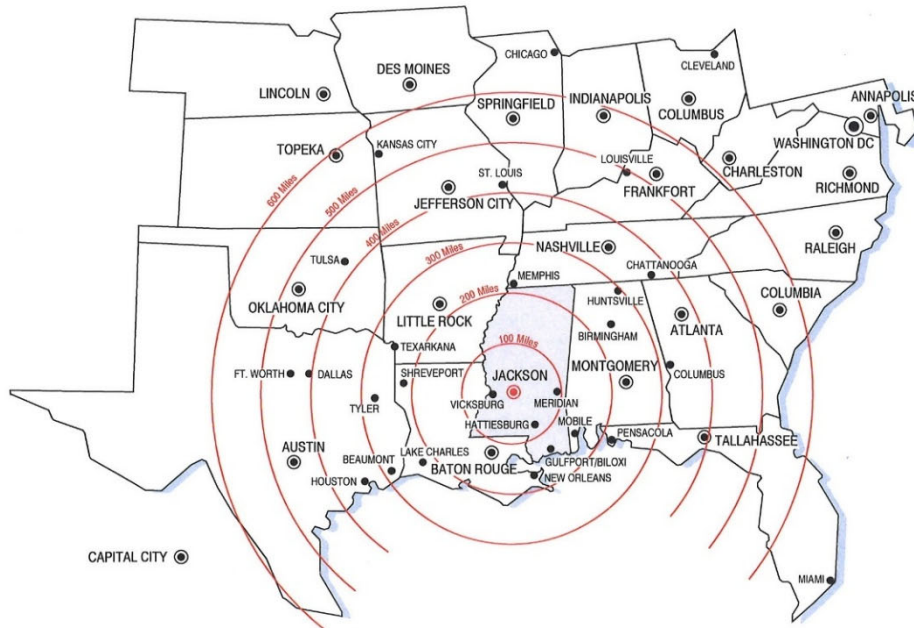
County Location



Federal/State Highways



Regional Map



FINANCIAL SECTION

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

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, 2025, 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, 2025, 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 14 to 35, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of the City's Contributions, and budgetary comparison information (Exhibits B1-B3) on pages 85 to 91 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other

Required Supplementary Information - continued:

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.

Other 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 31, 2026, 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.

BMSS, LLC

Ridgeland, Mississippi
March 31, 2026

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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, 2025. 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 understanding of the City's financial performance.

FINANCIAL HIGHLIGHTS

- Total net position of the City increased \$11,589,727, as a result of this year's operations (\$12,263,792 increase in 2024).
- General revenues of the City account for \$41,145,329 or 57.31% of all revenues in 2025. General revenues accounted for \$40,433,163 or 61.08% of all revenues in 2024. Program specific revenues in the form of charges for services and grants and contributions accounted for \$30,652,068 or 42.69% of total revenues in 2025, compared with \$25,759,881 or 38.92% of total revenues in 2024.
- The City had \$60,207,670 in expenses, an amount which increased when compared with the \$53,929,252 in expenses for 2024; \$30,652,068 of these expenses were offset by program specific charges for services, grants, and contributions. General revenues of \$41,145,329 and \$40,433,163 were adequate to provide for these programs in 2025 and 2024, respectively.
- Among the major funds, the General Fund had \$36,871,439 in revenues and \$35,156,530 in expenditures in 2025. In 2024, the General Fund had \$34,272,970 in revenues and \$29,482,399 in expenditures. The General Fund's fund balance increased by \$504,337 from 2024 to 2025 and increased by \$5,099,736 from 2023 to 2024.
- The Public Utility Fund had \$8,669,257 in operating revenues and \$8,535,857 in operating expenses. Its increase in net position after net non-operating expenses and transfers was \$2,395,212. Last year it reported \$8,207,543 in operating revenues and \$7,896,343 in operating expenses. The prior year increase in net position was \$4,998,521 after net non-operating expenses, transfers, and capital contributions.
- Capital assets, net of accumulated depreciation, increased by \$5,394,231 in the governmental activities from 2024 to 2025. Capital assets, net of accumulated depreciation, increased by \$2,757,009 in the governmental activities from 2023 to 2024.
- Capital assets, net of accumulated depreciation, increased by \$489,164 in the business-type activities from 2024 to 2025. Capital assets increased by \$1,416,267 in the business-type activities from 2023 to 2024.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL HIGHLIGHTS - CONTINUED:

- Long-term debt decreased by \$793,595 in the governmental activities from 2024 to 2025. The decrease was attributed to current year principal payments on long-term debt exceeding debt additions/proceeds. Long-term debt decreased by \$3,355,704 in the governmental activities from 2023 to 2024.
- Long-term debt decreased by \$951,434 in the business-type activities from 2024 to 2025. The decrease was attributed to current year principal payments on long-term debt. Long-term debt decreased by \$1,271,503 in the business-type activities from 2023 to 2024.

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 2025?" 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 2025 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, 2025

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 taxes finance most of these activities.
- **Business-Type Activities** - The City charges a fee to customers to help it cover all or most of the cost of certain services it provides. The City's public utility system, regional sewer system, and sanitation services are reported here.

Reporting the City's Most Significant Funds

Fund Financial Statements

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

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

The City of Ridgeland considers the General Fund, Debt Service Fund, and Colony Park TIF Bond Debt 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, 2025

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 \$283,578,459 at September 30, 2025.

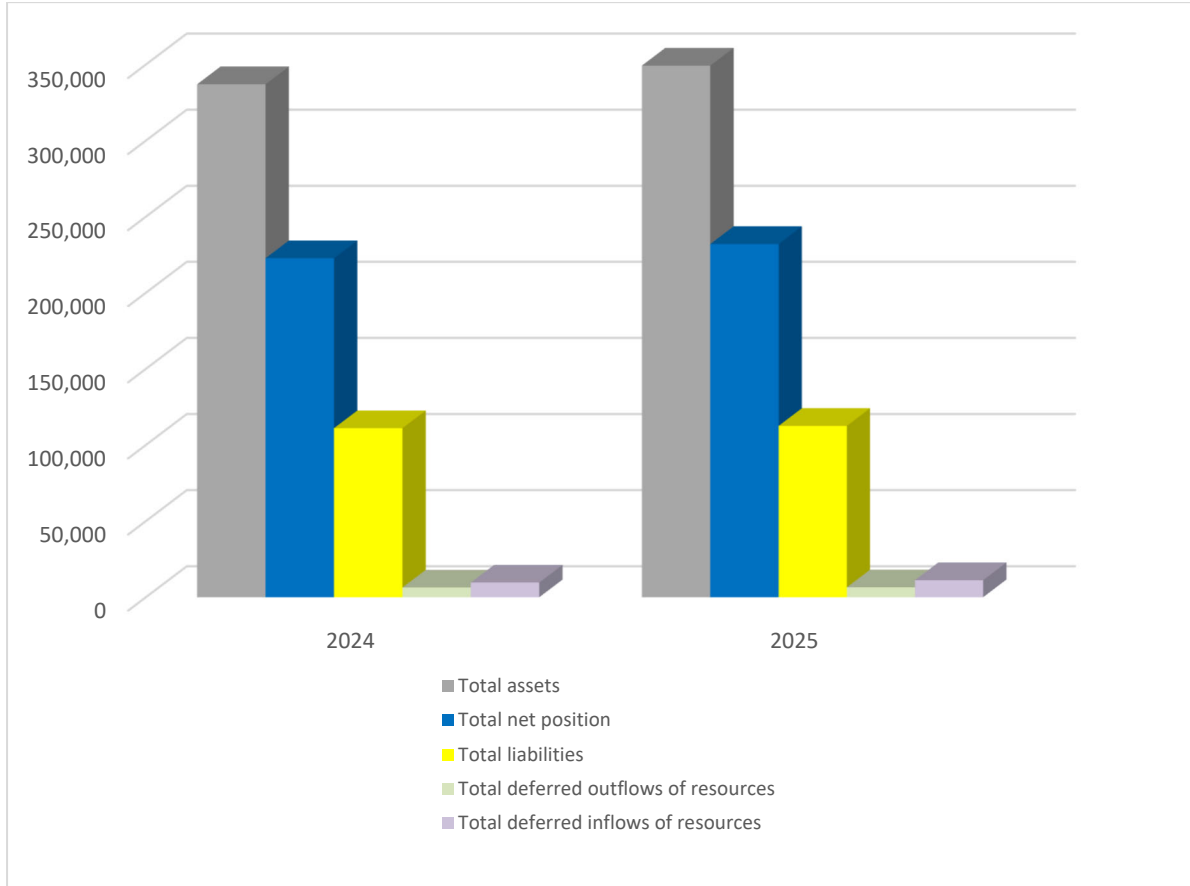
Governmental Activities

The following chart depicts the total amount of assets, deferred outflows, liabilities, deferred inflows and net position as of September 30, 2025 and 2024, in the governmental activities column of the government-wide financial statements. The amounts are expressed in thousands.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued



The largest portion of the City’s net position for governmental activities (\$211,350,704, or 91.08%) 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 \$232,053,417 and \$222,744,903 as of September 30, 2025 and 2024, respectively.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

(Table 1)
Condensed Statements of Net Position - Governmental Activities
At September 30, 2025 and 2024

	2025	2024	Percentage Change
ASSETS:			
Current and other assets	\$77,449,515	\$70,595,860	9.7%
Capital assets	271,879,855	266,485,624	2.0%
Total assets	349,329,370	337,081,484	3.6%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	6,514,840	6,391,233	1.9%
Total deferred outflows of resources	6,514,840	6,391,233	1.9%
LIABILITIES:			
Current liabilities	5,528,480	5,313,486	4.0%
Noncurrent liabilities:			
Due within one year	6,810,332	6,755,142	0.8%
Due in more than one year	100,238,904	98,985,079	1.3%
Total liabilities	112,577,716	111,053,707	1.4%
DEFERRED INFLOWS OF RESOURCES:			
Deferred property tax revenue	9,354,252	9,168,048	2.0%
Deferred inflows related to pension	1,653,360	-	100.0%
Lease related	205,465	506,059	-59.4%
Total deferred inflows of resources	11,213,077	9,674,107	15.9%
NET POSITION:			
Net investment in capital assets	211,350,704	206,785,061	2.2%
Restricted	19,133,040	18,942,910	1.0%
Unrestricted	1,569,673	(2,983,068)	152.6%
Total net position	\$232,053,417	\$222,744,903	4.2%

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

Total unrestricted net position	\$1,569,673
Less unrestricted deficit in net position resulting from implementation of GASB No. 68 and 71	39,728,548
Unrestricted net position, exclusive of the net pension liability effect	\$41,298,221

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

The Changes in Net Position for the years ended September 30, 2025 and 2024, are summarized in Table 2 below.

(Table 2)
Condensed Statements of Changes in Net Position - Governmental Activities
For the Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>	<u>Percentage Change</u>
REVENUES:			
Program revenues:			
Charges for services	\$5,586,131	\$2,740,166	103.9%
Operating grants and contributions	230,376	185,189	24.4%
Capital grants and contributions	9,292,954	6,411,288	44.9%
Total program revenues	<u>15,109,461</u>	<u>9,336,643</u>	61.8%
General revenues:			
Property taxes	11,695,467	11,268,731	3.8%
Sales taxes	20,845,097	22,355,442	-6.8%
Other revenues	7,635,919	5,551,638	37.5%
Total general revenues	<u>40,176,483</u>	<u>39,175,811</u>	2.6%
Total revenues	<u>55,285,944</u>	<u>48,512,454</u>	14.0%
EXPENSES:			
General government	6,193,882	8,081,382	-23.4%
Public safety	18,055,073	17,310,322	4.3%
Court services	276,702	241,405	14.6%
Public services	12,649,253	10,841,157	16.7%
Health and welfare	131,999	133,449	-1.1%
Culture and recreation	3,186,415	3,085,733	3.3%
Economic development	5,000,000	-	100.0%
Interest on long-term debt	1,812,732	1,811,367	0.1%
Total expenses	<u>47,306,056</u>	<u>41,504,815</u>	14.0%
CHANGES IN NET POSITION BEFORE TRANSFERS	<u>7,979,888</u>	<u>7,007,639</u>	13.9%
TRANSFERS	<u>1,328,626</u>	<u>195,628</u>	579.2%
INCREASE IN NET POSITION	<u>9,308,514</u>	<u>7,203,267</u>	29.2%
NET POSITION AT BEGINNING OF YEAR	<u>222,744,903</u>	<u>215,541,636</u>	3.3%
NET POSITION AT END OF YEAR	<u>\$232,053,417</u>	<u>\$222,744,903</u>	4.2%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Governmental Activities - continued:

Governmental activities revenues increased \$6,773,490 from 2024 to 2025. The most significant changes resulted from the following:

- An increase of \$2,881,666 in capital grants and contributions in 2025 compared with 2024. The increase is partly related to contributions from Madison County for road improvements. Grants and contributions from the state and other entities also increased for capital projects.
- An increase of \$2,816,833 in building permit fees compared with 2024 as the result of additional non-residential construction in the City.
- An increase in intergovernmental revenue related to the receivable of \$2,569,578 recognized from Madison County as the result of the issuance of the 2025 Tax Increment Financing Bonds. The receivable represents the net present value of Madison County's share of the debt service on the bonds.
- Sales tax decreased during the year by \$1,510,345 related to payments received in 2024 that were for prior periods.

Several revenue sources fund our governmental activities. The City's largest source of operating revenue was received from sales tax which accounted for \$20,845,097 or 37.70% of total revenues; and property taxes accounted for \$11,695,467 or 21.15% of total revenues. Capital and operating grants and contributions amounted to \$9,523,330 or 17.23% of total revenues and charges for services amounted to \$5,586,131 or 10.10% of total revenues.

Governmental activities expenses increased \$5,801,241 from 2024 to 2025 which represents a 13.98% increase. This increase is largely due to \$2,882,730 in bond costs related to the issuance of the Colony Park Tax Increment Bonds Series 2025, an increase in salaries and benefits of \$1,967,405 due to raises and increases in benefit rates, and \$761,184 increase in public services expenses due to the removal of hazard trees and limbs throughout the City. Major expense activities include police and fire safety expenses accounting for 38.17% of the total program expenses and public services expenses accounting for 26.74%. 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.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

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.

Table 3
General Fund Revenues and Expenditures
For the Years Ended September 30, 2025 and 2024

	2025	2024	Dollar Increase (Decrease)	Percent Increase (Decrease)
Revenues:				
Sales tax	\$18,744,803	\$19,646,692	\$(901,889)	-4.6%
Property tax	6,580,708	6,498,946	81,762	1.3%
Franchise taxes	1,473,719	1,518,304	(44,585)	-2.9%
Licenses and permits	3,579,760	803,849	2,775,911	345.3%
Intergovernmental	2,616,405	1,687,092	929,313	55.1%
Charges for services	1,226,427	1,146,106	80,321	7.0%
Fines and forfeitures	725,135	752,571	(27,436)	-3.6%
Contributions	4,785	75,290	(70,505)	-93.6%
Investment and interest earnings	1,616,841	1,866,273	(249,432)	-13.4%
Other	302,856	277,847	25,009	9.0%
Total revenues	<u>\$36,871,439</u>	<u>\$34,272,970</u>	<u>\$2,598,469</u>	7.6%
Expenditures:				
General government	\$5,018,765	\$4,648,978	\$369,787	8.0%
Public safety	14,517,828	13,308,012	1,209,816	9.1%
Court services	228,285	198,998	29,287	14.7%
Public services	6,246,520	4,478,762	1,767,758	39.5%
Health and welfare	131,999	133,449	(1,450)	-1.1%
Culture and recreation	2,556,791	2,400,286	156,505	6.5%
Capital outlay	6,110,629	4,003,074	2,107,555	52.6%
Debt service	345,713	310,840	34,873	11.2%
Total expenditures	<u>\$35,156,530</u>	<u>\$29,482,399</u>	<u>\$5,674,131</u>	19.2%

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 50.8% of General Fund revenues in fiscal year 2025, compared to 57.3% in fiscal year 2024. Sales tax collections in fiscal year 2025 were \$18,744,803, a 4.6% decrease compared to the \$19,646,692

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT’S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

General Government Functions - continued:

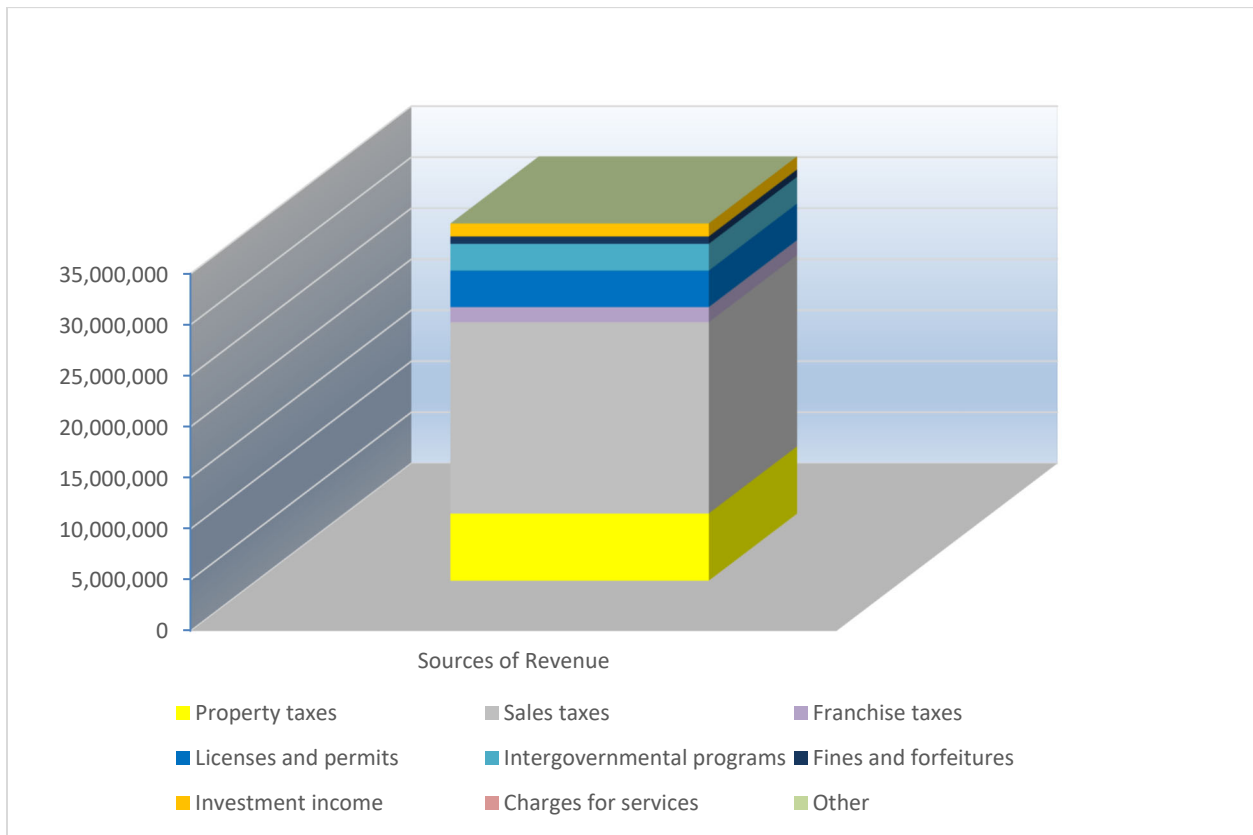
General Fund Revenues - continued:

collected in 2024. Total General Fund operating revenues were \$36,871,439, an increase of \$2,598,469 compared to the prior year. The increase in current year revenues for General Fund is attributed to an increase in intergovernmental revenue of \$846,451 related to contributions from Madison County for road improvements, and an increase in licenses and permits of \$2,816,833 as the result of an increase in building permit fees for non-residential construction in the City. Sales tax decreased \$901,888 related to payments received in 2024 that were for prior years.

Assessed valuation within the City has increased 3.7% from fiscal year 2024. 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 2025 Revenue Sources



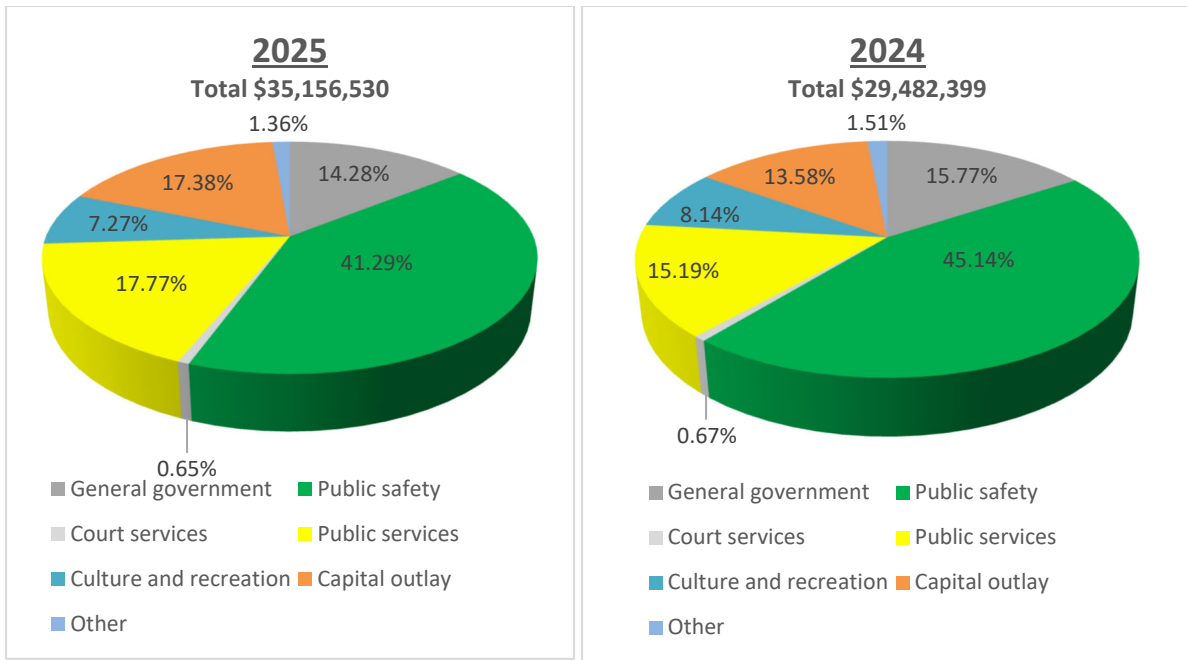
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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 \$5,674,131 when compared to the prior year, due to an increase in salaries and benefits of \$1,967,405 as a result of raises and increases in the costs of benefits, an increase of \$1,129,564 in public services expenditures due to the removal of hazard trees and limbs and additional landscaping expenditures throughout the City. Capital outlay expenditures also increased by \$2,107,555 related to an increase in drainage upgrades and an increase in the cost of streets overlaid and upgrades to the fire department's MACH alert system.

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, 2025, at which time the ending unassigned fund balance was \$29,260,106 which is 83.23% of the General Fund operating expenditures.

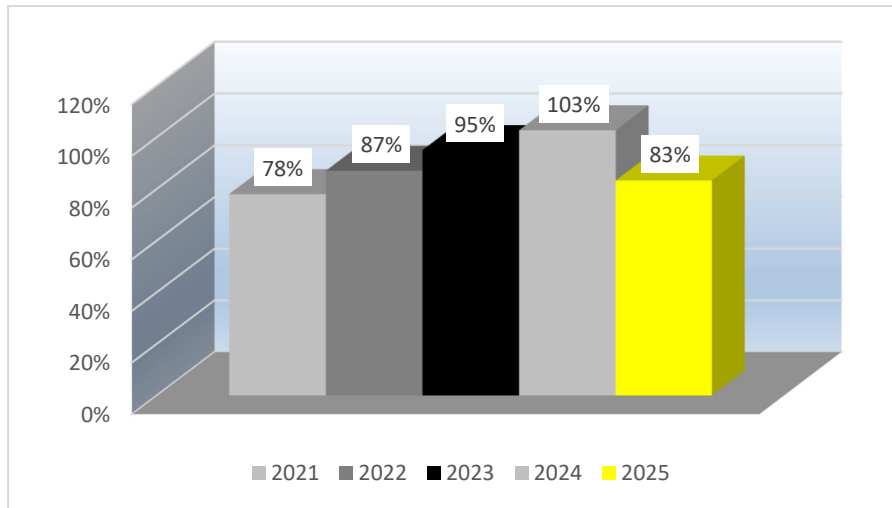
CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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 \$55,151,520, an increase of \$4,814,671. \$29,230,272 or 53.00% 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 \$25,921,248 or 47.00% 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 \$29,260,106 unassigned fund balance in the General Fund, which constitutes 53.05% 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 45.00% of expenditures in the General Fund.

The increase in fund balance in General Fund was \$504,337. The increase in the fund balance of General Fund is attributed to the excess of revenue over expenditures for the year ended September 30, 2025. The increase in the fund balance of Debt Service Fund was \$84,872. The increase in the fund balance of Debt Service Fund is the result of current year property tax and other revenue exceeding the current year debt service requirements. The increase in the fund balance of Colony Park TIF Bond Fund was \$478,825. 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.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

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.

Business-Type Activities

The Statements of Net Position for the years ended September 30, 2025 and 2024, are summarized in Table 4 below.

(Table 4)
Condensed Statements of Net Position
Business-Type Activities
At September 30, 2025 and 2024

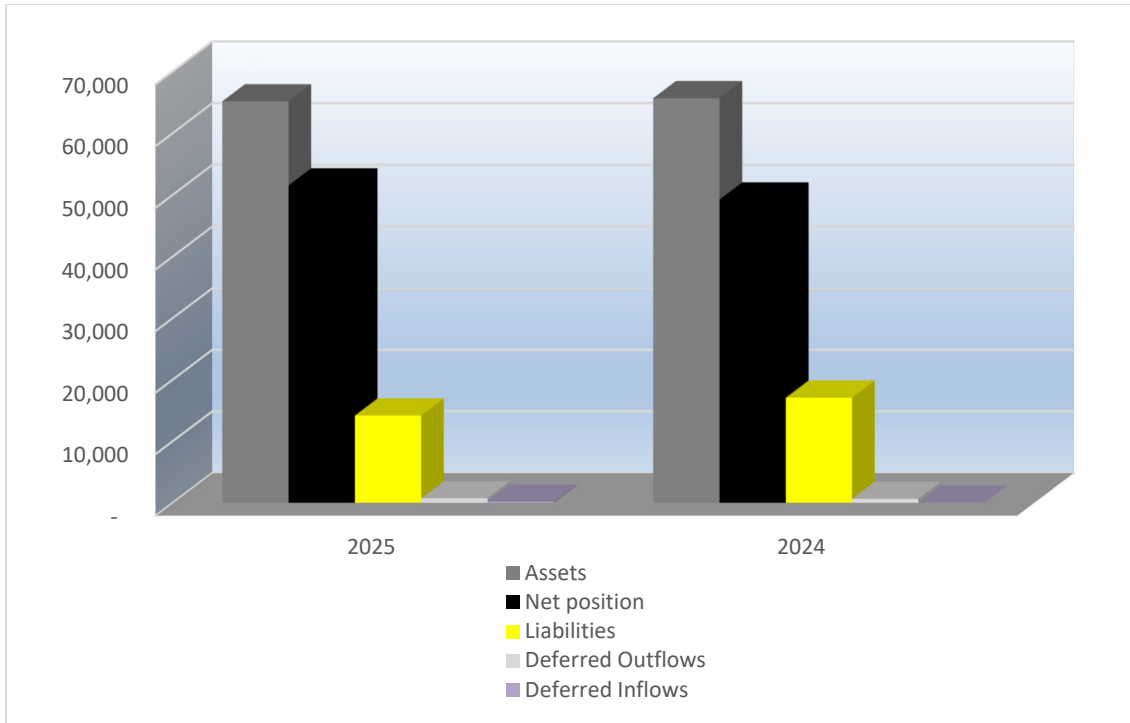
	2025	2024	Percentage Change
ASSETS:			
Current and other assets	\$24,814,435	\$25,821,249	-3.9%
Capital assets	40,347,734	39,858,570	1.2%
Total assets	<u>65,162,169</u>	<u>65,679,819</u>	-0.8%
DEFERRED OUTFLOWS OF RESOURCES:			
Deferred outflows related to pension	732,692	655,530	11.8%
Total deferred outflows of resources	<u>732,692</u>	<u>655,530</u>	11.8%
LIABILITIES:			
Current liabilities	5,677,243	8,290,454	-31.5%
Noncurrent liabilities:			
Due within one year	969,294	971,680	-0.2%
Due in more than one year	7,537,337	7,829,386	-3.7%
Total liabilities	<u>14,183,874</u>	<u>17,091,520</u>	-17.0%
DEFERRED INFLOWS OF RESOURCES:			
Deferred inflows related to pension	185,945	-	100.0%
Total deferred inflows of resources	<u>185,945</u>	-	100.0%
NET POSITION:			
Net investment in capital assets	36,015,373	34,377,809	4.8%
Unrestricted	15,509,669	14,866,020	4.3%
Total net position	<u>51,525,042</u>	<u>\$49,243,829</u>	4.6%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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 2025 and 2024. The amounts are expressed in thousands.

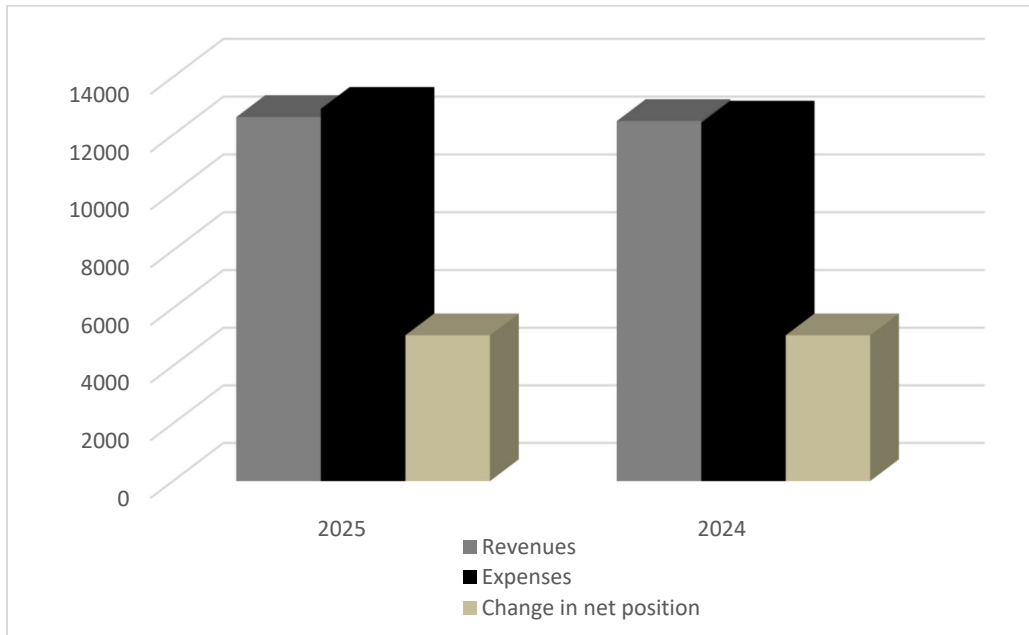


Below is a comparative chart of the revenues and expenses of the business-type activities. The amounts are expressed in thousands.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:



The Changes in Net Position for the years ended September 30, 2025 and 2024, are summarized in Table 5 below.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

FINANCIAL ANALYSIS OF THE CITY - CONTINUED:

Business-Type Activities - continued:

(Table 5)
Condensed Statements of Changes in Net Position
Business-Type Activities
For the Years Ended September 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>	<u>Percentage Change</u>
REVENUES:			
Program revenues:			
Charges for services	\$12,617,572	\$12,479,873	1.1%
Capital grants and contributions	2,925,035	3,943,365	-25.8%
Total program revenues	<u>15,542,607</u>	<u>16,423,238</u>	-5.4%
General revenues:			
Other	968,846	1,257,352	-22.9%
Total general revenues	<u>968,846</u>	<u>1,257,352</u>	-22.9%
Total revenues	<u>16,511,453</u>	<u>17,680,590</u>	-6.6%
EXPENSES:			
Public utility	10,944,004	10,542,964	3.8%
Sanitation	1,957,610	1,881,473	4.0%
Total expenses	<u>12,901,614</u>	<u>12,424,437</u>	3.8%
CHANGES IN NET POSITION BEFORE TRANSFERS	<u>3,609,839</u>	<u>5,256,153</u>	-31.3%
TRANSFERS	<u>(1,328,626)</u>	<u>(195,628)</u>	579.2%
INCREASE IN NET POSITION	<u>2,281,213</u>	<u>5,060,525</u>	-54.9%
NET POSITION AT BEGINNING OF YEAR	<u>49,243,829</u>	<u>44,183,304</u>	11.5%
NET POSITION AT END OF YEAR	<u>\$51,525,042</u>	<u>\$49,243,829</u>	4.6%

Total revenues of the City's business-type activities were \$16,511,453 and \$17,680,590 for the fiscal years ended September 30, 2025 and 2024, respectively. Total expenses including transfers for the City's business-type activities were \$14,230,240 for 2025 and \$12,620,065 for 2024, resulting in an increase in net position of \$2,281,213 in 2025 and an increase in net position of \$5,060,525 in 2024.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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:

	2025	2024
Operating revenues	\$8,669,257	\$8,207,543
Operating expenses	<u>(8,535,857)</u>	<u>(7,896,343)</u>
Operating income	<u>\$133,400</u>	<u>\$311,200</u>

The increase in current year operating revenues of the Public Utility Fund is the result of an increase in water and sewer connection fees paid for new non-residential construction in the City and the annual increase in the water and sewer rates.

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:

	2025	2024
Operating revenues	\$2,007,192	\$2,416,342
Operating expenses	<u>(2,280,223)</u>	<u>(2,521,900)</u>
Operating income (loss)	<u>(\$273,031)</u>	<u>(\$105,558)</u>

Revenues for the EMCRS fund are based on the current year budgeted expenses and the true-up of prior year's actual expenses. Because expenses in prior years were less than budgeted, the revenue for the current year decreased. Also, current year expenses were less than prior year due to the adjustment for pension liability.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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:

	2025	2024
Operating revenues	\$1,941,123	\$1,855,988
Operating expenses	(1,957,610)	(1,881,473)
Operating (loss)	(\$16,487)	(\$25,485)

The increase in expenses is due to an increase in CPI charged by Waste Management. Rates were also increased to coincide with the CPI increase.

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 \$33,100,119 was increased by amendments totaling \$1,430,149 to a final revenue budget of \$34,530,268.

The original General Fund expenditure budget of \$36,396,266 was increased by various amendments totaling \$3,962,914 to a final expense budget of \$40,359,180. Major components of the amendments included:

- Expenditures for public services (along with corresponding intergovernmental revenue) increased \$1,035,000 to allow expenditures for road overlay projects to be funded by the County.
- Expenditures for public safety and public services were increased by \$1,661,315 for open purchase orders for goods and services that were not received in the prior year.
- Public safety capital expenditures (along with corresponding intergovernmental revenue) were increased for the upgrade of the microwave antennas on Ridgeland's radio towers of \$168,408 to be funded by Madison County, the purchase of new generators for \$173,656 to be funded by FEMA, and for the upgrade of the police department citation software for \$740,000.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

GENERAL FUND BUDGETARY HIGHLIGHTS - CONTINUED:

Final Budget Compared to Actual Results

Actual revenues for the year were \$2,087,321 more than estimated. This was due mainly to a significant increase in licenses and permits of \$3,046,682 due to additional non-residential construction in the City. Sales taxes were also \$1,921,526 less than budgeted due to overbudgeting revenue.

Actual expenditures for the year were \$5,165,467 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 \$387,911 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 \$1,354,939 less than budgeted as a result of turnover in the police and fire departments which resulted in vacancies throughout the year.
- Public safety other services and charges were \$262,497 less than budgeted as the result of contract renewals being less than budgeted and delays in awarding new contracts for services.
- Public safety capital outlay was \$703,751 less than budgeted due to the timing of ordered equipment being available and delays in awarding new contracts for projects.
- Public services other services and charges were \$1,519,128 less than budgeted as a result of uncompleted street projects.
- Public services personnel was \$200,965 less than budgeted because of vacancies that were not filled.
- Public services capital outlay was \$230,460 less than budgeted due to timing of ordered equipment being available and uncompleted street projects.

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS

At September 30, 2025, the City's capital assets for governmental activities included non-depreciable assets consisting of land and construction in progress of \$141,488,194, and depreciable capital assets, net of accumulated depreciation of \$130,391,661 for a total of \$271,879,855 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.

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

	September 30, 2025	September 30, 2024	Percentage Change
Land	\$134,107,931	\$133,513,998	0.4%
Construction in progress	7,380,263	4,155,759	77.6%
Buildings	18,972,772	19,542,697	-2.9%
Improvements other than buildings	7,041,616	7,022,405	0.3%
Infrastructure	99,236,014	97,117,893	2.2%
Vehicles	3,325,074	2,972,656	11.9%
Furniture and equipment	1,255,502	1,438,344	-12.7%
Right-of-use assets	560,683	721,872	-22.3%
Total	<u>\$271,879,855</u>	<u>\$266,485,624</u>	2.0%

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

At September 30, 2025, long-term obligations for the governmental activities of the City of Ridgeland had \$30,497,174 in outstanding General Obligation Bonds, including premiums on bonds issued, \$28,858,353 in outstanding Limited Obligation Bonds, including premiums and discounts on bonds issued, and \$3,103,681 in other long-term obligations.

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

	September 30, 2025	September 30, 2024	Percentage Change
General obligation bonds	\$30,497,174	\$33,359,315	-8.6%
Limited obligation bonds	28,858,353	26,146,358	10.4%
Notes payable and lease/SBITA liabilities	960,125	1,600,961	-40.0%
Compensated absences	2,143,556	2,146,169	-0.1%
Total	<u>\$62,459,208</u>	<u>\$63,252,803</u>	-1.3%

CITY OF RIDGELAND, MISSISSIPPI
MANAGEMENT'S DISCUSSION AND ANALYSIS
FOR THE YEAR ENDED SEPTEMBER 30, 2025

CAPITAL ASSETS AND LONG-TERM DEBT OBLIGATIONS - CONTINUED:

At September 30, 2025, the City had approximately \$40 million invested in a broad range of capital assets related to business-type activities. See Table 8 below.

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

	September 30, 2025	September 30, 2024	Percentage Change
Land	\$3,936,755	\$3,904,325	0.8%
Construction in progress	2,572,586	5,359,694	-52.0%
Buildings	94,379	97,372	-3.1%
Utility systems	33,180,146	29,856,517	11.1%
Vehicles	360,194	392,989	-8.3%
Machinery and equipment	203,674	247,673	-17.8%
Total	<u>\$40,347,734</u>	<u>\$39,858,570</u>	1.2%

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

At September 30, 2025, the City of Ridgeland had \$1,311,660 in outstanding General Obligation Bonds, including premiums on bonds issued, and \$2,180,156 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, 2025	September 30, 2024	Percentage Change
General obligation bonds	\$1,311,660	\$1,919,993	-31.7%
Notes payable	1,956,365	2,314,437	-15.5%
Compensated absences	223,791	105,490	7.2%
Total	<u>\$3,491,816</u>	<u>\$4,339,920</u>	-21.4%

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, 2025

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 Angela E. Richburg, City Clerk, at (601) 856-7113 or visit our website at www.ridgelandms.org.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2025**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 27,984,992	\$ 18,125,842	\$ 46,110,834
Investments	15,489,941	8,305,197	23,795,138
Receivables (net, where applicable, of allowance for uncollectibles):			
Accounts	2,716,941	859,850	3,576,791
Grants	2,448,419	10,592	2,459,011
Taxes	12,291,799	-	12,291,799
Due from other governments	5,921,368	-	5,921,368
Interest	40,607	15,921	56,528
Other	19,880	-	19,880
Internal balances	3,008,683	(3,008,683)	-
Lease receivable	192,683	-	192,683
Inventories	-	224,444	224,444
Prepays	322,873	22,297	345,170
Restricted assets:			
Cash	7,011,329	258,975	7,270,304
Capital assets:			
Non-depreciable capital assets	141,488,194	6,509,341	147,997,535
Depreciable capital assets, net	<u>130,391,661</u>	<u>33,838,393</u>	<u>164,230,054</u>
 Total assets	 <u>349,329,370</u>	 <u>65,162,169</u>	 <u>414,491,539</u>
 <u>DEFERRED OUTFLOWS OF RESOURCES</u>			
Deferred outflows related to pension	<u>6,514,840</u>	<u>732,692</u>	<u>7,247,532</u>
Total deferred outflows of resources	<u>6,514,840</u>	<u>732,692</u>	<u>7,247,532</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
AS OF SEPTEMBER 30, 2025**

	<u>Governmental</u> <u>Activities</u>	<u>Business-Type</u> <u>Activities</u>	<u>Total</u>
<u>LIABILITIES</u>			
Accounts payable	\$ 2,640,950	\$ 1,653,518	\$ 4,294,468
Accrued liabilities	888,605	92,429	981,034
Claims payable	124,285	-	124,285
Accrued interest payable	582,671	13,402	596,073
Payable from restricted assets - customer deposits	-	916,606	916,606
Cash bonds and seized cash	267,261	-	267,261
Due to other governments	933,179	-	933,179
Unearned revenue	91,529	3,001,288	3,092,817
Noncurrent liabilities:			
Due within one year:			
Compensated absences	236,016	20,584	256,600
Notes payable and lease/SBITA liabilities	669,418	307,129	976,547
Bonds payable	5,904,898	641,581	6,546,479
Due in more than one year:			
Compensated absences	1,907,540	203,207	2,110,747
Notes payable and lease/SBITA liabilities	290,707	1,649,236	1,939,943
Bonds payable	53,450,629	670,079	54,120,708
Net pension liability	44,590,028	5,014,815	49,604,843
Total liabilities	<u>112,577,716</u>	<u>14,183,874</u>	<u>126,761,590</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>			
Deferred property tax revenue	9,354,252	-	9,354,252
Lease related	205,465	-	205,465
Deferred inflows related to pension	1,653,360	185,945	1,839,305
Total deferred inflows of resources	<u>11,213,077</u>	<u>185,945</u>	<u>11,399,022</u>
<u>NET POSITION</u>			
Net investment in capital assets	211,350,704	36,015,373	247,366,077
Restricted for:			
Court services	250,486	-	250,486
Tree mitigation	119,895	-	119,895
Public safety	120,477	-	120,477
Debt service	8,022,020	-	8,022,020
Capital projects	10,620,162	-	10,620,162
Unrestricted	<u>1,569,673</u>	<u>15,509,669</u>	<u>17,079,342</u>
Total net position	<u>\$ 232,053,417</u>	<u>\$ 51,525,042</u>	<u>\$ 283,578,459</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Program Revenues				Net (Expenses) Revenues and Changes in Net Position		Total
	Expenses	Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- Type Activities	
Functions/Programs:							
Governmental activities:							
General government	\$ 6,193,882	\$ 4,442,057	\$ 700	\$ -	\$ (1,751,125)	\$ -	\$ (1,751,125)
Public safety	18,055,073	779,945	229,676	374,233	(16,671,219)	-	(16,671,219)
Court services	276,702	-	-	-	(276,702)	-	(276,702)
Public services	12,649,253	13,250	-	8,918,721	(3,717,282)	-	(3,717,282)
Health and welfare	131,999	-	-	-	(131,999)	-	(131,999)
Culture and recreation	3,186,415	350,879	-	-	(2,835,536)	-	(2,835,536)
Economic development	5,000,000	-	-	-	(5,000,000)	-	(5,000,000)
Interest on long-term debt	1,812,732	-	-	-	(1,812,732)	-	(1,812,732)
Total government activities	<u>47,306,056</u>	<u>5,586,131</u>	<u>230,376</u>	<u>9,292,954</u>	<u>(32,196,595)</u>	<u>-</u>	<u>(32,196,595)</u>
Business-type activities:							
Sanitation	1,957,610	1,941,123	-	-	-	(16,487)	(16,487)
Public utility	10,944,004	10,676,449	-	2,925,035	-	2,657,480	2,657,480
Total business-type activities	<u>12,901,614</u>	<u>12,617,572</u>	<u>-</u>	<u>2,925,035</u>	<u>-</u>	<u>2,640,993</u>	<u>2,640,993</u>
Total government	<u>\$ 60,207,670</u>	<u>\$ 18,203,703</u>	<u>\$ 230,376</u>	<u>\$ 12,217,989</u>	<u>(32,196,595)</u>	<u>2,640,993</u>	<u>(29,555,602)</u>
General revenues:							
Taxes:							
Ad valorem taxes					11,695,467	-	11,695,467
Sales tax					20,845,097	-	20,845,097
Utility in lieu of tax					352,699	-	352,699
Franchise taxes					1,473,719	-	1,473,719
General intergovernmental revenue					3,199,912	-	3,199,912
Interest earnings					1,685,335	942,097	2,627,432
Investment earnings (loss)					611,434	(5,594)	605,840
Gain on sale of capital assets					9,964	32,343	42,307
Other					302,856	-	302,856
Transfers					1,328,626	(1,328,626)	-
Total general revenues					<u>41,505,109</u>	<u>(359,780)</u>	<u>41,145,329</u>
Change in net position					9,308,514	2,281,213	11,589,727
Net position at beginning of year, as previously presented					<u>223,837,222</u>	<u>49,347,160</u>	<u>273,184,382</u>
Restatements					(1,092,319)	(103,331)	(1,195,650)
Net position at beginning of year, as restated					<u>222,744,903</u>	<u>49,243,829</u>	<u>271,988,732</u>
Net position at end of year					<u>\$ 232,053,417</u>	<u>\$ 51,525,042</u>	<u>\$ 283,578,459</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**BALANCE SHEET
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2025**

	<u>General Fund</u>	<u>Debt Service Fund</u>	<u>Colony Park TIF Bond Debt Fund</u>	<u>Other Nonmajor Funds</u>	<u>Total Governmental Funds</u>
<u>ASSETS</u>					
Cash and cash equivalents	\$ 13,614,231	\$ 1,979,828	\$ -	\$ 11,953,721	\$ 27,547,780
Restricted cash	-	-	5,102,059	1,909,270	7,011,329
Investments	15,489,941	-	-	-	15,489,941
Receivables (net of allowance for uncollectibles, where applicable):					
Accounts	1,783,762	-	-	-	1,783,762
Grants	845,638	-	-	1,602,781	2,448,419
Taxes	7,688,400	3,894,915	625,904	82,580	12,291,799
Due from other governments	-	-	5,619,366	302,002	5,921,368
Interest	40,607	-	-	-	40,607
Other	19,880	-	-	-	19,880
Due from other funds	4,619,013	-	-	-	4,619,013
Lease receivable	192,683	-	-	-	192,683
Prepays	322,873	-	-	-	322,873
Total assets	<u>\$ 44,617,028</u>	<u>\$ 5,874,743</u>	<u>\$ 11,347,329</u>	<u>\$ 15,850,354</u>	<u>\$ 77,689,454</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>					
Liabilities:					
Accounts payable	\$ 1,760,682	\$ -	\$ 46,366	\$ 833,902	\$ 2,640,950
Accrued liabilities	888,605	-	-	-	888,605
Cash bonds and seized cash	267,261	-	-	-	267,261
Due to other funds	-	-	383,054	1,242,578	1,625,632
Unearned revenue	22,729	-	-	68,800	91,529
Total liabilities	<u>2,939,277</u>	<u>-</u>	<u>429,420</u>	<u>2,145,280</u>	<u>5,513,977</u>
Deferred inflows of resources:					
Unavailable revenue - property taxes	4,864,593	3,781,175	625,904	82,580	9,354,252
Unavailable revenue - court fines	1,542,872	-	-	-	1,542,872
Unavailable revenue - Madison County	-	-	5,619,366	302,002	5,921,368
Lease related	205,465	-	-	-	205,465
Total deferred inflows of resources	<u>6,612,930</u>	<u>3,781,175</u>	<u>6,245,270</u>	<u>384,582</u>	<u>17,023,957</u>
Fund balances:					
Nonspendable:					
Prepaid items	322,873	-	-	-	322,873
Restricted for:					
Court services	250,486	-	-	-	250,486
Tree mitigation	119,895	-	-	-	119,895
Public safety	27,911	-	-	92,566	120,477
Debt service	-	2,093,568	4,672,639	1,255,813	8,022,020
Capital projects	-	-	-	12,001,947	12,001,947
Assigned to:					
Fiscal year 2026 budgeted deficit	5,083,550	-	-	-	5,083,550
Unassigned	29,260,106	-	-	(29,834)	29,230,272
Total fund balances	<u>35,064,821</u>	<u>2,093,568</u>	<u>4,672,639</u>	<u>13,320,492</u>	<u>55,151,520</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 44,617,028</u>	<u>\$ 5,874,743</u>	<u>\$ 11,347,329</u>	<u>\$ 15,850,354</u>	<u>\$ 77,689,454</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**RECONCILIATION OF THE BALANCE SHEET
TO THE STATEMENT OF NET POSITION
GOVERNMENTAL FUNDS
AS OF SEPTEMBER 30, 2025**

Total fund balances - governmental funds		\$ 55,151,520
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	419,025,315	
Less accumulated depreciation	<u>(147,145,460)</u>	271,879,855
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.		
		1,542,872
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.		
		5,921,368
An internal service fund is used by management to charge the assets and liabilities of the internal service revenue fund and is included in governmental activities in the Statement of Net Position.		
		328,229
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		(44,590,028)
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	6,514,840	
Deferred inflows of resources related to pension	<u>(1,653,360)</u>	4,861,480
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	(59,355,527)	
Accrued interest payable	(582,671)	
Loan and lease obligations	(960,125)	
Compensated absences	<u>(2,143,556)</u>	<u>(63,041,879)</u>
Net position of governmental activities		<u>\$ 232,053,417</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, 2025**

	General Fund	Debt Service Fund	Colony Park TIF Bond Debt Fund	Other Nonmajor Funds	Total Governmental Funds
REVENUES:					
Taxes:					
Sales taxes	\$ 18,744,803	\$ -	\$ 1,038,008	\$ 1,062,286	\$ 20,845,097
Current year ad valorem taxes	6,533,302	4,346,430	642,314	89,168	11,611,214
Prior year ad valorem taxes	47,406	36,847	-	-	84,253
Franchise taxes	1,473,719	-	-	-	1,473,719
Licenses and permits	3,579,760	-	-	-	3,579,760
Intergovernmental	2,616,405	31,074	765,323	7,077,118	10,489,920
Charges for services	1,226,427	-	-	-	1,226,427
Fines and forfeitures	725,135	-	-	14,046	739,181
Contributions	4,785	-	-	-	4,785
Interest earnings	1,005,407	120,619	76,297	455,611	1,657,934
Investment earnings (loss)	611,434	-	-	-	611,434
Miscellaneous	302,856	-	-	-	302,856
Total revenues	<u>36,871,439</u>	<u>4,534,970</u>	<u>2,521,942</u>	<u>8,698,229</u>	<u>52,626,580</u>
EXPENDITURES:					
Current:					
General government	5,018,765	-	-	-	5,018,765
Public safety	14,517,828	-	-	70,183	14,588,011
Court services	228,285	-	-	-	228,285
Public services	6,246,520	-	-	-	6,246,520
Health and welfare	131,999	-	-	-	131,999
Culture and recreation	2,556,791	-	-	-	2,556,791
Economic development	-	-	5,000,000	-	5,000,000
Capital outlay	6,110,629	-	-	6,635,565	12,746,194
Debt service:					
Principal	314,355	3,350,852	2,180,000	795,000	6,640,207
Interest and other fiscal charges	31,358	1,099,246	412,734	340,664	1,884,002
Bond issuance cost	-	-	148,383	-	148,383
Total expenditures	<u>35,156,530</u>	<u>4,450,098</u>	<u>7,741,117</u>	<u>7,841,412</u>	<u>55,189,157</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,714,909</u>	<u>84,872</u>	<u>(5,219,175)</u>	<u>856,817</u>	<u>(2,562,577)</u>
OTHER FINANCING SOURCES (USES):					
Sale of capital assets	83,158	-	-	-	83,158
Issuance of debt	267,464	-	5,698,000	-	5,965,464
Transfers in	259,339	-	-	2,889,892	3,149,231
Transfers out	(1,820,533)	-	-	(72)	(1,820,605)
Total other financing sources (uses)	<u>(1,210,572)</u>	<u>-</u>	<u>5,698,000</u>	<u>2,889,820</u>	<u>7,377,248</u>
NET CHANGE IN FUND BALANCES	504,337	84,872	478,825	3,746,637	4,814,671
Fund balances at beginning of year	<u>34,560,484</u>	<u>2,008,696</u>	<u>4,193,814</u>	<u>9,573,855</u>	<u>50,336,849</u>
Fund balances at beginning of year	<u>34,560,484</u>	<u>2,008,696</u>	<u>4,193,814</u>	<u>9,573,855</u>	<u>50,336,849</u>
Fund balances at end of year	<u>\$ 35,064,821</u>	<u>\$ 2,093,568</u>	<u>\$ 4,672,639</u>	<u>\$ 13,320,492</u>	<u>\$ 55,151,520</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, 2025**

Net change in fund balances - total governmental funds		\$ 4,814,671
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	12,746,194	
Asset conveyance	580,283	
Less current year depreciation expense	<u>(7,859,052)</u>	5,467,425
The net effect of other transactions involving capital assets (i.e., sales, disposals, and donations) is to increase net position.		(73,194)
Revenues in the funds that provide current financial resources but have been included in the Statement of Activities in prior fiscal years.		2,041,716
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.		116,239
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.		6,640,207
Proceeds of debt issued provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position.		(5,965,464)
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.		(58,366)
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	(44,969)	
Change in compensated absences	2,614	
Changes in pension liabilities and related deferred inflows and outflows of resources	<u>(3,632,365)</u>	<u>(3,674,720)</u>
Change in net position of governmental activities		\$ <u>9,308,514</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2025**

	Business-Type Activities Enterprise Funds			Totals	Internal Service Fund
	East Madison County		Sanitation Fund		
	Public Utility Fund	Regional Sewer Fund			
<u>ASSETS</u>					
Current assets:					
Cash and cash equivalents	\$ 16,528,904	\$ 1,384,530	\$ 212,408	\$ 18,125,842	\$ 437,212
Investments	8,305,197	-	-	8,305,197	-
Restricted cash	258,975	-	-	258,975	-
Receivables (net of allowances for uncollectibles, where applicable):					
Accounts	710,254	-	149,596	859,850	-
Grants	10,592	-	-	10,592	-
Interest	15,921	-	-	15,921	-
Inventories	224,444	-	-	224,444	-
Prepays	22,143	154	-	22,297	-
Total current assets	<u>26,076,430</u>	<u>1,384,684</u>	<u>362,004</u>	<u>27,823,118</u>	<u>437,212</u>
Property, plant and equipment:					
Land	3,936,755	-	-	3,936,755	-
Construction in progress	2,572,586	-	-	2,572,586	-
Buildings	782,034	-	-	782,034	-
Machinery and equipment	1,265,842	63,101	-	1,328,943	-
Vehicles	1,485,057	79,594	-	1,564,651	-
Utility systems	62,632,012	8,749,327	-	71,381,339	-
	<u>72,674,286</u>	<u>8,892,022</u>	<u>-</u>	<u>81,566,308</u>	<u>-</u>
Less: accumulated depreciation	<u>(36,402,592)</u>	<u>(4,815,982)</u>	<u>-</u>	<u>(41,218,574)</u>	<u>-</u>
Net property, plant and equipment	<u>36,271,694</u>	<u>4,076,040</u>	<u>-</u>	<u>40,347,734</u>	<u>-</u>
Total assets	<u>62,348,124</u>	<u>5,460,724</u>	<u>362,004</u>	<u>68,170,852</u>	<u>437,212</u>
<u>DEFERRED OUTFLOWS OF RESOURCES</u>					
Deferred outflows related to pension	<u>708,577</u>	<u>24,115</u>	<u>-</u>	<u>732,692</u>	<u>-</u>
Total deferred outflows of resources	<u>708,577</u>	<u>24,115</u>	<u>-</u>	<u>732,692</u>	<u>-</u>

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF NET POSITION
PROPRIETARY FUNDS
AS OF SEPTEMBER 30, 2025**

	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	\$ 1,318,748	\$ 8,168	\$ 326,602	\$ 1,653,518	\$ -
Claims payable	-	-	-	-	124,285
Accrued liabilities	89,634	2,795	-	92,429	-
Accrued interest payable	13,402	-	-	13,402	-
Unearned revenue	2,958,961	42,327	-	3,001,288	-
Due to other funds	2,993,381	-	-	2,993,381	-
Compensated absences	20,295	289	-	20,584	-
Notes payable	307,129	-	-	307,129	-
Bonds payable	641,581	-	-	641,581	-
Total current liabilities	<u>8,343,131</u>	<u>53,579</u>	<u>326,602</u>	<u>8,723,312</u>	<u>124,285</u>
Current liabilities payable from restricted assets:					
Customer deposits	916,606	-	-	916,606	-
Noncurrent liabilities:					
Compensated absences	201,486	1,721	-	203,207	-
Notes payable - net of current portion	1,649,236	-	-	1,649,236	-
Bonds payable - net of current portion	670,079	-	-	670,079	-
Net pension liability	4,849,767	165,048	-	5,014,815	-
Total noncurrent liabilities	<u>7,370,568</u>	<u>166,769</u>	<u>-</u>	<u>7,537,337</u>	<u>-</u>
Total liabilities	<u>16,630,305</u>	<u>220,348</u>	<u>326,602</u>	<u>17,177,255</u>	<u>124,285</u>
<u>DEFERRED INFLOWS OF RESOURCES</u>					
Deferred inflows related to pension	179,825	6,120	-	185,945	-
Total deferred inflows of resources	<u>179,825</u>	<u>6,120</u>	<u>-</u>	<u>185,945</u>	<u>-</u>
<u>NET POSITION</u>					
Net investment in capital assets	31,939,333	4,076,040	-	36,015,373	-
Unrestricted	14,307,238	1,182,331	35,402	15,524,971	312,927
Total net position	<u>\$ 46,246,571</u>	<u>\$ 5,258,371</u>	<u>\$ 35,402</u>	51,540,344	<u>\$ 312,927</u>
				Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds	
				(15,302)	
				<u>\$ 51,525,042</u>	

The accompanying notes are an integral part of this statement.

CITY OF RIDGELAND, MISSISSIPPI

**STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Fund	Totals	Internal Service Fund
OPERATING REVENUES:					
Water sales	\$ 4,226,819	\$ -	\$ -	\$ 4,226,819	\$ -
Sewer changes	4,122,272	2,007,192	-	6,129,464	-
Tap fees and connection fees	108,083	-	-	108,083	-
Late fees	190,345	-	-	190,345	-
Tamper fees	270	-	-	270	-
Billing contracts	7,630	-	-	7,630	-
Miscellaneous income	13,838	-	-	13,838	-
Sanitation	-	-	1,941,123	1,941,123	-
Health insurance contributions	-	-	-	-	2,010,059
Total operating revenues	<u>8,669,257</u>	<u>2,007,192</u>	<u>1,941,123</u>	<u>12,617,572</u>	<u>2,010,059</u>
OPERATING EXPENSES:					
Personal services	3,040,687	(21,835)	-	3,018,852	-
Supplies	441,480	27,554	-	469,034	-
Other service charges	3,005,745	1,965,148	1,957,610	6,928,503	-
Depreciation	2,047,945	309,356	-	2,357,301	-
Claims expense	-	-	-	-	2,106,196
Total operating expenses	<u>8,535,857</u>	<u>2,280,223</u>	<u>1,957,610</u>	<u>12,773,690</u>	<u>2,106,196</u>
OPERATING INCOME (LOSS)	<u>133,400</u>	<u>(273,031)</u>	<u>(16,487)</u>	<u>(156,118)</u>	<u>(96,137)</u>
NON-OPERATING REVENUES (EXPENSES):					
Interest earnings	756,208	181,218	4,671	942,097	27,401
Investment earnings (loss)	(5,594)	-	-	(5,594)	-
Gain (loss) on sale of capital assets	32,343	-	-	32,343	-
Interest and fiscal charges	(117,554)	-	-	(117,554)	-
Total non-operating revenues (expenses)	<u>665,403</u>	<u>181,218</u>	<u>4,671</u>	<u>851,292</u>	<u>27,401</u>
INCOME (LOSS) BEFORE CAPITAL CONTRIBUTIONS AND TRANSFERS	798,803	(91,813)	(11,816)	695,174	(68,736)
Capital contributions	2,925,035	-	-	2,925,035	-
Transfers out	<u>(1,328,626)</u>	<u>-</u>	<u>-</u>	<u>(1,328,626)</u>	<u>-</u>
CHANGE IN NET POSITION	2,395,212	(91,813)	(11,816)	2,291,583	(68,736)
NET POSITION AT BEGINNING OF YEAR, AS PREVIOUSLY PRESENTED	<u>43,953,115</u>	<u>5,351,759</u>	<u>47,218</u>	<u>49,352,092</u>	<u>381,663</u>
Restatements	<u>(101,756)</u>	<u>(1,575)</u>	<u>-</u>	<u>(103,331)</u>	<u>-</u>
NET POSITION AT BEGINNING OF YEAR, AS RESTATED	<u>43,851,359</u>	<u>5,350,184</u>	<u>47,218</u>	<u>49,248,761</u>	<u>381,663</u>
NET POSITION AT END OF YEAR	<u>\$ 46,246,571</u>	<u>\$ 5,258,371</u>	<u>\$ 35,402</u>	<u>\$ 51,540,344</u>	<u>\$ 312,927</u>
Change in net position - total proprietary funds				\$ 2,291,583	
Adjustments to reflect the consolidation of internal service fund activities related to enterprise funds				<u>(10,370)</u>	
Change in net position for business-type activities				<u>\$ 2,281,213</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, 2025**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County		Sanitation Enterprise Fund	Internal Service Fund
		Regional Sewer Fund			
CASH FLOWS FROM OPERATING ACTIVITIES:					
Cash received from customers	\$ 8,674,608	\$ 2,057,638	\$ 1,934,932	\$ 12,667,178	\$ -
Health insurance contributions received	-	-	-	-	2,026,311
Cash paid to suppliers and employees	<u>(5,775,409)</u>	<u>(4,068,271)</u>	<u>(1,787,947)</u>	<u>(11,631,627)</u>	<u>(2,096,438)</u>
Net cash provided by (used in) operating activities	<u>2,899,199</u>	<u>(2,010,633)</u>	<u>146,985</u>	<u>1,035,551</u>	<u>(70,127)</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:					
Principal paid on bonds and notes	(954,165)	-	-	(954,165)	-
Change in amount due to or from other funds	(2,950,260)	-	-	(2,950,260)	-
Capital contributions	2,808,869	(25,105)	-	2,783,764	-
Transfers out	(1,328,626)	-	-	(1,328,626)	-
Interest paid on bonds and notes	(135,148)	-	-	(135,148)	-
Acquisition of capital assets	(3,007,286)	-	-	(3,007,286)	-
Proceeds from sale of capital assets	<u>36,274</u>	<u>-</u>	<u>-</u>	<u>36,274</u>	<u>-</u>
Net cash provided by (used in) capital and related financing activities	<u>(5,530,342)</u>	<u>(25,105)</u>	<u>-</u>	<u>(5,555,447)</u>	<u>-</u>
CASH FLOWS FROM INVESTING ACTIVITIES:					
Purchases of investments	(8,584,074)	-	-	(8,584,074)	-
Interest received	759,375	181,218	4,671	945,264	27,401
Proceeds from sales of investments	<u>8,391,040</u>	<u>-</u>	<u>-</u>	<u>8,391,040</u>	<u>-</u>
Net cash provided by investing activities	<u>566,341</u>	<u>181,218</u>	<u>4,671</u>	<u>752,230</u>	<u>27,401</u>
Net increase (decrease) in cash and cash equivalents	(2,064,802)	(1,854,520)	151,656	(3,767,666)	(42,726)
Cash and cash equivalents at beginning of year	<u>18,852,681</u>	<u>3,239,050</u>	<u>60,752</u>	<u>22,152,483</u>	<u>479,938</u>
Cash and cash equivalents at end of year	<u>\$ 16,787,879</u>	<u>\$ 1,384,530</u>	<u>\$ 212,408</u>	<u>\$ 18,384,817</u>	<u>\$ 437,212</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, 2024**

	Business-Type Activities Enterprise Funds				
	Public Utility Fund	East Madison County Regional Sewer Fund	Sanitation Enterprise Fund	Totals	
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY (USED IN)					
OPERATING ACTIVITIES:					
Operating income (loss)	\$ 133,400	\$ (273,031)	\$ (16,487)	\$ (156,118)	\$ (96,137)
Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities:					
Depreciation expense	2,047,945	309,356	-	2,357,301	-
(Increase) decrease in:					
Accounts receivable	(15,030)	8,119	(6,191)	(13,102)	16,252
Inventories	130,257	-	-	130,257	-
Prepays	(1,512)	-	-	(1,512)	-
Deferred outflows related to pension	(96,819)	19,657	-	(77,162)	-
Increase (decrease) in:					
Accounts payable	(311,010)	(1,985,573)	169,663	(2,126,920)	9,758
Accrued compensated absences	23,718	(8,748)	-	14,970	-
Accrued liabilities	5,106	(2,922)	-	2,184	-
Unearned revenue	-	42,327	-	42,327	-
Customer deposits	20,381	-	-	20,381	-
Net pension liability	782,938	(125,938)	-	657,000	-
Deferred inflows related to pension	179,825	6,120	-	185,945	-
Total adjustments	<u>2,765,799</u>	<u>(1,737,602)</u>	<u>163,472</u>	<u>1,191,669</u>	<u>26,010</u>
Net cash provided by (used in) operating activities	<u>\$ 2,899,199</u>	<u>\$ (2,010,633)</u>	<u>\$ 146,985</u>	<u>\$ 1,035,551</u>	<u>\$ (70,127)</u>
FINANCING ACTIVITIES:					
Amortization of bond premium included in interest expense	\$ 12,240	\$ -	\$ -	\$ 12,240	\$ -
NONCASH INVESTING ACTIVITIES:					
Construction in progress financed by accounts payable	<u>\$ (181,995)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (181,995)</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 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 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, 2025

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 the 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 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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

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 judgements which are recognized when payment is due.

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

The City reports the following major governmental funds:

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

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

The **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 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.

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

Additionally, the City reports the following fund types:

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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

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

Nonmajor Debt Service Funds are used to account for the accumulation of financial resources for the payment of principal and interest on the City's limited obligation funds.

Nonmajor Capital Projects Funds are used to account for the acquisition and construction of the City's major capital projects other than those financed by proprietary funds.

The **Insurance Trust Fund** is an internal service fund that accounts for the insurance transactions handled by the City for its 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 funds 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 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

E. Investments - continued:

the investment and consist of interest, 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 and will not be recognized as an outflow of resources (expenses) 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 a future period 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 (Board), 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, 2025

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 Balance be prepared according to the modified accrual basis (GAAP).

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

All amendments to the budget 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 costs. 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 that 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 the Statement of Net Position. Each fund's investment in capital assets, net of

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

K. Capital Assets - continued:

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 asset 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 asset 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

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 equipment	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%

Right-of-use assets are amortized over the shorter of the term of the agreement or the useful life of the underlying asset, unless the agreement contains a purchase option that is determined to be reasonably certain to be exercised, in which case the asset is amortized over the estimated useful life of the underlying asset.

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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

L. Unearned Revenue and Deferred Inflows of Resources - continued:

are obtained before time recognition criteria have been satisfied are considered to be 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 proprietary funds are accrued in the enterprise funds. Typically, the related compensated absences expenses have been paid by 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, 2025.

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 are included in this component of net position.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

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 the 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 designated 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, 2025

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. Leases

The City of Ridgeland is a lessor of radio towers. The City recognizes a lease receivable and deferred inflow of resources in the government-wide and governmental fund financial statements.

At the commencement of a lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the City determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The City uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

Q. Leases - continued:

- The lease term includes the noncancellable period of the lease and any extensions that are deemed reasonably certain to be exercised. Lease receipts included in the measurement of the lease receivable are composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

R. 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.

S. Pensions

For the purposes of measuring the net pension liability, deferred outflows of resources are 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.

T. 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 issue costs are expensed during the current period. Amortization of bond premiums, discounts, and deferred amounts on refunding are included in interest expense.

U. 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED:

U. Use of Estimates - continued:

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, 2025:

	<u>Cash and Cash Equivalents</u>	<u>Investments</u>	<u>Restricted Cash and Cash Equivalents</u>	<u>Total</u>
Governmental activities:				
General Fund	\$ 13,614,231	\$ 15,489,941	\$ -	\$ 29,104,172
Debt Service Fund	1,979,828	-	-	1,979,828
Colony Park TIF Bond Debt Fund	-	-	5,102,059	5,102,059
Nonmajor governmental funds	11,953,721	-	1,909,270	13,862,991
Internal Service Fund	437,212	-	-	437,212
Total governmental activities	<u>27,984,992</u>	<u>15,489,941</u>	<u>7,011,329</u>	<u>50,486,262</u>
Business-type activities:				
Public Utility Fund	16,528,904	8,305,197	258,975	25,093,076
East Madison County Regional Sewer Fund	1,384,530	-	-	1,384,530
Sanitation Fund	212,408	-	-	212,408
Total business-type activities	<u>18,125,842</u>	<u>8,305,197</u>	<u>258,975</u>	<u>26,690,014</u>
Government-wide total	<u>\$ 46,110,834</u>	<u>\$ 23,795,138</u>	<u>\$ 7,270,304</u>	<u>\$ 77,176,276</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, 2025, are summarized as follows:

	<u>Reported Amount</u>	<u>Bank Balance</u>
Deposits	<u>\$46,287,931</u>	<u>\$46,699,200</u>

The difference of \$411,269 was principally due to outstanding checks. Of the bank balance, \$250,000 was covered by Federal Depository Insurance.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Deposits - continued:

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, 2025, \$46,449,200 of the City’s bank balance of \$46,699,200 was exposed to custodial credit risk as follows:

Collateralized by the State Public Funds Guaranty Pool	<u>\$46,449,200</u>
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Cash Equivalents

Cash equivalents represent investments in U.S. Government money market mutual funds. Cash equivalents totaled \$6,832,309 at September 30, 2025.

Restricted Cash

Restricted cash in the governmental funds consists of certain accounts in debt service funds that are considered restricted according to related bond indentures. Restricted cash in the Public Utility Fund consists of funds deposited with the Madison County Circuit Clerk to be used for a pending purchase of land.

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 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, 2025, the City had the following investments:

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

<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	\$ 7,426,952	AAA	31.21%	0.00 – 2.75%
Governmental National Mortgage Association (GNMA)	10,993,514	AA+	46.20%	1.00 – 6.00%
State of Mississippi tax notes	1,926,238	AA	8.10%	0.98 – 3.00%
Private Export Funding Group bonds	700,192	AAA	2.94%	1.40%
SBA asset-backed securities	110,840	Not rated	0.47%	1.55%–2.89%
US International Development Finance Corporation	155,650	AAA	0.65%	0.00%
Cleveland MS general obligation bonds	192,438	Not rated	0.81%	1.00%
Small Business Administration loans	2,043,580	AAA	8.59%	1.47 – 6.20%
Lowndes County MS School District bonds	245,734	A+	1.03%	4.30
Total investments	\$ 23,795,138		100%	

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 securities	\$ 7,426,952	-	-	-
Governmental National Mortgage Association (GNMA)	-	14,037	139,058	10,840,419
State of Mississippi tax notes	1,352,656	573,582	-	-
Private Export Funding Group bonds	-	700,192	-	-
SBA asset-backed securities	-	-	110,840	-
US International Development Finance Corporation	155,650	-	-	-
Cleveland MS general obligation bonds	192,438	-	-	-
Small Business Administration loans	132,322	655,010	-	1,256,248
Lowndes County MS School District bonds	-	245,734	-	-
Total investments	\$ 9,260,018	2,188,555	249,898	12,096,667

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, or 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, 2025, 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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 2 - CASH AND INVESTMENTS - CONTINUED:

Investments - continued:

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, 2025, the City had an unrealized loss of \$1,098,300 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.

The City has the following recurring fair value measurements as of September 30, 2025:

- US Treasury securities of \$7,426,952 are valued using quoted market prices (Level 1 inputs).
- Mortgage-backed securities of \$8,570,566 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Municipal obligations of \$2,364,410 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Asset-backed securities of \$110,840 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Collateralized mortgage obligations of \$2,422,948 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- SBA loans of \$2,043,580 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).
- Corporate bonds of \$855,842 are valued based on price data obtained from observed transactions and market price quotations from brokers/dealers (Level 2 inputs).

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 3 - RECEIVABLES

Receivables at September 30, 2025, consisted of the following:

	<u>Accounts</u>	<u>Grants</u>	<u>Taxes</u>	<u>Due from Other Governments</u>	<u>Interest and Other</u>	<u>Total</u>
Governmental activities:						
General Fund	\$ 6,345,733	\$ 845,638	\$ 7,688,400	\$ -	\$ 60,487	\$ 14,940,258
Debt Service Fund	-	-	3,894,915	-	-	3,894,915
Colony Park TIF Bond Debt Fund	-	-	625,904	5,619,366	-	6,245,270
Nonmajor governmental funds	-	1,602,781	82,580	302,002	-	1,987,363
Gross receivables	6,345,733	2,448,419	12,291,799	5,921,368	60,487	27,067,806
Less: Allowance for uncollectible accounts	<u>(4,561,971)</u>	-	-	-	-	<u>(4,561,971)</u>
Total governmental funds	<u>1,783,762</u>	<u>2,448,419</u>	<u>12,291,799</u>	<u>5,921,368</u>	<u>60,487</u>	<u>22,505,835</u>
Adjustment to full accrual	<u>933,179</u>	-	-	-	-	<u>933,179</u>
Total governmental activities	<u>2,716,941</u>	<u>2,448,419</u>	<u>12,291,799</u>	<u>5,921,368</u>	<u>60,487</u>	<u>23,439,014</u>
Business-type activities:						
Public Utility Enterprise Fund	1,132,418	10,592	-	-	15,921	1,158,931
Sanitation Fund	<u>239,495</u>	-	-	-	-	<u>239,495</u>
Gross receivables	1,371,913	10,592	-	-	15,921	1,398,426
Less: Allowance for uncollectible accounts	<u>(512,063)</u>	-	-	-	-	<u>(512,063)</u>
Total business-type activities	<u>859,850</u>	<u>10,592</u>	<u>-</u>	<u>-</u>	<u>15,921</u>	<u>886,363</u>
Total government-wide	<u>\$ 3,576,791</u>	<u>\$ 2,459,011</u>	<u>\$ 12,291,799</u>	<u>\$ 5,921,368</u>	<u>\$ 76,408</u>	<u>\$ 24,325,377</u>

NOTE 4 - DUE FROM OTHER GOVERNMENTS

Amounts due from other governments at September 30, 2025, in the amount of \$5,921,368, 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 of 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:

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 4 - DUE FROM OTHER GOVERNMENTS - CONTINUED:

Fiscal Year Ending <u>September 30,</u>	
2026	\$ 815,695
2027	816,694
2028	847,865
2029	905,030
2030	907,412
2031-2035	1,732,053
2036-2040	672,967
2041-2042	<u>310,285</u>
Total payments due under interlocal pledge agreements	<u>7,008,001</u>
Less discount to present value	<u>(1,086,633)</u>
Total due from other governments	<u>\$ 5,921,368</u>

NOTE 5 - PROPERTY TAXES

Property taxes for fiscal year 2025 were levied in September 2024 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 2026 property taxes levied in September 2025. The City has recorded deferred inflows for these taxes, which will be recognized during the year ended September 30, 2026.

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, 2025, were approximately 99% of the total tax levy.

The tax rate levied by the City for 2024 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>

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 6 - CAPITAL ASSETS - GOVERNMENTAL ACTIVITIES

Capital asset activity for governmental activities for the year ended September 30, 2025, was as follows:

	Balance at October 1, 2024	Additions	Deletions	Transfers	Balance at September 30, 2025
Non-depreciable capital assets:					
Land	\$ 133,513,998	\$ 580,283	\$ -	\$ 13,650	\$ 134,107,931
Construction in progress	<u>4,155,759</u>	<u>7,762,930</u>	<u>-</u>	<u>(4,538,426)</u>	<u>7,380,263</u>
Total non-depreciable capital assets	<u>137,669,757</u>	<u>8,343,213</u>	<u>-</u>	<u>(4,524,776)</u>	<u>141,488,194</u>
Depreciable capital assets:					
Buildings	28,656,233	-	-	-	28,656,233
Improvements other than buildings	14,908,285	317,720	-	37,202	15,263,207
Infrastructure	208,091,719	3,271,364	-	4,487,574	215,850,657
Vehicles	9,856,161	872,132	(588,161)	688,851	10,828,983
Furniture and equipment	5,955,161	254,584	(110,614)	-	6,099,131
Right-of-use assets:					
Vehicles and equipment	688,851	267,464	-	(688,851)	267,464
Subscription-based IT arrangement	<u>571,446</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>571,446</u>
Total depreciable capital assets	<u>268,727,856</u>	<u>4,983,264</u>	<u>(698,775)</u>	<u>4,524,776</u>	<u>277,537,121</u>
Less accumulated depreciation for:					
Buildings	(9,113,536)	(569,925)	-	-	(9,683,461)
Improvements other than buildings	(7,885,880)	(335,711)	-	-	(8,221,591)
Infrastructure	(110,973,826)	(5,640,817)	-	-	(116,614,643)
Vehicles	(6,883,505)	(734,135)	528,340	(414,609)	(7,503,909)
Furniture and equipment	(4,516,817)	(424,053)	97,241	-	(4,843,629)
Right-of-use assets:					
Vehicles and equipment	(414,609)	(40,120)	-	414,609	(40,120)
Subscription-based IT arrangement	<u>(123,816)</u>	<u>(114,291)</u>	<u>-</u>	<u>-</u>	<u>(238,107)</u>
Total accumulated depreciation	<u>(139,911,989)</u>	<u>(7,859,052)</u>	<u>625,581</u>	<u>-</u>	<u>(147,145,460)</u>
Total depreciable capital assets, net	<u>128,815,867</u>	<u>(2,875,788)</u>	<u>(73,194)</u>	<u>4,524,776</u>	<u>130,391,661</u>
Total governmental activities capital assets, net	\$ <u>266,485,624</u>	\$ <u>5,467,425</u>	\$ <u>(73,194)</u>	\$ <u>-</u>	\$ <u>271,879,855</u>

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

General government	\$ 384,537
Public safety	1,164,283
Public services	5,927,497
Culture and recreation	<u>382,735</u>
Total depreciation expense – governmental activities	\$ <u>7,859,052</u>

NOTE 7 - CAPITAL ASSETS - BUSINESS-TYPE ACTIVITIES

Capital asset activity for business-type activities for the year ended September 30, 2025, was as follows:

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

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

	Balance at October 1, 2024	Additions	Deletions	Transfers	Balance at September 30, 2025
Non-depreciable capital assets:					
Land	\$ 3,904,325	\$ 32,430	\$ -	\$ -	\$ 3,936,755
Construction in progress	5,359,694	2,070,359	-	(4,857,467)	2,572,586
Total non-depreciable capital assets	9,264,019	2,102,789	-	(4,857,467)	6,509,341
Depreciable capital assets:					
Buildings	782,034	-	-	-	782,034
Utility systems	65,831,417	692,455	-	4,857,467	71,381,339
Vehicles	1,556,595	51,533	(43,477)	-	1,564,651
Machinery and equipment	1,358,571	3,619	(33,247)	-	1,328,943
Total depreciable capital assets	69,528,617	747,607	(76,724)	4,857,467	75,056,967
Less accumulated depreciation for:					
Buildings	(684,662)	(2,993)	-	-	(687,655)
Utility systems	(35,974,900)	(2,226,293)	-	-	(38,201,193)
Vehicles	(1,163,606)	(82,916)	42,065	-	(1,204,457)
Machinery and equipment	(1,110,898)	(45,099)	30,728	-	(1,125,269)
Total accumulated depreciation	(38,934,066)	(2,357,301)	72,793	-	(41,218,574)
Total depreciable capital assets, net	30,594,551	(1,609,694)	(3,931)	4,857,467	33,838,393
Total business-type activities capital assets, net	\$ 39,858,570	\$ 493,095	\$ (3,931)	\$ -	\$ 40,347,734

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

Public Utility Fund	\$ 2,047,945
East Madison County Regional Sewer Fund	309,356
Total depreciation expense – business-type activities	\$ 2,357,301

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, 2025:

	Balance at October 1, 2024	Additions/ Proceeds	Deletions/ Payments	Balance at September 30, 2025	Due Within One Year
Governmental activities:					
General obligation bonds	\$ 31,975,727	\$ -	\$ 2,756,907	\$ 29,218,820	\$ 2,821,659
General obligation premium	1,383,588	-	105,234	1,278,354	105,234
Limited obligation bonds	26,096,000	5,698,000	2,975,000	28,819,000	2,967,000
Limited obligation discount	(109,669)	-	(15,667)	(94,002)	(15,667)
Limited obligation premium	160,027	-	26,672	133,355	26,672
Notes	1,102,468	-	593,945	508,523	508,523
Leases	154,797	267,464	208,794	213,467	46,572
SBITA liabilities	343,696	-	105,561	238,135	114,323
Compensated absences	2,146,169	374,082	376,695	2,143,556	236,016
Government activities total	\$ 63,252,803	\$ 6,339,546	\$ 7,133,141	\$ 62,459,208	\$ 6,810,332

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

	Balance at October 1, 2024	Additions/ Proceeds	Deletions/ Payments	Balance at September 30, 2025	Due Within One Year
Business-type activities:					
General obligation bonds	\$ 1,883,273	\$ -	\$ 596,093	\$ 1,287,180	\$ 629,341
General obligation premiums	36,720	-	12,240	24,480	12,240
Notes	2,314,437	-	358,072	1,956,365	307,129
Compensated absences	208,820	92,566	77,595	223,791	20,584
Business-type activities total	4,443,250	92,566	1,044,000	3,491,816	969,294
Government-wide total	\$ 67,696,053	\$ 6,432,112	\$ 8,177,141	\$ 65,951,024	\$ 7,779,626

Debt service requirements at September 30, 2025, were as follows:

Fiscal Year Ending September 30	Governmental Activities							
	General Obligation Bonds		Limited Obligation Bonds		Notes, Leases and SBITA Liabilities		Total	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2026	\$ 2,821,659	\$ 968,389	\$ 2,967,000	\$ 687,790	\$ 669,418	\$ 38,559	\$ 6,458,077	\$ 1,694,738
2027	2,727,161	874,895	3,163,000	1,034,571	174,722	16,882	6,064,883	1,926,348
2028	2,070,000	768,038	3,441,000	752,279	55,531	5,208	5,566,531	1,525,525
2029	2,140,000	693,494	3,547,000	642,694	60,454	2,714	5,747,454	1,338,902
2030	2,045,000	616,081	3,655,000	529,519	-	-	5,700,000	1,145,600
2031-2035	10,955,000	1,959,294	7,182,000	1,629,246	-	-	18,137,000	3,588,540
2036-2040	6,460,000	444,575	4,338,000	505,348	-	-	10,798,000	949,923
2041	-	-	526,000	11,809	-	-	526,000	11,809
	\$ 29,218,820	\$ 6,324,766	\$ 28,819,000	\$ 5,793,256	\$ 960,125	\$ 63,363	\$ 58,997,945	\$ 12,181,385

Fiscal Year Ending September 30	Business-Type Activities					
	General Obligation Bonds		Notes Payable		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
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	-	-	306,719	22,620	306,719	22,620
2029	-	-	312,445	16,894	312,445	16,894
2030	-	-	284,929	11,115	284,929	11,115
2031-2035	-	-	359,756	22,827	359,756	22,827
2036-2037	-	-	84,288	1,238	84,288	1,238
	\$ 1,287,180	\$ 97,251	\$ 1,956,365	\$ 136,746	\$ 3,243,545	\$ 233,977

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Bonds and notes payable at September 30, 2025, 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 in 2-1 and 8-1 of each year.

Debt Service Fund	\$1,422,820	
Public Utility Enterprise Fund	1,287,180	\$2,710,000

\$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. 17,160,000

\$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. 491,000

\$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. 2,670,000

\$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. 7,475,000

\$30,506,000

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 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.

\$8,225,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

<p>\$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; 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 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.</p>	\$1,710,000
<p>\$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.</p>	6,443,000
<p>\$5,698,000 Tax Increment Financing Bonds Series 2025 due in annual installments of \$103,000 to \$526,000, payable 10-1-26 and ending 10-1-40; and interest of 4.49%, payable on 10-1 and 4-1 of each year beginning with 10-1-26 and ending 10-1-40. 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 the sales tax revenues located within the specified benefiting area.</p>	5,698,000
<p>\$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 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 the sales tax revenues located within the specified benefiting area.</p>	4,445,000

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Limited Obligation Bonds - continued:

\$2,500,000 Tax Increment Financing Bonds Series 2024 due in annual installments of \$114,000 to \$225,000, payable 10/1/24 through 10/1/38; and interest of 5.35%, payable on 4-1 and 10-1 of each year beginning with 10-1-24 and ending with 10-1-38. 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 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.

\$2,298,000

\$28,819,000

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 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 through 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.

\$508,523

\$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.

596,356

\$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 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.

493,718

\$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 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.

617,467

\$404,830 note payable to Madison County Wastewater Authority for Parkway Forcemain improvements. The note is payable in monthly installments for 237 months starting 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.

110,490

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Notes- continued:

\$800,000 note payable to the 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.	\$11,548
\$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.	126,786
	\$2,464,888

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, 2025, the amount of outstanding bonded debt was equal to 5.62% of property assessments of \$542,279,694 computed as follows:

Bonded debt:	
General obligation bonds – Governmental Activities	\$30,497,174
General obligation bonds – Business-Type Activities	1,311,660
Less excludable debt:	
General obligation bonds – Business-Type Activities	(1,311,660)
Total debt subject to limitation	\$30,497,174
Assessed valuation	\$542,279,694
Percentage	5.62%

Leases

During the current fiscal year, the City entered into a five-year lease agreement as lessee for the acquisition of tasers. An initial lease liability was recorded in the amount of \$292,464 during the current year. As of September 30, 2025, the value of the lease liability was \$238,467. The City is required to make annual principal payments of \$53,997 to \$63,168. The lease has an interest rate of 4.49 percent. The equipment has a five-year estimated useful life. The value of the right-to-use asset at the end of the current fiscal year was \$292,464 and had accumulated amortization of \$43,869.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2026	\$46,572	\$9,585	\$56,157
2027	50,910	7,494	58,404
2028	55,531	5,208	60,739
2029	60,454	2,714	63,168
Total lease payments	\$213,467	\$25,001	\$238,468

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 8 - LONG-TERM LIABILITIES - CONTINUED:

Subscription-Based Information Technology Arrangement

The City entered into a five-year subscription-based information technology arrangement (SBITA) in FY2023 for the use of police video equipment and cloud storage services. An initial subscription liability was recorded in the amount of \$571,446 during 2023. The City is required to make annual subscription payments of \$133,200 through August 8, 2028. The SBITA has an interest rate of 8.0 percent. The agreement has been reported at the present value of the future minimum payments as of the inception date. These right-of-use assets have an original cost in the amount of \$571,446 and accumulated depreciation of \$238,107, resulting in a net book value of \$333,339.

Obligations of the City’s governmental activities under these agreements at September 30, 2025, are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Year ending September 30,			
2026	\$114,323	\$18,877	\$133,200
2027	<u>123,812</u>	<u>9,388</u>	<u>133,200</u>
Total lease payments	<u>\$238,135</u>	<u>\$28,265</u>	<u>\$266,400</u>

Bond Covenants

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

NOTE 9 - INTERFUND ADVANCES AND TRANSFERS

Advances to/from other funds at September 30, 2025, are as follows:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Colony Park TIF Bond Debt Fund	\$383,054
	Public Utility Fund	2,993,381
	Other Nonmajor Funds	<u>1,242,578</u>
		<u>\$4,619,013</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.

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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 9 - INTERFUND ADVANCES AND TRANSFERS - CONTINUED:

Transfer In	Transfer Out	Amount
General Fund	Public Utility Fund	\$259,267
General Fund	Other Nonmajor Funds	72
		<u>259,339</u>
Other Nonmajor Funds	General Fund	1,820,533
Other Nonmajor Funds	Public Utility Fund	1,069,359
		<u>2,889,892</u>
		<u>\$3,149,231</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 employees are statutorily required to contribute certain percentages of salaries and wages as specified by the Board of Trustees. A member who terminates employment from all covered employers and who is not eligible to receive monthly retirement benefits may request a full refund of his or her accumulated member contributions plus 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

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

below 30 years of 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 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 \$16,044,605 and the total covered payroll was \$15,855,454 for the year ended September 30, 2025. 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, 2025, from 17.9% to 18.4% 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, 2025, 2024, and 2023 were \$2,856,081, \$2,434,289, and \$2,272,823, respectively. The contributions for each year met the required contributions and were paid out of the General Fund, Public Utility Fund, and East Madison County Regional Sewer Fund based on each fund's proportionate share of covered payroll.

At September 30, 2025, the City reported a liability of \$49,604,843 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2024. 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, 2025, the City's proportion was 0.1954 percent, which was an increase of 0.01505 percentage points from its proportion measured as of June 30, 2024.

For the year ended September 30, 2025, the City recognized pension expense of \$7,288,750. At September 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

General Information about the Pension Plan - continued:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$2,241,620	\$-
Net difference between projected and actual earnings on pension plan investments	-	1,365,429
Change of assumptions	1,061,769	473,876
Changes in proportion and differences between City contributions and proportionate share of contributions	3,270,722	-
City contributions subsequent to the measurement date	<u>673,421</u>	<u>-</u>
Total	<u>\$7,247,532</u>	<u>\$1,839,305</u>

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

The \$673,421 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, 2026. 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	
2026	\$4,723,796
2027	850,239
2028	(297,750)
2029	<u>(541,479)</u>
Total	<u>\$4,734,806</u>

Actuarial Assumptions. The total pension liability in the June 30, 2025, 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	7.00 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, 107% of all rates. For females, 97% of female rates up to age 82 and 100% for ages 83 to

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

87 and 110% for ages above 87. Mortality rates for disability retirees were based on the PubG-2010 Disabled Table set forward 1 year and adjusted 134% for males and set forward 2 years and 125% for females. Mortality rates for Contingent Annuitants were based on the PubS-2010(B) Contingent Annuitant Table, set forward 3 years for males and set forward 2 years for females. Mortality rates will be projected generationally using the MP-2021 projection scale to account for future improvements in life expectancy.

The actuarial assumptions used for the purposes of determining the TPL were based on the results of an actuarial experience study for the period July 1, 2020 to June 30, 2024. The experience report is dated April 16, 2025.

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 most recent 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 %	4.75 %
International equity	20 %	4.75 %
Global equity	12 %	4.95 %
Fixed income	20 %	2.25 %
Real estate	10 %	3.75 %
Private equity	10 %	6.00 %
Cash equivalents	1 %	0.50 %
Total	100 %	

* Net of inflation

Discount Rate. The discount rate used to measure the total pension liability was 7.00 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 phased in to 19.90% over five fiscal years (18.40% for FYE 2026, 18.90% for FYE 2027, 19.40% for FYE 2028, 19.90% for FYE 2029 and beyond). 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.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 10 - DEFINED BENEFIT PENSION PLAN - CONTINUED:

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

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate. The following table represents the City's proportionate share of the net pension liability of PERS based on the June 30, 2025 actuarial valuations, calculated using the discount rate of 7.00 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 (6.00 percent) or one percentage point higher (8.00 percent) than the current rate:

	<u>City's Proportionate Share of Net Pension Liability</u>
1.00 % decrease (6.0%)	\$64,504,028
Current discount rate (7.0%)	49,604,843
1.00 % increase (8.0%)	37,366,011

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, 2025

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 \$596 per month per employee to the plan to cover each employee and each employee, at their option, authorize 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. UMR, United Medical Resources, is the third-party administrator and their mailing address is P. O. Box 30541, Salt Lake City, UT 84130. 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 \$1,814,439, 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, 2025

NOTE 13 - HEALTH INSURANCE PLAN - CONTINUED:

For fiscal year ended September 30, 2025, the City was reimbursed \$23,400 for losses in excess of \$65,000 per individual. The AAAP was not exceeded for the fiscal year. The liability reported at September 30, 2025, 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 2023 through 2025 were as follows:

	Balance at Beginning of <u>Fiscal Year</u>	Current Year Claims and Changes in <u>Estimates</u>	Claims <u>Payments</u>	Balance at End of <u>Fiscal Year</u>
2022-2023	\$261,634	\$1,435,425	\$1,498,456	\$198,603
2023-2024	198,603	1,235,629	1,319,705	114,527
2024-2025	114,527	1,472,286	1,462,528	124,285

NOTE 14 - CONTINGENCIES AND COMMITMENTS

Concentrations and Constraints

The City faces a variety of risks that could affect the level of service they provide or their ability to meet obligations as they come due. These risks can arise from vulnerabilities due to concentrations or constraints. The City has identified the following risks:

- Most of the City’s revenues are generated from taxes collected within the city limits and are closely tied to the strength of the local economy. Sales tax account for 39.6% of total governmental fund revenues, while property taxes contribute 22.2%. Substantially all revenues for the proprietary funds are also generated locally.
- The City participates in a cost-sharing defined benefit pension plan. Contribution rates are subject to change based on actuarial valuations, which could significantly increase future expenditures.

CITY OF RIDGELAND, MISSISSIPPI

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025**

NOTE 14 - CONTINGENCIES AND COMMITMENTS - CONTINUED:

Commitments

At September 30, 2025, the City has entered into contracts to construct municipal facilities and infrastructure as follows:

Project	Contract Type	Total Contract Amount	Cost Incurred as of September 30, 2025	Commitment Outstanding as of September 30, 2025
I-55 Light Conversion	Engineering	\$126,768	\$75,000	\$51,768
I-55 Light Conversion	Contractor	546,435	-	546,435
Highland Commerce Drive	Engineering	2,891,865	1,295,719	1,596,146
Purple Creek/Freedom Ridge Drainage	Engineering	804,770	725,216	79,554
Purple Creek/Freedom Ridge Drainage	Contractor	4,588,302	3,341,143	1,247,159
Purple Creek Flood Mitigation & Restoration	Engineering	491,000	132,949	358,051
Top Golf Way Intersection	Engineering	129,000	72,000	57,000
S Wheatley Street	Engineering	625,000	385,000	240,000
S Wheatley Street	Contractor	2,831,086	-	2,831,086
Lake Harbour Rehabilitation	Engineering	385,500	372,700	12,800
Lake Harbour Rehabilitation	Contractor	3,606,311	-	3,606,311
Steed Rd Multiuse Trail	Engineering	95,000	92,180	2,820
Jackson Street Demonstration Project	Engineering	465,000	-	465,000
Highland Colony Tank and Well	Engineering	803,000	553,400	249,600
Highland Colony Tank and Well	Contractor	9,612,018	608,888	9,003,130
Colony Park Water/Sewer Improvements	Engineer	333,100	175,000	158,100
Colony Park Water/Sewer Improvements	Contractor	2,490,497	92,943	2,397,554
Total		<u>\$30,824,652</u>	<u>\$7,922,138</u>	<u>\$22,902,514</u>

NOTE 15 - LEASES RECEIVABLE

The City of Ridgeland currently has nine tower leases to third parties. The leases are for various terms, and the City receives monthly or annual payments depending on the lease terms. The City recognized \$526,827 in lease revenue during the current fiscal year. As of September 30, 2025, the City's receivable for lease payments was \$192,683. Also, the City has a deferred inflow of resources associated with the leases that will be recognized as revenue over the lease terms. As of September 30, 2025, the balance on the deferred inflow of resources was \$205,465.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 16 - NEW ACCOUNTING PRONOUNCEMENTS

Recently Adopted Accounting Pronouncements

GASB Statement No. 101, *Compensated Absences*. The objective of Statement No. 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. This objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. This statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. This statement requires that a liability for certain types of compensated absences - including parental leave, military leave, and jury duty leave - not be recognized until the leave commences. The requirements of this statement are effective for fiscal years beginning after December 15, 2023, and all reporting periods thereafter. The requirements of this standard had no impact on the City's financial statements.

GASB Statement No. 102, *Certain Risk Disclosures*, recognizes that state and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. This statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending. This statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 16 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Adopted Accounting Pronouncements - continued:

- The concentration or constraint
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

The requirements of this statement are effective for fiscal years beginning after June 15, 2024, and all reporting periods thereafter. Management adopted this statement in the current year.

Recently Issued Accounting Pronouncements

GASB Statement No. 103, *Financial Reporting Model Improvements*. The objective of GASB Statement No. 103 is to improve key components of the governmental financial reporting model to enhance the effectiveness of information provided to users.

GASB Statement No. 103 includes the following significant changes:

- Requires presentation of a new Management's Discussion and Analysis (MD&A) format with updated content requirements.
- Introduces unusual or infrequent items reporting guidance.
- Modifies the presentation of the proprietary fund statement of revenues, expenses, and changes in fund net position, including requirements for operating and nonoperating classifications.
- Requires presentation of major component unit information separately in the basic financial statements.
- Updates budgetary comparison information requirements.
- Requires governments to disclose information about significant variances between original and final budget amounts.

The requirements of GASB Statement No. 103 are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. Management is currently evaluating the impact of the adoption of this statement on the City's financial statements.

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. The objective of GASB Statement No. 104 is to enhance the information provided to financial statement users about certain types of capital assets.

GASB Statement No. 104 requires:

- Additional disclosures for capital assets held for sale, including the carrying amount and the circumstances leading to the decision to sell.
- Additional disclosures for lease assets recognized under GASB Statement No. 87.
- Additional disclosures for public-private and public-public partnership (PPP) right-to-use assets recognized under GASB Statement No. 94.
- Disclosure of capital assets not being depreciated if significant to the reporting entity.

CITY OF RIDGELAND, MISSISSIPPI
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2025

NOTE 16 - NEW ACCOUNTING PRONOUNCEMENTS - CONTINUED:

Recently Issued Accounting Pronouncements - continued:

The requirements of this Statement are effective for fiscal years beginning after June 15, 2025, and all reporting periods thereafter. Earlier application is encouraged. 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 31, 2026, 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 - CHANGE IN ACCOUNTING PRINCIPLES

In fiscal year 2025, the City adopted GASB Statement No. 101, Compensated Absences. GASB Statement No. 101 updates the accounting and financial reporting standards for compensated absences in state and local governments to provide a more consistent and unified model for account for all types of compensated absences. It requires that liabilities for compensated absences be recognized for: 1) leave that has not been used, and 2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if: (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The beginning balance is presented in the financial statements for net position has been restated in accordance with GASB Statement No. 100, Accounting Changes and Error Corrections. The resulting restatement of beginning net position and compensated absences liability at September 30, 2025, is computed as follows:

	Net Position		Compensated Absences Liability	
	Governmental Activities	Business-Type Activities	Governmental Activities	Business-Type Activities
Beginning balance, as previously reported at October 1, 2024	\$223,837,222	\$49,347,160	\$1,053,850	\$105,489
Adjustment for GASB 101 adoption	<u>(1,092,319)</u>	<u>(103,331)</u>	<u>1,092,319</u>	<u>103,331</u>
Beginning balance, as restated at October 1, 2024	<u>\$222,744,903</u>	<u>\$49,243,829</u>	<u>\$2,146,169</u>	<u>\$208,820</u>

REQUIRED SUPPLEMENTARY INFORMATION
OTHER THAN MD&A

CITY OF RIDGELAND, MISSISSIPPI

**GENERAL FUND
SEPTEMBER 30, 2024**

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.

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Final Budget</u> <u>Positive</u> <u>(Negative)</u>
REVENUES:				
Sales taxes	\$ 20,884,487	\$ 20,884,487	\$ 18,962,961	\$ (1,921,526)
Ad valorem taxes	6,472,739	6,472,739	6,660,533	187,794
Franchise taxes	1,519,012	1,519,012	1,710,987	191,975
Licenses and permits	533,078	533,078	3,579,760	3,046,682
Intergovernmental	945,199	2,304,897	1,792,897	(512,000)
Charges for services	1,136,147	1,136,147	1,260,276	124,129
Fines and forfeits	884,408	884,408	727,692	(156,716)
Contributions	-	1,600	4,785	3,185
Interest and interest earnings	613,477	613,477	1,505,551	892,074
Net unrealized gain on investments	-	-	109,291	109,291
Miscellaneous	111,572	180,423	302,856	122,433
Total revenues	<u>33,100,119</u>	<u>34,530,268</u>	<u>36,617,589</u>	<u>2,087,321</u>
EXPENDITURES:				
General Government:				
Judicial - City Court:				
Personal services	783,561	783,561	769,061	14,500
Supplies	10,490	10,490	1,266	9,224
Other services and charges	74,612	76,423	60,600	15,823
Total Judicial - City Court	<u>868,663</u>	<u>870,474</u>	<u>830,927</u>	<u>39,547</u>
Mayor and Board:				
Personal services	489,721	505,414	501,017	4,397
Supplies	3,452	3,452	1,788	1,664
Other services and charges	181,572	193,918	172,247	21,671
Total Mayor and Board	<u>674,745</u>	<u>702,784</u>	<u>675,052</u>	<u>27,732</u>
Mayor's Youth Council				
Supplies	-	1,495	926	569
Total Mayor's Youth Council	<u>-</u>	<u>1,495</u>	<u>926</u>	<u>569</u>
Election:				
Other services and charges	72,800	72,800	54,231	18,569
Total Election	<u>72,800</u>	<u>72,800</u>	<u>54,231</u>	<u>18,569</u>
Financial Administration:				
Personal services	1,014,760	1,014,760	1,031,846	(17,086)
Supplies	12,195	12,195	10,082	2,113
Other services and charges	186,990	186,990	165,581	21,409
Total Financial Administration	<u>1,213,945</u>	<u>1,213,945</u>	<u>1,207,509</u>	<u>6,436</u>
MIS:				
Supplies	2,800	2,800	825	1,975
Other services and charges	40,037	40,037	32,122	7,915
Capital outlay	10,600	10,600	-	10,600
Total MIS	<u>53,437</u>	<u>53,437</u>	<u>32,947</u>	<u>20,490</u>

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

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
General Government - Continued:				
Legal:				
Other services and charges	\$ 340,000	\$ 340,000	\$ 251,627	\$ 88,373
Total Legal	<u>340,000</u>	<u>340,000</u>	<u>251,627</u>	<u>88,373</u>
Human Resources:				
Supplies	150	150	113	37
Other services and charges	<u>35,503</u>	<u>35,503</u>	<u>30,565</u>	<u>4,938</u>
Total Human Resources	<u>35,653</u>	<u>35,653</u>	<u>30,678</u>	<u>4,975</u>
General Government Building:				
Personal services	65,243	65,243	66,179	(936)
Supplies	17,965	17,965	14,420	3,545
Other services and charges	<u>639,492</u>	<u>639,492</u>	<u>514,555</u>	<u>124,937</u>
Total General Government Building	<u>722,700</u>	<u>722,700</u>	<u>595,154</u>	<u>127,546</u>
Community Promotion:				
Supplies	550	550	73	477
Other services and charges	<u>164,619</u>	<u>197,535</u>	<u>167,663</u>	<u>29,872</u>
Total Community Promotion	<u>165,169</u>	<u>198,085</u>	<u>167,736</u>	<u>30,349</u>
Engineering:				
Other services and charges	<u>2,500</u>	<u>2,500</u>	-	<u>2,500</u>
Total Engineering	<u>2,500</u>	<u>2,500</u>	-	<u>2,500</u>
Community Development:				
Personal services	1,056,887	1,056,887	1,051,937	4,950
Supplies	26,200	26,200	22,390	3,810
Other services and charges	124,770	150,670	98,766	51,904
Capital outlay	<u>55,000</u>	<u>55,000</u>	<u>41,360</u>	<u>13,640</u>
Total Community Development	<u>1,262,857</u>	<u>1,288,757</u>	<u>1,214,453</u>	<u>74,304</u>
Total General Government				
Personal services	3,410,172	3,425,865	3,420,040	5,825
Supplies	73,802	75,297	51,883	23,414
Other services and charges	1,862,895	1,935,868	1,547,957	387,911
Capital outlay	<u>65,600</u>	<u>65,600</u>	<u>41,360</u>	<u>24,240</u>
Total General Government	<u>5,412,469</u>	<u>5,502,630</u>	<u>5,061,240</u>	<u>441,390</u>

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

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
Public Safety:				
Police:				
Personal services	\$ 7,981,126	\$ 7,981,126	\$ 6,706,818	\$ 1,274,308
Supplies	407,694	411,125	286,079	125,046
Other services and charges	1,397,342	1,414,935	1,181,924	233,011
Capital outlay	810,000	942,279	695,694	246,585
Total Police	<u>10,596,162</u>	<u>10,749,465</u>	<u>8,870,515</u>	<u>1,878,950</u>
Police Donation Fund:				
Capital outlay	1,250	1,250	-	1,250
Total Police Donation Fund	<u>1,250</u>	<u>1,250</u>	<u>-</u>	<u>1,250</u>
Fire:				
Personal services	5,776,139	5,776,139	5,699,364	76,775
Supplies	196,530	201,138	173,014	28,124
Other services and charges	455,423	553,408	524,148	29,260
Capital outlay	244,437	772,064	680,781	91,283
Total Fire	<u>6,672,529</u>	<u>7,302,749</u>	<u>7,077,307</u>	<u>225,442</u>
Court Services Fee Fund:				
Personal services	203,867	203,867	200,011	3,856
Other services and charges	28,500	28,500	28,274	226
Capital outlay	128,260	880,686	516,053	364,633
Total Court Services Fee Fund	<u>360,627</u>	<u>1,113,053</u>	<u>744,338</u>	<u>368,715</u>
Total Public Safety				
Personal services	13,961,132	13,961,132	12,606,193	1,354,939
Supplies	604,224	612,263	459,093	153,170
Other services and charges	1,881,265	1,996,843	1,734,346	262,497
Capital outlay	1,183,947	2,596,279	1,892,528	703,751
Total Public Safety	<u>17,630,568</u>	<u>19,166,517</u>	<u>16,692,160</u>	<u>2,474,357</u>
Public Services:				
Public Works:				
Personal services	2,800,615	2,800,615	2,599,650	200,965
Supplies	672,250	777,821	690,621	87,200
Other services and charges	3,212,411	4,452,340	2,936,739	1,515,601
Capital outlay	3,452,360	4,387,781	4,157,321	230,460
Total Public Works	<u>10,137,636</u>	<u>12,418,557</u>	<u>10,384,331</u>	<u>2,034,226</u>

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

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual Amounts (Budgetary Basis)</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
Public Services - Continued:				
Keep Ridgeland Beautiful:				
Other services and charges	\$ 20,000	\$ 21,000	\$ 17,473	\$ 3,527
Total Keep Ridgeland Beautiful	<u>20,000</u>	<u>21,000</u>	<u>17,473</u>	<u>3,527</u>
Total Public Services:				
Personal services	2,800,615	2,800,615	2,599,650	200,965
Supplies	672,250	777,821	690,621	87,200
Other services and charges	3,232,411	4,473,340	2,954,212	1,519,128
Capital outlay	<u>3,452,360</u>	<u>4,387,781</u>	<u>4,157,321</u>	<u>230,460</u>
Total Public Services	<u>10,157,636</u>	<u>12,439,557</u>	<u>10,401,804</u>	<u>2,037,753</u>
Health and Welfare:				
Other services and charges	<u>131,999</u>	<u>131,999</u>	<u>131,999</u>	<u>-</u>
Total health and welfare	<u>131,999</u>	<u>131,999</u>	<u>131,999</u>	<u>-</u>
Culture and Recreation:				
Parks & Recreation:				
Personal services	1,305,964	1,305,964	1,333,215	(27,251)
Supplies	235,000	235,000	164,049	70,951
Other services and charges	1,001,900	1,001,900	911,815	90,085
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>9,925</u>	<u>60,075</u>
Total Parks and Recreation	<u>2,612,864</u>	<u>2,612,864</u>	<u>2,419,004</u>	<u>193,860</u>
Libraries:				
Other services and charges	<u>159,900</u>	<u>159,900</u>	<u>141,793</u>	<u>18,107</u>
Total Libraries	<u>159,900</u>	<u>159,900</u>	<u>141,793</u>	<u>18,107</u>
Total Culture and Recreation				
Personal services	1,305,964	1,305,964	1,333,215	(27,251)
Supplies	235,000	235,000	164,049	70,951
Other services and charges	1,161,800	1,161,800	1,053,608	108,192
Capital outlay	<u>70,000</u>	<u>70,000</u>	<u>9,925</u>	<u>60,075</u>
Total Culture and Recreation	<u>2,772,764</u>	<u>2,772,764</u>	<u>2,560,797</u>	<u>211,967</u>

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

CITY OF RIDGELAND, MISSISSIPPI

**BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
EXPENDITURES - CONTINUED:				
Debt service:				
Principal	\$ 260,360	\$ 314,357	\$ 314,355	\$ 2
Interest and other fiscal charges	<u>30,470</u>	<u>31,356</u>	<u>31,358</u>	<u>(2)</u>
Total debt service	<u>290,830</u>	<u>345,713</u>	<u>345,713</u>	<u>-</u>
Total expenditures	<u>\$ 36,396,266</u>	<u>40,359,180</u>	<u>35,193,713</u>	<u>5,165,467</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(3,296,147)</u>	<u>(5,828,912)</u>	<u>1,423,876</u>	<u>7,252,788</u>
Other financing sources (uses):				
Transfers in	-	-	259,339	259,339
Transfers out	-	(1,820,533)	(1,820,533)	-
Inception of capital lease	-	-	267,464	267,464
Sale of capital assets	<u>-</u>	<u>-</u>	<u>63,667</u>	<u>63,667</u>
Total other financing sources (uses)	<u>-</u>	<u>(1,820,533)</u>	<u>(1,230,063)</u>	<u>590,470</u>
Net change in fund balance	<u>\$ (3,296,147)</u>	<u>\$ (7,649,445)</u>	193,813	<u>\$ 7,843,258</u>
Fund balance at beginning of year			<u>30,602,455</u>	
Fund balance at end of year			<u>\$ 30,796,268</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			\$ 30,796,268	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			3,970,822	
Net prepaids			322,873	
Net accrued expenditures and related liabilities paid after 30 days			<u>(25,142)</u>	
Fund balance at end of year - GAAP basis			\$ 35,064,821	

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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
City's proportion of the collective net pension liability	\$49,604,843	\$46,845,232	\$44,744,195	\$35,300,940	\$25,747,520	\$33,819,891	\$31,014,648	\$29,739,752	\$29,689,382	\$31,420,132
City's proportionate share of the collective net pension liability	0.1954%	0.1804%	0.1742%	0.1715%	0.1742%	0.1747%	0.1763%	0.1788%	0.1786%	0.1759%
City's covered payroll	\$15,855,454	\$13,898,213	\$13,186,441	\$11,803,906	\$11,580,995	\$11,635,448	\$11,483,568	\$11,418,940	\$11,460,235	\$11,255,168
City's proportionate share of the net pension liability as a percentage of its covered payroll	312.86%	337.06%	339.32%	299.06%	223.44%	290.66%	270.08%	260.44%	259.06%	279.16%
PERS' fiduciary net position as a percentage of the total pension liability	58.38%	56.30%	55.70%	59.93%	70.44%	58.97%	61.59%	62.54%	61.49%	57.47%

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>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
Contractually required contribution	\$ 2,856,081	\$ 2,434,289	\$ 2,272,823	\$ 2,089,787	\$ 2,006,973	\$ 2,024,344	\$ 1,873,614	\$ 1,788,276	\$ 1,816,285	\$ 1,828,010
Contributions in relation to the contractually required contribution	<u>2,856,081</u>	<u>2,434,289</u>	<u>2,272,823</u>	<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>
Contribution deficiency (excess)	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>	\$ <u> -</u>
City's covered payroll	\$ 15,855,454	\$ 13,898,213	\$ 13,062,197	\$ 12,010,293	\$ 11,534,333	\$ 11,635,900	\$ 11,572,091	\$ 11,354,133	\$ 11,531,968	\$ 11,531,968
Contributions as a percentage of a covered payroll	18.01%	17.52%	17.40%	17.40%	17.40%	17.40%	16.19%	15.75%	15.75%	15.85%

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, 2025**

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. 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, 2023 valuation for the September 30, 2024 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	24.7 years
Asset valuation method	5-year smoothed market
Price inflation	2.40 percent
Salary increase	2.65 percent to 17.90 percent, including inflation
Investment rate of return	7.00 percent, net of pension plan investment expense, including inflation

NOTE B - CHANGES IN BENEFIT PROVISIONS

None.

NOTE C - CHANGES OF ASSUMPTIONS

Mortality, withdrawal, disability rates and service retirement rates were adjusted to reflect actual experience more closely. The assumed load for administrative expenses was decreased from 0.26% to 0.25% of payroll.

COMBINING AND INDIVIDUAL FUND
FINANCIAL STATEMENTS AND SCHEDULES

CITY OF RIDGELAND, MISSISSIPPI

**MAJOR GOVERNMENTAL FUNDS
SEPTEMBER 30, 2025**

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.

CITY OF RIDGELAND, MISSISSIPPI
DEBT SERVICE FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Property taxes	\$ 4,311,222	\$ 4,311,222	\$ 4,413,166	\$ 101,944
Intergovernmental	28,485	28,485	31,074	2,589
Interest earnings	30,000	30,000	120,619	90,619
Total revenues	4,369,707	4,369,707	4,564,859	195,152
EXPENDITURES:				
Debt Service:				
Principal	3,350,853	3,350,853	3,350,852	1
Interest and other fiscal charges	1,110,578	1,110,578	1,099,246	11,332
Total expenditures	4,461,431	4,461,431	4,450,098	11,333
NET CHANGE IN FUND BALANCE	\$ (91,724)	\$ (91,724)	114,761	\$ 206,485
Fund balance at beginning of year			1,865,067	
Fund balance at end of year			\$ 1,979,828	
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			\$ 1,979,828	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			113,740	
Fund balance at end of year - GAAP basis			\$ 2,093,568	

CITY OF RIDGELAND, MISSISSIPPI

**COLONY PARK TIF BOND DEBT FUND - MAJOR FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Taxes:				
Sales tax	\$ 1,377,434	\$ 1,377,434	\$ 1,038,008	\$ (339,426)
Property taxes	515,400	515,400	642,314	126,914
Intergovernmental	649,196	649,196	765,323	116,127
Interest earned	<u>88,800</u>	<u>88,800</u>	<u>76,297</u>	<u>(12,503)</u>
Total revenues	<u>2,630,830</u>	<u>2,630,830</u>	<u>2,521,942</u>	<u>(108,888)</u>
EXPENDITURES:				
Debt Service:				
Principal	2,180,000	2,180,000	2,180,000	-
Interest and other fiscal charges	<u>412,813</u>	<u>412,813</u>	<u>368,790</u>	<u>44,023</u>
Total expenditures	<u>2,592,813</u>	<u>2,592,813</u>	<u>2,548,790</u>	<u>44,023</u>
Excess (deficiency) of revenues over (under) expenditures	<u>38,017</u>	<u>38,017</u>	<u>(26,848)</u>	<u>(152,911)</u>
OTHER FINANCING SOURCES:				
Issuance of debt	-	-	5,698,000	5,698,000
Bond costs	-	-	(148,383)	(148,383)
Payment to developers	<u>-</u>	<u>-</u>	<u>(5,000,000)</u>	<u>(5,000,000)</u>
Total other financing sources	<u>-</u>	<u>-</u>	<u>549,617</u>	<u>549,617</u>
NET CHANGE IN FUND BALANCE	<u>\$ 38,017</u>	<u>\$ 38,017</u>	522,769	<u>\$ 484,752</u>
Fund balance at beginning of year			<u>4,193,814</u>	
Fund balance at end of year			<u>\$ 4,716,583</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			\$ 4,716,583	
Adjustments to GAAP basis:				
Net accrued expenditures and related liabilities paid after 30 days			<u>(43,944)</u>	
Fund balance at end of year - GAAP basis			<u>\$ 4,672,639</u>	

CITY OF RIDGELAND, MISSISSIPPI

NONMAJOR GOVERNMENTAL FUNDS

SEPTEMBER 30, 2025

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. City Entrance Sign Hwy 51 Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the construction of the city entrance sign on Highway 51.
5. 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.
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. Friendship Park Recreation Trail Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the rehabilitation of the Friendship Park Recreation Trail.
8. 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.
9. Steed Road Multi-Use Trail Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the multi-use trail along Steed Road.
10. Highland Commerce Drive Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the improvements of Highland Commerce Drive.
11. Performing Arts Center Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the building of the Performing Arts Center.
12. Purple Creek Phase 3 Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the improvements for Purple Creek Phase 3.

CITY OF RIDGELAND, MISSISSIPPI

**NONMAJOR GOVERNMENTAL FUNDS - CONTINUED:
SEPTEMBER 30, 2025**

13. Top Golf Way Intersection Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the construction of the Top Golf Way Intersection.
14. Lake Harbour Overlay Fund - Capital Project Fund - This fund accounts for the financial resources to be used for the overlay of Lake Harbour Drive.
15. I-55 Light Conversion Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the I-55 Light Conversion project.
16. Purple Creek/Freedom Ridge Drainage Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used for drainage improvements in the Purple Creek/Freedom Ridge area.
17. Wheatley Street Improvements Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the Wheatley Street improvements.
18. Lake Harbour and Highway 51 Intersection Fund - Capital Project Fund - This fund accounts for the financial resources to be used in reconstruction of the Lake Harbour and Highway 51 intersection.
19. Traffic Signal Equipment Improvement Fund - Capital Project Fund - This fund accounts for the financial resources for the replacement of traffic signals in the City.
20. Highland Colony Rebuild Fund - Capital Project Fund - This fund accounts for the financial resources to be used in street improvements of Highland Colony.
21. City Center Fund - Capital Project Fund - This fund accounts for the financial resources to be used in the building of the new City Hall.
22. 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, 2025

	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	\$ 144,981	\$ 55,355	\$ 11,753,385	\$ 11,953,721		
Restricted cash	-	1,909,270	-	1,909,270		
Receivables (net of allowance for uncollectibles, where applicable):						
Grants	-	-	1,602,781	1,602,781		
Taxes	-	82,580	-	82,580		
Due from other governments	-	302,002	-	302,002		
Total assets	<u>\$ 144,981</u>	<u>\$ 2,349,207</u>	<u>\$ 13,356,166</u>	<u>\$ 15,850,354</u>		
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>						
Liabilities:						
Accounts payable	\$ 17,815	\$ 2,700	\$ 813,387	\$ 833,902		
Due to other funds	34,600	706,112	501,866	1,242,578		
Unearned revenue	-	-	68,800	68,800		
Total liabilities	<u>52,415</u>	<u>708,812</u>	<u>1,384,053</u>	<u>2,145,280</u>		
Deferred inflows of resources:						
Unavailable revenue - property taxes	-	82,580	-	82,580		
Unavailable revenue - Madison county	-	302,002	-	302,002		
Total deferred inflows of resources	<u>-</u>	<u>384,582</u>	<u>-</u>	<u>384,582</u>		
Fund balances:						
Restricted:						
Public safety	92,566	-	-	92,566		
Debt service	-	1,255,813	-	1,255,813		
Capital projects	-	-	12,001,947	12,001,947		
Unassigned	-	-	(29,834)	(29,834)		
Total fund balances	<u>92,566</u>	<u>1,255,813</u>	<u>11,972,113</u>	<u>13,320,492</u>		
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 144,981</u>	<u>\$ 2,349,207</u>	<u>\$ 13,356,166</u>	<u>\$ 15,850,354</u>		

CITY OF RIDGELAND

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	Special Revenue Fund		Debt Service Funds		Capital Projects Funds		Total Nonmajor Governmental Funds (See Exhibit A-5)
REVENUES:							
Taxes:							
Sales taxes	\$ -	\$ 1,062,286	\$ -	\$ -	\$ -	\$ 1,062,286	\$ 1,062,286
Property taxes	-	89,168	-	-	-	89,168	89,168
Intergovernmental	-	34,966	-	7,042,152	-	7,077,118	7,077,118
Fines and forfeitures	14,046	-	-	-	-	14,046	14,046
Interest earnings	6,653	50,156	-	398,802	-	455,611	455,611
Total revenues	20,699	1,236,576	-	7,440,954	-	8,698,229	8,698,229
EXPENDITURES:							
Public safety	70,183	-	-	-	-	70,183	70,183
Capital outlay	8,524	-	-	6,627,041	-	6,635,565	6,635,565
Debt service:							
Principal	-	795,000	-	-	-	795,000	795,000
Interest and other fiscal charges	-	340,664	-	-	-	340,664	340,664
Total expenditures	78,707	1,135,664	-	6,627,041	-	7,841,412	7,841,412
Excess (deficiency) of revenues over (under) expenditures	(58,008)	100,912	-	813,913	-	856,817	856,817
OTHER FINANCING SOURCES (USES):							
Transfers in	-	-	-	2,889,892	-	2,889,892	2,889,892
Transfers out	-	-	-	(72)	-	(72)	(72)
Total other financing sources (uses)	-	-	-	2,889,820	-	2,889,820	2,889,820
NET CHANGE IN FUND BALANCES	(58,008)	100,912	-	3,703,733	-	3,746,637	3,746,637
Fund balances at beginning of year,	150,574	1,154,901	-	8,268,380	-	9,573,855	9,573,855
Fund balances at end of year	\$ 92,566	\$ 1,255,813	-	\$ 11,972,113	-	\$ 13,320,492	\$ 13,320,492

CITY OF RIDGELAND, MISSISSIPPI

FORFEITURE AND SEIZURE FUND

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Fines and forfeitures	\$ -	\$ -	\$ 23,384	\$ 23,384
Interest earnings	-	-	6,653	6,653
Total revenues	-	-	30,037	30,037
EXPENDITURES:				
Supplies	33,805	38,369	30,976	7,393
Other services and charges	48,150	57,268	39,207	18,061
Capital outlay	24,500	31,770	8,524	23,246
Total expenditures	106,455	127,407	78,707	48,700
NET CHANGE IN FUND BALANCE	\$ (106,455)	\$ (127,407)	(48,670)	\$ 78,737
Fund balance at beginning of year			141,236	
Fund balance at end of year (same as GAAP)			\$ 92,566	

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR DEBT SERVICE FUNDS
AS OF SEPTEMBER 30, 2025**

	Higginbotham TIF Note Debt Fund	Renaissance Phase III TIF Note Debt Fund	Total Nonmajor Debt Service Funds (See Exhibit C-4)
	<u> </u>	<u> </u>	<u> </u>
<u>ASSETS</u>			
Cash and cash equivalents	\$ 55,355	\$ -	\$ 55,355
Restricted cash	282,696	1,626,574	1,909,270
Receivables (net of allowance for uncollectibles, where applicable):			
Taxes	20,111	62,469	82,580
Due from other governments	<u>272,973</u>	<u>29,029</u>	<u>302,002</u>
Total assets	<u>\$ 631,135</u>	<u>\$ 1,718,072</u>	<u>\$ 2,349,207</u>
<u>LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ -	\$ 2,700	\$ 2,700
Due to other funds	<u>-</u>	<u>706,112</u>	<u>706,112</u>
Total liabilities	<u>-</u>	<u>708,812</u>	<u>708,812</u>
Deferred inflows of resources:			
Unavailable revenue - property taxes	20,111	62,469	82,580
Unavailable revenue - Madison county	<u>272,973</u>	<u>29,029</u>	<u>302,002</u>
Total deferred inflows of resources	<u>293,084</u>	<u>91,498</u>	<u>384,582</u>
Fund balances:			
Restricted:			
Debt service	<u>338,051</u>	<u>917,762</u>	<u>1,255,813</u>
Total fund balances	<u>338,051</u>	<u>917,762</u>	<u>1,255,813</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 631,135</u>	<u>\$ 1,718,072</u>	<u>\$ 2,349,207</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, 2025**

	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	\$ 221,424	\$ 840,862	\$ 1,062,286
Property taxes	21,572	67,596	89,168
Intergovernmental	31,110	3,856	34,966
Interest earnings	<u>11,939</u>	<u>38,217</u>	<u>50,156</u>
Total revenues	<u>286,045</u>	<u>950,531</u>	<u>1,236,576</u>
EXPENDITURES:			
Debt service:			
Principal	130,000	665,000	795,000
Interest and other fiscal charges	<u>88,750</u>	<u>251,914</u>	<u>340,664</u>
Total expenditures	<u>218,750</u>	<u>916,914</u>	<u>1,135,664</u>
NET CHANGE IN FUND BALANCES	67,295	33,617	100,912
Fund balances at beginning of year	<u>270,756</u>	<u>884,145</u>	<u>1,154,901</u>
Fund balances at end of year	<u><u>\$ 338,051</u></u>	<u><u>\$ 917,762</u></u>	<u><u>\$ 1,255,813</u></u>

CITY OF RIDGELAND, MISSISSIPPI

**HIGGINBOTHAM TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<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	\$ 166,068	\$ 166,068	\$ 221,424	\$ 55,356
Property taxes	21,572	21,572	21,572	-
Intergovernmental	31,110	31,110	31,110	-
Interest earnings	3,840	3,840	11,939	8,099
Total revenues	<u>222,590</u>	<u>222,590</u>	<u>286,045</u>	<u>63,455</u>
EXPENDITURES:				
Debt service:				
Principal	130,000	130,000	130,000	-
Interest	<u>88,750</u>	<u>88,750</u>	<u>88,750</u>	<u>-</u>
Total expenditures	<u>218,750</u>	<u>218,750</u>	<u>218,750</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 3,840</u>	<u>\$ 3,840</u>	67,295	<u>\$ 63,455</u>
Fund balance at beginning of year			<u>270,756</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 338,051</u>	

CITY OF RIDGELAND, MISSISSIPPI

**RENAISSANCE PHASE III TIF NOTE DEBT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<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:				
Taxes:				
Sales taxes	\$ 840,551	\$ 840,551	\$ 840,862	\$ 311
Property taxes	67,583	67,583	67,596	13
Intergovernmental	4,182	4,182	38,217	34,035
Interest earnings	5,640	5,640	3,856	(1,784)
Total revenues	<u>917,956</u>	<u>917,956</u>	<u>950,531</u>	<u>32,575</u>
EXPENDITURES:				
Debt service:				
Principal	665,000	665,000	665,000	-
Interest	<u>252,316</u>	<u>252,316</u>	<u>251,914</u>	<u>402</u>
Total expenditures	<u>917,316</u>	<u>917,316</u>	<u>916,914</u>	<u>402</u>
NET CHANGE IN FUND BALANCE	<u>\$ 640</u>	<u>\$ 640</u>	33,617	<u>\$ 32,977</u>
Fund balance at beginning of year			<u>884,145</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 917,762</u>	

CITY OF RIDGELAND, MISSISSIPPI
COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF SEPTEMBER 30, 2025

	City Entrance Sign Hwy 51 Fund	2019 \$19.96M Bond Issue Fund	East County Line Road Rehab Fund	Friendship Park Rec Trail Fund	Lake Harbour Drive Extension Fund	Steed Road Multi-Use Trail Fund	Highland Commerce Drive Fund	Performing Arts Center Fund	Purple Creek Phase 3 Fund
<u>ASSETS</u>									
Cash and cash equivalents	\$ 15,000	\$ 376,633	\$ -	\$ -	\$ -	\$ 468,101	\$ 6,392,072	\$ 5,000	\$ 1,232,304
Receivables, net of allowance for uncollectibles:									
Grants	-	-	245,169	-	-	-	-	-	-
Total assets	<u>15,000</u>	<u>376,633</u>	<u>245,169</u>	<u>-</u>	<u>-</u>	<u>468,101</u>	<u>6,392,072</u>	<u>5,000</u>	<u>1,232,304</u>
<u>LIABILITIES AND FUND BALANCES</u>									
Liabilities:									
Accounts payable	-	-	-	-	-	43,986	162,180	-	31,920
Due to other funds	-	-	235,355	-	-	-	-	-	-
Unearned revenue	-	-	-	-	-	-	-	-	-
Total liabilities	<u>-</u>	<u>-</u>	<u>235,355</u>	<u>-</u>	<u>-</u>	<u>43,986</u>	<u>162,180</u>	<u>-</u>	<u>31,920</u>
Fund balances:									
Restricted for:									
Capital projects	15,000	376,633	9,814	-	-	424,115	6,229,892	5,000	1,200,384
Unassigned	-	-	-	-	-	-	-	-	-
Total fund balances	<u>15,000</u>	<u>376,633</u>	<u>9,814</u>	<u>-</u>	<u>-</u>	<u>424,115</u>	<u>6,229,892</u>	<u>5,000</u>	<u>1,200,384</u>
Total liabilities and fund balances	<u>\$ 15,000</u>	<u>\$ 376,633</u>	<u>\$ 245,169</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 468,101</u>	<u>\$ 6,392,072</u>	<u>\$ 5,000</u>	<u>\$ 1,232,304</u>

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING BALANCE SHEET
NONMAJOR CAPITAL PROJECTS FUNDS
AS OF SEPTEMBER 30, 2025**

Top Golf Way Intersection Fund	Lake Harbour Overlay Fund	I-55 Light Conversion	Purple Creek/ Freedom Ridge Drainage Improvement Fund	Wheatley Street Improvements Fund	Lake Harbour Drive and Highway 51 Intersection 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)
\$ 996,650	\$ 1,018,182	\$ 162,712	\$ 374,426	\$ 136,211	\$ -	\$ -	\$ 88,180	\$ -	\$ 487,914	\$ 11,753,385
-	-	-	1,120,935	-	236,677	-	-	-	-	1,602,781
<u>996,650</u>	<u>1,018,182</u>	<u>162,712</u>	<u>1,495,361</u>	<u>136,211</u>	<u>236,677</u>	<u>-</u>	<u>88,180</u>	<u>-</u>	<u>487,914</u>	<u>13,356,166</u>
-	20,000	5,000	520,013	30,288	-	-	-	-	-	813,387
-	-	-	-	-	266,511	-	-	-	-	501,866
-	-	-	68,800	-	-	-	-	-	-	68,800
-	<u>20,000</u>	<u>5,000</u>	<u>588,813</u>	<u>30,288</u>	<u>266,511</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,384,053</u>
996,650	998,182	157,712	906,548	105,923	-	-	88,180	-	487,914	12,001,947
-	-	-	-	-	(29,834)	-	-	-	-	(29,834)
<u>996,650</u>	<u>998,182</u>	<u>157,712</u>	<u>906,548</u>	<u>105,923</u>	<u>(29,834)</u>	<u>-</u>	<u>88,180</u>	<u>-</u>	<u>487,914</u>	<u>11,972,113</u>
<u>\$ 996,650</u>	<u>\$ 1,018,182</u>	<u>\$ 162,712</u>	<u>\$ 1,495,361</u>	<u>\$ 136,211</u>	<u>\$ 236,677</u>	<u>\$ -</u>	<u>\$ 88,180</u>	<u>\$ -</u>	<u>\$ 487,914</u>	<u>\$ 13,356,166</u>

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	City Entrance Sign Hwy 51 Fund	2019 \$19.96M Bond Issue Fund	East County Line Road Rehab Fund	Friendship Park Rec Trail Fund	Lake Harbour Drive Extension Fund	Steed Road Multi-Use Trail Fund	Highland Commerce Drive Fund	Performing Arts Center Fund	Purple Creek Phase 3 Fund
REVENUES:									
Intergovernmental	\$ -	\$ -	\$ 19,317	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
Interest income	-	92,944	-	-	-	-	230,231	-	-
Total revenues	-	92,944	19,317	-	-	-	2,230,231	-	-
EXPENDITURES:									
Capital outlay	-	-	22,224	-	-	80,124	305,197	-	132,949
Total expenditures	-	-	22,224	-	-	80,124	305,197	-	132,949
Excess (deficiency) of revenues over (under) expenditures	-	92,944	(2,907)	-	-	(80,124)	1,925,034	-	(132,949)
OTHER FINANCING SOURCES (USES):									
Transfers in	-	-	-	-	-	-	-	-	1,333,333
Transfers out	-	(629,033)	(13,517)	(9,625)	(500,038)	-	-	-	-
Total other financing sources (uses)	-	(629,033)	(13,517)	(9,625)	(500,038)	-	-	-	1,333,333
NET CHANGE IN FUND BALANCES	-	(536,089)	(16,424)	(9,625)	(500,038)	(80,124)	1,925,034	-	1,200,384
Fund balances at beginning of year	15,000	912,722	26,238	9,625	500,038	504,239	4,304,858	5,000	-
Fund balances at beginning of year	15,000	912,722	26,238	9,625	500,038	504,239	4,304,858	5,000	-
Fund balances at end of year	\$ 15,000	\$ 376,633	\$ 9,814	\$ -	\$ -	\$ 424,115	\$ 6,229,892	\$ 5,000	\$ 1,200,384

CITY OF RIDGELAND, MISSISSIPPI

**COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
NONMAJOR CAPITAL PROJECTS FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

Top Golf Way Intersection Fund	Lake Harbour Overlay Fund	I-55 Light Conversion	Purple Creek/ Freedom Ridge Drainage Improvement Fund	Wheatley Street Improvements Fund	Lake Harbour Drive and Highway 51 Intersection Fund	Traffic Signal Equipment Improvement Fund	Highland Colony Rebuild Fund	City Center Fund	Jackson Street Redevelopment Fund	Eliminations	Total Nonmajor Capital Projects Funds (See Exhibit C-5)
\$ -	\$ -	\$ -	\$ 3,500,835	\$ 487,000	\$ 1,035,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,042,152
-	3,881	7,894	40,792	4,210	13,788	-	5,062	-	-	-	398,802
-	3,881	7,894	3,541,627	491,210	1,048,788	-	5,062	-	-	-	7,440,954
72,709	290,200	75,182	3,643,935	385,288	1,597,903	-	21,330	-	-	-	6,627,041
72,709	290,200	75,182	3,643,935	385,288	1,597,903	-	21,330	-	-	-	6,627,041
(72,709)	(286,319)	(67,288)	(102,308)	105,922	(549,115)	-	(16,268)	-	-	-	813,913
1,069,359	610,651	225,000	1,185,671	-	-	-	-	-	487,200	(2,021,322)	2,889,892
-	-	-	-	(777,433)	-	(72)	(29,676)	(62,000)	-	2,021,322	(72)
1,069,359	610,651	225,000	1,185,671	(777,433)	-	(72)	(29,676)	(62,000)	487,200	-	2,889,820
996,650	324,332	157,712	1,083,363	(671,511)	(549,115)	(72)	(45,944)	(62,000)	487,200	-	3,703,733
-	673,850	-	(176,815)	777,434	519,281	72	134,124	62,000	714	-	8,268,380
-	673,850	-	(176,815)	777,434	519,281	72	134,124	62,000	714	-	8,268,380
<u>\$ 996,650</u>	<u>\$ 998,182</u>	<u>\$ 157,712</u>	<u>\$ 906,548</u>	<u>\$ 105,923</u>	<u>\$ (29,834)</u>	<u>\$ -</u>	<u>\$ 88,180</u>	<u>\$ -</u>	<u>\$ 487,914</u>	<u>\$ -</u>	<u>\$ 11,972,113</u>

CITY OF RIDGELAND, MISSISSIPPI
CITY ENTRANCE SIGN HWY 51 FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

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

CITY OF RIDGELAND, MISSISSIPPI

**2019 \$19.96M BOND ISSUE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<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	\$ -	\$ -	\$ 121,842	\$ 121,842
Total revenues	<u>-</u>	<u>-</u>	<u>121,842</u>	<u>121,842</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>121,842</u>	<u>121,842</u>
OTHER FINANCING USES:				
Transfers out	<u>(629,033)</u>	<u>(629,033)</u>	<u>(629,033)</u>	<u>-</u>
Total other financing uses	<u>(629,033)</u>	<u>(629,033)</u>	<u>(629,033)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (629,033)</u>	<u>\$ (629,033)</u>	<u>(507,191)</u>	<u>\$ 121,842</u>
Fund balance at beginning of year			<u>883,824</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 376,633</u>	

CITY OF RIDGELAND, MISSISSIPPI
EAST COUNTY LINE ROAD REHAB
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ 39,018	\$ 257,620	\$ 218,602
Total revenues	-	39,018	257,620	218,602
EXPENDITURES:				
Capital outlay	-	45,255	22,224	23,031
Total expenditures	-	45,255	22,224	23,031
Excess (deficiency) of revenue over (under) expenditures	-	(6,237)	235,396	241,633
OTHER FINANCING SOURCES:				
Transfers out	-	(13,517)	(13,517)	-
Total other financing sources	-	(13,517)	(13,517)	-
NET CHANGE IN FUND BALANCE	\$ -	\$ (19,754)	221,879	\$ 241,633
Fund balance at beginning of year			(457,234)	
Fund balance at end of year			\$ (235,355)	
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			\$ (235,355)	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			245,169	
Net change in fund balance - GAAP basis			\$ 9,814	

CITY OF RIDGELAND, MISSISSIPPI
FRIENDSHIP PARK REC TRAIL FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts	Variance with Final Budget
	<u>Original</u>	<u>Final</u>	(Budgetary Basis)	Positive (Negative)
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ 72,089	\$ 72,089
Total revenues	<u>-</u>	<u>-</u>	<u>72,089</u>	<u>72,089</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>72,089</u>	<u>72,089</u>
OTHER FINANCING SOURCES:				
Transfers out	<u>-</u>	<u>(9,625)</u>	<u>(9,625)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(9,625)</u>	<u>(9,625)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ (9,625)</u>	62,464	<u>\$ 72,089</u>
Fund balance at beginning of year			<u>(62,464)</u>	
Fund balance at end of year (same as GAAP)			<u>\$ -</u>	

CITY OF RIDGELAND, MISSISSIPPI
LAKE HARBOUR DRIVE EXTENSION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES:				
Transfers out	<u>(500,038)</u>	<u>(500,038)</u>	<u>(500,038)</u>	<u>-</u>
Total other financing sources	<u>(500,038)</u>	<u>(500,038)</u>	<u>(500,038)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (500,038)</u></u>	<u><u>\$ (500,038)</u></u>	<u>(500,038)</u>	<u><u>\$ -</u></u>
Fund balance at beginning of year			<u>500,038</u>	
Fund balance at end of year (same as GAAP)			<u><u>\$ -</u></u>	

CITY OF RIDGELAND, MISSISSIPPI
STEED ROAD MULTI-USE TRAIL
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ 894,425	\$ 894,425	\$ -	\$ (894,425)
Total revenues	894,425	894,425	-	(894,425)
EXPENDITURES:				
Capital outlay	1,399,749	1,399,749	80,124	1,319,625
Total expenditures	1,399,749	1,399,749	80,124	1,319,625
NET CHANGE IN FUND BALANCE	\$ (505,324)	\$ (505,324)	(80,124)	\$ 425,200
Fund balance at beginning of year			504,239	
Fund balance at end of year (same as GAAP)			\$ 424,115	

CITY OF RIDGELAND, MISSISSIPPI
HIGHLAND COMMERCE DRIVE FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 4,000,000	\$ 4,000,000	\$ 2,000,000	\$ (2,000,000)
Interest earned	<u>125,000</u>	<u>125,000</u>	<u>230,231</u>	<u>105,231</u>
Total revenues	<u>4,125,000</u>	<u>4,125,000</u>	<u>2,230,231</u>	<u>(1,894,769)</u>
EXPENDITURES:				
Capital outlay	<u>7,596,527</u>	<u>7,596,527</u>	<u>305,197</u>	<u>7,291,330</u>
Total expenditures	<u>7,596,527</u>	<u>7,596,527</u>	<u>305,197</u>	<u>7,291,330</u>
NET CHANGE IN FUND BALANCE	<u>\$ (3,471,527)</u>	<u>\$ (3,471,527)</u>	1,925,034	<u>\$ 5,396,561</u>
Fund balance at beginning of year			<u>4,304,858</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 6,229,892</u>	

CITY OF RIDGELAND, MISSISSIPPI
PERFORMING ARTS CENTER FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Contributions	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	-	<u>\$ -</u>
Fund balance at beginning of year			<u>5,000</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 5,000</u>	

CITY OF RIDGELAND, MISSISSIPPI

**PURPLE CREEK PHASE 3 - FLOOD MITIGATION & RESTORATION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ 4,000,000	\$ -	\$ (4,000,000)
Total revenues	<u>-</u>	<u>4,000,000</u>	<u>-</u>	<u>(4,000,000)</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>5,333,333</u>	<u>132,949</u>	<u>5,200,384</u>
Total expenditures	<u>-</u>	<u>5,333,333</u>	<u>132,949</u>	<u>5,200,384</u>
Excess (deficiency) of revenue over (under) expenditures	<u>-</u>	<u>(1,333,333)</u>	<u>(132,949)</u>	<u>1,200,384</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>-</u>	<u>1,333,333</u>	<u>1,333,333</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>1,333,333</u>	<u>1,333,333</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>1,200,384</u>	<u>\$ 1,200,384</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 1,200,384</u>	

CITY OF RIDGELAND, MISSISSIPPI
TOPGOLF WAY IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	-	1,069,359	72,709	996,650
Total expenditures	-	1,069,359	72,709	996,650
Excess (deficiency) of revenue over (under) expenditures	-	(1,069,359)	(72,709)	996,650
OTHER FINANCING SOURCES:				
Transfers in	-	1,069,359	1,069,359	-
Total other financing sources	-	1,069,359	1,069,359	-
NET CHANGE IN FUND BALANCE	\$ -	\$ -	996,650	\$ 996,650
Fund balance at beginning of year			-	
Fund balance at end of year (same as GAAP)			\$ 996,650	

CITY OF RIDGELAND, MISSISSIPPI
LAKE HARBOUR OVERLAY FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 3,910,000	\$ 3,910,000	\$ -	\$ (3,910,000)
Interest earned	<u>-</u>	<u>-</u>	<u>3,881</u>	<u>3,881</u>
Total revenues	<u>3,910,000</u>	<u>3,910,000</u>	<u>3,881</u>	<u>(3,906,119)</u>
EXPENDITURES:				
Capital outlay	<u>5,219,500</u>	<u>5,219,500</u>	<u>290,200</u>	<u>4,929,300</u>
Total expenditures	<u>5,219,500</u>	<u>5,219,500</u>	<u>290,200</u>	<u>4,929,300</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(1,309,500)</u>	<u>(1,309,500)</u>	<u>(286,319)</u>	<u>1,023,181</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>610,650</u>	<u>610,650</u>	<u>610,651</u>	<u>1</u>
Total other financing sources	<u>610,650</u>	<u>610,650</u>	<u>610,651</u>	<u>1</u>
NET CHANGE IN FUND BALANCE	<u>\$ (698,850)</u>	<u>\$ (698,850)</u>	324,332	<u>\$ 1,023,182</u>
Fund balance at beginning of year			<u>673,850</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 998,182</u>	

CITY OF RIDGELAND, MISSISSIPPI
I-55 LIGHT CONVERSION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ 460,000	\$ 460,000	\$ -	\$ (460,000)
Interest earned	<u>-</u>	<u>-</u>	<u>7,894</u>	<u>7,894</u>
Total revenues	<u>460,000</u>	<u>460,000</u>	<u>7,894</u>	<u>(452,106)</u>
EXPENDITURES:				
Capital outlay	<u>685,000</u>	<u>685,000</u>	<u>75,182</u>	<u>609,818</u>
Total expenditures	<u>685,000</u>	<u>685,000</u>	<u>75,182</u>	<u>609,818</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(225,000)</u>	<u>(225,000)</u>	<u>(67,288)</u>	<u>157,712</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
Total other financing sources	<u>225,000</u>	<u>225,000</u>	<u>225,000</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	157,712	<u>\$ 157,712</u>
Fund balance at beginning of year			<u>-</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 157,712</u>	

CITY OF RIDGELAND, MISSISSIPPI

**PURPLE CREEK/FREEDOM RIDGE DRAINAGE IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
			<u>(Budgetary</u>	<u>Budget</u>
			<u>Basis)</u>	<u>Positive</u>
				<u>(Negative)</u>
REVENUES:				
Intergovernmental	\$ 2,571,172	\$ 2,571,172	\$ 2,550,249	\$ (20,923)
Interest earned	<u>-</u>	<u>-</u>	<u>40,792</u>	<u>40,792</u>
Total revenues	<u>2,571,172</u>	<u>2,571,172</u>	<u>2,591,041</u>	<u>19,869</u>
EXPENDITURES:				
Capital outlay	<u>4,364,469</u>	<u>5,095,810</u>	<u>3,444,025</u>	<u>1,651,785</u>
Total expenditures	<u>4,364,469</u>	<u>5,095,810</u>	<u>3,444,025</u>	<u>1,651,785</u>
Excess (deficiency) of revenue over (under) expenditures	<u>(1,793,297)</u>	<u>(2,524,638)</u>	<u>(852,984)</u>	<u>1,671,654</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>293,420</u>	<u>1,185,671</u>	<u>1,185,671</u>	<u>-</u>
Total other financing sources	<u>293,420</u>	<u>1,185,671</u>	<u>1,185,671</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (1,499,877)</u></u>	<u><u>\$ (1,338,967)</u></u>	332,687	<u><u>\$ 1,671,654</u></u>
Fund balance at beginning of year			<u>(347,164)</u>	
Fund balance at end of year			<u><u>\$ (14,477)</u></u>	
EXPLANATION OF DIFFERENCES BETWEEN NET CHANGE IN BUDGETARY BASIS FUND BALANCE AND NET CHANGE IN GAAP BASIS FUND BALANCE:				
Fund balance at end of year - budgetary basis			\$ (14,477)	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			1,120,935	
Net accrued expenditures and related liabilities paid after 30 days			<u>(199,910)</u>	
Net change in fund balance - GAAP basis			<u><u>\$ 906,548</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

**WHEATLEY STREET IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u> <u>Amounts</u> <u>(Budgetary</u> <u>Basis)</u>	<u>Variance</u> <u>with Final</u> <u>Budget</u> <u>Positive</u> <u>(Negative)</u>
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ 3,487,000	\$ 487,000	\$ (3,000,000)
Interest earned	<u>10,000</u>	<u>10,000</u>	<u>4,210</u>	<u>(5,790)</u>
Total revenues	<u>10,000</u>	<u>3,497,000</u>	<u>491,210</u>	<u>(3,005,790)</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>3,487,000</u>	<u>385,288</u>	<u>3,101,712</u>
Total expenditures	<u>-</u>	<u>3,487,000</u>	<u>385,288</u>	<u>3,101,712</u>
Excess (deficiency) of revenue over (under) expenditures	<u>10,000</u>	<u>10,000</u>	<u>105,922</u>	<u>95,922</u>
OTHER FINANCING SOURCES:				
Transfers out	<u>-</u>	<u>(777,433)</u>	<u>(777,433)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(777,433)</u>	<u>(777,433)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ 10,000</u>	<u>\$ (767,433)</u>	<u>(671,511)</u>	<u>\$ 95,922</u>
Fund balance at beginning of year			<u>777,434</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 105,923</u>	

CITY OF RIDGELAND, MISSISSIPPI

**LAKE HARBOUR DRIVE/HIGHWAY 51 INTERSECTION FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2024**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
			<u>(Budgetary</u>	<u>Budget</u>
			<u>Basis)</u>	<u>Positive</u>
				<u>(Negative)</u>
REVENUES:				
Intergovernmental	\$ 1,035,000	\$ 1,035,000	\$ 798,323	\$ (236,677)
Interest earned	<u>-</u>	<u>-</u>	<u>13,788</u>	<u>13,788</u>
Total revenues	<u>1,035,000</u>	<u>1,035,000</u>	<u>812,111</u>	<u>(222,889)</u>
EXPENDITURES:				
Capital outlay	<u>1,560,968</u>	<u>1,560,968</u>	<u>1,601,258</u>	<u>(40,290)</u>
Total expenditures	<u>1,560,968</u>	<u>1,560,968</u>	<u>1,601,258</u>	<u>(40,290)</u>
NET CHANGE IN FUND BALANCE	<u>\$ (525,968)</u>	<u>\$ (525,968)</u>	(789,147)	<u>\$ (263,179)</u>
Fund balance at beginning of year			<u>522,636</u>	
Fund balance at end of year			<u>\$ (266,511)</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			\$ (266,511)	
Adjustments to GAAP basis:				
Net accrued revenue and related receivables			<u>236,677</u>	
Fund balance at end of year - GAAP basis			<u>\$ (29,834)</u>	

CITY OF RIDGELAND, MISSISSIPPI

**TRAFFIC SIGNAL EQUIPMENT IMPROVEMENT FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025**

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance</u>
	<u>Original</u>	<u>Final</u>	<u>Amounts</u>	<u>with Final</u>
			<u>(Budgetary</u>	<u>Budget</u>
			<u>Basis)</u>	<u>Positive</u>
				<u>(Negative)</u>
REVENUES:				
Intergovernmental	\$ -	\$ -	\$ -	\$ -
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenue over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
OTHER FINANCING SOURCES:				
Transfers out	<u>(72)</u>	<u>(72)</u>	<u>(72)</u>	<u>-</u>
Total other financing sources	<u>(72)</u>	<u>(72)</u>	<u>(72)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u><u>\$ (72)</u></u>	<u><u>\$ (72)</u></u>	<u>(72)</u>	<u><u>\$ -</u></u>
Fund balance at beginning of year			<u>72</u>	
Fund balance at end of year (same as GAAP)			<u><u>\$ -</u></u>	

CITY OF RIDGELAND, MISSISSIPPI

HIGHLAND COLONY REBUILD

BUDGETARY COMPARISON SCHEDULE

FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Interest earned	\$ -	\$ -	\$ 5,062	\$ 5,062
Total revenues	<u>-</u>	<u>-</u>	<u>5,062</u>	<u>5,062</u>
EXPENDITURES:				
Capital outlay	<u>63,998</u>	<u>63,998</u>	<u>21,330</u>	<u>42,668</u>
Total expenditures	<u>63,998</u>	<u>63,998</u>	<u>21,330</u>	<u>42,668</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(63,998)</u>	<u>(63,998)</u>	<u>(16,268)</u>	<u>47,730</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>-</u>	<u>(29,676)</u>	<u>(29,676)</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>(29,676)</u>	<u>(29,676)</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ (63,998)</u>	<u>\$ (93,674)</u>	<u>(45,944)</u>	<u>\$ 47,730</u>
Fund balance at beginning of year			<u>134,124</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 88,180</u>	

CITY OF RIDGELAND, MISSISSIPPI
CITY CENTER FUND
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	Original	Final		
REVENUES:				
Miscellaneous	\$ -	\$ -	\$ -	\$ -
Total revenues	-	-	-	-
EXPENDITURES:				
Capital outlay	60,345	-	-	-
Total expenditures	60,345	-	-	-
Excess (deficiency) of revenue over (under) expenditures	(60,345)	-	-	-
OTHER FINANCING SOURCES (USES):				
Transfers out	-	(62,000)	(62,000)	-
Total other financing sources (uses)	-	(62,000)	(62,000)	-
Excess (deficiency) of revenues over (under) expenditures	(60,345)	(62,000)	(62,000)	-
NET CHANGE IN FUND BALANCE	\$ (60,345)	\$ (62,000)	(62,000)	\$ -
Fund balance at beginning of year			62,000	
Fund balance at end of year (same as GAAP)			\$ -	

CITY OF RIDGELAND, MISSISSIPPI
JACKSON STREET REDEVELOPMENT
BUDGETARY COMPARISON SCHEDULE
FOR THE YEAR ENDED SEPTEMBER 30, 2025

	<u>Budgeted Amounts</u>		Actual Amounts (Budgetary Basis)	Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
REVENUES:				
Intergovernmental	\$ -	\$ 1,948,800	\$ -	\$ (1,948,800)
Total revenues	<u>-</u>	<u>1,948,800</u>	<u>-</u>	<u>(1,948,800)</u>
EXPENDITURES:				
Capital outlay	<u>-</u>	<u>2,436,000</u>	<u>-</u>	<u>2,436,000</u>
Total expenditures	<u>-</u>	<u>2,436,000</u>	<u>-</u>	<u>2,436,000</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(487,200)</u>	<u>-</u>	<u>487,200</u>
OTHER FINANCING SOURCES:				
Transfers in	<u>-</u>	<u>487,200</u>	<u>487,200</u>	<u>-</u>
Total other financing sources	<u>-</u>	<u>487,200</u>	<u>487,200</u>	<u>-</u>
NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	487,200	<u>\$ 487,200</u>
Fund balance at beginning of year			<u>714</u>	
Fund balance at end of year (same as GAAP)			<u>\$ 487,914</u>	

SUPPLEMENTAL INFORMATION
(UNAUDITED)

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF INVESTMENTS - ALL FUNDS
SEPTEMBER 30, 2025**

GENERAL FUND:

U.S. Treasury securities	\$ 3,727,827
Governmental National Mortgage Association (GNMA)	8,109,752
US International Development Finance Corporation	155,650
Municipal obligations	1,899,973
Small Business Administration asset-backed securities	110,840
Small Business Administration loans	<u>1,485,899</u>
	<u>15,489,941</u>

PUBLIC UTILITY FUND:

U.S. Treasury securities	3,699,125
Governmental National Mortgage Association (GNMA)	2,883,762
Municipal obligations	464,437
Private Export Funding Corp	700,192
Small Business Administration loans	<u>557,681</u>
	<u>8,305,197</u>

Total of all investments \$ 23,795,138

CITY OF RIDGELAND, MISSISSIPPI

**SCHEDULE OF SURETY BONDS FOR MUNICIPAL OFFICIALS
SEPTEMBER 30, 2025**

<u>Position</u>	<u>Name</u>	<u>Company</u>	<u>Amount</u>
Mayor	Gene F. McGee	Travelers	\$ 100,000
Alderman	Chuck Gautier	Travelers	100,000
Alderman	Wesley Hamlin	Travelers	100,000
Alderman	Kenneth Heard, Jr.	Travelers	100,000
Alderman	William Lee	Travelers	100,000
Alderman	Brian Ramsey	Travelers	100,000
Alderman	D.I. Smith	Travelers	100,000
Alderman	Kevin Holder	Travelers	100,000
City Clerk	Angela Richburg	Travelers	50,000
Finance Manager	Ashley Daniel	Travelers	50,000
Utility Manager	Kimberly Traylor	Travelers	50,000
Utility Billing Clerk	Lee Ann Keith	Travelers	50,000
Deputy Clerk	Cindy Boatner	Travelers	50,000
Deputy Clerk	Ina Byrd	Travelers	50,000
Deputy Clerk	Ericka Brown-Shelton	Travelers	50,000
Deputy Clerk	Karen Knight	Travelers	50,000
Deputy Clerk	Leslie Thomas	Travelers	50,000
Accounts Payable Clerk	Marlene Ware	Travelers	50,000
Purchasing Clerk	Georgia Myrick	Travelers	50,000
Rental Inspection Manager	Bayleigh Sears	Travelers	50,000
Admin Assistant	Lauren Chamblee	Travelers	50,000
Program Coordinator	Joanna Brandon	Travelers	50,000
Events Coordinator	Ben McDonald	Travelers	50,000
Sr. Adult Coordinator	Neely Jones	Travelers	50,000
Athletics Coordinator	Ronald Watson	Travelers	50,000
Custodian	Grant Boteler	Travelers	50,000
Court Clerk	Michele Wallace	Travelers	50,000
Deputy Court Clerk	Alexandria McDaniels	Travelers	50,000
Deputy Court Clerk	Laondra Williams	Travelers	50,000
Records Clerk	Stephanie McMillian	Travelers	50,000
Records Clerk	Jaquesha Lee	Travelers	50,000
Records Clerk	Shelby Taylor	Travelers	50,000
Police Chief	David B Myers	Travelers	50,000
Evidence Custodian	Justin Smith	Travelers	50,000
Booking Officer	Antwain Phillips	Travelers	50,000
Booking Officer	Khalia McDonald	Travelers	50,000
Booking Officer	Tony Thompson	Travelers	50,000
Booking Officer	William Osborne	Travelers	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, 2025**

	Date of <u>Obligation</u>	Date of <u>Maturity</u>	Interest <u>Rate</u>	Original <u>Amount</u>	Balance October 1, <u>2024</u>	<u>Current Year Transactions</u>			Balance September 30, <u>2025</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	\$ 979,000	\$ -	\$ (488,000)	\$ -	\$ 491,000
General obligation bonds	07-15-14	06-01-34	3-4%	5,100,000	2,925,000	-	(255,000)	-	2,670,000
Refunding bonds	12-18-14	08-01-27	2-5%	6,053,549	2,081,727	-	(658,907)	-	1,422,820
Bond premium				175,874	40,586	-	(13,529)	-	27,057
General obligation bonds	12-22-15	12-01-35	2.25-3.125%	11,900,000	8,030,000	-	(555,000)	-	7,475,000
Bond premium				173,695	97,702	-	(8,685)	-	89,017
General obligation bonds	08-20-19	08-01-39	3-4%	19,960,000	17,960,000	-	(800,000)	-	17,160,000
Bond premium				1,660,402	1,245,300	-	(83,020)	-	1,162,280
Total general obligation bonds					<u>33,359,315</u>	<u>-</u>	<u>(2,862,141)</u>	<u>-</u>	<u>30,497,174</u>
Limited obligation bonds:									
Colony Park Refinancing Series 2020A	09-16-20	10-01-29	1.25-3%	15,390,000	9,730,000	-	(1,505,000)	-	8,225,000
Bond premium				266,715	160,027	-	(26,672)	-	133,355
Colony Park Refinancing Series 2020B	09-16-20	04-01-31	2-3%	7,775,000	5,120,000	-	(675,000)	-	4,445,000
Bond discount				(172,339)	(109,669)	-	15,667	(17,339)	(94,002)
Colony Park Series 2025	07-15-25	10-01-40	4.490%	5,698,000	-	5,698,000	-	-	5,698,000
Higginbotham	11-01-19	11-01-34	5.000%	2,300,000	1,840,000	-	(130,000)	-	1,710,000
Renaissance III/IV Series A	07-15-21	10-01-36	2.250%	7,800,000	6,906,000	-	(463,000)	-	6,443,000
Renaissance III/IV Series B	06-17-24	10-01-38	5.350%	2,500,000	2,500,000	-	(202,000)	-	2,298,000
Total limited obligation bonds					<u>26,146,358</u>	<u>5,698,000</u>	<u>(2,986,005)</u>	<u>-</u>	<u>28,858,353</u>
Other long-term debt:									
Mississippi Department of Transportation	10-11-06	01-01-26	5%	5,072,000	1,102,468	-	(593,945)	-	508,523
Financing lease	03-15-20	11-15-24	2.43%	87,000	31,306	-	(31,306)	-	-
Financing lease	11-23-20	02-05-25	2.43%	140,000	50,795	-	(50,795)	-	-
Financing lease	10-26-20	01-05-25	2.43%	205,950	72,696	-	(72,696)	-	-
Financing lease	12-15-24	12-14-29	4.49%	267,464	-	267,464	(53,997)	-	213,467
SBITA	04-17-23	08-08-28	8%	571,446	343,696	-	(105,561)	-	238,135
Total other long-term debt					<u>1,600,961</u>	<u>267,464</u>	<u>(908,300)</u>	<u>-</u>	<u>960,125</u>
Total governmental activities long-term debt					<u>\$ 61,106,634</u>	<u>\$ 5,965,464</u>	<u>\$ (6,756,446)</u>	<u>\$ -</u>	<u>\$ 60,315,652</u>
<u>Business-Type Activities Long-Term Debt</u>									
General obligation bonds:									
Refunding bonds	12-18-14	08-01-27	2-5%	5,476,452	\$ 1,883,273	\$ -	\$ (596,093)	\$ -	\$ 1,287,180
Bond premium				159,125	36,720	-	(12,240)	-	24,480
Total general obligation bonds					<u>1,919,993</u>	<u>-</u>	<u>(608,333)</u>	<u>-</u>	<u>1,311,660</u>
Other long-term debt:									
State Revolving Fund Loan	05-06-11	03-01-31	1.75%	1,889,275	698,756	-	(102,400)	-	596,356
State Revolving Fund Loan	10-18-10	06-01-30	1.95%	1,771,698	591,962	-	(98,244)	-	493,718
State Revolving Fund Loan	09-12-17	02-01-37	1.95%	978,640	665,292	-	(47,825)	-	617,467
Madison County Wastewater Authority	03-31-07	06-10-30	1.75%	404,830	132,605	-	(22,115)	-	110,490
Madison County Wastewater Authority	11-01-10	11-01-25	3.73%	800,000	79,455	-	(67,907)	-	11,548
Madison County Wastewater Authority	02-15-12	10-05-31	1.75%	363,006	146,367	-	(19,581)	-	126,786
Total other long-term debt					<u>2,314,437</u>	<u>-</u>	<u>(358,072)</u>	<u>-</u>	<u>1,956,365</u>
Total business-type activities long-term debt					<u>\$ 4,234,430</u>	<u>\$ -</u>	<u>\$ (966,405)</u>	<u>\$ -</u>	<u>\$ 3,268,025</u>

STATISTICAL SECTION (UNAUDITED)

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

Financial Trends (Tables 1-5)

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

Revenue Capacity (Tables 6-9)

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

Debt Capacity (Tables 10-16)

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

Demographic and Economic Information (Tables 17-21)

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

Operating Information (Tables 22-25)

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

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Governmental Funds Fund Balances</u>										
General Fund:										
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-	-	-	-	-	-
Nonspendable**	111	148	173	197	148	168	177	242	289	323
Restricted**	589	751	1,009	1,244	1,154	1,268	825	943	877	398
Assigned**	2,377	1,178	26	1,451	2,543	2,549	3,146	2,899	3,122	5,084
Unassigned**	13,517	15,164	16,991	15,947	15,489	18,755	21,729	25,467	30,272	29,260
Total General Fund Fund Balance	<u>\$ 16,594</u>	<u>\$ 17,241</u>	<u>\$ 18,199</u>	<u>\$ 18,839</u>	<u>\$ 19,334</u>	<u>\$ 22,740</u>	<u>\$ 25,877</u>	<u>\$ 29,551</u>	<u>\$ 34,560</u>	<u>\$ 35,065</u>
<u>All Other Governmental Funds:</u>										
Reserved										
Unreserved, reported in:										
Special revenue funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital projects funds	-	-	-	-	-	-	-	-	-	-
Debt service funds	-	-	-	-	-	-	-	-	-	-
Nonspendable**	-	-	-	-	-	-	-	-	-	-
Restricted**	18,737	18,408	18,126	31,758	16,120	10,681	12,986	15,001	15,953	20,117
Assigned**	-	-	-	-	-	-	-	-	-	-
Unassigned**	(32)	(1,245)	(746)	(317)	123	(23)	(42)	-	(177)	(30)
Total all other governmental funds	<u>\$ 18,705</u>	<u>\$ 17,163</u>	<u>\$ 17,380</u>	<u>\$ 31,441</u>	<u>\$ 16,243</u>	<u>\$ 10,658</u>	<u>\$ 12,944</u>	<u>\$ 15,001</u>	<u>\$ 15,776</u>	<u>\$ 20,087</u>
<u>Government-Wide Funds Position</u>										
Governmental activities:										
Net investment in capital assets	\$ 162,630	\$ 167,990	\$ 172,800	\$ 166,698	\$ 196,437	\$ 191,904	\$ 194,169	\$ 200,630	\$ 206,785	\$ 211,351
Restricted	28,229	27,218	26,265	39,885	23,155	16,219	16,798	18,867	18,943	19,133
Unrestricted	(8,055)	(10,843)	(11,188)	(11,412)	(20,680)	(6,745)	(3,382)	(2,863)	(2,983)	1,569
Total governmental activities net position	<u>\$ 182,804</u>	<u>\$ 184,365</u>	<u>\$ 187,877</u>	<u>\$ 195,171</u>	<u>\$ 198,912</u>	<u>\$ 201,378</u>	<u>\$ 207,585</u>	<u>\$ 216,634</u>	<u>\$ 222,745</u>	<u>\$ 232,053</u>

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>Government-wide funds position - continued:</u>										
Business-type activities:										
Net investment in capital assets	\$ 28,164	\$ 29,447	\$ 29,509	\$ 29,636	\$ 29,192	\$ 28,977	\$ 29,439	\$ 32,935	\$ 34,378	\$ 36,015
Restricted	-	-	-	-	-	-	-	-	-	-
Unrestricted	<u>5,641</u>	<u>6,846</u>	<u>8,131</u>	<u>8,561</u>	<u>8,855</u>	<u>10,321</u>	<u>10,049</u>	<u>11,352</u>	<u>14,866</u>	<u>15,510</u>
Total business-type activities net position	<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>	<u>\$ 44,287</u>	<u>\$ 49,244</u>	<u>\$ 51,525</u>
Total primary government:										
Net investment in capital assets	\$ 190,794	\$ 197,437	\$ 202,309	\$ 196,334	\$ 225,629	\$ 220,881	\$ 223,608	\$ 233,565	\$ 241,163	\$ 247,366
Restricted	28,229	27,218	26,265	39,885	23,155	16,219	16,798	18,867	18,943	19,133
Unrestricted	<u>(2,414)</u>	<u>(3,997)</u>	<u>(3,057)</u>	<u>(2,851)</u>	<u>(11,825)</u>	<u>3,576</u>	<u>6,667</u>	<u>8,489</u>	<u>11,883</u>	<u>17,079</u>
Total primary government net position	<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>	<u>\$ 260,921</u>	<u>\$ 271,989</u>	<u>\$ 283,578</u>

Source: Audited Financial Statements

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>EXPENSES</u>										
Governmental activities:										
General government	\$ 5,666	\$ 4,749	\$ 4,214	\$ 4,353	\$ 4,821	\$ 4,725	\$ 4,633	\$ 5,377	\$ 8,082	\$ 6,194
Public safety	11,786	12,314	11,793	12,084	11,924	10,772	12,430	15,530	17,310	18,055
Court services	324	216	166	181	271	146	243	220	241	277
Public services	7,319	7,581	8,453	7,528	9,282	8,638	8,897	9,753	10,841	12,649
Health and welfare	54	86	55	98	114	132	135	141	134	132
Culture and recreation	2,697	2,738	2,741	2,726	2,504	2,378	2,705	2,951	3,086	3,186
Economic development	-	-	-	-	-	7,253	-	-	-	5,000
Interest on long-term debt	2,570	2,495	2,391	2,332	3,103	2,122	2,053	1,928	1,811	1,813
Bond issuance expense	365	-	-	-	-	-	-	-	-	-
Total governmental activities expense	<u>30,781</u>	<u>30,179</u>	<u>29,813</u>	<u>29,302</u>	<u>32,019</u>	<u>36,166</u>	<u>31,096</u>	<u>35,900</u>	<u>41,505</u>	<u>47,306</u>
Business-type activities:										
Sanitation	1,314	1,355	1,387	1,464	1,492	1,694	1,791	1,829	1,881	1,958
Public utility	10,781	9,031	6,673	7,379	8,900	7,352	8,882	9,296	10,543	10,944
Total business-type activities expense	<u>12,095</u>	<u>10,386</u>	<u>8,060</u>	<u>8,843</u>	<u>10,392</u>	<u>9,046</u>	<u>10,673</u>	<u>11,125</u>	<u>12,424</u>	<u>12,902</u>
Total primary government expenses	<u>\$ 42,876</u>	<u>\$ 40,565</u>	<u>\$ 37,873</u>	<u>\$ 38,145</u>	<u>\$ 42,411</u>	<u>\$ 45,212</u>	<u>\$ 41,769</u>	<u>\$ 47,025</u>	<u>\$ 53,929</u>	<u>\$ 60,208</u>
<u>PROGRAM REVENUES</u>										
Governmental activities:										
Charges for services:										
General government	\$ 914	\$ 976	\$ 1,153	\$ 1,090	\$ 951	\$ 1,214	\$ 1,195	\$ 1,295	\$ 1,575	\$ 4,442
Public safety	2,007	1,650	1,568	1,661	1,117	922	952	920	790	780
Public services	100	23	13	20	16	32	29	23	22	13
Sanitation	-	-	-	-	-	-	-	-	-	-
Culture and recreation	261	224	242	180	176	254	311	307	353	351

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
<u>PROGRAM REVENUES -</u>										
CONTINUED:										
Governmental activities - continued:										
Operating grants and contributions	\$ 224	\$ 203	\$ 121	\$ 155	\$ 107	\$ 669	\$ 162	\$ 268	\$ 185	\$ 230
Capital grants and contributions	<u>3,799</u>	<u>479</u>	<u>2,722</u>	<u>5,600</u>	<u>5,143</u>	<u>2,549</u>	<u>6,395</u>	<u>5,784</u>	<u>6,411</u>	<u>9,293</u>
Total governmental activities program revenues	<u>7,305</u>	<u>3,555</u>	<u>5,819</u>	<u>8,706</u>	<u>7,510</u>	<u>5,640</u>	<u>9,044</u>	<u>8,597</u>	<u>9,336</u>	<u>15,109</u>
Business-type activities:										
Charges for services:										
Sanitation	1,511	1,546	1,555	1,570	1,575	1,589	1,625	1,632	1,856	1,941
Public utility	9,953	9,173	7,370	7,600	9,088	8,569	9,427	10,138	10,624	10,677
Operating grants	-	-	-	-	-	-	-	-	54	-
Capital grants and contributions	<u>93</u>	<u>460</u>	<u>381</u>	<u>17</u>	<u>-</u>	<u>52</u>	<u>218</u>	<u>3,585</u>	<u>3,889</u>	<u>2,925</u>
Total business-type activities program revenues	<u>11,557</u>	<u>11,179</u>	<u>9,306</u>	<u>9,187</u>	<u>10,663</u>	<u>10,210</u>	<u>11,270</u>	<u>15,355</u>	<u>16,423</u>	<u>15,543</u>
Total primary government program revenues	<u>\$ 18,862</u>	<u>\$ 14,734</u>	<u>\$ 15,125</u>	<u>\$ 17,893</u>	<u>\$ 18,173</u>	<u>\$ 15,850</u>	<u>\$ 20,314</u>	<u>\$ 23,952</u>	<u>\$ 25,759</u>	<u>\$ 30,652</u>
<u>NET (EXPENSE)/REVENUE</u>										
Governmental activities	\$ (23,476)	\$ (26,624)	\$ (23,994)	\$ (20,596)	\$ (24,509)	\$ (30,526)	\$ (22,052)	\$ (27,303)	\$ (32,169)	\$ (32,197)
Business-type activities	<u>(538)</u>	<u>793</u>	<u>1,246</u>	<u>344</u>	<u>271</u>	<u>1,164</u>	<u>597</u>	<u>4,230</u>	<u>3,999</u>	<u>2,641</u>
Total primary government net expense	<u>\$ (24,014)</u>	<u>\$ (25,831)</u>	<u>\$ (22,748)</u>	<u>\$ (20,252)</u>	<u>\$ (24,238)</u>	<u>\$ (29,362)</u>	<u>\$ (21,455)</u>	<u>\$ (23,073)</u>	<u>\$ (28,170)</u>	<u>\$ (29,556)</u>

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
GENERAL REVENUES AND OTHER CHANGES IN NET POSITION										
Governmental activities:										
Intergovernmental/unrestricted	\$ 15,286	\$ 13,611	\$ 15,475	\$ 15,061	\$ 14,921	\$ 18,975	\$ 19,713	\$ 22,286	\$ 22,932	\$ 24,045
Taxes:										
Property taxes	9,662	9,881	10,089	9,965	10,212	10,275	10,498	10,970	11,269	11,695
Franchise taxes	1,246	1,167	1,256	1,249	1,247	1,230	1,329	1,448	1,518	1,474
Other taxes	354	360	342	334	334	335	335	344	340	352
Investment and interest earnings	180	225	183	1,019	741	23	(1,790)	1,051	2,818	2,297
Other	153	173	161	171	126	142	165	242	298	313
Transfers	-	400	-	90	669	-	22	10	196	1,329
Total governmental activities	<u>26,881</u>	<u>25,817</u>	<u>27,506</u>	<u>27,889</u>	<u>28,250</u>	<u>30,980</u>	<u>30,272</u>	<u>36,351</u>	<u>39,371</u>	<u>41,505</u>
Business-type activities:										
Investment and interest earnings	61	49	76	302	249	87	(385)	578	1,234	937
Other	100	-	24	2	(1)	-	-	-	24	32
Transfers	-	(400)	-	(90)	(669)	-	(22)	(10)	(196)	(1,329)
Total business-type activities	<u>161</u>	<u>(351)</u>	<u>100</u>	<u>214</u>	<u>(421)</u>	<u>87</u>	<u>(407)</u>	<u>568</u>	<u>1,062</u>	<u>(360)</u>
Total primary government	<u>\$ 27,042</u>	<u>\$ 25,466</u>	<u>\$ 27,606</u>	<u>\$ 28,103</u>	<u>\$ 27,829</u>	<u>\$ 31,067</u>	<u>\$ 29,865</u>	<u>\$ 36,919</u>	<u>\$ 40,433</u>	<u>\$ 41,145</u>
CHANGE IN NET POSITION										
Governmental activities	\$ 3,405	\$ (807)	\$ 3,512	\$ 7,293	\$ 3,741	\$ 454	\$ 8,220	\$ 9,048	\$ 7,202	\$ 9,308
Business-type activities	(377)	442	1,346	558	(150)	1,251	190	4,798	5,061	2,281
Total primary government	<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>	<u>\$ 13,846</u>	<u>\$ 12,263</u>	<u>\$ 11,589</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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
REVENUES:										
Taxes	\$ 23,260	\$ 23,102	\$ 23,686	\$ 23,433	\$ 24,088	\$ 26,741	\$ 30,140	\$ 32,631	\$ 33,624	\$ 32,541
Franchise taxes	1,245	1,167	1,256	1,249	1,247	1,230	1,329	1,448	1,518	1,474
Licenses, fees, and permits	392	399	551	463	339	544	479	542	804	3,580
Fines and forfeitures	1,905	1,707	1,594	1,397	1,044	964	890	904	781	739
Charges for services	797	815	857	827	803	956	1,056	1,083	1,146	1,226
Special assessments	46	48	-	-	-	-	-	-	-	-
Investment and interest earnings	180	224	182	1,017	739	21	(1,791)	1,035	2,772	2,269
Intergovernmental programs	6,554	2,238	4,941	7,892	7,869	4,692	7,932	7,643	4,667	10,490
Other revenue	149	209	207	207	177	281	237	185	358	308
Total revenues	<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>	<u>45,471</u>	<u>45,670</u>	<u>52,627</u>
EXPENDITURES:										
General government	5,217	4,243	3,812	3,820	4,221	4,495	4,219	4,466	4,649	5,019
Public safety	9,877	10,225	9,970	10,430	10,491	10,586	11,406	12,608	13,336	14,588
Court services	287	191	167	169	186	159	237	193	199	228
Public services	4,328	4,423	4,695	4,893	5,868	3,618	3,525	3,848	4,479	6,247
Health and welfare	54	86	55	98	115	132	135	141	134	132
Culture and recreation	2,159	2,195	2,211	2,222	1,861	1,953	2,186	2,254	2,400	2,557
Economic development and assistance	-	-	-	-	-	7,253	-	-	-	5,000
Capital outlay	4,551	3,089	4,474	15,071	21,979	10,256	5,932	9,041	7,415	12,746
Debt service:										
Debt issuance cost and other	365	-	-	219	416	304	-	-	-	148
Interest	2,250	2,676	2,459	2,308	3,625	2,068	2,200	2,102	1,979	1,884
Principal	3,827	4,172	4,423	4,562	4,563	7,381	5,057	5,785	5,837	6,640
Total expenditures	<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>	<u>40,438</u>	<u>40,428</u>	<u>55,189</u>
Excess of revenues over (under) expenditures	\$ <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>	\$ <u>5,033</u>	\$ <u>5,242</u>	\$ <u>(2,562)</u>

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

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
OTHER FINANCING SOURCES										
(USES):										
Issuance of bonds/loan proceeds/SBITA	\$ 13,745	\$ -	\$ -	\$ 21,620	\$ 25,559	\$ 10,219	\$ -	\$ 571	\$ 2,500	\$ 5,965
Premium on bonds	174	-	-	-	-	-	-	-	-	-
Debt retirement	(1,814)	-	-	-	(21,990)	-	-	-	-	-
Payments to developers	-	-	-	-	(2,389)	-	-	-	(2,266)	-
Sale of assets	40	27	46	41	36	33	26	117	112	83
Issuance of capital leases	65	68	121	256	431	346	-	-	-	-
Transfers from other funds	11,137	929	731	38,727	786	-	1,497	5,155	280	5,171
Transfers to other funds	(11,137)	(529)	(731)	(38,636)	(117)	-	(1,475)	(5,145)	(84)	(3,842)
Total other financing sources (uses)	<u>12,210</u>	<u>495</u>	<u>167</u>	<u>22,008</u>	<u>2,316</u>	<u>10,598</u>	<u>48</u>	<u>698</u>	<u>542</u>	<u>7,377</u>
Net change in fund balances	<u>\$ 13,823</u>	<u>\$ (896)</u>	<u>\$ 1,175</u>	<u>\$ 14,701</u>	<u>\$ (14,703)</u>	<u>\$ (2,178)</u>	<u>\$ 5,423</u>	<u>\$ 5,731</u>	<u>\$ 5,784</u>	<u>\$ 4,815</u>
Debt service as a percentage of noncapital expenditures	<u>21.82%</u>	<u>24.81%</u>	<u>26.06%</u>	<u>25.14%</u>	<u>28.99%</u>	<u>25.40%</u>	<u>25.13%</u>	<u>25.12%</u>	<u>23.68%</u>	<u>20.08%</u>

Source: Audited Financial Statements

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

Fiscal Year	General Government	Public Safety	Court Services	Public Works	Sanitation	Health and Welfare	Culture and Recreation	Economic Development	Capital Outlay	Debt Service	Total
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
2023	4,466	12,608	193	3,848	-	141	2,254	-	9,041	7,887	40,438
2024	4,649	13,336	199	4,479	-	134	2,400	-	7,415	7,816	40,428
2025	5,019	14,588	228	6,247	-	132	2,557	5,000	12,746	8,672	55,189

Source: Audited Financial Statements

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

Fiscal Year	Property Taxes	Sales Taxes (1)
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
2023	10,970	21,661
2024	11,269	22,355
2025	11,695	20,845

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
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%	40	9,632	100.0%
2023	10,075	10,061	99.9%	14	10,075	100.0%
2024	10,394	10,358	99.7%	36	10,394	100.0%
2025	10,796	10,740	99.5%	-	10,740	99.5%

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

Source: Madison County Tax Collector Office

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

Fiscal Year	Real Property		Personal Property		Utilities		Vehicles		Totals		% Assessed Increase (Decrease)
	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	Assessed Value	Actual Value	
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%
2023	373,201	2,728,077	53,512	356,747	15,516	103,440	64,767	215,890	506,996	3,404,154	4.5%
2024	377,891	2,762,361	59,034	393,560	17,519	116,793	68,298	227,660	522,742	3,500,374	3.1%
2025	387,969	2,836,031	60,963	406,420	22,696	151,307	70,652	235,507	542,280	3,629,265	3.7%

(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	
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
2023	11.27	8.76	20.03	29.58	8.55	38.13	47.55	7.00	54.55	112.71
2024	11.27	8.76	20.03	29.76	8.37	38.13	49.55	5.00	54.55	112.71
2025	11.27	8.76	20.03	29.76	8.37	38.13	49.55	5.00	54.55	112.71

Source: Madison County Tax Assessor's Office

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

Taxpayer	Type of Business	<u>2025</u>			<u>2016</u>			
		Assessed Valuation	Rank	% of Total Assessed Valuation	Type of Business	Assessed Valuation	Rank	% of Total Assessed Valuation
Entergy Mississippi Inc.	Energy	\$ 20,547	1	4.36%		\$ 9,164	4	2.29%
Renaissance at Colony Park, LLC	Lifestyle Center	13,055	2	2.77%		11,144	1	2.79%
200 Renaissance, LLC	Office Building	7,522	3	1.59%		7,522	3	1.88%
Northpark Mall LP	Shopping Mall	6,714	4	1.42%		8,195	2	2.05%
Trace Apartment, LP	Apartments	5,409	5	1.15%		4,932	7	1.23%
300 Renaissance, LLC	Office Building	4,790	6	1.02%		4,771	5	1.19%
Cellular South	Phone	3,856	7	0.82%		4,921	6	1.23%
Southern Farm Bureau Casualty Insurance	Insurance	3,669	8	0.78%		3,080	9	0.77%
Legacy Park Apartments, LLC	Apartments	3,065	9	0.65%		2,823	8	0.71%
Max Arbors Jackson, LLC	Apartments	2,912	10	0.62%				
Natchez Trace - BH, LLC		-			Apartments	2,657	10	0.66%
Total taxable assessed value of 10 largest taxpayers		71,539		15.18%		59,209		14.82%
Total taxable assessed value of other taxpayers		<u>400,089</u>		84.82%		<u>340,349</u>		85.18%
Total taxable assessed value of all taxpayers		<u>\$ 471,628</u>		100.00%		<u>\$ 399,558</u>		100.00%

Source: Madison County Tax Assessor's Office.

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

Fiscal Year	Beginning Balance	Current Billing	Current Collection (1)	Ratio of Collection to Amount Due	Assessments	Total Outstanding Assessments
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%	-	-
2023	-	-	-	0%	-	-
2024	-	-	-	0%	-	-
2025	-	-	-	0%	-	-

(1) Includes prepayments

Source: City of Ridgeland

CITY OF RIDGELAND, MISSISSIPPI
TABLE 11
DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT
AS OF SEPTEMBER 30, 2025
(AMOUNTS EXPRESSED IN THOUSANDS)

<u>Government Unit:</u>	<u>Debt Outstanding</u>	<u>Estimated Percentage Applicable</u>	<u>Amount Applicable to City of Ridgeland</u>
Madison County	\$ 56,110	22.30%	\$ 12,513
Madison County Schools	39,734	22.30%	<u>8,861</u>
Subtotal, overlapping debt			21,373
City of Ridgeland direct debt			<u>60,315</u>
Total direct and overlapping debt			<u><u>\$ 81,688</u></u>

Source: Outstanding debt from the financial statements of Madison County and Madison County Schools. The applicable percentages are based on population.

Note: Overlapping governments are those below the state level that coincide, at least in part, with geographic boundaries of the City of Ridgeland. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the property taxpayers of the City of Rideland. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the property taxpayers should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

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

Fiscal Year	Governmental Activities					Business-type Activities		Total Primary Government	Percentage of Personal Income (a)	Per Capita
	General Obligation Bonds (net of premiums)	Limited Obligation Bonds (net of premiums and discounts)	Notes	Leases	SBITA	General Obligation Bonds (net of premiums)	Notes			
2016	29,174	27,854	6,644	116	-	8,456	4,680	76,924	8.81%	3.16
2017	27,146	26,421	5,938	128	-	7,718	4,702	72,053	8.12%	2.94
2018	25,107	24,980	5,085	125	-	6,973	4,383	66,653	7.58%	2.75
2019	44,638	23,474	4,209	264	-	6,200	4,053	82,838	9.12%	3.42
2020	42,506	25,559	3,304	649	-	5,401	3,716	81,135	8.01%	3.37
2021	40,390	31,123	2,778	771	-	4,582	3,372	83,016	8.12%	3.41
2022	38,111	28,992	2,236	550	-	3,731	3,020	76,640	7.02%	3.19
2023	35,764	26,354	1,678	323	441	2,842	2,665	70,067	5.83%	2.87
2024	33,359	26,146	1,102	155	344	1,920	2,314	65,340	5.47%	2.67
2025	30,497	28,858	509	213	238	1,312	1,956	63,583	5.07%	2.59

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>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Assessed value of property	\$ 452,594	\$ 458,536	\$ 462,004	\$ 464,039	\$ 472,941	\$ 476,979	\$ 485,142	\$ 506,996	\$ 522,742	\$ 542,280
Debt limit, 15% of assessed valuation	67,889	68,780	69,301	69,606	70,941	71,547	72,771	76,049	78,411	81,342
Amount of debt applicable to limit:										
General obligation bonds	29,174	27,146	25,107	44,638	42,506	40,390	38,111	35,764	33,359	30,497
Less:										
Special assessment bonds	<u>40</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total net debt applicable to limit (a)-(b)	29,134	27,146	25,107	44,638	42,506	40,390	38,111	35,764	33,359	30,497
Legal debt margin	<u>\$ 38,755</u>	<u>\$ 41,634</u>	<u>\$ 44,194</u>	<u>\$ 24,968</u>	<u>\$ 28,435</u>	<u>\$ 31,157</u>	<u>\$ 34,660</u>	<u>\$ 40,285</u>	<u>\$ 45,052</u>	<u>\$ 50,845</u>
Total net debt applicable to the limit as a percentage of debt limit	<u>42.91%</u>	<u>39.47%</u>	<u>36.23%</u>	<u>64.13%</u>	<u>59.92%</u>	<u>56.45%</u>	<u>52.37%</u>	<u>47.03%</u>	<u>42.54%</u>	<u>37.49%</u>

Source: City of Ridgeland.

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

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
2016	24.3	452,594	37,630	1,318	36,312	1,494	8.02%
2017	24.5	458,536	34,864	1,523	33,341	1,361	7.27%
2018	24.2	462,004	32,080	1,709	30,371	1,255	6.57%
2019	24.2	464,039	50,838	2,053	48,785	2,016	10.51%
2020	24.2	472,941	47,907	1,827	46,080	1,904	9.74%
2021	24.3	476,979	44,972	1,546	43,426	1,787	9.10%
2022	24.0	485,142	41,842	1,474	40,368	1,682	8.32%
2023	24.4	506,996	38,606	1,591	37,015	1,517	7.30%
2024	24.5	522,742	35,279	2,009	33,270	1,358	6.36%
2025	24.6	542,280	31,809	2,094	29,715	1,208	5.48%

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

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

(2) From Table 7.

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

(4) Expressed in actual dollars.

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

Fiscal Year	Principal	Interest	Total Debt Service	Total Governmental Expenditures	Ratio of Debt Service to General Governmental Expenditures
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%
2023	5,784	2,102	7,886	40,438	19.50%
2024	5,837	1,979	7,816	40,428	19.33%
2025	6,640	1,884	8,524	55,189	15.45%

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

Source: Audited Financial Statements

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

Utility Revenue Notes

Fiscal Year	Water & Sewer Charges and Other	Less: Operating Expenses (1)	Net Available Revenue	Debt Service Requirements			Coverage
				Principal	Interest	Total	
2016	6,924	5,344	1,580	327	59	386	4.09
2017	6,806	4,938	1,868	231	68	299	6.25
2018	7,043	3,346	3,697	218	65	283	13.06
2019	6,815	3,310	3,505	222	61	283	12.39
2020	6,962	4,410	2,552	226	57	283	9.02
2021	6,978	3,852	3,126	231	52	283	11.05
2022	7,288	4,400	2,888	235	48	283	10.20
2023	7,850	4,872	2,978	239	44	283	10.52
2024	8,208	5,840	2,368	244	39	283	8.37
2025	8,669	6,488	2,181	248	35	283	7.71

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

Limited Obligation Bonds

Fiscal Year	Pledged Revenue	Debt Service Requirements			Coverage
		Principal	Interest	Total	
2016	3,686	1,330	1,499	2,829	1.30
2017	2,783	1,390	1,441	2,831	0.98
2018	2,876	1,450	1,379	2,829	1.02
2019	2,856	1,515	1,310	2,825	1.01
2020	2,589	1,590	2,036	3,626	0.71
2021	2,848	2,225	503	2,728	1.04
2022	3,136	2,120	810	2,930	1.07
2023	3,507	2,627	796	3,423	1.02
2024	3,761	2,697	723	3,420	1.10
2025	3,632	2,975	744	3,719	0.98

Source: Audited Financial Statements

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

Calendar Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income	Median Age	County School Enrollment	Unemployment Rate
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%
2023	24,404	1,201,653	49,240	35.4	13,162	2.5%
2024	24,459	1,193,770	48,807	35.5	12,971	2.4%
2025	24,576	1,254,973	51,065	35.7	12,933	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

<u>Fiscal Year</u>	<u>Elementary Schools</u>	<u>Middle Schools</u>	<u>High Schools</u>	<u>Vocational Schools</u>	<u>Junior College</u>	<u>Total County Enrollment</u>
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
2023	2	1	1	1	1	13,162
2024	2	1	1	1	1	12,971
2025	2	1	1	1	1	12,933

Source: City of Ridgeland

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

Employer	<u>2025</u>			<u>2016</u>		
	Employees	Rank	Percentage of Total Employment	Employees	(2) Rank	Percentage of Total Employment (1)
C-Spire	690	1	2.64%	650	1	Unknown
Madison County Schools	563	2	2.16%	530	2	Unknown
Bankplus	341	3	1.31%	334	4	Unknown
Horne LLP	310	4	1.19%	206	9	Unknown
Wal-Mart Superstore	300	5	1.15%	298	5	Unknown
Butler, Snow	263	6	1.01%	335	3	Unknown
City of Ridgeland	255	7	0.98%	265	6	Unknown
Southern Healthcare Agency Inc.	203	8	0.78%	-	-	-
Morgan-White Group, Inc.	165	9	0.63%	-	-	-
Costco	155	10	0.59%	-	-	-
AT&T Mobility	-	-	0.00%	216	7	Unknown
The Orchard	-	-	0.00%	209	8	Unknown
MidSouth Staffing	-	-	0.00%	160	10	Unknown
Total employees of principal employers	3,245		12.43%	3,203		Unknown
Total employees of other employers	<u>22,853</u>		<u>87.57%</u>	<u>Unknown</u>		<u>Unknown</u>
Total	<u>26,098</u>		<u>100.00%</u>	<u>Unknown</u>		<u>Unknown</u>

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

(1) Information was unavailable.

(2) The only information available for 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				
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%	
2023	131	26,854,831	139	32	20,557,825	26,411,431	73,824,087	-26.1%	
2024	137	50,286,296	177	23	13,732,864	43,622,244	107,641,404	45.8%	
2025	143	960,175,840	170	18	12,382,649	37,873,311	1,010,431,800	838.7%	

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
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
2023	2,728,077	131	26,855	32	20,558	107	26,411
2024	2,762,361	137	50,286	23	13,733	154	43,622
2025	2,836,031	143	960,176	18	12,383	152	37,873

(1) From Table 20

(2) Total estimated actual value from Table 7

Source: City of Ridgeland

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

<u>Function/Program</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
General government	42	37	37	33	32	32	32	33	33	33
Public safety (1)	150	158	138	157	161	161	159	159	159	148
Public services	60	65	65	63	60	60	63	63	63	61
Culture and recreation	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>14</u>	<u>14</u>	<u>13</u>	<u>13</u>	<u>13</u>	<u>13</u>
Total	<u>265</u>	<u>273</u>	<u>253</u>	<u>266</u>	<u>267</u>	<u>267</u>	<u>267</u>	<u>268</u>	<u>268</u>	<u>255</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	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General government:										
Building permits issued*	314	292	359	244	211	244	275	270	314	313
Building inspections conducted	-	-	-	-	-	-	-	-	-	-
Public safety:										
Police:										
Arrests	3,764	3,945	3,322	3,415	2,688	2,805	2,450	3,230	2,674	2,893
Traffic violations	13,412	12,674	12,832	14,460	7,298	7,438	7,207	8,738	14,079	12,352
Parking violations	125	64	74	43	44	25	28	14	48	48
Fire:										
Number of emergency calls answered	2,826	3,204	3,610	3,561	2,656	3,026	3,455	3,631	3,872	3,897
Number of inspections conducted	1,136	990	715	825	972	1,225	1,356	1,425	924	1,173
Fire insurance rating	5	5	4	4	4	4	4	4	4	4
Public Services:										
Centerline miles of road maintained:										
City	137	137	137	137	139	140	140	140	141	142
Street resurfacing (miles)	**	**	**	**	**	**	**	**	**	**
Potholes repaired	**	**	**	**	**	**	**	**	**	**
Sanitation:										
Water:										
Service connections	8,828	9,078	9,026	9,090	9,166	9,221	9,567	9,604	9,528	9,565
Water main breaks	-	-	-	-	-	-	-	-	-	-
Average daily consumption (thousands of gallons)	3,504	3,368	3,180	3,102	3,252	2,909	3,000	4,046	3,630	3,479
Number of fire hydrants	987	989	989	989	989	1,021	1,056	1,061	1,069	1,399
Sewer:										
Average daily sewage treatment (thousands of gallons)	***	***	***	***	***	***	***	***	***	***
Culture and recreation:										
Library:										
Volumes in collection	**	**	**	**	**	**	**	**	**	**
Total volumes borrowed	**	**	**	**	**	**	**	**	**	**
Parks:										
Athletic field permits issued	**	**	**	**	**	**	**	**	**	**

* Totals include residential and nonresidential

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

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

Source: City of Ridgeland

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

<u>Function/Program</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>2024</u>	<u>2025</u>
Public safety:										
Police:										
Number of stations	1	1	1	1	1	1	1	1	1	1
Zone offices	-	-	-	-	-	-	-	-	-	-
Patrol units	74	73	76	77	73	69	67	59	62	85
Fire:										
Number of stations	4	4	4	4	4	4	4	4	4	4
Public services:										
Street miles	347	347	347	347	354	357	357	357	357	358
Street lights	1,987	1,984	1,986	2,082	2,170	2,186	2,194	2,261	2,684	2,691
Traffic signals	37	37	38	39	41	43	44	44	44	44
Sanitation:										
Water:										
Water mains (miles)	180	180	180	180	180	180	180	180	181	182
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)	114	114	114	114	114	114	115	115	115	116
Storm sewers (miles)	155	155	155	155	155	155	155	155	156	157
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	18	18	18	20	20	20	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	\$	275,200
Form of government	Mayor/Aldermen	Median income - household		66,038
Population (estimated census)	24,459			
Area in square miles	28	Major highways		1
Number of employees (excluding police and fire):				
Classified	106	Railroads		Canadian Nt. - Illinois Central
Exempt	16			
City of Ridgeland facilities and services:		Nearest commercial airport:		Jackson International, 18 miles
Culture and recreation:				Runway length 8,500 feet
Ballfields	11			
Tennis courts	17	Nearest general airport:		Bruce Campbell Field, 3 miles
Soccer fields	8			Runway length 4,444 feet
Police protection:				
Number of sworn officers	58	Nearest full-service port:		Port of Vicksburg, 55 miles
Number of residents per sworn officer	421.71			Name of waterway - Mississippi River
Water system:				
Maximum capacity in gallons per minutes	8,121			
Other statistics:				
Percentage of population (>25 yrs.) with at least:				
High school diploma	94.5%			
Bachelor's degree	51.7%			

Source: City of Ridgeland
U.S. Census Bureau

STATE COMPLIANCE SECTION

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

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

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Ridgeland, Mississippi, as of and for the year ended September 30, 2025, which collectively comprise the City of Ridgeland, Mississippi's basic financial statements and have issued our report thereon dated March 31, 2026. 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.

BMSS, LLC

Ridgeland, Mississippi
March 31, 2026

CITY OF RIDGELAND, MISSISSIPPI

Single Audit Report

September 30, 2025

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

To the Mayor and City Council
The City of Ridgeland, Mississippi
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, 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, 2025, and the related notes to the financial statements, which collectively comprise the City’s basic financial statements and have issued our report thereon dated March 31, 2026.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City’s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City’s internal control. Accordingly, we do not express an opinion on the effectiveness of the City’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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance 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 City'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 City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BMSS, LLC

Ridgeland, Mississippi
March 31, 2026

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

To the Mayor and City Council
The City of Ridgeland, Mississippi
Ridgeland, Mississippi

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City of Ridgeland, Mississippi’s (the City) compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on each of the City’s major federal programs for the year ended September 30, 2025. The City’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2025.

Basis of Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 opinion on compliance for each major federal program. Our audit does not provide a legal determination of the City’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. 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, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance and, therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated March 31, 2026, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates 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 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 GAAS. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

BMSS, LLC

Ridgeland, Mississippi
March 31, 2026

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Expenditures of Federal Awards
For the year ended September 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Grant, Contract, or Pass- Through Number	Federal Expenditures
U.S. Department of Transportation			
Passed through the Mississippi Department of Transportation			
Highway Planning and Construction	20.205	STP-6928-00(019)	\$ 1,035,000
Highway Planning and Construction	20.205	STP-7305-00(012)	<u>16,411</u>
Total U.S. Department of Transportation			1,051,411
Executive Office of the President			
Passed through the Mississippi Bureau of Narcotics - Gulf Coast HIDTA			
High Intensity Drug Trafficking Area - State and Local Assistance	95.001	G23GC0003A	<u>26,915</u>
Total Executive Office of the President			26,915
U.S. Department of Justice			
Direct programs			
Fugitive Task Force	16.609	N/A	12,519
Bulletproof Vest Partnership Program	16.607	N/A	<u>767</u>
Total U.S. Department of Justice			13,286

See notes to schedule of expenditures of federal awards.

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Expenditures of Federal Awards
For the year ended September 30, 2025
(Continued)

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Agency or Grant, Contract, or Pass- Through Number	Federal Expenditures
U.S. Department of Homeland Security			
Passed through the Mississippi Department of Public Safety ODP Homeland Security Grant	97.067	23LE316	<u>\$ 39,915</u>
Total U.S. Department of Homeland Security			39,915
U.S. Department of Treasury			
Passed through the Mississippi Department of Finance and Administration COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	363,833
Passed through the Mississippi Department of Environmental Quality COVID-19 MS Municipality & County Water Infrastructure Grant	21.027	600-2-SW-5.6	2,007,354
COVID-19 MS Municipality & County Water Infrastructure Grant	21.027	63-1-DW-5.15	14,576
COVID-19 MS Municipality & County Water Infrastructure Grant	21.027	64-1-DW-5.15	349,257
Passed through the Madison County, Mississippi COVID-19 Coronavirus State and Local Fiscal Recovery Fund	21.027	N/A	<u>1,493,481</u>
Total U.S. Department of Treasury			4,228,501
Total Expenditures of Federal Awards			<u><u>\$ 5,360,028</u></u>

See notes to schedule of expenditures of federal awards.

CITY OF RIDGELAND, MISSISSIPPI
Notes to the Schedule of Expenditures of Federal Awards
September 30, 2025

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the City of Ridgeland, Mississippi (the City) under programs of the federal government for the year ended September 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not present the financial position, changes in net assets, or cash flows of the City.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 - INDIRECT COST RATE

The City has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

CITY OF RIDGELAND, MISSISSIPPI
Schedule of Findings and Questioned Costs
September 30, 2025

SUMMARY OF AUDITOR'S 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 material weaknesses in internal control over financial reporting were disclosed during the audit of the financial statements.
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. The auditor's report on compliance for the major federal award programs for the City of Ridgeland, Mississippi, expresses an unmodified opinion on the major federal program.
5. There are no audit findings that are required to be reported in accordance with 2 CFR Section 200.516(a).
6. The program tested as a major program was the Coronavirus State and Local Fiscal Recovery Funds (Assistance Listing number 21.027).
7. The threshold for distinguishing between Type A and B programs was \$1,000,000.
8. The City of Ridgeland, Mississippi, qualifies as a low-risk auditee.

FINANCIAL STATEMENT FINDINGS

There are no current financial statement findings required to be reported in accordance with *Government Auditing Standards*.

FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

There were no current year findings or questioned costs that are considered material instances of noncompliance in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

CITY OF RIDGELAND, MISSISSIPPI
Summary Schedule of Prior Audit Findings
September 30, 2025

FINANCIAL STATEMENT FINDINGS

There are no prior year financial statement findings required to be reported in accordance with *Government Auditing Standards*.

FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

There were no prior year findings or questioned costs that are considered material instances of noncompliance in accordance with Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

**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 9, 2026, 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:

David Dunbar
Don Roberts
Bernie Giessner
Drew Malone
Michelle Caballero

Absent:

Judy Rice
Kim Lovato

Also present:

John P. Scanlon, 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.

Chairman Bernie Giessner led the Pledge of Allegiance and Mr. Drew Malone opened the meeting 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 **PWTint, LLC - Petitioner**

Property Address/Description:

642 Ridgewood Road, Suite B

Tax Parcel No:

072I-31B-018/00.00

(April 9, 2026)

4. Old Business/New Business.
5. Adjourn.

The Board considered the Minutes of the March 5, 2026, meeting. Mr. Roberts moved to approve the minutes as written. The motion was seconded by Mr. Dunbar and approved unanimously.

**Public Hearing for Petition and Application for
Conditional Use Permit for PWTint, LLC**

Mr. Bernie Giessner opened the Public Hearing on the Petition and Application for Conditional Use Permit for PWTint, LLC for property located at 642 Ridgewood Road, Suite B in the City of Ridgeland. The subject property is presently zoned (C-4) Highway Commercial District. Oscar Gibbs, owner of PWTint, appeared and spoke on behalf of the Petition requesting a conditional use permit to operate an automotive sales and service business as an appointment only business. Mr. Gibbs addressed the Board and responded to questions by Zoning Board members.

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 Mr. Malone and seconded by Mr. Roberts, the Board present voted unanimously to recommend to the Mayor and Board of Aldermen that they approve the requested conditional use permit to allow Petitioner to operate an automotive sales and service business as an appointment only business on the subject property in the (C-4) Mixed Use District zoned property in the City of Ridgeland. The Chairman declared the motion carried.

OLD BUSINESS

None.

NEW BUSINESS

None.

There was no further business to be presented.

ADJOURN

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

WITNESS OUR HANDS, this the _____ day of _____, 2026.

BERNIE GIESSNER, Chairman

MICHELLE CABALLERO, Vice Chairman/Secretary

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, PWTint, LLC, (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 PWTint, LLC
(hereinafter referred to as "Petitioner").
2. The Petitioner's mailing address is 280 Commerce Park DR
Ridgeland, MS 39157 and the Petitioner's attorney or
representative's mailing address is _____.
3. The Petitioner's phone number is 601-862-1447 and the Petitioner's
attorney's phone number is (if applicable) _____.
4. The record title holder of the property is Brandon Brown Properties
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 1991 Lakeland Dr Ste J
Jackson, MS 39216 (601) 955-3737.

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: 642 Ridgewood Rd
Ste B

Ridgeland, Mississippi 39157

(and/or) Tax Parcel ID Number(s): 072I-31B-018/00.00

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 G-4, according to the official zoning map of Ridgeland, Mississippi.

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

Section 440.03 (B) 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: Automotive Sales + Service

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?

The property in question is adjacent to other Automotive Shops that provide services on Automobiles including: Auto Body Repair; Automotive Detailing; Auto Service and is located in the vicinity of 3 major Dealerships.

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

the proposed use will not impact traffic at all outside the normal flow of traffic that currently exist.

- 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, none of these.

- 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?

existing on site

- 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?

We will have designated parking for our employees + guest as outlined in Exhibit "E"

- 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'?

Existing / Shared Dumpster

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

N/A - Existing

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

N/A - Existing

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

Will comply with all city regulations.

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

N/A - Existing

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

We intend to operate as "Appointment Only" during normal business hours of:

M-F (9a-6p) S (10a-3p)

closed Sundays

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

There is already existing privacy gate + fenced in Area behind other business alike. We also plan to install high tech cameras + alarm system

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

N/A

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

We intend to keep a clean environment and dispose of oils and chemicals properly as required by federal laws. Chemicals will also be stored in proper containers as required.

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

N/A

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

We operate mostly online and do not need road-front space as we advertise online and social media to generate appointments and customers.

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 \$400.00 filing fee has been paid with the filing of this Petition.

Respectfully submitted,

PETITIONER

3/17/2026

DATE

This Document Was Electronically Recorded
On 9-6-19 At 10:02 A.M.
In Book 3702 At Page 298
In Madison County, Mississippi.
Certified To Be A True And Correct Copy
RANDALL | SEGREST
www.randallsegrest.com
601-956-2615

Instrument Prepared by and Return to:

Paul Randall
Miss. Bar Roll No.: 99960
RANDALL, SEGREST, WEEKS & REEVES,
PLLC
1030 Northpark Drive
Ridgeland, MS 39157
(601)956-2615 (voice)
www.randallsegrest.com
File No.: RS19-07-0753

Indexing Instructions:

Lot 4, Block 30 of Highland Colony Subdivision
Madison County, Mississippi

Property Derivation:

Book 486 at Page 542

Grantors:

25 Avery Circle
Jackson, MS 39211
(601)956-1843

Grantees:

1991 Lakeland Drive, Suite J
Jackson, MS 39216
(601)980-1170

WARRANTY DEED

For and in consideration of the sum of Ten Dollars (\$10.00), cash in hand paid, and other good and valuable consideration, the receipt, adequacy and sufficiency of which is hereby acknowledged, **SUE V. DAVIS, TRUSTEE OF THE R. LEE AND SUE V. DAVIS REVOCABLE TRUST**, dated May 8, 2001, ("Grantor(s)") does hereby sell, convey and warrant, subject to the exceptions and reservations set forth below, unto **BRANDON BROWN PROPERTIES, LLC**, a Mississippi limited liability company ("Grantee(s)") that certain parcel of property lying and being situated in Madison County, Mississippi, and being more particularly described as follows, to-wit:

Tract I:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run

westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

Tract II:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc., properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, being the point of beginning of the land herein described.

Thence run northerly along the west line of said Alperin Enterprises, Inc., property a distance of 110.4 feet to a point; thence run left through a deflection angle of 91 degrees 15 minutes and run westerly for 260 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road a distance of 110.4 feet to a point; thence turn to the left and run easterly for a distance of 260 feet, more or less to the point of beginning. Said land is a part of Lot 4, Block 30, Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

(the "Property").

The Property is conveyed subject to, and there is excepted from the warranty of this conveyance, those certain recorded oil, gas or mineral leases, royalty reservations or other mineral conveyances, all recorded restrictive covenants, building restrictions, rights-of-way, zoning ordinances or easements affecting the Property.

Ad valorem taxes for the current year, which are not yet due and payable, have been pro-rated on an estimated basis by the Grantor(s) and the Grantee(s) as of the date of this conveyance. If actual taxes differ from the estimate, Grantor(s) and Grantee(s) agree to adjust the pro-ration and the party owing taxes shall pay such amount to the other party.

[Execution Page(s) Follow(s)]

WITNESS THE SIGNATURE OF THE GRANTOR(S) as of the day first herein acknowledged.

The R. Lee and Sue V. Davis Revocable Trust
Dated May 8, 2001

By: Sue V. Davis
Sue V. Davis, Trustee

STATE OF MISSISSIPPI

COUNTY OF MADISON

Personally appeared before me, the undersigned authority in and for the said county and state, on this 5th day of September 2019, within my jurisdiction, the within named Sue V. Davis, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed in the above and foregoing instrument and acknowledged that he/she/they executed the same in his/her/their representative capacity(ies), and that by his/her/their signature(s) on the instrument, and as the act and deed of the person(s) or entity(ies) upon behalf of which he/she/they acted, executed the above and foregoing instrument, after first having been duly authorized so to do.

[Signature]
Notary Public
Printed Name: R. PAUL RANDALL JR.
My commission expires: June 18, 2022



(Affix official seal, if applicable)

Tract I:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.



BRANDON BROWN PROPERTIES, LLC

**1991 LAKELAND DR., SUITE J
JACKSON, MS 39216**

**(601) 981-1170
(601) 981-1175 Fax**

March 19, 2026

To Whom It May Concern,

Brandon Brown Properties, LLC gives PWTint, LLC permission to sell and service vehicles out of 642 Ridgewood Rd., Suite B, Ridgeland, MS 39157.

Let me know if you need anything else from me.

Sincerely,

Brandon Brown, CCIM
Brandon. Brown Properties, LLC



THIS PROPERTY OWNERSHIP MAP IS FOR TAX PURPOSES ONLY. IT IS NOT INTENDED FOR CONVEYANCES NOR IS IT A LEGAL SURVEY.

THIS MAP WAS PREPARED BY:

TRI-STATE CONSULTING SERVICES, INC.

411 CHURCH AVE. PHILADELPHIA, MS 38951
 1849 FOREST AVE. GARDEN CITY, MS 39114
 PH: 662/436-2148 FAX: 662/436-2148

LEGEND

COUNTY LINE _____

CORPORATION LINE _____

TOWNSHIP, RANGE LINE _____

SECTION LINE _____

PROPERTY LINE _____

TAX DISTRICT LINE _____

PARCEL NUMBER 15

ACREAGE 24 AC

SUBDIVISION LOT NUMBER 23

DIMENSION 160'

SUBDIVISION BLOCK 1

1/4 SECTION

B	A
C	D

TOWNSHIP LOCATOR

7N	8N	9N	10N	11N	12N
7E	8E	9E	10E	11E	12E

COUNTY LOCATOR

7N	8N	9N	10N	11N	12N
7E	8E	9E	10E	11E	12E

MADISON COUNTY, MISSISSIPPI

SECTION 31

TOWNSHIP 7N

RANGE 2E

DATE OF PHOTOGRAPHY JAN. FEB. 2023

SCALE: 200'

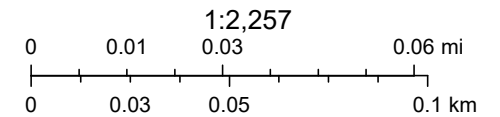
MAP: 072131B

ArcGIS Web Map



4/7/2026, 9:11:12 AM

- | | | | | |
|---|---|--|---|---|
| Zoning | C-4 | Subdivisions | Street | Addresses |
| R-3 | C-5 | LAKELAND ESTATES | City Limits | Structures |
| S-1 | I-1 | Street Pavement | Parcels - 2023 | Mobile Home Park |
| C-3 | Street - Edge of Pavement | | | |



Nearmap, Microsoft, Vantor



RIDGEWOOD RD

Suite B

Southern Ice
Equipment
Distributors

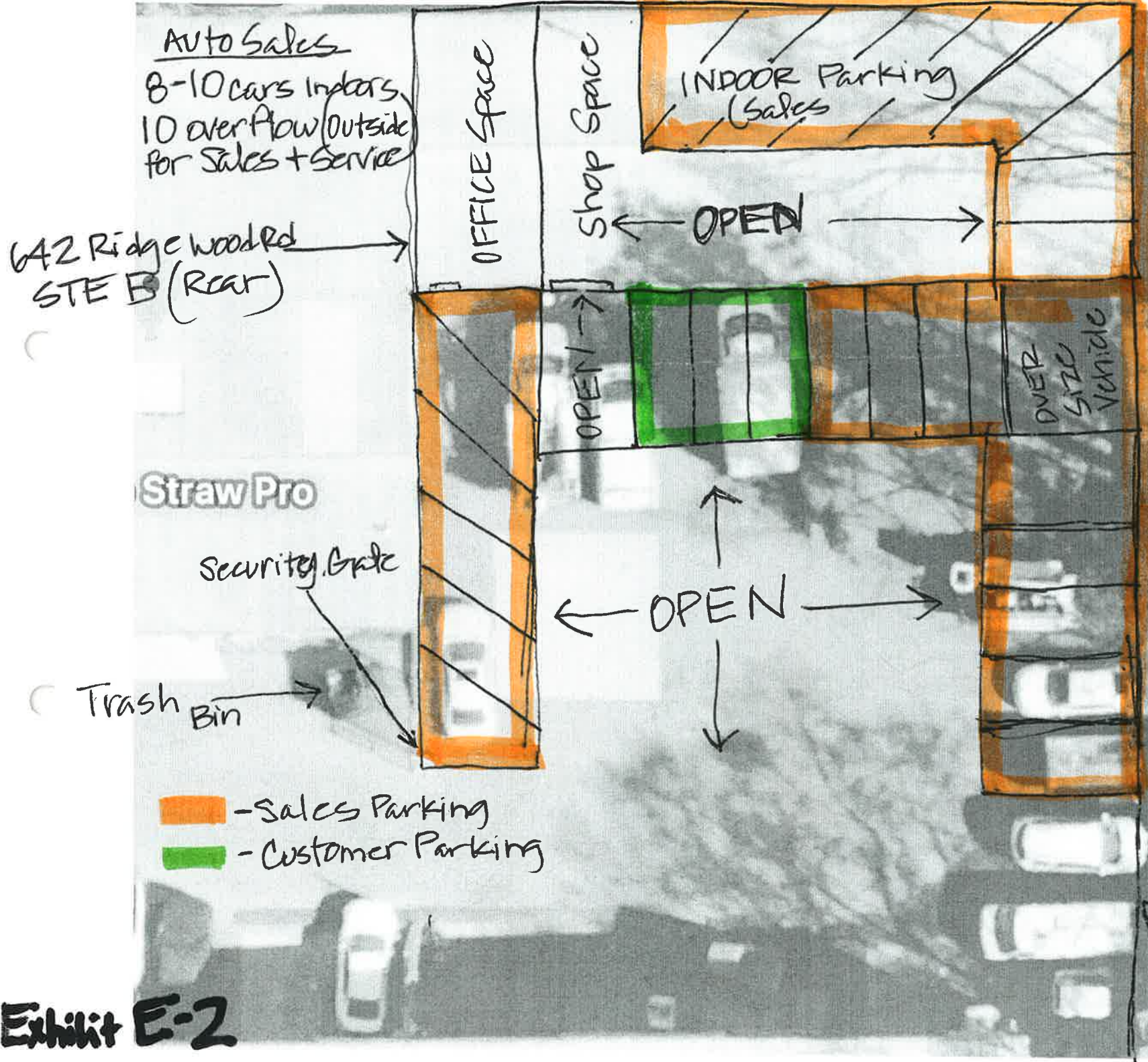


Attand
Athletics
Training



Exhibit E-1





642 Ridge wood Rd
STE B (Rear)

Straw Pro

Security Gate

Trash Bin

- Sales Parking
- Customer Parking

Fenced All Around

Exhibit E-2



INTERIM AD DRAFT

This is the proof of your ad scheduled to run in **Madison County Journal** on the dates indicated below. If changes are needed, please contact us prior to deadline at **(601) 853-4222**.

Notice ID: 3l0ysvU4Ep84RKMPaZ1M | **Proof Updated: Mar. 17, 2026 at 02:46pm CDT**
Notice Name: PWT Car Sales_CUP (642 Ridgewood Road)

This is not an invoice. Below is an estimated price, and it is subject to change. You will receive an invoice with the final price upon invoice creation by the publisher.

FILER	FILING FOR
Jordan Lohman jordan.lohman@ridgelandms.org (601) 856-3877	Madison County Journal

Columns Wide:	1	Ad Class: Legals
Total Column Inches:	6.92	
Number of Lines:	60	

03/19/2026: Governmental Entity	41.40
Proof of Publication Fee	5.00
	Subtotal \$46.40
	Tax \$0.00
	Processing Fee \$9.64
	Total \$56.04

See Proof on Next Page

NOTICE OF ZONING HEARING

Notice is hereby given to those parties in interest that there will be a hearing on Thursday, April 9, 2026, at 6:00 o'clock P.M. before the Zoning Board at City Hall, 100 W. School Street, Ridgeland, Mississippi, for the purpose of determining whether or not a Conditional Use shall be allowed on the following described property in the City of Ridgeland, Mississippi:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

APPROVED:

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

ATTEST:

/s/ Angela Richburg
Angela Richburg, City Clerk

March 16, 2026

Publish: March 18, 2026

**ORDER OF THE MAYOR AND BOARD OF ALDERMEN OF
THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI
APPROVING AND GRANTING A CONDITIONAL USE PERMIT ALLOWING
AN AUTOMOTIVE SALES AND SERVICE BUSINESS AS AN APPOINTMENT ONLY
BUSINESS ON PROPERTY LOCATED AT 642 RIDGEWOOD ROAD, SUITE B,
BEING IDENTIFIED AS TAX PARCEL NO. 072I-31B-018/00.00,
IN THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI**

WHEREAS, PWTint, LLC (the "Petitioner"), did file a Petition and Application for a Conditional Use Permit allowing an automotive sales and service business as an appointment only business as permitted by Sections 440.03(B) and 600.09 for the property described herein, which property is located in a (C-4) Highway Commercial District Classification under the City of Ridgeland Zoning Ordinance of February, 2014, as amended (the "Petition"); and,

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 9, 2026, at 6:00 o'clock p.m.; and,

WHEREAS, all notice requirements of the Zoning Ordinance of February, 2014, as amended, of the City of Ridgeland were accomplished – the City Clerk did cause notice of the April 9, 2026, 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 Section 600.15 of the Zoning Ordinance of February, 2014, as amended, of the City of Ridgeland and 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 on April 9, 2026, and received comments and heard evidence presented by the Petitioner and by all others

desiring to be heard, whether in support of or in opposition to the Petition and thereafter forwarded its recommendation thereon to the Mayor and Board of Aldermen; and,

WHEREAS, the Mayor and Board of Aldermen are fully familiar with the request and 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 Order, have duly considered the matters and facts within their personal knowledge as same affect 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 Order and moved that it be adopted, to-wit:

NOW, THEREFORE, be it ordered 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 9, 2026, 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 Ordinance of February, 2014, as amended, exist, and have been satisfied, and the granting of a Conditional Use Permit for the purpose of allowing an automotive sales and service business as an appointment only business on the subject property

located within the (C-4) Highway Commercial zoning district classification. Said Conditional Use Permit is granted subject to the additional condition imposed by the Mayor and Board of Aldermen that when the Petitioner ceases to operate at the location, this conditional use permit will terminate and no longer apply to subsequent operations or landowners without further order of the City.

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 Order a Conditional Use Permit for the purpose of allowing an automotive sales and service business as an appointment only business on the subject property located within the (C-4) Highway Commercial zoning district classification. Said Conditional Use Permit is granted subject to the additional condition imposed by the Mayor and Board of Aldermen that when the Petitioner ceases to operate at the location, this conditional use permit will terminate and no longer apply to subsequent operations or landowners without further order of the City.

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

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or

plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

SECTION 6. That the City of Ridgeland Zoning Ordinance of February, 2014, as amended, 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.

ORDERED, 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 _____, 2026.

The motion for adoption was seconded by Alderman _____ and the foregoing Order 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 Bill Lee (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 Order adopted.

The foregoing order is approved, this the ____ day of _____, 2026.

Mayor Gene F. McGee
City of Ridgeland, Mississippi

Attest:

Angela Richburg, 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 FOR PROPERTY
LOCATED AT 642 RIDGEWOOD ROAD, SUITE B,
BEING IDENTIFIED AS TAX PARCEL NO. 072I-31B-018/00.00,
IN THE CITY OF RIDGELAND, MADISON COUNTY, MISSISSIPPI**

WHEREAS, PWTint, LLC (the "Petitioner"), did file a Petition and Application for a Conditional Use Permit on property described herein for the purpose of allowing an automotive sales and service business as an appointment only business on the subject property which property is located in a C-4 Highway Commercial District Classification under the City of Ridgeland Zoning Ordinance of February, 2014 (the "Petition"); and,

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, properly noticed, and held a public hearing on said Petition for April 9, 2026, at 6:00 o'clock p.m.; 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 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 for the purpose of allowing an automotive sales and service business as an appointment only business on the subject property in the C-4 zoning district..

SECTION 3. That the Petition to grant a Conditional Use Permit pursuant to Section 600.09 of the City of Ridgeland Zoning 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:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

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 _____, 2026.

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 Bill Lee (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 _____, 2026.

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

Attest:

Angela Richburg, City Clerk

[S E A L]

AFFP

PWT Car Sales CUP (642 Ridgewood Road)

AFFIDAVIT OF PUBLICATION

State of Florida, County of Broward, ss:

Anjana Bhadoriya, being first duly sworn, deposes and says: That (s)he is a duly authorized signatory of Column Software, PBC, duly authorized agent of Madison County Journal, a newspaper printed and published in the City of Ridgeland, County of Madison, State of Mississippi, and that this affidavit is Page 1 of 1 with the full text of the sworn-to notice set forth on the pages that follow, and the hereto attached:

PUBLICATION DATES:

Mar. 19, 2026

NOTICE ID: 3l0ysvU4Ep84RKMPaZ1M

NOTICE NAME: PWT Car Sales_CUP (642 Ridgewood Road)

Publication Fee: 56.04

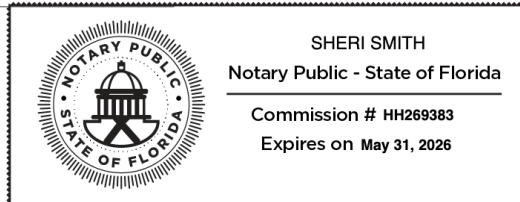
That said newspaper was regularly issued and circulated on those dates.

Anjana Bhadoriya

(Signed)

VERIFICATION

State of Florida
County of Broward



Subscribed in my presence and sworn to before me on this: 03/20/2026

S. Smith

Notary Public

Notarized remotely online using communication technology via Proof.

NOTICE OF ZONING HEARING

Notice is hereby given to those parties in interest that there will be a hearing on Thursday, April 9, 2026, at 6:00 o'clock P.M. before the Zoning Board at City Hall, 100 W. School Street, Ridgeland, Mississippi, for the purpose of determining whether or not a Conditional Use shall be allowed on the following described property in the City of Ridgeland, Mississippi:

Commence at an iron pin marking the Southwest corner of the Alperin Enterprises, Inc. properties (now being Columbus Mobile Home Park, Inc.) as recorded in Book 83 at Page 284, in the office of the Chancery Clerk of Madison County, and from this point run thence northerly along the west line of said property for 110.4 feet to the point of beginning of the land herein described.

Thence run northerly along the west line of the Alperin Enterprises, Inc., property for a distance of 75 feet to a point; thence turn left through a deflection angle of 91 degrees 15 minutes and run westerly for a distance of 278 feet, more or less, to the east line of Ridgewood Road; turn thence to the left through a deflection angle of 88 degrees 45 minutes and run southerly along the east line of Ridgewood Road for a distance of 75 feet to a point; thence turn to the left and run easterly for a distance of 278 feet, more or less, to the point of beginning. Said property is a part of Lot 4, Block 30 of Highland Colony Subdivision according to a map or plat thereof on file and of record in the office of the Chancery Clerk of Madison County, Mississippi.

And being part of the same property described in Warranty Deed recorded in Book 486 at Page 542.

APPROVED:

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

ATTEST:

/s/ Angela Richburg
Angela Richburg, City Clerk

March 16, 2026

Publish: March 19, 2026

MEMORANDUM

Date: April 8, 2026

To: Mayor and Board of Aldermen

From: Tally Berry, Code Enforcement Manager

RE: Consideration of Demolition Bids for 604 Goodridge Dr. and associated budget amendment

The City of Ridgeland received three quotes for the demolition of 604 Goodridge Dr. Below are the four bids. We recommend that the Mayor and Board of Aldermen accept the quote from Faircloth Demolition, Inc. We also would ask the board to approve a budget amendment from the General Fund to Community Developments account 001-180-604 Professional Fees in the amount of \$18,700.00.

- Faircloth Demolition, Inc. - \$18,700.00
- Tri County - \$66,575.00
- Deep Roots Landscape and Tree - 34,255.00
- Carlisle Landscape Management – 49,220.00

On January 6, 2026, at its regular public meeting, the Mayor and Board of Aldermen of the City of Ridgeland held a hearing and voted to adjudicate the property being **604 Goodridge Dr.** in the City of Ridgeland, finding and declaring the condition of the property at the time of the hearing to be a menace to public health, safety, and welfare in accordance with Mississippi Code Ann. § 21-19-11.

Under that same statute, § 21-19-11, the City provided all required legal notice, including written notices via both U.S. Mail and physical posting, at least two weeks before the hearing. The demolition of this property will include: the cutting and removal of all noxious grass and weeds, removing all nuisance and hazardous materials, removal of all junk car parts and tires and other personal property, disposal and removal of any dilapidated structures, and removal and disposal of anything else deemed by the City a menace to the public health and safety of the community, as contemplated by state law. Given the history of this property, we recommend that the Mayor and Board of Aldermen proceed with demolition, approve the Community Development Department to proceed with the lowest bidder, and approve an associated budget amendment. Upon completion of the demolition, we will return to the Board of Aldermen for the consideration of adjudication of costs to be placed on the tax rolls. Thank you for your consideration of this matter. Please contact me if you have any questions.



Faircloth Demolition, Inc.

4/2/26

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

Re: Demolition of 604 Goodridge Rd Ridgeland, MS

Following is a quote for the above referenced property.

Scope of Work

Demolish, haul and properly dispose building
Leave concrete slab, foundation and site paving in place
Remove sign at Hwy 51 frontage

Price \$ 18,700.00

The above price does not include cutting and capping utilities, asbestos inspection or asbestos abatement. Please feel free to call me @ 601-573-3762 if you have any further questions.

Thank you,

Mark S. Parkman

ESTIMATE

Deep Roots Landscape and Tree
105 East State Street
Ridgeland, MS 39157

walt@deeprootslandscape.com
+1 (601) 850-8880
http://www.deeprootslandscape.com



Bill to
Talley Berry
City Ridgeland

Estimate details

Estimate no.: 1202
Estimate date: 04/07/2026

Product/service	Description	Qty	Rate	Amount
Demo	604 Goodridge rd	1	\$34,255.00	\$34,255.00
	Remove building and haul off material			
	Leave slab			
	Remove sign at front of lot next to hwy 51			
			Total	\$34,255.00

Note to customer

*Deep Roots assumes no responsibility for loss of plant material due to improper irrigation or damage from equipment used by others. Extreme variations in temperature or other weather conditions may cause plant materials to suffer or even fail. Deep Roots is not responsible for these occurrences

*Deep Roots assumes no responsibility for damages to existing irrigation, utilities, or underground structures. Care will be taken, but repairs to any such will be a cost plus basis over and above this proposal.

*Deep Roots assumes no responsibility for loss of plant material or trees due to compaction of soils, or damage from equipment used on job site. Every reasonable effort will be made to protect such trees and plants, but there is no guarantee of survival due to trenching, relocating, or compaction by tractors & equipment.

Accepted date

Accepted by



Carlisle Landscape Management LLC.

PO Box 12363

Jackson, MS

(662)386-4672 * greg.carlisle23@gmail.com

Site Demo

Property:

City/State/Zip: 604 Goodridge Rd Ridgeland Ms

Date: 4/10/26

Contact: Tally Berry

Demo and Remove from premises building (including all except the slab)

Remove Sign at Front of Property

SubTotal \$ 46,000.00

Sales Tax \$ 3,220.00

TOTAL \$ 49,220.00



ESTIMATE

Tri County

Russell Bourland
2335 Greens Crossing Rd
Jackson, Ms 39209
(601) 940-5499
tricotreeservice.com
russbourland@gmail.com

For City Of Ridgeland

Estimate Num 161
Date Apr 1, 2026

Ship To

Ship Date Apr 1, 2026
Tracking No
Ship Via
FOB

Description	Quantity	Rate	Tax	Amount
Demo building and sign at 604 Goodridge Dr Ridgeland, MS 39157 United States. Haul away and dispose of off site	1	\$66,575.00	0%	\$66,575.00
		Subtotal:		\$66,575.00
		Tax 8%:		\$0.00
Total				\$66,575.00

April 14, 2026

Mr. Alan Hart, PLA
Public Works Director
City of Ridgeland
100 W. School St.
Ridgeland, MS 39157

RE: City of Ridgeland
Lake Harbour Dr. Overlay
Project # STP-6944-00(001)LPA 109703/701000
B-11932/B-11024
Pay Request #1

Mr. Hart:

Please find included in this packet all documentation and paperwork necessary for approval of Pay Request No. 1 regarding construction services for the City of Ridgeland - Lake Harbour Dr. Overlay Project for AJ Construction in the amount of **\$234,561.24**.

We have reviewed this pay request(s) and recommend this be submitted to the Board for their approval. Once approved, we will submit a request for reimbursement as soon as possible.

Should you have any questions or need additional information, please do not hesitate to contact our office at 601-627-7787.

Sincerely,



Lon Burt, P.E.
Project Manager
Benchmark Engineering & Surveying, LLC

cc: Paul Forster, P.E. (City of Ridgeland)
Renee Buckner (City of Ridgeland)
Matthew Miller, P.E., P.L.S. (Benchmark)
Greg Bonds, P.E. (Benchmark)
Jimmy Vickers (Benchmark)
File: B-11932

Brandon | 601.591.1077

Flowood | 601.627.7780

Madison | 769.289.0031

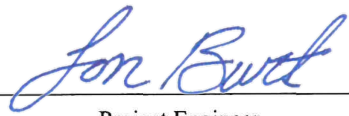
Est. 2004

LPA-001 v 1.2.0
 Revised Apr. 02, 2009

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
 Contractor's Estimate - Recap Sheet

STP-6944-00(001)/109703701
 Printed: 04/14/2026 10:49 am

Vendor Number	3100034217	Completion Date	00/00/0000	
Contract ID	LSTP694400001	Time Units / Days to be Allowed	96.00	
In Account With	City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158			
FMS Contract Number	OG00001585			
Estimate Number	0001 PROGRESS	Period	03/02/2026 Thru 03/31/2026	
Project County: MADISON (45)		Current Period	Previous Estimate	Total Allowed to Date
Project Number: 109703701000 [STP-6944-00(001)/109703701]				
Total Cost (Participating)		\$234,561.24	\$0.00	\$234,561.24
Total Cost		\$234,561.24	\$0.00	\$234,561.24
Project Total		\$234,561.24	\$0.00	\$234,561.24
% Matching Funds Deduction for LPA 20.00000 %		(\$46,912.25)	(\$0.00)	(\$46,912.25)
Total Net Amount Owed to LPA		\$187,648.99	\$0.00	\$187,648.99
Total Contract Net Work Due		\$187,648.99	\$0.00	\$187,648.99
Time Units / Days Used		20.000000	0	20.000000
Contract % Complete (Dollars)		6.50 %	0.00 %	6.50 %
Contract % Elapsed Time		20.830000%	0.000000%	20.830000 %

<p>Quantities Checked</p> <p>Original Signed _____</p> <p>Burt, Lon (15-10)</p> <p>LPA Official: _____</p> <p>Approved: _____</p> <p>Chief Engineer by _____</p> <p>Original Signed _____</p> <p>Mitchell Young, P.E.</p>	<p style="text-align: center;"></p> <p style="text-align: center;">Project Engineer</p> <p>Completion Date: 00/00/0000</p> <p>Calendar Days to be Allowed: 96.00</p> <p>Total Contract Bid Amount: \$3,606,311.44</p> <p>Total Contract Current Amount: \$3,606,311.44</p> <p>Productive Days to be Allowed: 96.000000</p> <p>Total Productive Days Assessed: 20.000000</p> <p>Contract % Elapsed Time (Productive Days): 20.830000 %</p> <p>Progress of Project: -14.330000%</p>
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CAD002 v 1.6

MISSISSIPPI DEPARTMENT OF TRANSPORTATION

STP-6944-00(001)/109703701

Revised Oct. 10, 2008

Contractor's Estimate - Detail Sheet

Printed: 04/14/2026

Vendor Number	3100034217	Date Let	10/28/2025	MPC	Not Found
Contract ID	LSTP694400001	Award Date	12/29/2025		
In Account With	City of Ridgeland P.O. Box 217, Ridgeland, MS, 39158				
Surety	Default Surety For LPA Contract				
FMS CC Number	OG00001585				
Estimate Number	0001 PROGRESS	Period	03/02/2026 Thru 03/31/2026		

Project Number		109703701000 STP-6944-00(001)/109703701 MADISON (45)						Category	Roadway		
Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount		
				Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date	
1	0010	202-B007		Removal of Asphalt Pavement, All Depths	2,188.000	615.050	615.050	SY	50.00	30,752.50	30,752.50
1	0020	202-B052		Removal of Concrete Driveways, All Depths	189.000	0.000	0.000	SY	35.00	0.00	0.00
1	0030	202-B080		Removal of Concrete Sidewalk	139.000	0.000	0.000	SY	35.00	0.00	0.00
1	0040	202-B088		Removal of Curb & Gutter, All Types	5,310.000	1,742.000	1,742.000	LF	25.00	43,550.00	43,550.00
1	0050	202-B240		Removal of Traffic Stripe	1,000.000	0.000	0.000	LF	4.00	0.00	0.00
1	0060	203-EX021	E	Borrow Excavation, AH, FME, Class B9-6	500.000	0.000	0.000	CY	38.50	0.00	0.00
1	0070	203-G001	E	Excess Excavation, FM, AH	632.000	0.000	0.000	CY	30.00	0.00	0.00
1	0080	209-A004		Geotextile Stabilization, Type V	4,960.000	759.520	759.520	SY	4.00	3,038.08	3,038.08
1	0090	211-B001	E	Topsoil for Slope Treatment, Contractor Furnished	332.000	0.000	0.000	CY	38.50	0.00	0.00
1	0100	216-B001		Solid Sodding, Bermuda	6,420.000	0.000	0.000	SY	7.50	0.00	0.00
1	0110	219-A001		Watering	83.000	0.000	0.000	KGAL	20.00	0.00	0.00
1	0120	237-A002		Wattles, 20"	500.000	0.000	0.000	LF	7.00	0.00	0.00
1	0130	907-260-A003		Utility Work - Sewer, Remove Existing Manhole Frame & Cover and Install Locking Manhole Assembly	21.000	0.000	0.000	EA	2,581.15	0.00	0.00
1	0150	304-F002	GT	Size 610 Crushed Stone Base	3,414.000	160.170	160.170	TON	102.04	16,343.75	16,343.75
1	0170	907-403-A003	BA1	12.5-mm, ST, Asphalt Pavement	438.000	0.000	0.000	TON	125.90	0.00	0.00
1	0180	907-403-A005	BA1	19-mm, MT, Asphalt Pavement	1,210.000	16.390	16.390	TON	160.60	2,632.23	2,632.23
1	0190	907-403-A014	BA1	9.5-mm, MT, Asphalt Pavement	4,723.000	0.000	0.000	TON	124.76	0.00	0.00
1	0200	907-403-A015	BA1	9.5-mm, ST, Asphalt Pavement	662.000	0.000	0.000	TON	119.29	0.00	0.00
1	0210	907-403-B002	BA1	12.5-mm, MT, Asphalt Pavement, Leveling	1,452.000	0.000	0.000	TON	138.86	0.00	0.00
1	0220	907-403-B012	BA1	9.5-mm, ST, Asphalt Pavement, Leveling	266.000	0.000	0.000	TON	144.97	0.00	0.00
1	0230	406-D001		Fine Milling of Bituminous Pavement, All Depths	23,050.000	0.000	0.000	SY	3.20	0.00	0.00
1	0240	407-A001	A2	Asphalt for Tack Coat	6,675.000	34.000	34.000	GAL	2.93	99.62	99.62

Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount		
				Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date	
1	0250	413-C001		Cleaning and Sealing Cracks	15,200.000	0.000	0.000	LF	2.61	0.00	0.00
1	0260	907-425-A001		Roadbed Reclamation with Emulsified Asphalt	3,185.000	0.000	0.000	SY	14.73	0.00	0.00
1	0270	907-425-B001		Emulsified for Roadbed Reclamation	1,274.000	0.000	0.000	GAL	7.32	0.00	0.00
1	0280	503-C010		Saw Cut, Full Depth	8,241.000	2,026.540	2,026.540	LF	10.00	20,265.40	20,265.40
1	0290	907-601-A001	S	Class "B" Structural Concrete	2.000	0.000	0.000	CY	5,000.00	0.00	0.00
1	0300	602-A001	S	Reinforcing Steel	74.000	0.000	0.000	LBS	5.00	0.00	0.00
1	0310	604-A001		Castings	245.000	0.000	0.000	LBS	8.00	0.00	0.00
1	0320	604-B001		Gratings	200.000	0.000	0.000	LBS	8.00	0.00	0.00
1	0330	907-608-C001		Detectable Warning Panels	376.000	0.000	0.000	SF	30.00	0.00	0.00
1	0340	907-608-D003	S	Stamped and Colored Concrete Sidewalk	139.000	0.000	0.000	SY	150.00	0.00	0.00
1	0350	609-D014	S	Combination Concrete Curb and Gutter Type 3B Modified	5,310.000	683.000	683.000	LF	35.00	23,905.00	23,905.00
1	0360	613-D003		Adjustment of Inlet	12.000	0.000	0.000	EA	5,250.00	0.00	0.00
1	0370	614-B001	S	Concrete Driveway, With Reinforcement	189.000	0.000	0.000	SY	127.50	0.00	0.00
1	0380	615-B001	S	Precast Concrete Median Barrier	720.000	0.000	0.000	LF	60.00	0.00	0.00
1	0400	618-B001		Additional Construction Signs	1.000	0.000	0.000	SF	10.00	0.00	0.00
1	0410	619-A1002		Temporary Traffic Stripe, Continuous White	16,000.000	0.000	0.000	LF	0.50	0.00	0.00
1	0420	619-A2002		Temporary Traffic Stripe, Continuous Yellow	15,000.000	0.000	0.000	LF	0.50	0.00	0.00
1	0430	619-A3002		Temporary Traffic Stripe, Skip White	15,000.000	0.000	0.000	LF	0.50	0.00	0.00
1	0440	619-A4001		Temporary Traffic Stripe, Skip Yellow	13,000.000	0.000	0.000	LF	0.50	0.00	0.00
1	0450	619-A5001		Temporary Traffic Stripe, Detail	7,000.000	0.000	0.000	LF	0.60	0.00	0.00
1	0460	619-A6001		Temporary Traffic Stripe, Legend	1,400.000	0.000	0.000	SF	3.00	0.00	0.00
1	0470	619-A6002		Temporary Traffic Stripe, Legend	3,000.000	0.000	0.000	LF	0.75	0.00	0.00
1	0480	907-619-E3001		Changeable Message Sign	2.000	0.000	0.000	EA	7,208.00	0.00	0.00
1	0490	619-F2001		Remove and Reset Concrete Median Barrier, Precast	150.000	0.000	0.000	LF	50.00	0.00	0.00
1	0500	619-J1002		Impact Attenuator, 45 MPH	2.000	0.000	0.000	EA	8,750.00	0.00	0.00
1	0510	619-J3001		Remove and Reset Impact Attenuator	1.000	0.000	0.000	EA	3,850.00	0.00	0.00
1	0530	907-626-A008		6" Thermoplastic Double Drop Traffic Stripe, Skip White	14,793.000	0.000	0.000	LF	1.00	0.00	0.00
1	0540	907-626-C011		6" Thermoplastic Double Drop Edge Stripe, Continuous White	15,228.000	0.000	0.000	LF	1.55	0.00	0.00
1	0550	907-626-D004		6" Thermoplastic Double Drop Traffic Stripe, Skip Yellow	12,620.000	0.000	0.000	LF	1.00	0.00	0.00
1	0560	907-626-E004		6" Thermoplastic Double Drop Traffic Stripe, Continuous Yellow	14,771.000	0.000	0.000	LF	1.50	0.00	0.00

Line No	Item Number	AC	Item	Total Quantities			Unit	Unit Price	Amount		
				Contract Qty	Current	Allowed-to-Date			Current	Allowed-to-Date	
1	0570	907-626-G006	Thermoplastic Double Drop Detail Stripe, White	6,715.000	0.000	0.000	LF	5.75	0.00	0.00	
1	0580	907-626-H006	Thermoplastic Double Drop Legend, White	1,400.000	0.000	0.000	SF	12.00	0.00	0.00	
1	0590	907-626-H007	Thermoplastic Double Drop Legend, White	2,680.000	0.000	0.000	LF	6.25	0.00	0.00	
1	0600	907-627-K001	Red-Clear Reflective High Performance Raised Markers	425.000	0.000	0.000	EA	12.00	0.00	0.00	
1	0610	907-627-L001	Two-Way Yellow Reflective High Performance Raised Markers	1,029.000	0.000	0.000	EA	12.00	0.00	0.00	
1	0620	907-630-O001	Remove and Reset Sign Assembly	44.000	0.000	0.000	EA	75.00	0.00	0.00	
1	0640	L00064 202-B504	Removal of Bollard	63.000	0.000	0.000	EA	750.00	0.00	0.00	
Total Roadway Items									140,586.58	140,586.58	
Total Participating Direct Items									140,586.58	140,586.58	
Total Non-Participating Direct Items									0.00	0.00	
Total Direct Items on Contract = 2,872,815.24									Total Direct Items	140,586.58	140,586.58
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	0520	620-A001		Mobilization	1.000000	0.250000	0.250000	LS	269,028.98	67,257.25	67,257.25
1	0630	699-A001		Roadway Construction Stakes	1.000000	0.100000	0.100000	LS	78,375.00	7,837.50	7,837.50
1	0390	907-618-A001		Maintenance of Traffic	1.000000	0.048900	0.048900	LS	386,092.22	18,879.91	18,879.91
Total Participating Dependent Items									93,974.66	93,974.66	
Total Non-Participating Dependent Items									0.00	0.00	
Total Dependent Items									93,974.66	93,974.66	
Total Project Participating Construction Items									234,561.24	234,561.24	
Total Project Non-Participating Construction Items									0.00	0.00	
Total Project Construction Items									234,561.24	234,561.24	
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)									234,561.24	234,561.24	
Total Non-Participating Costs (on CAD001)									0.00	0.00	
Project: 109703701000 STP-6944-00(001)/109703701									Total Costs (on CAD001)	234,561.24	

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 = 3,606,311.44				Total Contract Net Work Due (on CAD001)		234,561.24	234,561.24

MISSISSIPPI DEPARTMENT OF TRANSPORTATION
ASSESSMENT REPORT FOR AVAILABLE WORKING DAYS

Date: 4/14/2026
 Project No: STP-6944-00(001)/109703701
 County: MADISON (45)
 PERIOD 3/1/2026 To 3/31/2026

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

TOTAL WORKING DAYS ASSESSED DURING THIS PERIOD	<u>20</u>
TOTAL WORKING DAYS PREVIOUSLY ASSESSED	<u>0</u>
TOTAL WORKING DAYS ASSESSED	<u>20</u>
TOTAL WORKING DAYS ALLOWED	<u>96</u>
PERCENT COMPLETE	<u>20.83 %</u>



 Project Engineer

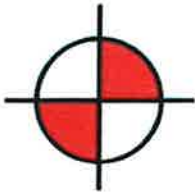
Original: Contractor
 Copies: Project File
 District Engineer

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.



Benchmark Engineering & Surveying, LLC

660 Katherine Drive Suite 302
Flowood, MS 39232, United States
Tel: 601-627-7780
www.benchmarkms.net

INVOICE

INVOICE DATE: 1/29/2026
INVOICE NO: 28667
BILLING FROM: 12/22/2025
BILLING TO: 1/20/2026

City of Ridgeland c/o Alan Hart
renee.buckner@ridgelandms.org
paul.forster@ridgelandms.org alan.hart@ridgelandms.org
Ridgeland, MS 39158

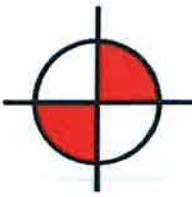
B11837 | Wheatley St. Reconstruction and sidewalk improvements CE&I

Managed By: Gregory A Bonds

SUBTOTAL	\$9,805.00
AMOUNT DUE THIS INVOICE	\$9,805.00

This invoice is due on 2/28/2026

Invoices are due upon receipt. We accept debit and credit cards. Your business is appreciated.



Benchmark Engineering & Surveying, LLC

660 Katherine Drive Suite 302
Flowood, MS 39232, United States
Tel: 601-627-7780
www.benchmarkms.net

INVOICE

INVOICE DATE: 2/25/2026
INVOICE NO: 28858
BILLING FROM: 1/27/2026
BILLING TO: 2/24/2026

City of Ridgeland c/o Alan Hart
renee.buckner@ridgelandms.org
paul.forster@ridgelandms.org alan.hart@ridgelandms.org
Ridgeland, MS 39158

B11837 | Wheatley St. Reconstruction and sidewalk improvements CE&I

Managed By: Gregory A Bonds

Professional Services

SUBTOTAL	\$25,000.00
AMOUNT DUE THIS INVOICE	\$25,000.00

This invoice is due on 3/27/2026

Kindly note our updated mailing address for payments: 660 Katherine Drive, Suite 302, Flowood, MS 39232



Benchmark Engineering & Surveying, LLC

660 Katherine Drive Suite 302
Flowood, MS 39232, United States
Tel: 601-627-7780
www.benchmarkms.net

INVOICE

INVOICE DATE: 3/31/2026
INVOICE NO: 29035
BILLING FROM: 2/26/2026
BILLING TO: 3/31/2026

City of Ridgeland c/o Alan Hart
renee.buckner@ridgelandms.org
paul.forster@ridgelandms.org alan.hart@ridgelandms.org
Ridgeland, MS 39158

B11837 | Wheatley St. Reconstruction and sidewalk improvements CE&I

Managed By: Gregory A Bonds

Professional Services

SUBTOTAL \$30,000.00

AMOUNT DUE THIS INVOICE \$30,000.00

This invoice is due on 4/30/2026

[Pay Now](#)



ACH payments accepted

Kindly note our updated mailing address for payments: 660 Katherine Drive, Suite 302, Flowood, MS 39232

April 14, 2026

Mr. Alan Hart, PLA
Public Works Director
City of Ridgeland
100 W. School Street
Ridgeland, MS 39157

RE: S. Wheatley St. Reconstruction & Sidewalk Improvements
Pay Request #3

Mr. Hart,

Please find included in this packet all documentation and paperwork necessary for approval of Pay Request No. 3 for construction services for the City of Ridgeland S. Wheatley St. Reconstruction & Sidewalk Improvements Project for Hemphill Construction Co., Inc. in the amount of \$185,807.71. We have reviewed this pay request and recommend this be submitted to the Board for their approval.

Retainage is covered by previous CD's submitted to the City.

Should you have any questions or need additional information, please do not hesitate to contact our office at 601-627-7787.

Sincerely,



Lon Burt, P.E.
Project Manager
Benchmark Engineering & Surveying, LLC

Cc: Paul Forster, P.E. (City Engineer)
Matthew Miller, P.E., P.L.S. (Benchmark)
Greg Bonds, P.E. (Benchmark)
Nicholas Alexander, P.E. (Benchmark)

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App #3

Application Date : 04/06/26

Period From: 03/01/26

Period To: 03/31/26

Invoice # : H25129-03

External Contract No.:

Contract : H25129- Wheatley St. Reconstruction & Sidewalk Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
Non-ARPA														
1	MOBILIZATION	LS	1.00	\$275,000.00	\$275,000.00	0.50	0.00	0.50	\$137,500.00	\$0.00	0.00	\$137,500.00	\$137,500.00	50.00%
2	MAINTENANCE OF TRAFFIC	LS	1.00	\$274,000.00	\$274,000.00	0.50	0.00	0.50	\$137,000.00	\$0.00	0.00	\$137,000.00	\$137,000.00	50.00%
3	CLEARING & GRUBBING	AC	1.00	\$6,500.00	\$6,500.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$6,500.00	0.00%
4	SILT FENCE	LF	6,479.00	\$2.35	\$15,225.65	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$15,225.65	0.00%
5	SOLID SOD, MATCH EXISTING TYPE	SY	4,499.00	\$7.50	\$33,742.50	1,950.00	0.00	1,950.00	\$14,625.00	\$0.00	0.00	\$14,625.00	\$19,117.50	43.34%
6	SAW CUT, ALL TYPES, ALL DEPTHS	LF	2,682.00	\$5.00	\$13,410.00	1,689.00	1,241.00	2,930.00	\$8,445.00	\$6,205.00	0.00	\$14,650.00	\$-1,240.00	109.25%
7	REMOVAL OF ASPHALT PAVEMENT, ALL DEPTHS	SY	1,037.00	\$12.00	\$12,444.00	209.00	824.20	1,033.20	\$2,508.00	\$9,890.40	0.00	\$12,398.40	\$45.60	99.63%
8	REMOVAL OF CONCRETE, ALL DEPTHS	SY	1,700.00	\$15.00	\$25,500.00	308.00	565.00	873.00	\$4,620.00	\$8,475.00	0.00	\$13,095.00	\$12,405.00	51.35%
9	REMOVAL OF BRICK & PAVERS, ALL DEPTHS	SY	42.00	\$12.00	\$504.00	0.00	10.00	10.00	\$0.00	\$120.00	0.00	\$120.00	\$384.00	23.81%
10	REMOVAL OF CURB & GUTTER, ALL TYPES	LF	6,374.00	\$7.50	\$47,805.00	1,681.00	1,086.00	2,767.00	\$12,607.50	\$8,145.00	0.00	\$20,752.50	\$27,052.50	43.41%
14	TREE REMOVAL	EA	4.00	\$300.00	\$1,200.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,200.00	0.00%
15	SIGN REMOVAL & RELOCATION	EA	2.00	\$175.00	\$350.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$350.00	0.00%
16	MAILBOX REMOVAL & RELOCATION	EA	16.00	\$300.00	\$4,800.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$4,800.00	0.00%
17	FENCE REMOVAL & REPLACEMENT (TO MATCH EXISTING)	LF	121.00	\$30.00	\$3,630.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$3,630.00	0.00%
18	UNCLASSIFIED EXCAVATION, FM, AH	CY	485.00	\$20.00	\$9,700.00	0.00	79.40	79.40	\$0.00	\$1,588.00	0.00	\$1,588.00	\$8,112.00	16.37%
19	BORROW EXCAVATION, FM, AH	CY	1,185.00	\$30.00	\$35,550.00	0.00	94.00	94.00	\$0.00	\$2,820.00	0.00	\$2,820.00	\$32,730.00	7.93%
20	EXCESS EXCAVATION, FM, AH	CY	485.00	\$22.00	\$10,670.00	0.00	171.43	171.43	\$0.00	\$3,771.46	0.00	\$3,771.46	\$6,898.54	35.35%
41	4" REINFORCED CONCRETE SIDEWALK	SY	1,689.00	\$100.00	\$168,900.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$168,900.00	0.00%
42	STAMPED AND STAINED CONCRETE SIDEWALK	SY	111.00	\$240.00	\$26,640.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$26,640.00	0.00%
43	DETECTABLE WARNING PANELS	SF	292.00	\$3.00	\$876.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$876.00	0.00%
44	CONCRETE DRIVEWAY APRON (INCLUDES CURB, GUTTER & REINFORCEME	SY	860.00	\$110.00	\$94,600.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$94,600.00	0.00%
45	24" STANDARD CURB AND GUTTER	LF	6,634.00	\$29.85	\$198,024.90	730.00	1,136.00	1,866.00	\$21,790.50	\$33,909.60	0.00	\$55,700.10	\$142,324.80	28.13%
46	6" HEADER CURB	LF	24.00	\$53.00	\$1,272.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,272.00	0.00%
47	26" TYPE "3B" CURB & GUTTER	LF	339.00	\$53.00	\$17,967.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$17,967.00	0.00%
48	GEOTEXTILE GABRIC, TYPE V, NON-WOVEN	SY	1,613.00	\$2.50	\$4,032.50	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$4,032.50	0.00%
49	SIZE NO. 610 CRUSHED STONE BASE	TON	1,305.00	\$0.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
50	SIZE NO. 825B CRUSHED CONCRETE BASE	TON	1,305.00	\$75.00	\$97,875.00	284.12	932.51	1,216.63	\$21,309.00	\$69,938.25	0.00	\$91,247.25	\$6,627.75	93.23%
51	ASPHALT BASE REPAIR	SY	705.00	\$135.00	\$95,175.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$95,175.00	0.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App #3
 Application Date : 04/06/26
 Period From: 03/01/26
 Period To: 03/31/26

Invoice # : H25129-03

External Contract No.:

Contract : H25129- Wheatley St. Reconstruction & Sidewalk Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
Non-ARPA														
52	COLD MILLING OF BITUMINOUS PAVEMENT	SY	10,256.00	\$5.00	\$51,280.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$51,280.00	0.00%
53	1-1/2" & VAR. ASPHALT LEVELING COURSE (SC-1A, TYPE 8)	TON	511.00	\$162.00	\$82,782.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$82,782.00	0.00%
54	4" & VAR. ASPHALT LEVELING COURSE (BB-1A, TYPE 6)	TON	1,372.00	\$115.00	\$157,780.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$157,780.00	0.00%
55	2" HOT BITUMINOUS ASPHALT SURFACE COURSE (SC-1A, TYPE 8)	TON	1,936.00	\$147.00	\$284,592.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$284,592.00	0.00%
56	4" HOT BITUMINOUS ASPHALT BASE COURSE (BB-1A, TYPE 6)	TON	311.00	\$115.00	\$35,765.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$35,765.00	0.00%
57	6" HOT BITUMINOUS ASPHALT BASE COURSE (BB-1A, TYPE 6) (WIDEN	TON	60.00	\$245.00	\$14,700.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$14,700.00	0.00%
58	6" THERMOPLASTIC EDGE STRIPE, CONTINUOUS WHITE	LF	8,791.00	\$1.70	\$14,944.70	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$14,944.70	0.00%
59	6" THERMOPLASTIC TRAFFIC STRIPE, CONTINUOUS YELLOW	LF	5,959.00	\$1.70	\$10,130.30	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$10,130.30	0.00%
60	6" THERMOPLASTIC TRAFFIC STRIPE, SKIP YELLOW	LF	1,429.00	\$1.20	\$1,714.80	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,714.80	0.00%
61	6" THERMOPLASTIC DETAIL STRIPE, WHITE	LF	2,700.00	\$5.75	\$15,525.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$15,525.00	0.00%
62	6" THERMOPLASTIC DETAIL STRIPE, YELLOW	LF	360.00	\$5.75	\$2,070.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,070.00	0.00%
63	6" THERMOPLASTIC LEGEND, WHITE	SF	403.00	\$13.50	\$5,440.50	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$5,440.50	0.00%
64	6" THERMOPLASTIC LEGEND, WHITE	LF	1,219.00	\$7.00	\$8,533.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$8,533.00	0.00%
65	TWO-WAY RELFECTIVE YELLOW HIGH PERFORMANCE RAISED PAVEMENT M	EA	223.00	\$17.25	\$3,846.75	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$3,846.75	0.00%
66	REFLECTIVE RED-CLEAR HIGH PERFORMANCE RAISED MARKER	EA	37.00	\$17.25	\$638.25	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$638.25	0.00%
67	STANDARD ROADSIDE SIGN ASSY.	EA	2.00	\$525.00	\$1,050.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,050.00	0.00%
68	TEMPORARY TRAFFIC STRIPING (REMOVAL OF EXISTING & TEMPORARY	LS	1.00	\$43,500.00	\$43,500.00	0.25	0.00	0.25	\$10,875.00	\$0.00	0.00	\$10,875.00	\$32,625.00	25.00%
69	TRAFFIC SIGNAL HEAD, TYPE 6	EA	3.00	\$2,965.00	\$8,895.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$8,895.00	0.00%
70	VIDEO VEHICLE DETECTION SENSOR (MCCORMACK DR. INTERSECTION)	EA	1.00	\$70,100.00	\$70,100.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$70,100.00	0.00%
71	VIDEO VEHICLE DETECTION SENSOR (RING RD. INTERSECTION)	EA	1.00	\$67,000.00	\$67,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$67,000.00	0.00%
72	ELECTRIC CABLE, UNDERGROUND IN CONDUIT, IMSA 20-1, AWG 14, 5	LF	179.00	\$3.50	\$626.50	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$626.50	0.00%
73	ELECTRIC CABLE, AERIAL SUPPORTED IN CONDUIT, IMSA 20-1, AWG	LF	24.00	\$7.00	\$168.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$168.00	0.00%
74	PULLBOX ENCLOSURE, TYPE 2	EA	1.00	\$1,450.00	\$1,450.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,450.00	0.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App #3

Application Date : 04/06/26

Period From: 03/01/26

Period To: 03/31/26

Invoice # : H25129-03

External Contract No.:

Contract : H25129- Wheatley St. Reconstruction & Sidewalk Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
Non-ARPA														
75	TRAFFIC SIGNAL CONDUIT, UNDERGROUND, TYPE 4, 2"	LF	29.00	\$16.25	\$471.25	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$471.25	0.00%
76	TRAFFIC SIGNAL CONDUIT, UNDERGROUND DRILLED OR JACKED, ROLLE	LF	149.00	\$38.50	\$5,736.50	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$5,736.50	0.00%
Non-ARPA Totals					\$2,364,133.10				\$371,280.00	\$144,862.71	\$0.00	\$516,142.71	\$1,847,990.39	21.83%
ARPA - STORM DRAIN														
11	REMOVAL OF STORM DRAIN STRUCTURES, ALL TYPES	EA	22.00	\$850.00	\$18,700.00	5.00	4.00	9.00	\$4,250.00	\$3,400.00	0.00	\$7,650.00	\$11,050.00	40.91%
12	REMOVAL OF STORM DRAIN PIPE, ALL TYPES & SIZE	LF	162.00	\$15.00	\$2,430.00	32.00	23.00	55.00	\$480.00	\$345.00	0.00	\$825.00	\$1,605.00	33.95%
21	15" HP STORM DRAIN PIPE	LF	161.00	\$120.00	\$19,320.00	0.00	15.00	15.00	\$0.00	\$1,800.00	0.00	\$1,800.00	\$17,520.00	9.32%
22	18" REINFORCED CONCRETE PIPE, CLASS III	LF	24.00	\$120.00	\$2,880.00	32.00	0.00	32.00	\$3,840.00	\$0.00	0.00	\$3,840.00	\$-960.00	133.33%
23	CURB INLET	EA	26.00	\$6,350.00	\$165,100.00	5.00	4.00	9.00	\$31,750.00	\$25,400.00	0.00	\$57,150.00	\$107,950.00	34.62%
24	JUNCTION BOX (CONVERT EXISTING CURB INLET)	EA	4.00	\$5,000.00	\$20,000.00	0.00	2.00	2.00	\$0.00	\$10,000.00	0.00	\$10,000.00	\$10,000.00	50.00%
25	JUNCTION BOX (ADJUST TO FINISHED GRADE)	EA	4.00	\$3,500.00	\$14,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$14,000.00	0.00%
ARPA - STORM DRAIN Totals					\$242,430.00				\$40,320.00	\$40,945.00	\$0.00	\$81,265.00	\$161,165.00	33.52%
ARPA-WATER DISTRIBUTION SYSTEM														
26	WATER VALVE (ADJUST TO FINISHED GRADE)	EA	8.00	\$425.00	\$3,400.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$3,400.00	0.00%
27	WATER METER BOX (ADJUST TO PLANNED GRADE)	EA	1.00	\$425.00	\$425.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$425.00	0.00%
28	IRRIGATION MAINTENANCE (INCLUDING PATCHING, FITTINGS, WIRING	LS	1.00	\$5,000.00	\$5,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$5,000.00	0.00%
ARPA-WATER DISTRIBUTION SYSTEM Totals					\$8,825.00				\$0.00	\$0.00	\$0.00	\$0.00	\$8,825.00	0.00%
ARPA-SANITARY SEWER SYSTEM														
13	REMOVAL OF SANITARY SEWER LINE, ALL TYPES & SIZES	LF	158.00	\$15.00	\$2,370.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,370.00	0.00%
29	CONNECTION TO EXISTING MANHOLE	EA	2.00	\$1,000.00	\$2,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,000.00	0.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App #3
 Application Date : 04/06/26
 Period From: 03/01/26
 Period To: 03/31/26

Invoice # : H25129-03

External Contract No.:

Contract : H25129- Wheatley St. Reconstruction & Sidewalk Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
ARPA-SANITARY SEWER SYSTEM														
30	8" SDR-26 SANITARY SEWER LINE (ALL DEPTHS)	LF	158.00	\$68.00	\$10,744.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$10,744.00	0.00%
31	MANHOLE RISER TO MATCH PLANNED GRADE	EA	12.00	\$1,000.00	\$12,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$12,000.00	0.00%
32	NORMAL CLEANING (1 TO 3 PASSES) (8" LINE)	LF	1,786.00	\$3.65	\$6,518.90	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$6,518.90	0.00%
33	HEAVY MECHANICAL CLEANING (MORE THAN 3 PASSES) (8" LINE)	LF	446.00	\$2.10	\$936.60	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$936.60	0.00%
34	CCTV INVESTIGATION	LF	2,232.00	\$4.20	\$9,374.40	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$9,374.40	0.00%
35	CIPP 8" (ALL TYPES OF EXISTING PIPE)	LF	2,232.00	\$62.75	\$140,058.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$140,058.00	0.00%
36	MANHOLE INSPECTION	EA	11.00	\$31.40	\$345.40	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$345.40	0.00%
37	REHAB SEWER MANHOLE (CONDITION B / PRECAST)	SF	440.00	\$31.40	\$13,816.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$13,816.00	0.00%
38	REHAB SEWER MANHOLE (CONDITION B / BRICK)	SF	265.00	\$31.40	\$8,321.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$8,321.00	0.00%
39	REHAB SEWER MANHOLE (CONDITION C / PRECAST)	SF	88.00	\$31.40	\$2,763.20	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,763.20	0.00%
40	REHAB SEWER MANHOLE (CONDITION C / BRICK)	SF	176.00	\$36.65	\$6,450.40	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$6,450.40	0.00%
ARPA-SANITARY SEWER SYSTEM Totals					\$215,697.90				\$0.00	\$0.00	\$0.00	\$0.00	\$215,697.90	0.00%
Grand Totals					\$2,831,086.00				\$411,600.00	\$185,807.71	\$0.00	\$597,407.71	\$2,233,678.29	21.10%

April 7, 2026

Mr. Alan Hart, PLA
Public Works Director
City of Ridgeland
100 W. School Street
Ridgeland, MS 39157

RE: City of Ridgeland
Colony Park Blvd. Water & Sewer
B-11042
Pay Request #7

Mr. Hart,

Please find included in this packet all documentation and paperwork necessary for approval of Pay Request No. 7 for construction services for the City of Ridgeland Colony Park Blvd. Water & Sewer Project for Hemphill Construction Co., Inc. in the amount of \$886,821.30. We have reviewed this pay request and recommend this be submitted to the Board for their approval.

Hemphill Construction Co., Inc. previously furnished a Certificates of Deposit in the amount of \$65,000.00 to be placed with the owner. This was submitted in lieu of retainage.

Should you have any questions or need additional information, please do not hesitate to contact our office at 601-591-1077

Sincerely,



Matthew Miller, P.E., P.L.S.
Vice President
Benchmark Engineering & Surveying, LLC

Cc: Paul Forster, P.E. (City Engineer)
Brady Knight
File: B-11042

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: H25073-07

To City of Ridgeland
 Customer: 304 Highway 51
 Ridgeland, MS 39157

Project H25073- Ridgeland Colony Park Blvd Water & Sewer Improvements
 Via Engineer Benchmark Engineering & Surveying
 LLC
 660 Katherine Dr Suite 302
 Flowood, MS 39232

Application No. JB App #7
 Period From: 3/1/2026
 Period To: 3/31/2026

Distribution to :
 Owner
 Engineer
 Contractor

From Contracto Hemphill Construction Company, Inc.
 PO Drawer 879
 1858 Hwy 49 South
 Florence, MS 39073

Owner: City of Ridgeland, MS
 100 West School Street
 Ridgeland, MS 39157

External Contract No. B-11042
 Contract Date: 6/3/2025

Application Date: 4/1/2026

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
 Continuation Sheet is attached.

1. Original Contract Sum	\$2,496,496.50
2. Net Change By Change Order	-\$6,000.00
3. Contract Sum To Date	\$2,490,496.50
4. Work Completed To Date	\$2,249,772.50
5. Stored Materials Inventory	\$14,609.25
6. Total Completed and Stored To Date	\$2,264,381.75
7. Retainage	
a. Maximum Retainage is in effect.	
b. Securities are furnished in lieu of Retainage.	\$65,000.00
c. Retainage on Work Completed to Date 2.50 %	\$56,244.31
d. Retainage on Stored Materials Inventory 2.50 %	\$365.23
e. Total Calculated Retainage	\$56,609.54
f. Total Retainage To Be Withheld	\$0.00
8. Total Earned Less Retainage	\$2,264,381.75
9. Less Previous Certificates For Payments	\$1,377,560.45
10. Current Payment Due	\$886,821.30
11. Balance to Finish, Plus Retainage.	\$226,114.75

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Hemphill Construction Company, Inc.

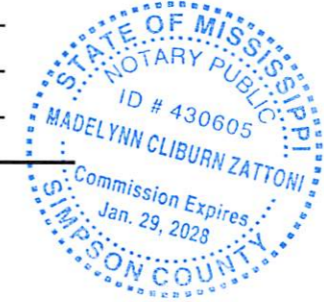
By: Wdy R. GA Date: 4/1/2026

State of: Mississippi County of: Simpson

Subscribed and sworn to before me this 1st day of April 2026

Notary Public: Maddy Cl Zattoni

My Commission expires: January 29, 2028



ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED **\$886,821.30**

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ENGINEER:

By: [Signature] Date: 4/7/2026

OWNER:

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$0.00	\$6,000.00
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$6,000.00
Net Changes By Change Order	-\$6,000.00	

CONTINUATION SHEET

Application and Certification for Payment, containing
 Engineer's signed certification is attached.
 Tabulations below.

Application No. : JB App #7
 Application Date : 04/01/26
 Period From: 03/01/26
 Period To: 03/31/26
 External Contract No.: B-11042

Invoice # : H25073-07

Contract : H25073- Ridgeland Colony Park Blvd Water & Sewer Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
1	Mobilization	LS	1.00	\$127,830.00	\$127,830.00	0.80	0.00	0.80	\$102,264.00	\$0.00	0.00	\$102,264.00	\$25,566.00	80.00%
2	Clearing & Grubbing	LS	1.00	\$55,000.00	\$55,000.00	1.00	0.00	1.00	\$55,000.00	\$0.00	0.00	\$55,000.00	\$0.00	100.00%
3	Silt Fence	LF	4,400.00	\$4.50	\$19,800.00	2,519.00	0.00	2,519.00	\$11,335.50	\$0.00	0.00	\$11,335.50	\$8,464.50	57.25%
4	12" Wattles	LF	500.00	\$6.20	\$3,100.00	0.00	420.00	420.00	\$0.00	\$2,604.00	0.00	\$2,604.00	\$496.00	84.00%
5	Cap Existing 8" Water Main	EA	2.00	\$1,000.00	\$2,000.00	2.00	0.00	2.00	\$2,000.00	\$0.00	0.00	\$2,000.00	\$0.00	100.00%
6	Cap 12" Water Main	EA	1.00	\$700.00	\$700.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$700.00	0.00%
7	Cap & Abandon Existing Water Main (Hot)	EA	1.00	\$2,300.00	\$2,300.00	1.00	0.00	1.00	\$2,300.00	\$0.00	0.00	\$2,300.00	\$0.00	100.00%
8	Connection To Existing Water Line (Cold Tap)	EA	1.00	\$8,950.00	\$8,950.00	1.00	0.00	1.00	\$8,950.00	\$0.00	0.00	\$8,950.00	\$0.00	100.00%
9	8" C-900 Water Main (Open Cut)	LF	20.00	\$45.00	\$900.00	22.00	0.00	22.00	\$990.00	\$0.00	0.00	\$990.00	\$-90.00	110.00%
10	8" X 8" Tapping Sleeve & 8" Valve	EA	1.00	\$6,150.00	\$6,150.00	1.00	0.00	1.00	\$6,150.00	\$0.00	0.00	\$6,150.00	\$0.00	100.00%
11	12" C-900 Water Main (Open Cut)	LF	2,116.00	\$65.50	\$138,598.00	2,047.00	0.00	2,047.00	\$134,078.50	\$0.00	0.00	\$134,078.50	\$4,519.50	96.74%
12	12" C-900 Water Main (In Casing)	LF	220.00	\$190.00	\$41,800.00	280.00	0.00	280.00	\$53,200.00	\$0.00	0.00	\$53,200.00	\$-11,400.00	127.27%
13	24" Steel Casing (Open Cut)	LF	180.00	\$290.00	\$52,200.00	220.00	0.00	220.00	\$63,800.00	\$0.00	0.00	\$63,800.00	\$-11,600.00	122.22%
14	12" End Of Line Assembly	EA	3.00	\$850.00	\$2,550.00	3.00	0.00	3.00	\$2,550.00	\$0.00	0.00	\$2,550.00	\$0.00	100.00%
15	12" Gate Valve Assembly	EA	12.00	\$4,350.00	\$52,200.00	13.00	0.00	13.00	\$56,550.00	\$0.00	0.00	\$56,550.00	\$-4,350.00	108.33%
16	Fire Hydrant Assembly (Incl. Valve, Etc.)	EA	5.00	\$7,400.00	\$37,000.00	5.00	0.00	5.00	\$37,000.00	\$0.00	0.00	\$37,000.00	\$0.00	100.00%
17	Demolition Of Existing Sanitary Sewer Manhole	EA	2.00	\$1,300.00	\$2,600.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,600.00	0.00%
18	Cap Existing 8" Sanitary Sewer Line	EA	1.00	\$800.00	\$800.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$800.00	0.00%
19	Connect Existing 8" Sanitary Sewer To New Manhole	EA	2.00	\$2,000.00	\$4,000.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$4,000.00	0.00%
20	Connection To Existing Manhole	EA	1.00	\$30,000.00	\$30,000.00	1.00	0.00	1.00	\$30,000.00	\$0.00	0.00	\$30,000.00	\$0.00	100.00%
21	12" I.D. HDPE DR 11 Sewer Main (Directional Bore)	LF	0.00	\$860.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
22	12" SDR 26 Sanitary Sewer Line, (8'-10')	LF	28.00	\$87.00	\$2,436.00	11.00	0.00	11.00	\$957.00	\$0.00	0.00	\$957.00	\$1,479.00	39.29%
23	12" SDR 26 Sanitary Sewer Line, (10'-12')	LF	118.00	\$93.00	\$10,974.00	128.00	0.00	128.00	\$11,904.00	\$0.00	0.00	\$11,904.00	\$-930.00	108.47%
24	12" SDR 26 Sanitary Sewer Line, (12'-14')	LF	317.00	\$108.00	\$34,236.00	84.00	0.00	84.00	\$9,072.00	\$0.00	0.00	\$9,072.00	\$25,164.00	26.50%
25	12" SDR 26 Sanitary Sewer Line, (14'-16')	LF	366.00	\$113.00	\$41,358.00	278.00	0.00	278.00	\$31,414.00	\$0.00	0.00	\$31,414.00	\$9,944.00	75.96%
26	12" SDR 26 Sanitary Sewer Line, (16'-18')	LF	396.00	\$120.00	\$47,520.00	398.00	54.00	452.00	\$47,760.00	\$6,480.00	0.00	\$54,240.00	\$-6,720.00	114.14%
27	12" SDR 26 Sanitary Sewer Line, (18'-20')	LF	148.00	\$135.00	\$19,980.00	0.00	127.00	127.00	\$0.00	\$17,145.00	0.00	\$17,145.00	\$2,835.00	85.81%
28	12" SDR 26 Sanitary Sewer Line, (20'-22')	LF	161.00	\$149.00	\$23,989.00	0.00	134.00	134.00	\$0.00	\$19,966.00	0.00	\$19,966.00	\$4,023.00	83.23%
29	12" SDR 26 Sanitary Sewer Line, (in Casing)	LF	765.00	\$140.00	\$107,100.00	320.00	445.00	765.00	\$44,800.00	\$62,300.00	0.00	\$107,100.00	\$0.00	100.00%
30	24" Steel Casing (Bored)	LF	0.00	\$890.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
31	48" Diameter Precast Concrete Manhole (10'-12')	EA	0.00	\$9,000.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App #7
 Application Date : 04/01/26
 Period From: 03/01/26
 Period To: 03/31/26
 External Contract No.: B-11042

Invoice # : H25073-07

Contract : H25073- Ridgeland Colony Park Blvd Water & Sewer Improvements

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
32	48" Diameter Precast Concrete Manhole (16'-18')	EA	2.00	\$15,000.00	\$30,000.00	3.00	0.00	3.00	\$45,000.00	\$0.00	0.00	\$45,000.00	\$-15,000.00	150.00%
33	48" Diameter Precast Concrete Manhole (18'-20')	EA	0.00	\$17,800.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
34	48" Diameter Precast Concrete Manhole (20'-22')	EA	0.00	\$17,900.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
35	48" Diameter Precast Concrete Manhole (22'-24')	EA	0.00	\$22,000.00	\$0.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$0.00	0.00%
36	Connect 2" Force Main To New S.S. Manhole	EA	1.00	\$750.00	\$750.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$750.00	0.00%
37	Extend 2" SCH. 40 PVC Force Main	LF	34.00	\$15.00	\$510.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$510.00	0.00%
38	Cap Existing 2" Force Main	EA	1.00	\$100.00	\$100.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$100.00	0.00%
39	Undercut Excavation	CY	100.00	\$15.00	\$1,500.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,500.00	0.00%
40	Select Bedding Material	CY	600.00	\$75.00	\$45,000.00	208.38	222.10	430.48	\$15,628.50	\$16,657.50	0.00	\$32,286.00	\$12,714.00	71.75%
41	610 Crushed Limestone	TON	20.00	\$80.00	\$1,600.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,600.00	0.00%
42	Permanent Grassing (Seeding)	AC	7.00	\$3,050.00	\$21,350.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$21,350.00	0.00%
43	Solid Sod	SY	2,275.00	\$12.60	\$28,665.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$28,665.00	0.00%
44	Replacement of Ex. Water Line	LF	60.00	\$45.00	\$2,700.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,700.00	0.00%
CO1.1	Mobilization (Additional for Open Cut)	LS	1.00	\$108,756.50	\$108,756.50	0.60	0.40	1.00	\$65,253.90	\$43,502.60	0.00	\$108,756.50	\$0.00	100.00%
CO1.2	Clearing and Grubbing (Open Cut Site)	LS	1.00	\$31,450.00	\$31,450.00	1.00	0.00	1.00	\$31,450.00	\$0.00	0.00	\$31,450.00	\$0.00	100.00%
CO1.3	12" SDR 26 Sanitary Sewer Line, (22' and Deeper)	LF	622.00	\$208.00	\$129,376.00	0.00	514.00	514.00	\$0.00	\$106,912.00	4,859.25	\$111,771.25	\$17,604.75	82.64%
CO1.4	Excavate and Bench for 12" Sanitary Sewer Line	LS	1.00	\$132,318.00	\$132,318.00	0.00	1.00	1.00	\$0.00	\$132,318.00	0.00	\$132,318.00	\$0.00	100.00%
CO1.5	Backfill Bench Area	LS	1.00	\$79,480.00	\$79,480.00	0.00	0.25	0.25	\$0.00	\$19,870.00	0.00	\$19,870.00	\$59,610.00	25.00%
CO1.6	24" Steel Casing (Bored)	LF	825.00	\$1,010.00	\$833,250.00	380.00	445.00	825.00	\$383,800.00	\$449,450.00	0.00	\$833,250.00	\$0.00	100.00%
CO1.7	48" Diameter Precast Concrete Manhole (12'-14')	EA	1.00	\$10,800.00	\$10,800.00	0.00	0.00	0.00	\$0.00	\$0.00	3,300.00	\$3,300.00	\$7,500.00	0.00%
CO1.8	48" Diameter Precast Concrete Manhole (14'-16')	EA	2.00	\$12,280.00	\$24,560.00	1.00	0.00	1.00	\$12,280.00	\$0.00	0.00	\$12,280.00	\$12,280.00	50.00%
CO1.9	48" Diameter Precast Concrete Manhole (24'-26')	EA	2.00	\$25,180.00	\$50,360.00	0.00	1.00	1.00	\$0.00	\$25,180.00	6,450.00	\$31,630.00	\$18,730.00	50.00%
CO1.10	60" to 48" Diameter Transition Precast Concrete Manhole (36')	EA	1.00	\$38,220.00	\$38,220.00	0.00	1.00	1.00	\$0.00	\$38,220.00	0.00	\$38,220.00	\$0.00	100.00%
CO1.11	60" to 48" Diameter Transition Precast Concrete Manhole (42')	EA	1.00	\$43,680.00	\$43,680.00	0.00	1.00	1.00	\$0.00	\$43,680.00	0.00	\$43,680.00	\$0.00	100.00%
Grand Totals					\$2,490,496.50				\$1,265,487.40	\$984,285.10	\$14,609.25	\$2,264,381.75	\$226,114.75	90.92%



143-A LeFleurs Square
Jackson, MS 39211



601-355-9526



601-352-3945

April 8, 2026

Alan Hart, P.L.A.
City of Ridgeland
100 West School Street
Ridgeland, MS 39157

Re: **CONSTRUCTION PAYMENT REQUEST- No. NINE**
Highland Colony Tank and Well
WEI #21259.002

Dear Mr. Hart:

Transmitted, for your review and approval, is Hemphill Construction Co., Inc. Pay Request No. 9 for the referenced project. The estimate for the work period from February 1, 2026 to February 28, 2026 in the amount of \$329,138.21 has been verified and is ready for further processing.

Project Time elapsed is currently 93%, while Project Complete is 53.96% as of end of this work period.

Should you have any questions or require additional information, please contact us. Thank you for this opportunity to be of service.

Sincerely,

John Stowers, P.E.
Project Manager

JS/sa

Attachment

cc: Paul Forster, P.E., City Engineer, City of Ridgeland
Ryan Herndon, Director of Construction, Waggoner Engineering Inc.
Hayden Overby, P.E., Water Market Lead, Waggoner Engineering Inc.

APPLICATION AND CERTIFICATE FOR PAYMENT

Invoice #: H24064-09

To City of Ridgeland
 Customer: 304 Highway 51
 Ridgeland, MS 39157

Project H24064- Highland Colony Tank & Well,
 Ridgeland

Via Engineer Waggoner Engineering, Inc.
 143-A LeFleurs Square
 Jackson, MS 39211

Application No. JB App# 9
 Period From: 2/1/2026
 Period To: 2/28/2026

Distribution to :
 Owner
 Engineer
 Contractor

From Contracto Hemphill Construction Company, Inc.
 PO Drawer 879
 1858 Hwy 49 South
 Florence, MS 39073

Owner: City of Ridgeland, MS
 100 West School Street
 Ridgeland, MS 39157

External WEI#0021259.002
 Contract No.

Contract Date: 4/16/2024

Application Date: 3/5/2026

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
 Continuation Sheet is attached.

1. Original Contract Sum	\$9,612,018.00
2. Net Change By Change Order	\$0.00
3. Contract Sum To Date	\$9,612,018.00
4. Work Completed To Date	\$5,151,215.70
5. Stored Materials Inventory	\$35,356.16
6. Total Completed and Stored To Date	\$5,186,571.86
7. Retainage	
a. Maximum Retainage is in effect.	
b. Securities are furnished in lieu of Retainage.	\$240,500.00
c. Retainage on Work Completed to Date 2.50 %	\$128,780.39
d. Retainage on Stored Materials Inventory 2.50 %	\$883.90
e. Total Calculated Retainage	\$129,664.30
f. Total Retainage To Be Withheld	\$0.00
8. Total Earned Less Retainage	\$5,186,571.86
9. Less Previous Certificates For Payments	\$4,857,433.65
10. Current Payment Due	\$329,138.21
11. Balance to Finish, Plus Retainage	\$4,425,446.14

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information, and belief, the work covered by this Application for Payment has been completed in accordance with the Contract Documents. That all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: Hemphill Construction Company, Inc.

By: [Signature] Date: 3/5/2026

State of: Mississippi County of: Simpson

Subscribed and sworn to before me this 5th day of March 2026

Notary Public: [Signature]

My Commission expires: 6-15-2029



ENGINEER'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the above application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information, and belief, the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED **\$329,138.21**

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ENGINEER:

OWNER:

By: Ken Marks Date: 4/8/2026

By: _____ Date: _____

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment, and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

CHANGE ORDER SUMMARY	Additions	Deductions
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total Approved this Month	\$0.00	\$0.00
TOTALS	\$0.00	\$0.00
Net Changes By Change Order	\$0.00	

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App# 9
 Application Date : 03/05/26
 Period From: 02/01/26
 Period To: 02/28/26
 External Contract No.: WEI#0021259.002

Invoice # : H24064-09

Contract : H24064- Highland Colony Tank & Well, Ridgeland

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
Common Item														
C1	Mobilization/Demobilization	LS	1.00	\$27,158.37	\$27,158.37	1.00	0.00	1.00	\$27,158.37	\$0.00	0.00	\$27,158.37	\$0.00	100.00%
C1	Mobilization/Demobilization H24064- B	LS	1.00	\$19,463.63	\$19,463.63	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$19,463.63	0.00%
C2	Clearing and Grubbing	LS	1.00	\$93,897.00	\$93,897.00	1.00	0.00	1.00	\$93,897.00	\$0.00	0.00	\$93,897.00	\$0.00	100.00%
C3	Erosion Control	LS	1.00	\$50,000.00	\$50,000.00	0.29	0.00	0.29	\$14,377.50	\$0.00	0.00	\$14,377.50	\$35,622.50	28.76%
C4	Borrow Excavation (Off site-Contractor furnished)(FM)	CY	3,000.00	\$27.50	\$82,500.00	2,700.00	0.00	2,700.00	\$74,250.00	\$0.00	0.00	\$74,250.00	\$8,250.00	90.00%
C5	Crushed Limestone (Site Improvements)(PM)	CY	1,050.00	\$164.00	\$172,200.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$172,200.00	0.00%
C6	Crushed Limestone (Access Road)(PM)	CY	450.00	\$164.00	\$73,800.00	250.78	0.00	250.78	\$41,127.92	\$0.00	0.00	\$41,127.92	\$32,672.08	55.73%
C7	6' Ornamental Iron Fence	LF	670.00	\$76.00	\$50,920.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$50,920.00	0.00%
C8	6'x20' Ornamental Slide Gate With Appurtenances	LS	1.00	\$20,930.00	\$20,930.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$20,930.00	0.00%
C9	Removal of Brush	LS	1.00	\$6,170.00	\$6,170.00	1.00	0.00	1.00	\$6,170.00	\$0.00	0.00	\$6,170.00	\$0.00	100.00%
C10	Removal and Repair of Existing Fence	LS	1.00	\$9,087.00	\$9,087.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$9,087.00	0.00%
C11	2" C900 PVC Water Line Schedule 80	LF	150.00	\$18.00	\$2,700.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,700.00	0.00%
C12	6" C900 PVC Water Main	LF	50.00	\$60.50	\$3,025.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$3,025.00	0.00%
C13	12" C900 PVC Water Main	LF	175.00	\$98.00	\$17,150.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$17,150.00	0.00%
C14	2" Double Brass Strap Service Saddle W/ Corporation Stop	EA	1.00	\$2,418.00	\$2,418.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,418.00	0.00%
C15	2" Gate Valve & Box Req'd.	EA	1.00	\$1,056.00	\$1,056.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,056.00	0.00%
C16	6" Gate Valve and Box	EA	1.00	\$2,017.00	\$2,017.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,017.00	0.00%
C17	12" Gate Valve and Box	EA	2.00	\$4,821.00	\$9,642.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$9,642.00	0.00%
C18	12" Tapping Sleeve and Valve w/ Box	EA	1.00	\$9,542.00	\$9,542.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$9,542.00	0.00%
C19	Fire Hydrant Assembly	EA	1.00	\$6,062.00	\$6,062.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$6,062.00	0.00%
C20	36" Reinforce Concrete Pipe CL III	LF	50.00	\$163.00	\$8,150.00	56.00	0.00	56.00	\$9,128.00	\$0.00	0.00	\$9,128.00	\$-978.00	112.00%
C21	36" Flared End Section	EA	2.00	\$2,314.00	\$4,628.00	2.00	0.00	2.00	\$4,628.00	\$0.00	0.00	\$4,628.00	\$0.00	100.00%
C22	Ductile Iron Fittings	LBS	2,500.00	\$16.50	\$41,250.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$41,250.00	0.00%
C23	Connection to Existing 12" Water Main	EA	2.00	\$2,752.00	\$5,504.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$5,504.00	0.00%
C24	Site Improvements	LS	1.00	\$47,094.00	\$47,094.00	0.39	0.00	0.39	\$18,382.52	\$0.00	0.00	\$18,382.52	\$28,711.48	39.03%
C25	Bollards	EA	12.00	\$3,137.00	\$37,644.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$37,644.00	0.00%
C26	Rip Rap (100# with geotech fabric)	TON	15.00	\$107.00	\$1,605.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,605.00	0.00%
C27	CP2 Analyzer	LS	1.00	\$15,233.00	\$15,233.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$15,233.00	0.00%
C28	Generator	LS	1.00	\$253,610.00	\$253,610.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$253,610.00	0.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App# 9
 Application Date : 03/05/26
 Period From: 02/01/26
 Period To: 02/28/26
 External Contract No.: WEI#0021259.002

Invoice # : H24064-09

Contract : H24064- Highland Colony Tank & Well, Ridgeland

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
Common Item														
C29	Motor Control Center	LS	1.00	\$348,457.00	\$348,457.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$348,457.00	0.00%
C30	Primary Service	LS	1.00	\$419,607.00	\$419,607.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$419,607.00	0.00%
C31	Fiber Optic Service	LS	1.00	\$45,349.00	\$45,349.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$45,349.00	0.00%
C32	Miscellaneous Lighting	LS	1.00	\$41,512.00	\$41,512.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$41,512.00	0.00%
C33	Miscellaneous Power	LS	1.00	\$100,843.00	\$100,843.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$100,843.00	0.00%
C34	Miscellaneous Telecom	LS	1.00	\$2,907.00	\$2,907.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$2,907.00	0.00%
C35	Concrete Sidewalk, Including Reinforcement	SY	600.00	\$87.00	\$52,200.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$52,200.00	0.00%
Common Item Totals					\$2,085,331.00				\$289,119.31	\$0.00	\$0.00	\$289,119.31	\$1,796,211.69	13.86%
Well Item														
W1	Test Hole, 1400' deep, complete with electric log	LS	1.00	\$319,768.00	\$319,768.00	1.00	0.00	1.00	\$319,768.00	\$0.00	0.00	\$319,768.00	\$0.00	100.00%
W2	For depth greater than 1,400', add per LF	LF	1.00	\$233.00	\$233.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$233.00	0.00%
W3	For depth less than 1,400', deduct per LF	LF	1.00	\$87.00	\$87.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$87.00	0.00%
W4	Test Well[1,300' deep]Water sampling & testing	LS	1.00	\$203,489.00	\$203,489.00	1.00	0.00	1.00	\$203,489.00	\$0.00	0.00	\$203,489.00	\$0.00	100.00%
W5	For depth greater than 1,300', add per LF	LF	1.00	\$116.50	\$116.50	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$116.50	0.00%
W6	For depth less than 1,300', deduct per LF	LF	1.00	\$58.00	\$58.00	-135.00	0.00	-135.00	\$-7,830.00	\$0.00	0.00	\$-7,830.00	\$7,888.00	1,500.00%
W7	Potable Water Supply - Installation	LS	1.00	\$2,017,442.00	\$2,017,442.00	1.00	0.00	1.00	\$2,017,442.00	\$0.00	0.00	\$2,017,442.00	\$0.00	100.00%
W8	For depth greater than 1,300', add per LF	LF	1.00	\$233.00	\$233.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$233.00	0.00%
W9	For depth less than 1,300', deduct per LF	LF	1.00	\$87.00	\$87.00	-135.00	0.00	-135.00	\$-11,745.00	\$0.00	0.00	\$-11,745.00	\$11,832.00	1,500.00%
W10	For Screen Length Greater than 130'	LF	1.00	\$349.00	\$349.00	10.00	0.00	10.00	\$3,490.00	\$0.00	0.00	\$3,490.00	\$-3,141.00	1,000.00%
W11	For Screen Length Less than 130'	LF	1.00	\$117.00	\$117.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$117.00	0.00%
W12	Well Building and Chemical Feed Equipment	LS	1.00	\$424,361.00	\$424,361.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$424,361.00	0.00%
W13	Electrical and Controls	LS	1.00	\$107,093.00	\$107,093.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$107,093.00	0.00%
W14	Frost Proof Hydrant	EA	1.00	\$1,655.00	\$1,655.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$1,655.00	0.00%
Well Item Totals					\$3,075,088.50				\$2,524,614.00	\$0.00	\$0.00	\$2,524,614.00	\$550,474.50	82.10%
1M Gallon Composite Tank														
T1	Tank Bonds & Insurance	LS	1.00	\$162,792.00	\$162,792.00	1.00	0.00	1.00	\$162,792.00	\$0.00	0.00	\$162,792.00	\$0.00	100.00%
T1	Tank Engineering	LS	1.00	\$260,467.20	\$260,467.20	1.00	0.00	1.00	\$260,467.20	\$0.00	0.00	\$260,467.20	\$0.00	100.00%

CONTINUATION SHEET

Application and Certification for Payment, containing Engineer's signed certification is attached. Tabulations below.

Application No. : JB App# 9
 Application Date : 03/05/26
 Period From: 02/01/26
 Period To: 02/28/26
 External Contract No.: WEI#0021259.002

Invoice # : H24064-09

Contract : H24064- Highland Colony Tank & Well, Ridgeland

Item No.	Description of Item	Contract U of M	Units	Cost Per Unit	Total Cost Of Contract	Previous Quantity	Current Quantity	To Date Quantity	Previous Cost	Current Cost	Stored Materials	Total Completed and Stored	Balance to Finish	Percent Complete
1M Gallon Composite Tank														
T1	Mobilization	LS	1.00	\$293,112.90	\$293,112.90	0.25	0.00	0.25	\$73,278.23	\$0.00	0.00	\$73,278.23	\$219,834.67	25.00%
T1	Foundation	LS	1.00	\$906,984.00	\$906,984.00	1.00	0.00	1.00	\$906,984.00	\$0.00	0.00	\$906,984.00	\$0.00	100.00%
T1	Tank Shaft	LS	1.00	\$1,167,451.20	\$1,167,451.20	0.53	0.27	0.80	\$618,749.14	\$315,211.82	0.00	\$933,960.96	\$233,490.24	80.00%
T1	Tank Material / Shop Fabrication	LS	1.00	\$923,576.00	\$923,576.00	0.00	0.00	0.00	\$0.00	\$0.00	35,356.16	\$35,356.16	\$888,219.84	0.00%
T1	Tank Delivery	LS	1.00	\$52,326.00	\$52,326.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$52,326.00	0.00%
T1	Tank Erection	LS	1.00	\$377,910.00	\$377,910.00	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$377,910.00	0.00%
T1	Tank Painting	LS	1.00	\$306,979.20	\$306,979.20	0.00	0.00	0.00	\$0.00	\$0.00	0.00	\$0.00	\$306,979.20	0.00%
1M Gallon Composite Tank Totals					\$4,451,598.50				\$2,022,270.57	\$315,211.82	\$35,356.16	\$2,372,838.55	\$2,078,759.95	53.30%
Grand Totals									\$4,836,003.88	\$315,211.82	\$35,356.16	\$5,186,571.86	\$4,426,446.14	53.96%

kloECKNER metals

KloECKNER Metals Corporation

KloECKNER Metals Corp - CHI
12900 S. Metron Drive
Chicago, IL 60633
(800) 638-7661

INVOICE
80384331

Bill Of Lading
80384331

GST Number

Bill To

103175 PHOENIX FABRICATORS & ERECTORS
182 S COUNTY ROAD 900 E
AVON, IN 46123-8973

Ship To

Phoenix Fabricators & Erectors Inc
1329 Us Highway 41 N
Elevated Tank Division
Sebree, KY 42455-9265

Date	Terms	Via	F.O.B.
JAN-28-2026	1/2 % 10 Days Net 30	Common Carrier	Delivered

Order#	Customer PO	0004968	Job: 1 -- Miscellaneous Sales
25037030			

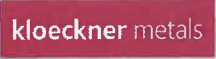
Line	Material Description	Size	Footage	Part Number	Module
7	Mill Rolled Plate 1/2 ASTM A36 / ASME-SA36	96" x 240"	480	4090	
				Cust PO Line 000	
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	3	9,802	1,796.8900 EA	\$5,390.67

Remit To:
KloECKNER Metals Corporation
P.O. Box 842820
Dallas, TX 75284-2820

PLEASE PAY THIS AMOUNT

Total Weight	Total Amount
9,802	\$5,390.67
U.S. Funds	
Ref 3 Payment in the amount of \$5363.72 must be received by Feb-07-2026 for discount to be allowed.	

KloECKNER Metals standard terms and conditions of sale (found at <http://www.kloECKNERmetals.com/termsandconditionsofsale.pdf>) shall apply to this invoice and sale to the exclusion of all other terms and conditions, unless otherwise agreed to in writing by both parties.



KloECKNER Metals Corporation

KloECKNER Metals Corp - CHI
12900 S. Metron Drive
Chicago, IL 60633
(800) 638-7661

INVOICE
80384479

Bill Of Lading
80384479

GST Number

Bill To

103175 PHOENIX FABRICATORS & ERECTORS
182 S COUNTY ROAD 900 E
AVON, IN 46123-8973

Ship To

Phoenix Fabricators & Erectors Inc
1329 Us Highway 41 N
Elevated Tank Division
Sebree, KY 42455-9265

Date	Terms	Via	F.O.B.
FEB-02-2026	1/2 % 10 Days Net 30	Common Carrier	Delivered

Order#	Customer PO	0004968	Job: 1 -- Miscellaneous Sales
25037030			

Line	Material Description	Size	Footage	Part Number	Module
1	Cut to Length Plate 3/16 ASME-SA36	ASTM A36 / 96" x 232"	309	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	2	2,369	686.9000 EA	\$1,373.80

Line	Material Description	Size	Footage	Part Number	Module
2	Cut to Length Plate 3/16 ASME-SA36	ASTM A36 / 96" x 226"	301	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	2	2,308	669.1300 EA	\$1,338.26

Line	Material Description	Size	Footage	Part Number	Module
3	Cut to Length Plate 3/16 ASME-SA36	ASTM A36 / 96" x 257"	342	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	2	2,625	760.9200 EA	\$1,521.84

Remit To:
KloECKNER Metals Corporation
P.O. Box 842820
Dallas, TX 75284-2820

PLEASE PAY THIS AMOUNT

Total Weight	15,531	Total Amount	\$8,535.72
U.S. Funds			
Ref 3 Payment in the amount of \$8493.04 must be received by Feb-12-2026 for discount to be allowed.			

GST Number

Bill To

103175 PHOENIX FABRICATORS & ERECTORS
182 S COUNTY ROAD 900 E
AVON, IN 46123-8973

Ship To

Phoenix Fabricators & Erectors Inc
1329 Us Highway 41 N
Elevated Tank Division
Sebree, KY 42455-9265

Date	Terms	Via	F.O.B.
FEB-02-2026	1/2 % 10 Days Net 30	Common Carrier	Delivered

Order#	Customer PO	0004968	Job: 1 -- Miscellaneous Sales
25037030			

Line	Material Description	Size	Footage	Part Number	Module
4	Strip Mill Plate 3/16 ASTM A36 / ASME-SA36	72" x 269"	269	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	2	2,060	504.6500 EA	\$1,009.30
5	Strip Mill Plate 1/4 ASTM A36	60" x 260"	216	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	2	2,212	541.9600 EA	\$1,083.92
6	Cut to Length Plate 3/8 ASTM A36 / ASME-SA36	84" x 260"	151	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	1	2,323	1,277.4800 EA	\$1,277.48
8	Mill Rolled Plate 1/4 ASTM A36 / ASME-SA36	96" x 240"	160	4090	
Cust PO Line 000					
	Charge Type	Pieces	Weight	Price / PCT	Extension
	Material	1	1,634	931.1200 EA	\$931.12

Remit To:
Kloeckner Metals Corporation
P.O. Box 842820
Dallas, TX 75284-2820

PLEASE PAY THIS AMOUNT

Total Weight	Total Amount
15,531	\$8,535.72
U.S. Funds	

Ref 3 Payment in the amount of \$8493.04 must be received by Feb-12-2026 for discount to be allowed.

Kloeckner Metals standard terms and conditions of sale (found at <http://www.kloecknermetals.com/termsandconditionsofsale.pdf>) shall apply to this invoice and sale to the exclusion of all other terms and conditions, unless otherwise agreed to in writing by both parties.

April 8, 2026
NS.20359.000

Mr. Alan Hart
City of Ridgeland
Director of Public Works
P.O. Box 217
Ridgeland, MS 39158

REFERENCE: EAST LAKE HARBOUR DRIVE MUT

Dear Mr. Hart:

Attached is a copy of our invoice for \$22,669.39. Please let us know if you have any questions.

Sincerely,

NEEL-SCHAFFER, INC.



Stan Wright
Vice President/Engineer Manager



April 07, 2026
 Project No: NS.20359.000
 Invoice No: 1114930

City of Ridgeland
 Attn: Alan Hart, PLA
 Director of Public Works
 PO Box 217
 Ridgeland, MS 39158

Project NS.20359.000 East Lake Harbour Drive MUT
Professional Services from March 01, 2026 to March 31, 2026

Phase	001	East Lake Harbor MUT CMST	
Fee			
Total Fee		139,000.00	
Percent Complete	0.00	Total Earned	0.00
		Previous Fee Billing	0.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Phase	0.00

Phase	013	East Lake Harbor MUT Maptech	
Fee			
Total Fee		51,000.00	
Percent Complete	95.0317	Total Earned	48,466.17
		Previous Fee Billing	25,796.78
		Current Fee Billing	22,669.39
		Total Fee	22,669.39
		Total this Phase	\$22,669.39
		Total this Invoice	\$22,669.39

Outstanding Invoices

Number	Date	Balance
1114032	3/10/2026	25,796.78
Total		25,796.78





P.O. Box 12227
 Jackson, MS 39236-2227
 (601) 355-9526 Office
 (601) 352-3945 Fax
 www.waggonereng.com

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

April 06, 2026
 Project No: 101.0021259.002
 Invoice No: 46364

HIGHLAND COLONY TANK & WELL

Professional Services from February 21, 2026 to March 27, 2026

Phase 0001 Design Phase

Task 0001 Water Supply Well

Fee			
Total Fee	192,500.00		
Percent Complete	100.00	Total Earned	192,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0002 Elevated Water Storage Tank

Fee			
Total Fee	192,500.00		
Percent Complete	100.00	Total Earned	192,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	0.00

Phase 0002 Special Services

Task 0001 Topographic Surveying

Fee			
Total Fee	4,700.00		
Percent Complete	100.00	Total Earned	4,700.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0002 Boundary Surveying

Fee			
Total Fee	6,400.00		
Percent Complete	100.00	Total Earned	6,400.00

Project	101.0021259.002	Highland Colony Tank & Well	Invoice	46364
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Current Fee Billing	0.00	
Total Fee		0.00
Total this Task		0.00

Task	0003	Geotechnical Engineering
------	------	--------------------------

Fee			
Total Fee	7,900.00		
Percent Complete	100.00	Total Earned	7,900.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	0.00

Phase	0003	Bidding & Contracting Phase Services
-------	------	--------------------------------------

Task	0001	Water Supply Well
------	------	-------------------

Fee			
Total Fee	7,500.00		
Percent Complete	100.00	Total Earned	7,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task	0002	Elevated Water Storage Tank
------	------	-----------------------------

Fee			
Total Fee	7,500.00		
Percent Complete	100.00	Total Earned	7,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	0.00

Phase	0004	Construction Phase Services
-------	------	-----------------------------

Task	0001	Water Supply Well
------	------	-------------------

Fee			
Total Fee	192,000.00		
Percent Complete	92.50	Total Earned	177,600.00
		Current Fee Billing	8,640.00
		Total Fee	8,640.00
		Total this Task	\$8,640.00

Task	0002	Elevated Water Storage Tank
------	------	-----------------------------

Fee			
Total Fee	192,000.00		
Percent Complete	75.00	Total Earned	144,000.00
		Current Fee Billing	13,440.00

Project	101.0021259.002	Highland Colony Tank & Well	Invoice	46364
			Total Fee	13,440.00
			Total this Task	\$13,440.00
			Total this Phase	\$22,080.00
Phase	0005	Additional Services	Total this Phase	0.00
			Total this Invoice	\$22,080.00



P.O. Box 12227
 Jackson, MS 39236-2227
 (601) 355-9526 Office
 (601) 352-3945 Fax
 www.waggonereng.com

City of Ridgeland
 Attn: Alan Hart, ASLA
 P. O. Box 217
 Ridgeland, MS 39158-0217

April 06, 2026
 Project No: 101.0021267.000
 Invoice No: 46366

RIDGELAND - HIGHLAND COMMERCE DRIVE
Professional Services from February 21, 2026 to March 27, 2026

Phase	0001	Phase A Right of Way Plans		
Fee				
Total Fee		707,130.00		
Percent Complete	100.00	Total Earned	707,130.00	
		Current Fee Billing	0.00	
		Total Fee		0.00
		Total this Phase		0.00

Phase	0002	Special Services		
Task	0001	Environmental Study		
Fee				
Total Fee		227,900.00		
Percent Complete	92.00	Total Earned	209,668.00	
		Current Fee Billing	12,534.50	
		Total Fee		12,534.50
		Total this Task		\$12,534.50

Task	0002	Field Survey		
Fee				
Total Fee		230,235.00		
Percent Complete	100.00	Total Earned	230,235.00	
		Current Fee Billing	0.00	
		Total Fee		0.00
		Total this Task		0.00

Task	0003	Geotechnical Investigation		
Fee				
Total Fee		87,100.00		
Percent Complete	100.00	Total Earned	87,100.00	
		Current Fee Billing	0.00	
		Total Fee		0.00
		Total this Task		0.00

Task 0004 Final Right-Of-Way Maps and Deeds

Professional Personnel

	Hours	Rate	Amount
Principal I	1.00	270.00	270.00
Area Manager II	3.50	290.00	1,015.00
Project Manager I	8.00	240.00	1,920.00
Discipline Manager II	27.00	270.00	7,290.00
Technician III	45.00	145.00	6,525.00
Totals	84.50		17,020.00
Total Labor			17,020.00

Billing Limits

	Current	Prior	To-Date
Total Billings	17,020.00	79,537.30	96,557.30
Limit			150,350.00
Remaining			53,792.70
Total this Task			\$17,020.00

Task 0005 Grant Application

Fee

Total Fee	47,000.00		
Percent Complete	100.00	Total Earned	47,000.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	\$29,554.50

Phase 0003 Right of Way Acquisition

Task 0001 Project Management Services

Fee

Total Fee	136,000.00		
Percent Complete	15.00	Total Earned	20,400.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0002 Right of Way Acquisition

Billing Limits

	Current	Prior	To-Date
Total Billings	0.00	0.00	0.00
Limit			598,150.00
Remaining			598,150.00
Total this Task			0.00

Task 0003 Utility Relocation Coordination

Fee

Total Fee	82,000.00		
Percent Complete	30.00	Total Earned	24,600.00
		Current Fee Billing	4,100.00
		Total Fee	4,100.00

Project	101.0021267.000	Highland Commerce Drive	Invoice	46366
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Total this Task	\$4,100.00
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Total this Phase	\$4,100.00
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Phase	0004	PHASE B - FINAL PLANS
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Fee

Total Fee	588,500.00
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Percent Complete	76.00	Total Earned	447,260.00
		Current Fee Billing	23,540.00

Total Fee	23,540.00
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Total this Phase	\$23,540.00
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Total this Invoice	\$57,194.50
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Billing Backup

Monday, April 6, 2026

(101) Waggoner Engineering, Inc.

Invoice 46366 Dated 4/6/2026

1:50:28 PM

Phase	0002	Special Services
Task	0004	Final Right-Of-Way Maps and Deeds

Professional Personnel

		Hours	Rate	Amount	
Principal I					
65 - Adams, Zachary	3/13/2026	1.00	270.00	270.00	
Area Manager II					
SR PROJECT MANAGER					
14 - Overby, Alex	3/10/2026	2.50	290.00	725.00	
14 - Overby, Alex	3/11/2026	1.00	290.00	290.00	
Project Manager I					
PROJECT MANAGER					
51 - Stowers, John	2/24/2026	1.00	240.00	240.00	
51 - Stowers, John	3/4/2026	3.00	240.00	720.00	
51 - Stowers, John	3/13/2026	1.00	240.00	240.00	
51 - Stowers, John	3/23/2026	1.00	240.00	240.00	
51 - Stowers, John	3/24/2026	1.00	240.00	240.00	
PROJECT MANAGER					
51 - Stone, Cline	2/26/2026	1.00	240.00	240.00	
Discipline Manager II					
29 - Burkett, Robert	3/2/2026	6.00	270.00	1,620.00	
29 - Burkett, Robert	3/4/2026	4.00	270.00	1,080.00	
29 - Burkett, Robert	3/12/2026	2.00	270.00	540.00	
29 - Burkett, Robert	3/13/2026	2.00	270.00	540.00	
29 - Burkett, Robert	3/16/2026	3.00	270.00	810.00	
29 - Burkett, Robert	3/17/2026	2.00	270.00	540.00	
29 - Burkett, Robert	3/20/2026	4.00	270.00	1,080.00	
29 - Burkett, Robert	3/23/2026	2.00	270.00	540.00	
29 - Burkett, Robert	3/26/2026	2.00	270.00	540.00	
Technician III					
92 - Hooks, Robert	2/23/2026	5.00	145.00	725.00	
92 - Hooks, Robert	2/26/2026	2.00	145.00	290.00	
92 - Hooks, Robert	2/27/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/2/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/3/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/4/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/9/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/10/2026	3.00	145.00	435.00	
92 - Hooks, Robert	3/11/2026	4.00	145.00	580.00	
92 - Hooks, Robert	3/12/2026	2.00	145.00	290.00	
92 - Hooks, Robert	3/16/2026	4.00	145.00	580.00	
92 - Hooks, Robert	3/17/2026	4.00	145.00	580.00	
92 - Hooks, Robert	3/18/2026	4.00	145.00	580.00	
92 - Hooks, Robert	3/19/2026	4.00	145.00	580.00	
92 - Hooks, Robert	3/23/2026	3.00	145.00	435.00	
Totals		84.50		17,020.00	
Total Labor					17,020.00
			Total this Task		\$17,020.00
			Total this Phase		\$17,020.00

Project	101.0021267.000	Highland Commerce Drive	Invoice	46366
			Total this Project	\$17,020.00
			Total this Report	\$17,020.00



P.O. Box 12227
 Jackson, MS 39236-2227
 (601) 355-9526 Office
 (601) 352-3945 Fax
 www.waggonereng.com

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

April 06, 2026
 Project No: 101.0023088.000
 Invoice No: 46367

City of Ridgeland - Purple Creek Basin Drainage Improvements

Professional Services from February 21, 2026 to March 27, 2026

Phase	0001	Freedom Ridge Design Phase Services		
Task	0001	H&H Modeling & Conceptual Design		
Fee				
Total Fee		143,500.00		
Percent Complete		100.00	Total Earned	143,500.00
			Current Fee Billing	0.00
			Total Fee	0.00
			Total this Task	0.00

Task	0002	Preliminary Design		
Fee				
Total Fee		94,500.00		
Percent Complete		100.00	Total Earned	94,500.00
			Current Fee Billing	0.00
			Total Fee	0.00
			Total this Task	0.00

Task	0003	Final Design		
Fee				
Total Fee		113,000.00		
Percent Complete		100.00	Total Earned	113,000.00
			Current Fee Billing	0.00
			Total Fee	0.00
			Total this Task	0.00

Task	0004	Bidding & Contracting, & Construction Phase Services		
Fee				
Total Fee		228,000.00		
Percent Complete		98.50	Total Earned	224,580.00
			Current Fee Billing	1,140.00
			Total Fee	1,140.00

Total this Task **\$1,140.00**

Total this Phase **\$1,140.00**

Phase 0002 Purple Creek Design Phase Services

Task 0001 H&H Modeling & Conceptual Design

Fee

Total Fee	6,000.00		
Percent Complete	100.00	Total Earned	6,000.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0002 Preliminary Design

Fee

Total Fee	16,500.00		
Percent Complete	100.00	Total Earned	16,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0003 Final Design

Fee

Total Fee	26,000.00		
Percent Complete	100.00	Total Earned	26,000.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00

Task 0004 Bidding & Contracting, & Construction Phase Services

Fee

Total Fee	79,500.00		
Percent Complete	100.00	Total Earned	79,500.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	0.00

Phase 0003 Freedom Ridge Special Services

Task 0001 Topographic Surveying

Fee

Total Fee	21,500.00		
Percent Complete	100.00	Total Earned	21,500.00
		Current Fee Billing	0.00
		Total Fee	0.00

Total this Task **0.00**

Task 0003 Permitting

Billing Limits	Current	Prior	To-Date
Total Billings	0.00	25,000.00	25,000.00
Limit			25,000.00

Total this Task **0.00**

Total this Phase **0.00**

Phase 0004 Purple Creek Special Services

Task 0001 Topographic surveying

Fee

Total Fee	8,000.00		
Percent Complete	100.00	Total Earned	8,000.00
		Current Fee Billing	0.00
		Total Fee	0.00

Total this Task **0.00**

Task 0002 Permitting

Billing Limits	Current	Prior	To-Date
Total Billings	0.00	3,500.00	3,500.00
Limit			3,500.00

Total this Task **0.00**

Task 0003 Right of Way Acquisition Services

Billing Limits	Current	Prior	To-Date
Total Billings	0.00	36,445.00	36,445.00
Limit			39,770.00
Remaining			3,325.00

Total this Task **0.00**

Total this Phase **0.00**

Total this Invoice **\$1,140.00**



P.O. Box 12227
 Jackson, MS 39236-2227
 (601) 355-9526 Office
 (601) 352-3945 Fax
 www.waggonereng.com

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

April 06, 2026
 Project No: 101.2400100.000
 Invoice No: 46368

Project 101.2400100.000 West Jackson St Corridor Demonstration

Professional Services from February 21, 2026 to March 27, 2026

Phase 0001 Project Management and Coordination

Fee			
Total Fee	40,000.00		
Percent Complete	48.00	Total Earned	19,200.00
		Previous Fee Billing	12,000.00
		Current Fee Billing	7,200.00
		Total Fee	7,200.00
		Total this Phase	\$7,200.00

Phase 0002 Design Phase Services

Preliminary Design			
Fee			
Total Fee	200,000.00		
Percent Complete	50.00	Total Earned	100,000.00
		Previous Fee Billing	70,000.00
		Current Fee Billing	30,000.00
		Total Fee	30,000.00
		Total this Task	\$30,000.00

Final Design

Fee			
Total Fee	75,000.00		
Percent Complete	0.00	Total Earned	0.00
		Previous Fee Billing	0.00
		Current Fee Billing	0.00
		Total Fee	0.00
		Total this Task	0.00
		Total this Phase	\$30,000.00

Phase 0003 Construction Phase Support Services

Fee			
Total Fee	100,000.00		
Percent Complete	0.00	Total Earned	0.00
		Previous Fee Billing	0.00

Project	101.2400100.000	West Jackson St Corridor Demonstration	Invoice	46368
			Current Fee Billing	0.00
			Total Fee	0.00
			Total this Phase	0.00

Phase	0004	Project Evaluation and Closeout		
Fee				
Total Fee		50,000.00		
Percent Complete		0.00	Total Earned	0.00
			Previous Fee Billing	0.00
			Current Fee Billing	0.00
			Total Fee	0.00
			Total this Phase	0.00
			Total this Invoice	\$37,200.00

Billings to Date			
	Current	Prior	Total
Fee	37,200.00	82,000.00	119,200.00
Totals	37,200.00	82,000.00	119,200.00



public works

MEMORANDUM

TO: Mayor and Board of Aldermen

FROM: Alan Hart, Public Works Director



DATE: April 7, 2026

SUBJECT: Request Approval for Repairs of 2009 International 4300 (Out of Service)

I respectfully request approval for the issuance of a purchase order in the amount of \$17,495.74 to Wilkerson's Diesel & Tire Parts & Service, Inc. for the repair of a 2009 International 4300 (Knuckle boom) truck that is currently broken down in the shop and out of service.

This vehicle is critical to the daily operations of the City. Its current inoperable condition has created an immediate need for repair in order to maintain essential municipal services. Delaying these repairs would negatively impact the City's ability to perform necessary functions.

We typically would need two quotes but in accordance with Mississippi Code Annotated § 31-7-13(ii), Outside equipment repairs, it is exempt from this requirement since it is in a private sector repair facility and has already been torn down to determine needed repairs.

Therefore, I am requesting authorization to proceed with the repairs and the issuance of a purchase order to Wilkerson's Diesel & Tire Parts & Service, Inc. in the amount stated above.

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 , mayor pro tempore- 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, - ward 6



Wilkerson's Diesel & Tire Parts & Service, Inc.
 7600 U.S. 49
 Jackson, MS 39209
 (601) 414-0878
 billing@wilkersondieseltire.com

Estimate #7240

Created: 04/06/2026
 Payment Term: Net 30
 Service Writer: Lance Barrett

CITY OF RIDGELAND
 Mobile: (601) 906-6811
 Justin.laplant@ridgelandms.org

2009 International 4300 Base
 VIN: 1HTMMAAR19H145218

Customer Comments
Inframe

Inframe				
Description	Price	QTY	HRS	Subtotal
Labor: HD LABOR			57	\$10,545.00
Part: Engine Kit	\$2,466.41	1		\$2,466.41
Part: Lower Gasket Kit	\$771.59	1		\$771.59
Part: Oil Pump	\$1,216.78	1		\$1,216.78
Part: ROTELLA T4 15W40 1 GAL OIL Part #: SHE550045126	\$20.95	10		\$209.50
Part: SUPER S BRAKE CLEANER Part #: SUS S102	\$3.94	3		\$11.82
Part: Permatex Blue Threadlocker - 36 ml Part #: 24240	\$57.94	1		\$57.94
Part: STARTING FLUID Part #: SUSS328	\$5.99	1		\$5.99
Part: Permatex Ultra Black Silicone 3 oz Part #: 82180	\$13.49	2		\$26.98
Part: Scott® Shop Towels Original™, Roll, 55 Sheets Part #: 75130	\$6.99	1		\$6.99
Part: AIR BRAKE COMPRESSOR	\$1,440.00	1		\$1,440.00
Part: GASKET, AIR COMPRESSOR	\$68.50	1		\$68.50
Part: O-RING, 18MM	\$7.00	1		\$7.00
Part: AIR FILTER, PRIMARY, OUTER DIA 10.22 IN. (260MM) INNER DIA 7.97 IN. (202MM) LENGTH 16.00 IN. (406MM)	\$112.96	1		\$112.96
Part: FUEL FILTER CARTRIDGE, OUTER DIA 3.28 IN. (83MM) LENGTH 5.54 IN. (141MM)	\$115.16	1		\$115.16
Part: OIL FILTER, FULL-FLOW SPIN-ON	\$116.77	1		\$116.77
EPA (1%): \$105.45 Shop Supplies (2%): \$210.90			Total:	\$17,495.74



Wilkerson's Diesel & Tire Parts & Service, Inc.
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Estimate #7240

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 Payment Term: Net 30
 Service Writer: Lance Barrett

Estimates provided are an approximation of timing and charges to you for the services requested. They are based on the anticipated work to be done. It is possible for unexpected complications to cause some deviation from the original quote. You hereby authorize the repair work described in this estimate to be done along with the procurement of the necessary material(s), including permission to operate the vehicle for on-road testing or inspection. If any additional repairs are required, we will prepare a revised work order providing the cost of additional parts and labor and total revised cost. All parts are new unless specified otherwise.

Deposits are non-refundable. No returns or refunds on special ordered items or electrical parts. There is no warranty for used parts or customer supplied parts. You agree that we are not responsible for loss or damage to your vehicle, including loss of articles left in the vehicle, including, without limitation, in case of fire, theft, or any other cause(s) beyond our control.

This shop charges a 3% credit card processing fee.

Labor	\$10,545.00
Parts	\$6,634.39
Subtotal	\$17,179.39
Shop Supplies	\$210.90
EPA	\$105.45
Tax	\$0.00
Grand Total	\$17,495.74
Paid to Date	(\$0.00)
REMAINING BALANCE \$17,495.74	

We are not responsible for any delays caused by unavailability of parts or delays in delivery of parts by the supplier or transporter. You have the right to know before authorizing any additional repairs what those repairs will be and what they will cost. If required repairs exceed the authorized estimated amount, we must obtain your approval to perform the repairs. We will keep you informed and perform only repairs authorized by you.

Signature _____

Messages

Lance Barrett 4/7/2026 7:24 AM CDT

Hi CITY OF RIDGELAND,

Below is a link to the estimate you requested from Wilkerson's Diesel & Tire Parts & Service, Inc.. Please review and let us know if you have any questions.

File: order-7240-estimate-2026-04-07_07-24-27.pdf

the city of RIDGELAND



police department

April 14, 2026

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: MOU – The University of Southern Mississippi Internship Program

Please review and approve the attached Memorandum of Understanding (MOU) from The University of Southern Mississippi. This agreement will allow Criminal Justice students to participate in internship opportunities in partnership with the City of Ridgeland Police Department.

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 UNIVERSITY OF
SOUTHERN
MISSISSIPPI.

The University of Southern Mississippi
College of Arts & Science
School of Criminal Justice, Forensic Science, and Security

MEMORANDUM OF AGREEMENT
AFFILIATION FOR EXPERIENTIAL EDUCATION

The University of Southern Mississippi, for and on behalf of its School of Criminal Justice, Forensic Science, and Security (hereinafter referred to as "Program") and Ridgeland Police Department located at 115 W. School St. Ridgeland, MS 39157/ (hereinafter referred to as "Facility") desires to set out in writing the terms and respective responsibilities of each party for the experiential education of students. The Program and the Facility agree as follows:

A. Facility Responsibilities:

1. To provide supervision appropriate for the student's level of preparation and continued learning. However, it is understood that students shall not be used in lieu of professional or staff personnel and shall be under appropriate supervision at all times.
2. To share in the responsibility for the education of college students through the cooperation and assistance of its staff and employees along with the faculty of the Program.
3. To accept within its ability to do so, students from the Program for experiential training, and/or learning experiences.
4. To enable the student to gain hands-on experiences through supervised tasks.
5. To communicate clear expectations, direction, and feedback to the student throughout the entirety of the experience.
6. To report on each student's performance and provide a written evaluation of each student's performance as requested by the Program.
7. To orient the student to the Facility and its rules and regulations.
8. To reserve the right to request withdrawal or dismissal of any student whose experiential performance is unsatisfactory, or his/her behavior is disruptive or detrimental to the Facility.
9. To accept no liability nor responsibility for students injured while assigned to the Facility unless such liability arises out of the acts or omissions of Facility, its officers, directors, employees, and agents.

B. Program Responsibilities:

1. To send the Facility only such students who have met the eligibility requirements as determined by the Program for the experiential education component of the curriculum.
2. To take action regarding any student whose performance record or conduct does not justify continuance in experiential education. To support rules and regulations governing students that are mutually agreed upon between the Program and the Facility. Program may remove students from experiential education if Program determines in its sole discretion that removal of student is necessary or otherwise in the best interests of student or the Program.
3. To designate a faculty member to coordinate and act as the contact person with a designee of the Facility.
4. To assign students to experiential education only when mutually arranged by the Program and the Facility.
5. To maintain channels of communication for exchange of information with experiential supervisors at the Facility. For the purpose of this agreement, pursuant to the Family Educational Rights and Privacy Act of 1974 (FERPA), Program hereby designates Facility as a school official with a legitimate educational interest in the educational records of the students who participate in experiential education at Facility to the extent that access to the records is required by Facility to carry out its responsibilities. Facility agrees to maintain the confidentiality of the educational records in accordance with the provisions of FERPA.

C. Terms of Agreement:

1. The Facility and the Program agree that they will comply with all applicable federal statutes and executive orders including Executive Order 11246, as amended by Executive Order 11375; the Equal Pay Act of 1963; Title VII of the Civil Act of 1964, as amended; Title IX to the Educational Amendments of 1972; the Age Discrimination and Employment Act of 1973; the Rehabilitation Act of 1973; and the Vietnam Era Veterans Readjustment Assistance Act of 1974. To ensure compliance with all applicable federal statutes and executive orders, both parties will not discriminate against any student or participant in this program or under this agreement because of race, color, religion, sex, age, handicap, veteran status, marital status or national origin.
2. The Facility and the Program agree they will provide the services outlined in this agreement. The Program and the Facility shall agree upon the number of students participating.
3. Neither party warrants the individual performance or acts of any student participating in this experiential education experience.
4. Facility will hold Program harmless from any claims arising out of the acts or omissions of Facility.
5. Liability of Program is governed by the Mississippi Tort Claims Act, Mississippi Code



police department

April 13, 2026

TO: Mayor & Board of Aldermen

FROM: Brian Myers, Chief of Police 

SUBJECT: Special Event – Pepsi Pops

I have attached a request for a Special Event Permit from Richard Hudson, Director of the Mississippi Symphony Orchestra. This event is their annual Pepsi Pops scheduled for Friday, May 8, 2026, from 5:30 p.m. to 10:00 p.m. at Old Trace Park.

Director Hudson is expecting a crowd of 1,200 spectators, and portable restrooms will be available on-site to accommodate spectators, as well as the use of the facilities at Old Trace Park. Mississippi Symphony Orchestra staff and volunteers will be responsible for cleaning up during and after the event. The application indicates that they will have mobile food vendors at the event, but a decision has not yet been made as to which ones will work the event. Mr. Hudson has indicated that the mobile food vendors will be arranged by Brown Bottling Co.

This event will generate overtime for the police department and will require ten (10) posts to be manned for approximately seven (7) hours each for spectators' safety. Reservoir Police will also assist with traffic, parking lot security, and overall crowd monitoring.

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

Your consideration and approval will be greatly appreciated.



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



EVENT NAME: Pepsi Pops

EVENT LOCATION: Old Trace Park

EVENT DATE: Beginning 5/8/26 to Ending 5/8/26 Multiple Days: YES NO

EVENT HOURS: Beginning load in: 7:00am
Gates 5:30pm to Ending 10:00pm

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

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

NAME OF ORGANIZATION: Mississippi Symphony Orchestra

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

ESTIMATED CROWD SIZE: 1200 NUMBER OF EVENT PERSONNEL: 70

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

ARRANGEMENTS FOR SITE CLEAN-UP: YES NO DETAILS: MSO staff and volunteers to clean
throughout the event and at the conclusion

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: TBD; arranged by Brown Bottling Group

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: TBD; arranged by Brown Bottling Group

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: N/A

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: N/A

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): Centrally located on site
Traffic control and gate security

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

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

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


Applicant Signature: *Richard Hudson* Date: 3/5/26

Application Instructions

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

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

For Police Department Use Only

This application was received by the Ridgeland Police Department on <u>3/6/26 B</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 PD, this application will be submitted for consideration at the Ridgeland Mayor and Board of Alderman meeting to be held on <u>4-21-26</u> .	
Chief of Police or Designee: <u></u>	DATE: <u>4-13-26</u>
Number of Overtime Officers: <u>10 officers for 7 hours</u>	Estimated OT Cost: _____
Additional Overtime Cost for City Departments: FIRE _____ P/W _____ REC/PARKS _____	



CITY OF RIDGELAND

APPLICATION FOR

PERMIT TO PLAY ON PREMISES MUSIC

(Please allow minimum 30 days for approval)



DATE OF APPLICATION: 3/5/26

EVENT NAME: Pepsi Pops

EVENT LOCATION: Old Trace Park

DESCRIPTION OF ON-PREMISES ACTIVITY: Family-friendly orchestra concert concluding with fireworks

DATE OF ACTIVITY: Beginning 5/8/26 to Ending 5/8/26

HOURS OF ACTIVITY: Beginning Gates 5:30pm to Ending 10:00pm

ACTIVITY POINT OF CONTACT: Richard Hudson CELL NUMBER: 601-672-6660

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

NAME OF ORGANIZATION: Mississippi Symphony Orchestra

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

https://library.municode.com/ms/ridgeland/codes/code_of_ordinances?nodet=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: Pepsi Pops is an orchestra concert that will be minimally aplified by a professional sound company. It is unlikely that it will be audible outside Old Trace Park

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

Applicants Signature: Richard Hudson Date: 3/5/26

[X] APPROVED

[] DENIED

Chief of Police or Designee: [Signature]

Date: 4-13-26

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



FACILITY USE APPLICATION

1. Name of Facility: Old Trace Park Event Name: Pepsi Pops
2. Date Requested Friday, May 8, 2026 Time of Event: 5pm To 9:30pm
3. Sponsoring Organization: Mississippi Symphony Orchestra
Address: P.O. Box 2052, Jackson, MS 39225
Contact Person: Richard Hudson Contact Number: 601-672-6660
Email Address: rudson@msorchestra.com
4. How many people do you anticipate attending the event? 1200
5. Will Concessions or Products be sold: Yes: X No: _____
Will a Gate Fee be charged: Yes: X No: _____
Will Service Fees be charged: Yes: _____ No: X
6. Will there be amplified music at event? (Not to exceed 90 decibels) Yes: X No: _____
7. Will there be equipment/ structures brought in for set-up? Yes: X No: _____
8. State in detail the nature of the event. Please use map to show location of event and its activities within the facility. Mississippi Symphony Orchestra concert preceded by an opening act. Event concludes with a 5-minute fireworks show around 9:00pm. Same layout as in previous years
9. State in detail your traffic control plan. Please use map to show details.
Ridgeland PD requested to assist with traffic management
10. State in detail your public toilet service plan:
Adequate portable toilets and handwashing stations to be provided through McGraw/Gotta Go
11. Certificate of Liability Insurance is required. Must be submitted to the PRV Parks & Recreation Department 30 days prior to event. (\$1Million minimum)

PERMIT WILL NOT BE VALID WITHOUT THE FOLLOWING SIGNATURES:

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

Reservoir Police Chief: _____

Director of the PRVWSD Parks & Recreation Department: _____





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

1. **ACCESS TO STAGE OR GROUNDS:** It is the policy the District's parks that only authorized vehicles are allowed to access grass areas. When setting up and breaking down the special event, PRVWSD staff must be present when any equipment or vehicle is moved onto grass or fields within the parks. Underground water and electrical service lines must be monitored by staff and staff must determine the soil conditions for such traffic. ONLY those vehicles loading or unloading equipment will be allowed as directed by District staff. Event staff and volunteers must park in designated areas within the parking lots. Any damage to park services or grounds due to unauthorized access will become the responsibility of the special event.
2. **CLEAN-UP:** It is the responsibility of the Special Event to return the park to its original condition, free of trash and debris.
All dumpsters or garbage collection unit(s), portable restroom unit(s), hand wash station(s), service/product trailer(s) and event equipment must be removed from the park within 24 hours of the special event. Failure to remove such from the site within 24 hours will result in a forfeiture of deposit. Units left in the park after 24 hours will result in an additional fee of \$500 per day for the special event.
3. **ALCOHOL:** If the Special Event has not requested and received a "Special Alcohol Permit" as issued by the PRVWSD Board of Directors for the event, there will be no alcohol consumption or possession allowed within the parks. PRVWSD officer(s) will be onsite and will issue citations for violations. Failure to comply with this regulation can result in event termination.
4. **GLASS CONTAINERS:** NO GLASS containers are allowed within the parks of the District. NO EXCEPTIONS. Citations will be issued for violations.

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


Responsible Party


Special Event


Date



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

March 5, 2026

Chief Bryan Myers
City of Ridgeland Police Department
115 W. School St.
Ridgeland, MS 39157

Dear Chief Myers,

The Mississippi Symphony Orchestra respectfully requests your assistance in the application process for a special events permit for Pepsi Pops on Friday, May 8, 2026 at Old Trace Park.

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

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

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

Sincerely,

Richard Hudson
Director of Artistic Operations
Mississippi Symphony Orchestra

Encl: City of Ridgeland Special Event Permit Application
City of Ridgeland Application for permit to play on premises music
PRVWSD Facility use application (copy also sent to PRVWSD)

Ridgeland Police Department Intradepartmental Memorandum

TO: See Distribution **DATE:** 12 March 2026

FROM: Lt. Eric Peacock

SUBJECT: MS Symphony Orchestra 2026 Pepsi Pops Assignment Detail

Pepsi Pops had submitted their application to hold Pepsi Pops on **Friday, May 8, 2026**. The Mississippi Symphony Orchestra will be sponsoring the 2026 Pepsi Pops concert at Old Trace Park located on the Ross Barnett Reservoir. Traffic control and event security will be handled primarily by the Ridgeland Police Department. Assistance will be provided by the Reservoir Patrol Office by having officers on ATV's patrolling the grounds of Old Trace Park and they will also have vessels providing marine support of the waterfronts in the area of Old Trace Park. The event is scheduled to conclude at approximately 2200 hours. Officers will be required to attend a roll call briefing at 1700 hours and immediately upon release from the briefing, they will report to their assigned post no later than 1730 hours.

Radio Frequency: TAC – 2 as primary and RPD Dispatch for assistance from patrol
Call Sign: Badge numbers
Uniform: Special Event Uniform
Equipment: Flashlight and orange reflective vest (mandatory after sunset)
Vehicle: Assignments made at Roll-Call

OFFICER	BADGE NO.	TRAFFIC POST/ASSIGNMENT/LOCATION
Kelly Chapin	85	Overall Command/Relief Officer/Rover
Jeric Knapp	201	TP 1 – Post Road @ Old Trace Park Entrance
Russell Dukette	143	TP 2 – Old Trace Park entrance at Madison Landing
Robert Haar	147	TP 3 – Madison Landing Circle @ Post Road
James Brooks	190	TP 4 – Madison Landing Circle and Old Trace Park (foot patrols)
James Burris	191	TP 5 – Madison Landing Circle @ Dyke Road
Victor Andrews	137	TP 6 – Rice Road @ East Ramp Road
Zachary Naef	169	TP 7 – Rice Road @ Madison Landing Circle
Greg Fillingane	82	TP 8 – Rice Road @ Harbor Drive

Nicklous Brothers	164	TP 9 – Rice Road @ Post Road
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The intersection of Rice Road/Old Canton Road, Harbor Drive/Lake Harbor Drive and Old Canton Road/Lake Harbor Drive should be monitored closely by the rover unit and if support is needed, patrol beats 3 and 4 should be prepared to assist with traffic congestion. No parking should be allowed along the road edge of Rice Road and Post Road. Old Trace Park will be restricted to persons with an approved Parking Pass or those with valid handicap placards. A fireworks show will conclude the event and the fireworks will be shot off in the northeast corner of Old Trace Park. Last year they had their own personnel guarding the fireworks and did not need us. This may be the case this year as well.

Any deviation or request for re-assignments will be made through and approved by Lt. Eric Peacock. The on-duty shift supervisor should be contacted in the event additional manpower is needed.

Telephone Numbers:

Lt. Eric Peacock 601-899-2551
Richard Hudson (MS Symphony Orchestra) 601-672-6660

If there are any questions, please contact Lt. Eric Peacock.

- cc: Chief Brian Myers
- Asst. Chief Eddy Addison
- Communications Supervisor Mike Raffield

				===== PAYMENT DISTRIBUTION =====				
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
0010652	2/01/24- 1/31/25	27-17-009	NEXT GROUP LLC	.00	.60CR	.00	.00	.60CR
0010711	4/01/26- 3/31/27	27-17-009	DAVIS ENTERPRISE	30.00CR	.00	.00	.00	30.00CR
0010715	4/01/26- 3/31/27	27-17-009	HUNAN WOK RESTAURANT INC	30.00CR	.00	.00	.00	30.00CR
0010717	4/01/25- 3/31/26	27-17-365	JACKSON FISH AND CORAL	20.00CR	4.20CR	.00	.00	24.20CR
0010717	4/01/26- 3/31/27	27-17-365	JACKSON FISH AND CORAL	20.00CR	.00	.00	.00	20.00CR
0010737	4/01/26- 3/31/27	27-17-009	MAD GENIUS INC.	81.00CR	.00	.00	.00	81.00CR
0010761	4/01/26- 3/31/27	27-17-009	ENSAFE INC	30.00CR	.00	.00	.00	30.00CR
0010968	4/01/26- 3/31/27	27-17-365	J. OLIVE CO.	20.00CR	.00	.00	.00	20.00CR
0010989	3/01/23- 2/28/24	27-17-009	TC MARKETING LLC	20.00CR	9.00CR	.00	.00	29.00CR
0010989	2/29/24- 2/28/25	27-17-009	TC MARKETING LLC	20.00CR	6.60CR	.00	.00	26.60CR
0010989	3/01/25- 2/28/26	27-17-009	TC MARKETING LLC	20.00CR	4.20CR	.00	.00	24.20CR
0011009	2/29/24- 2/28/25	27-17-365	DRYWALL TOOL DEPOT	20.00CR	6.80CR	.00	.00	26.80CR
0011009	3/01/25- 2/28/26	27-17-365	DRYWALL TOOL DEPOT	20.00CR	4.40CR	.00	.00	24.40CR
0011009	3/01/26- 2/28/27	27-17-365	DRYWALL TOOL DEPOT	20.00CR	2.00CR	.00	.00	22.00CR
0011281	4/01/26- 3/31/27	27-17-009	MARK WALL & COMPANY	30.00CR	.00	.00	.00	30.00CR
0011305	3/01/26- 2/28/27	27-17-009	KFC	20.00CR	.00	.00	.00	20.00CR
0011362	8/01/25- 7/31/26	27-17-009	PRINCESS CAKE RIDGELAND	20.00CR	3.00CR	.00	.00	23.00CR
0011482	1/01/26-12/31/26	27-17-009	ELITE BARBER & BEAUTY SA	33.00CR	4.40CR	.00	.00	37.40CR
0011502	4/01/26- 3/31/27	27-17-009	THE MS CENTER FOR PLASTI	30.00CR	.00	.00	.00	30.00CR
0011505	2/01/26- 1/31/27	27-17-009	PREMIER MEDICAL/WEIGHT L	30.00CR	7.20CR	.00	.00	37.20CR
0011586	4/01/26- 3/31/27	27-17-009	GUARANTEED AC	20.00CR	.00	.00	.00	20.00CR
0011614	2/15/23- 2/14/24	27-17-009	BEAU RIDGE	51.00CR	23.97CR	.00	.00	74.97CR
0011614	2/15/24- 2/14/25	27-17-009	BEAU RIDGE	51.00CR	17.85CR	.00	.00	68.85CR
0011614	2/15/25- 2/14/26	27-17-009	BEAU RIDGE	51.00CR	11.73CR	.00	.00	62.73CR
0011614	2/01/26- 1/31/27	27-17-009	BEAU RIDGE	51.00CR	5.10CR	.00	.00	56.10CR
0011774	12/01/25-11/30/26	27-17-009	AL & MS BUSINESS CENTER	20.00CR	2.60CR	.00	.00	22.60CR
0011777	4/01/26- 3/31/27	27-17-009	MEA PRIMARY CARE PLUS, L	36.00CR	.00	.00	.00	36.00CR
0011825	2/21/21- 2/20/22	27-17-365	EMPIRE CLOTHING	50.00CR	35.50CR	.00	.00	85.50CR
0011825	2/21/22- 2/20/23	27-17-365	EMPIRE CLOTHING	50.00CR	29.50CR	.00	.00	79.50CR
0011825	2/21/23- 2/20/24	27-17-365	EMPIRE CLOTHING	50.00CR	23.50CR	.00	.00	73.50CR
0011825	2/21/24- 2/20/25	27-17-365	EMPIRE CLOTHING	50.00CR	17.50CR	.00	.00	67.50CR
0011825	2/21/25- 2/20/26	27-17-365	EMPIRE CLOTHING	50.00CR	11.50CR	.00	.00	61.50CR
0011825	2/01/26- 1/30/27	27-17-365	EMPIRE CLOTHING	50.00CR	5.00CR	.00	.00	55.00CR
0011857	3/01/26- 2/28/27	27-17-365	FREEDOM RETAIL, INC.	25.00CR	2.50CR	.00	.00	27.50CR
0011874	4/01/26- 3/31/27	27-17-009	HOME BUILDERS ASSN OF MS	20.00CR	.00	.00	.00	20.00CR
0012069	3/01/26- 2/28/27	27-17-009	SENROR TACO, LLC	20.00CR	2.00CR	.00	.00	22.00CR
0012073	3/01/25- 2/28/26	27-17-009	PASTOR KELLS ENTERPRISE	30.00CR	6.90CR	.00	.00	36.90CR
0012073	3/01/26- 2/28/27	27-17-009	PASTOR KELLS ENTERPRISE	30.00CR	3.00CR	.00	.00	33.00CR
0012095	4/01/26- 3/30/27	27-17-009	OSTEOSTRONG	20.00CR	.00	.00	.00	20.00CR
0012235	10/01/25- 9/30/26	27-17-365	OLIVIA'S FOOD EMPORIUM	32.50CR	4.88CR	.00	.00	37.38CR
0012285	12/01/25-11/30/26	27-17-009	ABUNDANT WELLNESS PLLC	20.00CR	2.60CR	.00	.00	22.60CR
0012308	2/01/26- 1/31/27	27-17-365	MANDALAS BY MM	20.00CR	2.20CR	.00	.00	22.20CR
0012343	4/01/26- 3/31/27	27-17-365	PINE CONE, INC., THE	20.00CR	.00	.00	.00	20.00CR
0012346	4/01/26- 3/31/27	27-17-365	POLK INTERIORS	20.00CR	.00	.00	.00	20.00CR
0012355	4/01/26- 3/31/27	27-17-009	PANERA BREAD	30.00CR	.00	.00	.00	30.00CR
0012439	7/01/25- 6/30/26	27-17-009	TABOR LAW FIRM PA	20.00CR	3.60CR	.00	.00	23.60CR

				===== PAYMENT DISTRIBUTION =====				
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
0012521	9/01/25- 8/31/26	27-17-365	CINTAS CORPORATION	.00	15.00CR	.00	.00	15.00CR
0012574	3/01/26- 2/28/27	27-17-365	COSTCO WHOLESALE #1366	1,840.00CR	.00	.00	.00	1,840.00CR
0012646	3/10/23- 3/09/24	27-17-009	KENDALL POOLE EVENT PLAN	20.00CR	9.20CR	.00	.00	29.20CR
0012646	3/10/24- 3/09/25	27-17-009	KENDALL POOLE EVENT PLAN	20.00CR	6.80CR	.00	.00	26.80CR
0012646	3/01/25- 2/28/26	27-17-009	KENDALL POOLE EVENT PLAN	20.00CR	4.40CR	.00	.00	24.40CR
0012646	3/01/26- 2/28/27	27-17-009	KENDALL POOLE EVENT PLAN	20.00CR	.00	.00	.00	20.00CR
0012655	4/01/26- 3/31/27	27-17-365	RIDGELAND NUTRITION LLC	20.00CR	.00	.00	.00	20.00CR
0012662	4/01/26- 3/31/27	27-17-009	BARNES SURVEYING LLC	30.00CR	.00	.00	.00	30.00CR
0012663	4/01/26- 3/31/27	27-17-009	NOBLE BARBER	30.00CR	.00	.00	.00	30.00CR
0012669	4/01/26- 3/31/27	27-17-009	PLEASANT LIVING CMTY CAR	20.00CR	.00	.00	.00	20.00CR
0012674	4/01/26- 3/31/27	27-17-009	VIRTU INTERACTIVE	20.00CR	.00	.00	.00	20.00CR
0012678	4/01/26- 3/31/27	27-17-009	BRYANT SONGY SNELL LLC	30.00CR	.00	.00	.00	30.00CR
0012680	4/01/26- 3/31/27	27-17-009	AV NAIL SPA RIDGELAND IN	30.00CR	.00	.00	.00	30.00CR
0012682	5/14/23- 5/13/24	27-17-009	DICKERSON CONTRACTING LL	20.00CR	9.00CR	.00	.00	29.00CR
0012682	5/14/24- 5/13/25	27-17-009	DICKERSON CONTRACTING LL	20.00CR	6.60CR	.00	.00	26.60CR
0012682	5/01/25- 4/30/26	27-17-009	DICKERSON CONTRACTING LL	20.00CR	4.20CR	.00	.00	24.20CR
0012750	8/12/23- 8/11/24	27-17-009	WRIGHT REALTY GROUP, LLC	.00	4.80CR	.00	.00	4.80CR
0012750	8/12/24- 8/11/25	27-17-009	WRIGHT REALTY GROUP, LLC	20.00CR	5.80CR	.00	.00	25.80CR
0012750	8/01/25- 7/30/26	27-17-009	WRIGHT REALTY GROUP, LLC	20.00CR	3.40CR	.00	.00	23.40CR
0012862	1/04/22- 1/03/23	27-17-009	CREATIVE ARTS ACADEMY LL	30.00CR	18.00CR	.00	.00	48.00CR
0012862	1/04/23- 1/03/24	27-17-009	CREATIVE ARTS ACADEMY LL	30.00CR	14.40CR	.00	.00	44.40CR
0012862	1/04/24- 1/03/25	27-17-009	CREATIVE ARTS ACADEMY LL	30.00CR	10.80CR	.00	.00	40.80CR
0012862	1/04/25- 1/03/26	27-17-009	CREATIVE ARTS ACADEMY LL	30.00CR	7.20CR	.00	.00	37.20CR
0012862	1/01/26-12/30/26	27-17-009	CREATIVE ARTS ACADEMY LL	30.00CR	3.30CR	.00	.00	33.30CR
0012876	2/01/26- 1/31/27	27-17-365	LOFT #1660	75.00CR	8.25CR	.00	.00	83.25CR
0012889	3/01/26- 2/28/27	27-17-365	BOUQUIQUE	62.50CR	6.25CR	.00	.00	68.75CR
0012890	3/01/26- 2/28/27	27-17-009	NEXT LEVEL INTERNATIONAL	20.00CR	.00	.00	.00	20.00CR
0012912	3/01/26- 2/28/27	27-17-009	SERVPRO OF JACKSON	84.00CR	.00	.00	.00	84.00CR
0012913	3/01/26- 2/28/27	27-17-365	SIGNATURE GIFTS LLC	40.00CR	.00	.00	.00	40.00CR
0012921	4/01/26- 3/31/27	27-17-009	WATKINS CONSTRUCTION & R	150.00CR	.00	.00	.00	150.00CR
0012923	4/01/26- 3/31/27	27-17-009	DOGMUD TAVERN LLC	75.00CR	.00	.00	.00	75.00CR
0012964	5/03/21- 5/02/22	27-17-009	ENVISION DYNAMIC MARKETI	.00	.00	.00	.00	.00
0012999	7/01/25- 6/30/26	27-17-365	MIRACLE EAR OF LOUISIANA	380.00CR	60.60CR	.00	.00	440.60CR
0013063	5/01/25- 4/30/26	27-17-009	TENAX AEROSPACE LLC	45.00CR	5.85CR	.00	.00	50.85CR
0013197	2/01/26- 1/31/27	27-17-009	UNITED MEDICAL RECOVERY	30.00CR	.00	.00	.00	30.00CR
0013230	3/01/26- 2/28/27	27-17-009	CHICK-FIL-A	123.00CR	.00	.00	.00	123.00CR
0013247	3/01/26- 2/28/27	27-17-009	FAST PACE HEALTH	30.00CR	.00	.00	.00	30.00CR
0013248	4/01/26- 3/31/27	27-17-009	TEAHOUSE, THE	20.00CR	.00	.00	.00	20.00CR
0013250	3/01/26- 2/28/27	27-17-009	ESTES-MANNING MGMT GROUP	20.00CR	.00	.00	.00	20.00CR
0013261	4/01/26- 3/31/27	27-17-009	TRESSES SALON	20.00CR	.00	.00	.00	20.00CR
0013262	3/01/26- 2/28/27	27-17-009	STORAGEMAX RIDGELAND LLC	20.00CR	.00	.00	.00	20.00CR
0013444	12/01/24-11/30/25	27-17-009	LANDMARK LIFESTYLES AT R	20.00CR	4.00CR	.00	.00	24.00CR
0013516	2/01/26- 1/31/27	27-17-009	CRAFTWORX	20.00CR	2.00CR	.00	.00	22.00CR
0013553	3/13/25- 3/12/26	27-17-009	WATERFORD BEAUTY SALON	.00	4.40CR	.00	.00	4.40CR
0013553	3/01/26- 2/28/27	27-17-009	WATERFORD BEAUTY SALON	20.00CR	2.00CR	.00	.00	22.00CR
0013737	4/01/26- 3/31/27	27-17-009	DALLAS ANTHONY & JEFFORD	20.00CR	.00	.00	.00	20.00CR

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LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
0013740	4/14/24- 4/13/25	27-17-009	FORE 1 LOGISTICS LLC	20.00CR	6.60CR	.00	.00	26.60CR
0013740	4/01/25- 3/31/26	27-17-009	FORE 1 LOGISTICS LLC	20.00CR	4.20CR	.00	.00	24.20CR
0013754	4/28/24- 4/27/25	27-17-009	YAN J LLC	20.00CR	6.60CR	.00	.00	26.60CR
0013754	5/01/25- 4/30/26	27-17-009	YAN J LLC	20.00CR	4.20CR	.00	.00	24.20CR
0013754	5/01/26- 4/30/27	27-17-009	YAN J LLC	20.00CR	.00	.00	.00	20.00CR
0014240	8/11/24- 8/10/25	27-17-009	TANGLED LOCS & TWIST SAL	20.00CR	5.80CR	.00	.00	25.80CR
0014240	8/01/25- 7/30/26	27-17-009	TANGLED LOCS & TWIST SAL	20.00CR	3.40CR	.00	.00	23.40CR
0014667	1/17/25- 1/16/26	27-17-009	XCLUSIVE TRADING MS LLC	92.50CR	23.13CR	.00	.00	115.63CR
0014667	1/01/26-12/31/26	27-17-009	METRO BY T MOBILE	92.50CR	11.10CR	.00	.00	103.60CR
0014715	11/01/24-10/31/25	27-17-009	HERITAGE MANAGEMENT	.00	.00	.00	.00	.00
0014715	11/01/25-10/31/26	27-17-009	HERITAGE MANAGEMENT	.00	.00	.00	.00	.00
0014716	2/15/25- 2/14/26	27-17-009	KCB BUILDERS LLC	20.00CR	4.40CR	.00	.00	24.40CR
0014716	2/01/26- 1/30/27	27-17-009	KCB BUILDERS LLC	20.00CR	2.00CR	.00	.00	22.00CR
0014723	3/01/26- 2/28/27	27-17-009	MELVIN JANITORIAL CLEANI	20.00CR	.00	.00	.00	20.00CR
0014739	2/27/25- 2/26/26	27-17-009	FORE 1 SOLUTIONS	20.00CR	4.20CR	.00	.00	24.20CR
0014739	2/01/26- 1/30/27	27-17-009	FORE 1 SOLUTIONS	20.00CR	2.00CR	.00	.00	22.00CR
0014742	4/01/26- 3/31/27	27-17-009	MODIVCARE	150.00CR	.00	.00	.00	150.00CR
0014764	3/01/26- 2/28/27	27-17-009	EHS EMPLOYMENT HEALTH SV	20.00CR	.00	.00	.00	20.00CR
0014798	3/01/26- 2/28/27	27-17-365	FAST FILL #6	150.00CR	.00	.00	.00	150.00CR
0014834	4/01/26- 3/30/27	27-17-009	CALI KAY HAIR BRAIDING	20.00CR	.00	.00	.00	20.00CR
0014859	4/01/26- 3/31/27	27-17-009	COMPLIANCE ENVIROSYSTEMS	75.00CR	.00	.00	.00	75.00CR
0014877	5/01/25- 4/30/26	27-17-009	TENAX PILOT SERVICES LLC	54.00CR	5.89CR	.00	.00	59.89CR
0014894	8/01/25- 7/31/26	27-17-009	CHANAIL BEAUTY BAR	30.00CR	5.40CR	.00	.00	35.40CR
0015036	4/01/26- 3/31/27	27-17-009	CAR IKEY LLC	20.00CR	.00	.00	.00	20.00CR
0015051	10/01/25- 9/30/26	27-17-009	STYLES BY C MILES	20.00CR	3.20CR	.00	.00	23.20CR
0015053	10/01/25- 9/30/26	27-17-365	JULEP CORPORATION	20.00CR	3.20CR	.00	.00	23.20CR
0015121	1/01/26-12/31/26	27-17-009	UNK'S BARBECUE	20.00CR	2.40CR	.00	.00	22.40CR
0015138	2/01/26- 1/31/27	27-17-009	4.4 AESTHETICS MODERN DA	20.00CR	2.20CR	.00	.00	22.20CR
0015139	2/01/26- 1/31/27	27-17-365	RIO STONE GROUP, LLC	20.00CR	2.40CR	.00	.00	22.40CR
0015149	3/01/26- 2/28/27	27-17-009	BLOOM & GROW LACTATION	20.00CR	.00	.00	.00	20.00CR
0015161	3/01/26- 2/28/27	27-17-009	NAILMATESXO	20.00CR	2.00CR	.00	.00	22.00CR
0015163	2/01/26- 1/31/27	27-17-009	MAGNOLIA PSYCHIATRY	20.00CR	2.20CR	.00	.00	22.20CR
0015167	2/01/26- 1/31/27	27-17-009	SLAY JONES BEAUTY SALON	20.00CR	2.00CR	.00	.00	22.00CR
0015175	2/01/26- 1/31/27	27-17-009	STUDIO 51	20.00CR	2.00CR	.00	.00	22.00CR
0015190	3/01/26- 2/28/27	27-17-009	KD'S BRAIDS ACADEMY	20.00CR	.00	.00	.00	20.00CR
0015191	3/01/26- 2/28/27	27-17-009	RESILIENCE HOME CARE SER	20.00CR	.00	.00	.00	20.00CR
0015202	3/01/26- 2/28/27	27-17-009	SUNRAY MSS LLC	20.00CR	.00	.00	.00	20.00CR
0015207	3/01/26- 2/28/27	27-17-009	ECOATM LLC	20.00CR	.00	.00	.00	20.00CR
0015208	3/01/26- 2/28/27	27-17-009	CAPITAL AIR BALANCE INC	30.00CR	.00	.00	.00	30.00CR
0015222	3/01/26- 2/28/27	27-17-365	CARTER LOUISE ANTIQUES	150.00CR	.00	.00	.00	150.00CR
0015225	3/01/26- 2/28/27	27-17-009	TITAS COLLECTIONS LLC	20.00CR	.00	.00	.00	20.00CR
0015243	3/01/26- 2/28/27	27-17-009	LUXE, THE SALON	30.00CR	3.00CR	.00	.00	33.00CR
0015251	3/01/26- 2/28/27	27-17-009	BANKPLUS	30.00CR	.00	.00	.00	30.00CR
0015328	3/01/26- 2/28/27	27-17-009	KILPATRICK & PHILLEY PLL	30.00CR	.00	.00	.00	30.00CR
0015361	7/01/26- 6/30/27	27-17-009	ICE & VICE	20.00CR	.00	.00	.00	20.00CR
0015614	5/01/25- 4/30/26	27-17-365	BAKER DISTRIBUTING COMPA	440.00CR	97.68CR	.00	.00	537.68CR

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LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID	
0015614	5/01/26- 4/30/27	27-17-365	BAKER DISTRIBUTING COMPA	150.00CR	.00	.00	.00	150.00CR	
0015621	6/01/25- 5/30/26	27-17-009	HARVUS CAPITAL	75.00CR	.00	.00	.00	75.00CR	
0015626	3/01/26- 2/28/27	27-17-009	AMAZING HANDS DAY SPA	20.00CR	.00	.00	.00	20.00CR	
0015629	3/01/26- 2/28/27	27-17-365	TREHAN WHOLESALERS	92.50CR	.00	.00	.00	92.50CR	
0015632	3/01/26- 2/28/27	27-17-009	THE GUYS POOL CLEANING	20.00CR	.00	.00	.00	20.00CR	
0015633	3/01/26- 2/28/27	27-17-009	THE LIGHT GUYS	20.00CR	.00	.00	.00	20.00CR	
0015634	3/01/26- 2/28/27	27-17-009	THE GUYS HOME SERVICES	20.00CR	.00	.00	.00	20.00CR	
0015635	3/01/26- 2/28/27	27-17-009	THE GUYS EXTERIOR	20.00CR	.00	.00	.00	20.00CR	
0015637	3/01/26- 2/28/27	27-17-009	HB SKIN LAB	20.00CR	.00	.00	.00	20.00CR	
0015638	3/01/26- 2/28/27	27-17-009	THE HERBAL BLESSING	20.00CR	.00	.00	.00	20.00CR	
0015640	3/01/26- 2/28/27	27-17-009	ROXYS CLEANING SERVICES	20.00CR	.00	.00	.00	20.00CR	
0015643	3/01/26- 2/28/27	27-17-009	HEAL THY SELF COUNSELING	20.00CR	.00	.00	.00	20.00CR	
0015646	3/01/26- 2/28/27	27-17-009	PAFFORD EMS	30.00CR	.00	.00	.00	30.00CR	
0015648	3/01/26- 2/28/27	27-17-009	LARRYS PIZZA	20.00CR	.00	.00	.00	20.00CR	
0015649	3/01/26- 2/28/27	27-17-009	JUANITA KENNEDY REAL EST	20.00CR	.00	.00	.00	20.00CR	
0015650	3/01/26- 2/28/27	27-17-009	MARKETING GROUP OF MS IN	20.00CR	.00	.00	.00	20.00CR	
0015652	3/01/26- 2/28/27	27-17-365	COWBOY KITCHENS	250.00CR	.00	.00	.00	250.00CR	
0015656	4/01/25- 3/30/26	27-17-009	P360 PERFORMANCE SPORTS	20.00CR	4.40CR	.00	.00	24.40CR	
0015656	4/01/26- 3/30/27	27-17-009	P360 PERFORMANCE SPORTS	20.00CR	.00	.00	.00	20.00CR	
0015657	3/01/26- 2/28/27	27-17-009	TAQUERIA EL BERNAL	20.00CR	.00	.00	.00	20.00CR	
0015659	3/01/26- 2/28/27	27-17-009	CUPS AN EPRESSO CAFE	20.00CR	.00	.00	.00	20.00CR	
0015661	3/01/26- 2/28/27	27-17-009	LEFT BANK GALLERY	20.00CR	.00	.00	.00	20.00CR	
0015662	3/01/26- 2/28/27	27-17-009	CAREINE AFRICAN HAR BRAI	20.00CR	.00	.00	.00	20.00CR	
0015663	1/01/25-12/30/25	27-17-009	ECS SOUTHEAST	30.00CR	.00	.00	.00	30.00CR	
0015666	6/01/25- 5/31/26	27-17-365	STANGA DESIGNS	80.00CR	30.40CR	.00	.00	110.40CR	
0015667	1/01/26-12/31/26	27-17-009	APLOS	549.15CR	.00	.00	.00	549.15CR	
0015668	4/01/26- 3/30/27	27-17-009	HADASSAH HAIR STUDIO BAR	20.00CR	.00	.00	.00	20.00CR	
0015669	3/01/26- 2/28/27	27-17-009	EDENTV PRODUCTIONS LLC	20.00CR	.00	.00	.00	20.00CR	
10033	3/01/21- 2/28/22	27-17-009	SUBWAY	20.00CR	14.00CR	.00	.00	34.00CR	
10033	3/01/22- 2/28/23	27-17-009	SUBWAY	20.00CR	11.60CR	.00	.00	31.60CR	
10033	3/01/23- 2/28/24	27-17-009	SUBWAY	20.00CR	9.20CR	.00	.00	29.20CR	
10033	2/29/24- 2/28/25	27-17-009	SUBWAY	20.00CR	6.80CR	.00	.00	26.80CR	
10033	3/01/25- 2/28/26	27-17-009	SUBWAY	20.00CR	4.40CR	.00	.00	24.40CR	
10033	3/01/26- 2/28/27	27-17-009	SUBWAY	20.00CR	.00	.00	.00	20.00CR	
10034	3/01/26- 2/28/27	27-17-009	ADAMS AND REESE LLP	117.00CR	.00	.00	.00	117.00CR	
10044	4/01/26- 3/31/27	27-17-009	GAMBLIN ORTHODONTICS	30.00CR	.00	.00	.00	30.00CR	
10093	5/01/26- 4/30/27	27-17-009	INNOVATIVE SOLUTIONS AND	30.00CR	.00	.00	.00	30.00CR	
10176	10/01/24- 9/30/25	27-17-365	ARCO AVENUE	20.00CR	5.40CR	.00	.00	25.40CR	
10176	10/01/25- 9/30/26	27-17-365	ARCO AVENUE	25.00CR	3.75CR	.00	.00	28.75CR	
10256	3/01/26- 2/28/27	27-17-009	LAW OFFICES OF CRAIG M G	20.00CR	.00	.00	.00	20.00CR	
10288	4/01/26- 3/31/27	27-17-009	FARESE GROUP, THE	20.00CR	.00	.00	.00	20.00CR	
10336	10/01/22- 9/30/23	27-17-009	SETZER VISION CLINIC	30.00CR	15.60CR	.00	.00	45.60CR	
10336	10/01/23- 9/30/24	27-17-009	SETZER VISION CLINIC	30.00CR	12.00CR	.00	.00	42.00CR	
10336	10/01/24- 9/30/25	27-17-009	SETZER VISION CLINIC	30.00CR	8.40CR	.00	.00	38.40CR	
10336	10/01/25- 9/30/26	27-17-009	SETZER VISION CLINIC	30.00CR	4.80CR	.00	.00	34.80CR	
5370	12/01/25-11/30/26	27-17-365	GAME ROOM GALLERY	40.00CR	5.20CR	.00	.00	45.20CR	

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES:

3/01/2026 TO 3/31/2026

				===== PAYMENT DISTRIBUTION =====				
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID
5905	4/01/26- 3/31/27	27-17-009	HARBOR PINES SELF STORAG	20.00CR	.00	.00	.00	20.00CR
6032	3/01/26- 2/28/27	27-17-365	DILLARDS	1,840.00CR	.00	.00	.00	1,840.00CR
6047	4/01/26- 3/31/27	27-17-365	CHAMPS SPORTS #14355	340.00CR	.00	.00	.00	340.00CR
6049	4/01/26- 3/31/27	27-17-009	BILLS VENDORS	20.00CR	.00	.00	.00	20.00CR
6402	6/01/21- 5/31/22	27-17-009	STANLEY STEEMER	.00	9.90CR	.00	.00	9.90CR
6402	6/01/23- 5/31/24	27-17-009	STANLEY STEEMER	.00	6.00CR	.00	.00	6.00CR
6402	6/01/24- 5/31/25	27-17-009	STANLEY STEEMER	30.00CR	9.60CR	.00	.00	39.60CR
6402	6/01/25- 5/31/26	27-17-009	STANLEY STEEMER	30.00CR	6.00CR	.00	.00	36.00CR
6454	4/01/26- 3/31/27	27-17-009	SHEAR PLEASURE HAIRCUTTE	20.00CR	.00	.00	.00	20.00CR
6531	4/01/26- 3/31/27	27-17-009	MISSISSIPPI ASTHMA & ALL	30.00CR	.00	.00	.00	30.00CR
6671	4/01/26- 3/31/27	27-17-009	MAGNOLIA TOOL & MFG CO I	30.00CR	.00	.00	.00	30.00CR
6768	4/01/26- 3/31/27	27-17-009	MID SOUTH REHAB SERVICES	135.00CR	.00	.00	.00	135.00CR
6808	4/01/26- 3/31/27	27-17-365	STEVENS GOLF SHOP	20.00CR	.00	.00	.00	20.00CR
7128	4/01/26- 3/31/27	27-17-365	BUCKLE, THE	92.50CR	.00	.00	.00	92.50CR
7147	4/01/26- 3/31/27	27-17-009	SHOE HEALER, THE	20.00CR	.00	.00	.00	20.00CR
7289	3/01/26- 2/28/27	27-17-009	MIZE & MIZE	20.00CR	.00	.00	.00	20.00CR
7588	4/01/26- 3/31/27	27-17-009	U S LAWN	90.00CR	.00	.00	.00	90.00CR
7713	2/01/26- 1/31/27	27-17-365	VILLAGE BEADS	40.00CR	4.40CR	.00	.00	44.40CR
7754	4/01/25- 3/31/26	27-17-365	AARON RENTAL PURCHASE	34.00CR	.00	.00	.00	34.00CR
7754	4/01/26- 3/31/27	27-17-365	AARON RENTAL PURCHASE	346.00CR	.00	.00	.00	346.00CR
7885	12/01/25-11/30/26	27-17-009	WATERFORD ON HIGHLAND CO	84.00CR	10.92CR	.00	.00	94.92CR
7917	4/01/26- 3/31/27	27-17-009	LYLE WALKER & COMPANY P	30.00CR	.00	.00	.00	30.00CR
7946	4/01/26- 3/31/27	27-17-365	KAY JEWELERS #683	1,680.00CR	.00	.00	.00	1,680.00CR
7987	8/01/21- 7/31/22	27-17-009	MALEY SWIM SCHOOL	20.00CR	13.20CR	.00	.00	33.20CR
7987	8/01/22- 7/31/23	27-17-009	MALEY SWIM SCHOOL	20.00CR	10.80CR	.00	.00	30.80CR
7987	8/01/23- 7/31/24	27-17-009	MALEY SWIM SCHOOL	20.00CR	8.40CR	.00	.00	28.40CR
7987	8/01/24- 7/31/25	27-17-009	MALEY SWIM SCHOOL	20.00CR	6.00CR	.00	.00	26.00CR
7987	8/01/25- 7/31/26	27-17-009	MALEY SWIM SCHOOL	20.00CR	3.60CR	.00	.00	23.60CR
8097	4/01/26- 3/31/27	27-17-009	LITTLE DREAMERS CHILDCAR	30.00CR	.00	.00	.00	30.00CR
8255	3/01/26- 2/28/27	27-17-009	LOVELY NAILS	20.00CR	2.00CR	.00	.00	22.00CR
8448	3/01/26- 2/28/27	27-17-365	VENABLE GLASS SERVICES L	200.00CR	.00	.00	.00	200.00CR
8449	4/01/26- 3/31/27	27-17-365	AERUS ELECTROLUX	20.00CR	.00	.00	.00	20.00CR
8636	4/01/26- 3/31/27	27-17-365	PALM BEACH TAN	20.00CR	.00	.00	.00	20.00CR
8637	3/01/26- 2/28/27	27-17-009	MORGAN STANLEY SMITH BAR	96.00CR	.00	.00	.00	96.00CR
8639	4/01/26- 3/31/27	27-17-009	V I P NAILS	30.00CR	.00	.00	.00	30.00CR
8657	5/01/25- 4/30/26	27-17-009	ROSE NAILS OF RIDGELAND	20.00CR	4.20CR	.00	.00	24.20CR
8657	5/01/26- 4/30/27	27-17-009	ROSE NAILS OF RIDGELAND	20.00CR	.00	.00	.00	20.00CR
8815	3/01/26- 2/28/27	27-17-009	CHUNN BONDING COMPANY	20.00CR	2.00CR	.00	.00	22.00CR
8863	3/01/26- 2/28/27	27-17-009	WAYPOINT ANALYICAL MS IN	66.00CR	.00	.00	.00	66.00CR
8880	3/01/26- 2/28/27	27-17-009	THOMPSON ENGINEERING	30.00CR	3.00CR	.00	.00	33.00CR
8891	4/01/26- 3/31/27	27-17-365	SUMMERHOUSE LLC	1,040.00CR	.00	.00	.00	1,040.00CR
8918	3/01/26- 2/28/27	27-17-365	GULFEAGLE SUPPLY	1,840.00CR	.00	.00	.00	1,840.00CR
9324	4/01/26- 3/31/27	27-17-365	WEST ARCHITECTURAL SPECI	20.00CR	.00	.00	.00	20.00CR
9337	3/01/26- 2/28/27	27-17-009	ELYS RESTAURANT & BAR LL	30.00CR	.00	.00	.00	30.00CR
9353	4/01/25- 3/31/26	27-17-365	FRESH MARKET, THE	250.00CR	52.50CR	.00	.00	302.50CR
9353	4/01/26- 3/31/27	27-17-365	FRESH MARKET, THE	250.00CR	.00	.00	.00	250.00CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES:

3/01/2026 TO 3/31/2026

				===== PAYMENT DISTRIBUTION =====					
LICENSE	PERIOD	CODE	ISSUED TO	FEE	PENALTY	TAX	INTEREST	TOTAL PAID	
9372	4/01/26- 3/31/27	27-17-365	BARNES & NOBLE	800.00CR	.00	.00	.00	800.00CR	
9374	4/01/26- 3/31/27	27-17-365	CHICOS #708	50.00CR	.00	.00	.00	50.00CR	
9375	4/01/26- 3/31/27	27-17-365	AMYS HALLMARK SHOP #207	75.00CR	.00	.00	.00	75.00CR	
9376	4/01/26- 3/31/27	27-17-365	J JILL	25.00CR	.00	.00	.00	25.00CR	
9381	4/01/26- 3/31/27	27-17-365	TALBOTS #1169	75.00CR	.00	.00	.00	75.00CR	
9382	4/01/26- 3/31/27	27-17-365	WHITE HOUSE BLACK MARKET	40.00CR	.00	.00	.00	40.00CR	
9392	3/01/26- 2/28/27	27-17-365	OMNICARE OF JACKSON #482	1,840.00CR	.00	.00	.00	1,840.00CR	
9418	4/01/26- 3/31/27	27-17-009	CELLULAR SOUTH - S PERKI	105.00CR	.00	.00	.00	105.00CR	
9554	2/01/26- 1/31/27	27-17-009	BRAD RODGERS PLUMBING &	36.00CR	3.96CR	.00	.00	39.96CR	
9560	2/01/26- 1/31/27	27-17-009	RESIDENTIAL MORTGAGE COR	20.00CR	4.40CR	.00	.00	24.40CR	
9561	3/01/26- 2/28/27	27-17-009	EMBASSY SUITES	150.00CR	15.00CR	.00	.00	165.00CR	
9584	3/01/26- 2/28/27	27-17-009	APPLEBEES NEIGHBORHOOD G	30.00CR	.00	.00	.00	30.00CR	
9597	4/01/26- 3/31/27	27-17-009	GUCKERT REALTY GROUP LLC	20.00CR	.00	.00	.00	20.00CR	
9670	2/01/26- 1/31/27	27-17-365	FLEET FLEET	300.00CR	.00	.00	.00	300.00CR	
9774	3/01/26- 2/28/27	27-17-009	SEBRELL FAMILY FUNERAL H	33.00CR	.00	.00	.00	33.00CR	
9781	3/01/26- 2/28/27	27-17-365	CITI TRENDS #439	50.00CR	5.00CR	.00	.00	55.00CR	
9807	3/01/26- 2/28/27	27-17-009	WILLIFORD, MCALLISTER JA	30.00CR	.00	.00	.00	30.00CR	
9810	4/01/26- 3/31/27	27-17-365	ACOUSTICS INC	105.00CR	.00	.00	.00	105.00CR	
9817	4/01/26- 3/31/27	27-17-009	IVEY MECHANICAL COMPANY	63.00CR	.00	.00	.00	63.00CR	
9826	4/01/26- 3/31/27	27-17-009	BUSINESS CENTER, THE LLC	20.00CR	.00	.00	.00	20.00CR	
<u>RECORD TOTAL</u>				<u>INPUT TOTAL</u>	<u>FEE TOTAL</u>	<u>PENALTY TOTAL</u>	<u>TAX TOTAL</u>	<u>INTEREST TOTAL</u>	<u>GRAND TOTAL</u>
250				22,119.15CR	1,008.11CR			23,127.26CR	

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES: 3/01/2026 TO 3/31/2026

** LICENSE CODE TOTALS **

LICENSE CODE	DESCRIPTION	FEE	===== PAYMENT DISTRIBUTION =====			TOTAL PAID
			PENALTY	TAX	INTEREST	
27-17-009	SERVICE BUSINESSES	193	6,334.15CR	558.60CR		6,892.75CR
27-17-365	RETAIL/WHOLESALE BUSINESSES	63	15,785.00CR	449.51CR		16,234.51CR
TOTAL			22,119.15CR	1,008.11CR		23,127.26CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES: 3/01/2026 TO 3/31/2026

** REPORT CODE TOTALS **

REPORT CODE	DESCRIPTION	FEE	===== PAYMENT DISTRIBUTION =====			TOTAL PAID
			PENALTY	TAX	INTEREST	
*****	INVALID	18	3,996.00CR	119.35CR		4,115.35CR
236220	Commercial and Institutional B	1	150.00CR			150.00CR
238160	Roofing Contractors	3	60.00CR	19.80CR		79.80CR
238210	Electrical Contractors	1	30.00CR			30.00CR
238220	Plumbing Heating and Air-Condi	2	56.00CR	3.96CR		59.96CR
238310	Drywall and Insulation Contrac	1	105.00CR			105.00CR
238990	All Other Specialty Trade Cont	71	2,423.15CR	101.92CR		2,525.07CR
333514	Special Die and Tool Die Set J	1	30.00CR			30.00CR
423330	Roofing Siding and Insulation	1	1,840.00CR			1,840.00CR
424210	Drugs and Druggists' Sundries	1		15.00CR		15.00CR
424410	General Line Grocery Merchant	1	1,840.00CR			1,840.00CR
443111	Household Appliance Stores	1	20.00CR			20.00CR
444120	Paint and Wallpaper Stores	1	20.00CR			20.00CR
444190	Other Building Material Dealer	1	200.00CR			200.00CR
445110	Supermarkets and Other Grocery	1	32.50CR	4.88CR		37.38CR
445291	Baked Goods Stores	1	20.00CR	3.00CR		23.00CR
445299	All Other Specialty Food Store	1	20.00CR			20.00CR
446191	Food (Health) Supplement Store	1	20.00CR			20.00CR
446199	All Other Health and Personal	1	380.00CR	60.60CR		440.60CR
448120	Women's Clothing Stores	5	252.50CR	6.25CR		258.75CR
448140	Family Clothing Stores	7	392.50CR	122.50CR		515.00CR
448310	Jewelry Stores	1	1,680.00CR			1,680.00CR
451110	Sporting Goods Stores	2	360.00CR			360.00CR
451120	Hobby Toy and Game Stores	1	40.00CR	5.20CR		45.20CR
452100	Department Stores	1	1,840.00CR			1,840.00CR
453220	Gift Novelty and Souvenir Stor	4	175.00CR	4.40CR		179.40CR
453910	Pet and Pet Supplies Stores	2	40.00CR	4.20CR		44.20CR
454110	Electronic Shopping and Mail-O	2	60.00CR	9.90CR		69.90CR
454210	Vending Machine Operators	1	20.00CR			20.00CR
454390	Other Direct Selling Establish	20	1,647.50CR	173.98CR		1,821.48CR
492210	Local Messengers and Local Del	2	40.00CR	10.80CR		50.80CR
522310	Mortgage and Nonmortgage Loan	1	20.00CR	4.40CR		24.40CR
523120	Securities Brokerage	1	96.00CR			96.00CR
524126	Direct Property and Casualty I	2	20.00CR	2.00CR		22.00CR
531130	Lessors of Miniwarehouses and	2	40.00CR			40.00CR
531210	Offices of Real Estate Agents	4	60.00CR	14.00CR		74.00CR
531312	Nonresidential Property Manage	1	20.00CR			20.00CR
531390	Other Activities Related to Re	1	30.00CR			30.00CR
532200	Consumer Goods Rental	2	380.00CR			380.00CR
541110	Offices of Lawyers	6	237.00CR	3.60CR		240.60CR
541211	Offices of Certified Public Ac	1	30.00CR			30.00CR
541213	Tax Preparation Services	1	20.00CR	2.60CR		22.60CR
541219	Other Accounting Services	1	20.00CR			20.00CR
541330	Engineering Services	1	30.00CR	3.00CR		33.00CR
541380	Testing Laboratories	1	66.00CR			66.00CR
541410	Interior Design Services	1	1,040.00CR			1,040.00CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES: 3/01/2026 TO 3/31/2026

** REPORT CODE TOTALS **

REPORT CODE	DESCRIPTION	FEE	===== PAYMENT DISTRIBUTION =====			TOTAL PAID
			PENALTY	TAX	INTEREST	
541511	Custom Computer Programming Se	1	20.00CR			20.00CR
541990	All Other Professional Scienti	1	30.00CR			30.00CR
561440	Collection Agencies	1	30.00CR			30.00CR
561720	Janitorial Services	1	20.00CR			20.00CR
561730	Landscaping Services	1	90.00CR			90.00CR
561740	Carpet and Upholstery Cleaning	4	60.00CR	31.50CR		91.50CR
561920	Convention and Trade Show Orga	4	80.00CR	20.40CR		100.40CR
611610	Fine Arts Schools	6	170.00CR	55.70CR		225.70CR
611620	Sports and Recreation Instruct	5	100.00CR	42.00CR		142.00CR
621111	Offices of Physicians (except	4	126.00CR	7.20CR		133.20CR
621112	Offices of Physicians Mental H	1	30.00CR			30.00CR
621210	Offices of Dentists	1	30.00CR			30.00CR
621310	Offices of Chiropractors	1	20.00CR	2.60CR		22.60CR
621320	Offices of Optometrists	4	120.00CR	40.80CR		160.80CR
621610	Home Health Care Services	1	20.00CR			20.00CR
623312	Homes for the Elderly	6	308.00CR	73.57CR		381.57CR
624300	Vocational Rehabilitation Serv	1	135.00CR			135.00CR
624410	Child Day Care Services	1	30.00CR			30.00CR
722511	FULL-SERVICE RESTAURANTS	7	235.00CR	2.00CR		237.00CR
722513	LIMITED-SERVICE RESTAURANTS	1	123.00CR			123.00CR
722515	Snack and Nonalcoholic Beverag	1	20.00CR			20.00CR
811430	Footwear and Leather Goods Rep	1	20.00CR			20.00CR
812111	Barber Shops	1	30.00CR			30.00CR
812112	Beauty Salons	10	193.00CR	30.80CR		223.80CR
812113	Nail Salons	5	120.00CR	6.20CR		126.20CR
812199	Other Personal Care Services	1	20.00CR			20.00CR
812990	All Other Personal Services	1	20.00CR			20.00CR
813910	Business Associations	1	20.00CR			20.00CR
TOTAL			22,119.15CR	1,008.11CR		23,127.26CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES: 3/01/2026 TO 3/31/2026

** FEE CODE TOTALS **

FEE CODE	DESCRIPTION	FEE	===== PAYMENT DISTRIBUTION =====			TOTAL PAID
			PENALTY	TAX	INTEREST	
27-17-009	SERVICE BUSINESS	164	3,525.00CR	421.90CR		3,946.90CR
27-17-009C	SERVICE BUSINESS OVER 10	30	2,769.15CR	104.67CR		2,873.82CR
27-17-365	RETAIL/WHOLESALE BUSINESSES	62	15,825.00CR	481.54CR		16,306.54CR
TOTAL			22,119.15CR	1,008.11CR		23,127.26CR

LICENSES: THRU ZZZZZZZZZZ

SORTED BY: LICENSE

PAYMENT DATES: 3/01/2026 TO 3/31/2026

** GENERAL LEDGER DISTRIBUTION **

FUND G/L ACCOUNT	ACCOUNT NAME	AMOUNT
001-000-220	PRIVILEGE LICENSES	23,127.26CR
099-000-008	POOLED CASH	23,127.26



LOCAL ADVERTISER RECEIPT

For 77 years, Mississippi Miss Hospitality has championed tourism and economic development in Mississippi while supporting the state's best and brightest young women. Through the generosity of advertisers and patrons, we are able to fulfill an abundance of scholarship needs as the cost of higher education rises, all while maintaining this longtime Mississippi tradition. Thank you for your consideration of the opportunities below, which directly enhance the lives of Mississippi's next generation of women in leadership.

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Advertiser Name: _____

Advertiser Contact: _____ Email: _____

Choose Size of Ad:

_____ Full Page (\$350) _____ 1/2 Page (\$185)

_____ 1/4 Page (\$100.00) _____ 1/8 Page (\$50)

Mississippi Miss Hospitality is a 501(c)(3) organization under the Hattiesburg Tourism Commission. Contributions are tax deductible. Federal I.D. 64-0798251.

PAYMENT OPTIONS

- Checks may be made payable to Mississippi Miss Hospitality and provided to local titleholders for submission with their application packet.
- If you prefer to mail payment directly to the State Office, it may be sent to P.O. Box 1103, Hattiesburg, MS 39403. The name of contestant you're supporting must be included in the memo line.
- If electronic payment is preferable, please scan the QR code below.

Questions may be directed to Ann Claire Kelly (annclaire@misshospitality.com) or by calling the State Office at 601-296-7475. Thank you for your support!

ELECTRONIC PAYMENT LINK:



VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01350	ADCAMP INC	205709	ASPHALT SC 1	I 45203	2/28/2026	1,398.90
			ASPHALT SC 1	001-201-575	699.80	
			ASPHALT SC 1	001-201-575	699.10	
01-01350	ADCAMP INC	205710	ASPHALT SC 1	I 45268	3/31/2026	3,087.51
			ASPHALT SC 1	001-201-575	701.20	
			ASPHALT SC 1	001-201-575	265.92	
			ASPHALT SC 1	001-201-575	718.69	
			ASPHALT SC 1	001-201-575	700.50	
			ASPHALT SC 1	001-201-575	701.20	
01-01350	ADCAMP INC	205711	ASPHALT SC1-	I 45270	3/31/2026	4,384.94
			ASPHALT SC1	001-201-575	692.10	
			ASPHALT SC1	001-201-575	700.50	
			ASPHALT SC1	001-201-575	693.50	
			ASPHALT SC1	001-201-575	699.10	
			ASPHALT SC1	001-201-575	415.68	
			ASPHALT SC1	001-201-575	696.30	
			ASPHALT SC1	001-201-575	347.10	
			ASPHALT SC1	001-201-575	140.66	
01-01350	ADCAMP INC	205712	ASPHALT SC-1 MARCH 2	I 45271	3/31/2026	4,043.46
			ASPHALT SC-1	001-201-575	748.79	
			ASPHALT SC-1	001-201-575	139.96	
			ASPHALT SC-1	001-201-575	699.80	
			ASPHALT SC-1	001-201-575	421.98	
			ASPHALT SC-1	001-201-575	119.67	
			ASPHALT SC-1	001-201-575	699.10	
			ASPHALT SC	001-201-575	112.67	
			ASPHALT SC-1	001-201-575	605.33	
			ASPHALT SC-1	001-201-575	139.96	
			ASPHALT SC-1	001-201-575	145.56	
			ASPHALT SC-1	001-201-575	210.64	
01-07066	AF&G LLC	205713	OLD CANTON & E COUNTY LIN	I 26-035.1	3/31/2026	5,206.23
			6" CONT YELLOW	001-201-603	405.71	
			6" WHITE SKIP	001-201-603	468.64	
			6" YELLOW SKIP	001-201-603	318.13	
			24" PAINT STOP BAR	001-201-603	2,790.00	
			12" YELLOW DETAIL	001-201-603	123.75	
			PAINTED ARROW	001-201-603	850.00	
			PAINTED ONLY	001-201-603	250.00	
01-07066	AF&G LLC	205714	OLD CANTON & E COUNTY LIN	I 26-072.1	3/31/2026	41,910.25
			6" CONT YELLOW	001-201-603	5,357.75	
			6" WHITE SKIP	001-201-603	5,904.40	
			6" YELLOW SKIP	001-201-603	3,161.00	
			24" PAINT STOP BAR	001-201-603	6,750.00	
			12" YELLOW DETAIL	001-201-603	1,200.00	
			PAINTED ARROW	001-201-603	7,140.00	
			PAINTED ONLY	001-201-603	4,375.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07066	AF&G LLC	205714	OLD CANTON & E COUNTY LIN 6" SOLID WHITE 12" WHITE CROSSWALK	I 26-072.1 001-201-603 001-201-603	3/31/2026 6,522.10 1,500.00	41,910.25 CONT
01-06228	AJ CONSTRUCTION INC	205715	LAKE HARBOUR REHAB LAKE HARBOUR REHAB	I 0001 PROGRESS 317-601-750	4/14/2026 234,561.24	234,561.24
01-04417	ALLEN ENGINEERING AND SCI	205716	03-01-26 -03-29-26 STORMWATER 03-01-26 -03-29-26 STORMWATER	I 00252342 001-201-600	3/29/2026 1,834.00	1,834.00
01-05511	AMAZON CAPITAL SERVICES	205717	COURT SERVICE ORDER COURT SERVICE ORDER SHIPPING	I 16DF-3DHD-7YCP 001-010-540 001-010-540	3/30/2026 137.61 4.99	142.60
01-05511	AMAZON CAPITAL SERVICES	205718	PD ORDER POWER CORD RADIO CHARGER SHIPPING	I 16LR-XWCV-DHYY 001-100-500 001-100-535 001-100-535	3/31/2026 4.99 162.15 6.99	174.13
01-05511	AMAZON CAPITAL SERVICES	205719	PD SUPPLIES BIC WHITE OUT TAPE DISPENSERS STAPLERS FOLGERS COFFEE SHIPPING STREAMLIGHT	I 1CKK-CDKG-J7J1 001-100-500 001-100-500 001-100-500 001-100-500 001-100-500 001-100-540	3/31/2026 23.75 25.99 46.99 49.35 6.99 1,621.60	1,774.67
01-05511	AMAZON CAPITAL SERVICES	205720	PD ORDER STOP SIGNS SHEEET PROTECT	I 1DRT-XLDT-TGC4 001-100-540 001-100-540	4/06/2026 279.70 26.25	305.95
01-05511	AMAZON CAPITAL SERVICES	205721	FLAGS - PROGRAM MOUSE PAD SHIPPING FLAGS	I 1FWN-XT63-F7GQ 001-093-540 001-093-540 001-093-615	4/08/2026 9.49 6.99 22.99	39.47
01-05511	AMAZON CAPITAL SERVICES	205722	FD - SUPPLIES RACK CONSOLE W/MONITOR DISCOUNT SHIPPING	I 1GVL-TKJC-61KT 001-160-540 001-160-540 001-160-540	4/06/2026 669.00 87.27CR 6.99	588.72
01-05511	AMAZON CAPITAL SERVICES	205723	DISPATCH SUPPLIES CERTIFICATES BANNER CARDS CARDS SHIPPING	I 1J46-PLV6-HHHH 001-100-650 001-100-650 001-100-650 001-100-650 001-100-650	4/10/2026 14.99 22.99 14.99 9.79 11.09	73.85
01-05511	AMAZON CAPITAL SERVICES	205724	DISPATCH SUPPLIES 911 BANNER FUNNY COWORKERS GIFT APPRECIATION BANNER	I 1KN3-YP7T-PWY9 001-100-650 001-100-650 001-100-650	4/06/2026 13.99 14.99 15.99	395.52

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05511	AMAZON CAPITAL SERVICES	205724	DISPATCH SUPPLIES	I 1KN3-YP7T-PWY9	4/06/2026	395.52
			DISPATCHER BADGE	001-100-650	15.99	
			STRESS BALLS	001-100-650	16.99	
			YELLOW DECORATION	001-100-650	18.04	
			SNACK PACK	001-100-650	22.08	
			SNACK PACK	001-100-650	26.91	
			DISPATCHER GIFTS	001-100-650	31.99	
			EASTER BULK CANDY	001-100-650	32.99	
			911 GIFTS BULK	001-100-650	42.99	
			CHALLENGE COINS	001-100-650	43.69	
			DISPATCHER BOOK	001-100-650	79.90	
			DISPATCHER DECALS	001-100-650	8.99	
			911 STICKERS	001-100-650	9.99	
01-05511	AMAZON CAPITAL SERVICES	205725	PPD ORDER	I 1QX3-Q4HW-FQ9F	4/08/2026	196.60
			COFFEE	001-100-500	47.70	
			CREAMER	001-100-500	34.95	
			GLASS CLEANER	001-100-510	17.99	
			LYSOL DISINFECTION	001-100-510	95.96	
01-05511	AMAZON CAPITAL SERVICES	205726	POPPY PINS	I 1RT3-KJMD-R1NR	4/06/2026	52.47
			POPPY PINS	001-093-615	52.47	
01-07135	APLOS RESTAURANT LLC	205727	FOOD FOR EVENT	I 001372	4/10/2026	14,268.00
			BUILD YOUR OWN DOUBLE	001-340-650	11,193.00	
			DIP TRIO	001-340-650	2,275.00	
			EVENT STAFF	001-340-650	800.00	
01-01944	ATMOS ENERGY	205728	3015422613: 02-25-26 -03-25-26	I 202604132750	3/31/2026	154.45
			3015422613: 02-25-26 -03-25-26	001-160-630	154.45	
01-01944	ATMOS ENERGY	205729	3013187195: 02-25-26 -03-25-26	I 202604132751	3/30/2026	119.82
			3013187195: 02-25-26 -03-25-26	001-340-630	119.82	
01-06165	BARNETT'S BODY SHOP	205730	WHEEL ALIGMENT FOR PD	I 42707	4/01/2026	380.00
			P396 P342 ALIGMENT	001-100-632	380.00	
01-06165	BARNETT'S BODY SHOP	205731	WHEEL ALIGMENT FOR PD	I 42772	4/01/2026	190.00
			P392 ALIGMENT	001-100-632	190.00	
01-06165	BARNETT'S BODY SHOP	205732	WHEEL ALIGMENT FOR PD	I 43439	3/31/2026	380.00
			P367 P370 ALIGMENT	001-100-632	380.00	
01-05948	BENCHMARK ENGINEERING & S	205733	WHEATLEY ST RECON & SIDEWALK	I 28667	1/29/2026	9,805.00
			WHEATLEY ST RECON & SIDEWALK	360-601-600	9,805.00	
01-05948	BENCHMARK ENGINEERING & S	205734	WHEATLEY ST RECON & SIDEWALK	I 28858	2/25/2026	25,000.00
			WHEATLEY ST RECON & SIDEWALK	360-601-600	25,000.00	
01-05948	BENCHMARK ENGINEERING & S	205735	WHEATLEY ST RECON & SIDEWALK	I 29035	3/31/2026	30,000.00
			WHEATLEY ST RECON & SIDEWALK	360-601-600	30,000.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07400	BLURTON BANKS & ASSOC. IN	205736	WATER DEPT - CC REPAIRS 704 NAPOLEAN DRIVEWAY 705 NAPOLEAN CT DRIVEWAY 146 CLEARWATER CV DRIVEWA 707 DUNLEITH SIDWLK/STEPS 937 GLASTONBURY DRWY/SIDW	I 03.27.2026B 400-650-603 400-650-603 400-650-603 400-650-603 400-650-603	3/27/2026 3,210.00 3,270.00 4,800.00 2,950.00 3,600.00	17,830.00
01-07400	BLURTON BANKS & ASSOC. IN	205737	MULTI-USE BRIDGE REPAIRS MULTI-USE BRIDGE REPAIRS	I 03.31.2026A 001-201-608	3/31/2026 25,375.00	25,375.00
01-07400	BLURTON BANKS & ASSOC. IN	205738	STREET DEPT -DIRT 210 CY DIRT	I 03272026A 001-201-575	3/27/2026 3,150.00	3,150.00
01-07400	BLURTON BANKS & ASSOC. IN	205739	SUNNYBROOK ROAD SEWER TIE INTO EXIST SEWER CRUSHED LIMESTONE TRACKHOE/OPERATOR FRONTEND LOADER/OPER LABORER REMOVE UNSUITABLE 6" BYPASS PUMP SETUP 6" BYPASS PUMP OPERATION	I 04.06.2026A 400-650-603 400-650-603 400-650-603 400-650-603 400-650-603 400-650-603 400-650-603 400-650-603	4/06/2026 6,000.00 1,184.00 38,280.00 8,360.00 24,582.00 810.00 3,000.00 5,760.00	87,976.00
01-07400	BLURTON BANKS & ASSOC. IN	205740	AWS 8" METER 8" SERVICE ASSEMBLY 12" GATE VALVE TRACKHOE/OPERATOR LABORER	I 04.07.2026A 400-650-603 400-650-603 400-650-603 400-650-603	4/07/2026 2,750.00 500.00 435.00 408.00	4,093.00
01-07014	DEBORAH BROCKMAN-SIMS	205741	APRIL 2026 SERVICES APRIL 2026 SERVICES	I 202604132742 001-340-690	4/13/2026 180.00	180.00
01-08825	BUILDING OFFICIALS ASSOC	205742	REGISTRATION REGISTRATION	I 202604082729 001-180-681	4/07/2026 275.00	275.00
01-08860	BULLDOG CONSTRUCTION CO I	205743	RIDGEWOOD ROAD CURB CIP CONCRETE C&G SAWCUT EXIST CONCRETE CUR	I 6194 001-201-603 001-201-603	4/13/2026 1,034.00 60.00	1,094.00
01-08860	BULLDOG CONSTRUCTION CO I	205744	MUIRWOOD SUBDIVISION R&R CURB R&R MISC CONCRETE FOAM CURB SAWCUTTING	I 6195 001-201-603 001-201-603 001-201-603 001-201-603	4/13/2026 45,585.00 46,102.50 25,792.50 6,360.00	123,840.00
01-04485	BUTLER SNOW	205745	FY 25 CONTINUING DISCLOSURE FY 25 CONTINUING DISCLOSURE	I 10520706 001-040-601	3/31/2026 3,000.00	3,000.00
01-05106	C SPIRE BUSINESS SOLUTION	205746	ACCT NO. 0000677122 ACCT NO. 0000677122 ACCT NO. 0000677122	I 0000677122-111 001-020-605 001-040-605	4/01/2026 144.07 251.53	5,381.82

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-05106	C SPIRE BUSINESS SOLUTION	205746	ACCT NO. 0000677122	I 0000677122-111	4/01/2026	5,381.82	CONT
			ACCT NO. 0000677122	001-092-605		19.30	
			ACCT NO. 0000677122	001-100-605		855.74	
			ACCT NO. 0000677122	001-160-605		413.00	
			ACCT NO. 0000677122	001-180-605		210.78	
			ACCT NO. 0000677122	001-201-605		152.33	
			ACCT NO. 0000677122	001-340-605		176.33	
			ACCT NO. 0000677122	001-350-605		153.57	
			ACCT NO. 0000677122	400-650-605		192.19	
			ACCT NO. 0000677122	001-020-604		41.94	
			ACCT NO. 0000677122	001-042-604		153.78	
			ACCT NO. 0000677122	001-080-604		13.98	
			ACCT NO. 0000677122	001-100-604		768.99	
			ACCT NO. 0000677122	001-160-604		818.99	
			ACCT NO. 0000677122	001-180-604		181.74	
			ACCT NO. 0000677122	001-201-604		325.96	
			ACCT NO. 0000677122	001-340-604		423.78	
			ACCT NO. 0000677122	400-650-604		83.82	
01-05106	C SPIRE BUSINESS SOLUTION	205747	IPAD FOR BOTY	I C033814028	3/17/2026	1,180.96	
			IPAD FOR BOTY	001-100-730		1,089.99	
			OB DEFENDER	001-100-730		90.97	
01-05106	C SPIRE BUSINESS SOLUTION	205748	APPLECARE IPHONE -JOSEPH MILLS	I C034195894	4/07/2026	149.00	
			APPLECARE IPHONE -JOSEPH MILLS	001-201-605		149.00	
01-03297	C.C. LYNCH & ASSOCIATES I	205749	MONTHLY SITE VISIT & FLOW DATA	I 260765	4/08/2026	4,500.00	
			MONTHLY SITE VISIT & FLOW DATA	404-650-603		4,500.00	
01-01999	MICHELLE CABALLERO	205750	APRIL 9, 2026 MEETING	I 040926	4/09/2026	50.00	
			APRIL 9, 2026 MEETING	001-180-611		50.00	
01-05777	CANTON SANITARY LANDFILL	205751	LANDFILL CHARGE	I 00235680	3/12/2026	89.64	
			LANDFILL CHARGE	001-201-683		81.60	
			ENV FEE	001-201-683		5.00	
			FUEL CHARGE	001-201-683		1.00	
			STATE FEE	001-201-683		2.04	
01-05777	CANTON SANITARY LANDFILL	205752	LANDFILL CHARGE	I 00235700	3/12/2026	142.94	
			LANDFILL CHARGE	001-201-683		133.60	
			ENV FEE	001-201-683		5.00	
			FUEL CHARGE	001-201-683		1.00	
			STATE FEE	001-201-683		3.34	
01-05777	CANTON SANITARY LANDFILL	205753	LANDFILL CHARGE	I 00235730	3/12/2026	135.97	
			LANDFILL CHARGE	001-201-683		126.80	
			ENV FEE	001-201-683		5.00	
			FUEL CHARG	001-201-683		1.00	
			STATE FEE	001-201-683		3.17	
01-05777	CANTON SANITARY LANDFILL	205754	LANDFILL CHARGE	I 00235751	3/13/2026	131.05	
			LAND FILL	001-201-683		122.00	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-05777	CANTON SANITARY LANDFILL	205754	LANDFILL CHARGE	I 00235751	3/13/2026	131.05	CONT
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	3.05		
01-05777	CANTON SANITARY LANDFILL	205755	LANDFILL CHARGE	I 00235797	3/13/2026	290.95	
			LANDFILL CHARGE	001-201-683	278.00		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	6.95		
01-05777	CANTON SANITARY LANDFILL	205756	LANDFILL CHARGE	I 00235831	3/16/2026	239.70	
			LANDFILL CHARGE	001-201-683	228.00		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	5.70		
01-05777	CANTON SANITARY LANDFILL	205757	LANDFILL CHARGE	I 00235889	3/16/2026	134.33	
			LANDFILL CHARGE	001-201-683	125.20		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	3.13		
01-05777	CANTON SANITARY LANDFILL	205758	LANDFILL CHARGE	I 00235921	3/17/2026	158.52	
			LANDFILL CHARGE	001-201-683	148.80		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	3.72		
01-05777	CANTON SANITARY LANDFILL	205759	LANDFILL CHARGE	I 00235965	3/17/2026	81.03	
			LANDFILL CHARGE	001-201-683	73.20		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	1.83		
01-05777	CANTON SANITARY LANDFILL	205760	LANDFILL CHARGE	I 00236001	3/18/2026	138.84	
			LANDFILL CHARGE	001-201-683	129.60		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	3.24		
01-05777	CANTON SANITARY LANDFILL	205761	LANDFILL CHARGE	I 00236042	3/18/2026	181.89	
			LANDFILL CHARGE	001-201-683	171.60		
			ENV FEE	001-201-683	5.00		
			FUEL CHARG	001-201-683	1.00		
			STATE FEE	001-201-683	4.29		
01-05777	CANTON SANITARY LANDFILL	205762	LANDFILL CHARGE	I 00236072	3/19/2026	156.88	
			LANDFILL CHARGE	001-201-683	147.20		
			ENV FEE	001-201-683	5.00		
			FUEL CHARGE	001-201-683	1.00		
			STATE FEE	001-201-683	3.68		

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-05777	CANTON SANITARY LANDFILL	205763	LANDFILL CHARGE	I 00236176	3/20/2026	306.53
			LANDFILL CHARGE	001-201-683	293.20	
			ENV FEE	001-201-683	5.00	
			FUEL CHARGE	001-201-683	1.00	
			STATE FEE	001-201-683	7.33	
01-05777	CANTON SANITARY LANDFILL	205764	LANDFILL CHARGE	I 00236182	3/20/2026	409.03
			LAND FILL CHARGES	001-201-683	393.20	
			ENV FEE	001-201-683	5.00	
			FUEL CHARGE	001-201-683	1.00	
			STATE FEE	001-201-683	9.83	
01-05777	CANTON SANITARY LANDFILL	205765	LANDFILL CHARGE	I 00236370	3/24/2026	360.24
			LANDFILL CHARGES	001-201-683	345.60	
			ENV FEE	001-201-683	5.00	
			FUEL CHARGE	001-201-683	1.00	
			STATE FEE	001-201-683	8.64	
01-05777	CANTON SANITARY LANDFILL	205766	LANDFILL CHARGE	I 00236700	3/27/2026	165.90
			LANDFILL CHARGE	001-201-682	156.00	
			ENV FEE	001-201-682	5.00	
			FUEL CHARG	001-201-682	1.00	
			STATE FEE	001-201-682	3.90	
01-02764	CENTRAL MISSISSIPPI CRIME	205767	MARCH 2026	I 202604132766	4/10/2026	650.09
			MARCH 2026	001-000-330	650.09	
01-12050	CENTRAL PIPE SUPPLY INC	205768	CREDIT MEMO S100447383.001	C S100447383.001	3/27/2026	9,694.31CR
			CREDIT MEMO S100447383.001	400-650-575	9,694.31CR	
01-12050	CENTRAL PIPE SUPPLY INC	205769	WATER DEPT-SONNY-ADD	I S100443146.002	3/26/2026	1,067.77
			LOCKING GLAND 10" FOR PVC	400-650-575	111.65	
			MJ GASKET 10"	400-650-575	49.32	
			1" WHEEL VALVE	400-650-575	63.54	
			3/4 CORP STOP	400-650-575	380.00	
			3/4 BRASS COMP TEE	400-650-575	463.26	
01-12050	CENTRAL PIPE SUPPLY INC	205770	WATER DEPT-CLAMPS	I S100443879.001	3/20/2026	1,470.36
			1 1/4" BRASS COUPLING	400-650-575	581.76	
			2"BRASS 90 ELL PVC-PVC	400-650-575	888.60	
01-12050	CENTRAL PIPE SUPPLY INC	205771	WATER DEPT-CLAMPS	I S100446798.001	3/24/2026	778.78
			2x1 BRASS BUSHING	400-650-575	228.78	
			3/4 AQUALOCK COUPLING	400-650-575	224.00	
			1" AQUALOCK COUPLING	400-650-575	326.00	
01-12050	CENTRAL PIPE SUPPLY INC	205772	WATER DEPT-AMAZON CLARK	I S100446835.001	3/24/2026	11,827.11
			12X8" REDUCER	400-650-575	421.80	
			8" ANCHOR COUPLING	400-650-575	763.50	
			8" FOSTER ADAPTOR	400-650-575	458.86	
			12: ANCHOR COUPLING	400-650-575	6,021.00	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-12050	CENTRAL PIPE SUPPLY INC	205772	WATER DEPT-AMAZON CLARK 12" FOSTER ADAPTOR 12" 45 BEND 12" MJ ACCESORY PACK 8" MJ ACCESORY PACK	I S100446835.001 400-650-575 400-650-575 400-650-575 400-650-575	3/24/2026 1,777.15 1,490.40 728.00 166.40	11,827.11	CONT
01-12050	CENTRAL PIPE SUPPLY INC	205773	WATER DEPT-CLAMPS 12"X8" EXPANSION JOINT	I S100446847.001 400-650-575	3/27/2026 733.30	733.30	
01-12050	CENTRAL PIPE SUPPLY INC	205774	WATER DEPT-CLAMPS COPPER CUTTERS	I S100446874.001 400-650-575	3/24/2026 143.19	143.19	
01-12050	CENTRAL PIPE SUPPLY INC	205775	WATER DEPT - AMAZON DI MJ 45 ELL 6" LOCKING GLAND 6" FOR DI P UNIO LOCKING GLAND 6" DI MJ ACC PK 6" LESS GLAN	I S100447198.001 400-650-575 400-650-575 400-650-575 400-650-575	3/30/2026 473.60 64.00 240.00 294.40	1,072.00	
01-12050	CENTRAL PIPE SUPPLY INC	205776	WATER DEPT-SONNY-ADD BLK STL RISER CLAMP 10" CS ALL THRD ROD 5/8" CS MACHINE NUT PLTD 5/8" CS FLAT WASHER PLTD 5/8"	I S100447290.001 400-650-575 400-650-575 400-650-575 400-650-575	3/27/2026 844.69 85.50 10.50 12.25	952.94	
01-12050	CENTRAL PIPE SUPPLY INC	205777	WATER DEPT-SONNY-ADD 8" CONCRETE TO PVC FERNCO 6" THICK WALL REPAIR CLAM 6" PVC TO CONCRETE FERNCO	I S100447362.001 400-650-575 400-650-575 400-650-575	3/27/2026 182.82 124.80 121.74	429.36	
01-12050	CENTRAL PIPE SUPPLY INC	205778	WATER DEPT - AMAZON 2" MALE IP TO 2" COMP 2" BRASS 90 CTS 1 COMP TO 1" METER CURB S	I S100447679.001 400-650-575 400-650-575 400-650-575	3/31/2026 246.75 397.02 770.00	1,413.77	
01-12050	CENTRAL PIPE SUPPLY INC	205779	WATER DEPT-DYESS RD 1" BRASS MALE ADAPT	I S100447742.001 400-650-575	3/31/2026 41.30	41.30	
01-12050	CENTRAL PIPE SUPPLY INC	205780	WATER DEPT-620 S WHEATLY FERNCO COP CON-PVC 10" PVC SXG SDR-35 RED 10X8	I S100448076.001 400-650-575 400-650-575	4/02/2026 42.35 272.91	315.26	
01-13025	CINTAS CORPORATION LOC #2	205781	PAYER #14850389 PAYER #14850389	I 64621273 400-650-540	4/01/2026 36.70	36.70	
01-13025	CINTAS CORPORATION LOC #2	205782	PAYER #14849134 PAYER #14849134 PAYER #14849134	I 64621389 400-650-535 404-650-535	4/01/2026 192.66 9.96	202.62	
01-13025	CINTAS CORPORATION LOC #2	205783	PAYER #14849134 PAYER #14849134	I 64621487 001-201-535	4/01/2026 190.54	190.54	
01-13025	CINTAS CORPORATION LOC #2	205784	PAYER #14850389	I 65263097	4/07/2026	36.70	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-13025	CINTAS CORPORATION LOC #2	205784	PAYER #14850389 PAYER #14850389	I 65263097 400-650-540	4/07/2026 36.70	36.70	CONT
01-13025	CINTAS CORPORATION LOC #2	205785	PAYER #14849134 PAYER #14849134 PAYER #14849134	I 65263238 400-650-535 404-650-535	4/07/2026 190.68 9.96	200.64	
01-13025	CINTAS CORPORATION LOC #2	205786	PAYER #14849134 PAYER #14849134	I 65263409 001-201-535	4/07/2026 237.71	237.71	
01-06923	MICHELLE CLARK	205787	APRIL 2026 SERVICES APRIL 2026 SERVICES	I 202604132744 001-340-690	4/13/2026 45.00	45.00	
01-06070	COLUMN SOFTWARE PBC	205788	PRADO VISTA AMENDMENT PRADO VISTA AMENDMENT	I 4c109181-0191 001-180-615	2/10/2026 90.89	90.89	
01-06070	COLUMN SOFTWARE PBC	205789	PRADO VISTA -RZ PRADO VISTA -RZ	I 4c109181-0192 001-180-615	2/10/2026 90.23	90.23	
01-06070	COLUMN SOFTWARE PBC	205790	ZONING HEARING - HONTZAS ZONING HEARING - HONTZAS	I 4c109181-0198 001-180-615	4/09/2026 65.15	65.15	
01-02440	COMCAST CABLE	205791	8396410530214796: 03-29 -04-28 8396410530214796: 03-29 -04-28	I 202604142804 001-160-604	3/25/2026 141.66	141.66	
01-02440	COMCAST CABLE	205792	8396410530116512: 04-04 -05-03 8396410530116512: 04-04 -05-03	I 202604142805 001-100-604	4/01/2026 31.35	31.35	
01-15000	CONSOLIDATED PIPE & SUPPL	205793	SUPPLIES FOR STOCK 1 1/2" UNIVERSAL COUPLING 1 1/4" BRASS COMP COUPLIN 1 1/2" BRASS COMP COUPLIN	I MS00417022 400-650-575 400-650-575 400-650-575	3/19/2026 204.00 272.00 460.00	936.00	
01-15000	CONSOLIDATED PIPE & SUPPL	205794	SUPPLIES FOR STOCK 1 1/4" UNIVERSAL COUPLING	I MS00417142 400-650-575	3/25/2026 174.00	174.00	
01-07140	CRAWFORD & COMPANY	205795	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202604132749 001-000-220	2/20/2026 41.40	41.40	
01-16500	CUSTOM PRODUCTS CORP	205796	STREET DEPT - SIGNS ROAD ENDS 500 FT TURN LEFT REVERSE TURN LEFT 20 MPH	I INV47153 001-201-585 001-201-585 001-201-585 001-201-585	3/31/2026 223.44 179.91 179.91 72.69	655.95	
01-02613	DATAPROSE LLC	205797	03-01-26 - 03-31-26 BILLING 03-01-26 - 03-31-26 BILLING	I DP2601484 400-650-604	3/31/2026 4,549.55	4,549.55	
01-06903	DELTA UTILITIES	205798	3194247-7: 03-02-26 -04-02-26 3194247-7: 03-02-26 -04-02-26	I 202604162860 001-350-630	4/07/2026 148.12	148.12	
01-06903	DELTA UTILITIES	205799	3176210-7: 03-02-26 -04-02-26	I 202604162861	4/07/2026	285.96	

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-06903	DELTA UTILITIES	205799	3176210-7: 03-02-26 -04-02-26 3176210-7: 03-02-26 -04-02-26	I 202604162861 001-160-630	4/07/2026 285.96	285.96	CONT
01-06903	DELTA UTILITIES	205800	3194248-5: 03-02-26 -04-02-26 3194248-5: 03-02-26 -04-02-26	I 202604162862 001-340-630	4/07/2026 77.37	77.37	
01-06903	DELTA UTILITIES	205801	3098298-7: 03-02-26 -04-02-26 3098298-7: 03-02-26 -04-02-26	I 202604162863 001-100-630	4/07/2026 46.86	46.86	
01-06903	DELTA UTILITIES	205802	3198402-4: 03-02-26 -04-02-26 3198402-4: 03-02-26 -04-02-26	I 202604162864 001-100-630	4/07/2026 2,890.29	2,890.29	
01-06903	DELTA UTILITIES	205803	6402514013-4: 03-02- -04-02-26 6402514013-4: 03-02- -04-02-26	I 202604162865 001-092-630	4/07/2026 122.50	122.50	
01-06903	DELTA UTILITIES	205804	3194249-3: 03-02-26 -04-02-26 3194249-3: 03-02-26 -04-02-26	I 202604162866 001-160-630	4/07/2026 99.31	99.31	
01-19050	DISCOUNT TROPHY INC	205805	MEDALS FOR HOOPS MEDAL - BASKETBALL	I 126956 001-340-650	3/13/2026 351.45	351.45	
01-02359	DITCH WITCH MID-SOUTH	205806	WATER DEPT WAND STRAINER	I P36988 400-650-635	2/03/2026 80.78	80.78	
01-02359	DITCH WITCH MID-SOUTH	205807	WATER DEPT WAND PROSPECTOR ASSE	I P37737 400-650-635	4/10/2026 573.36	573.36	
01-07139	DOLGENCORP LLC	205808	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202604132748 001-000-220	2/27/2026 30.00	30.00	
01-05360	DAVID DUNBAR	205809	APRIL 9, 2026 MEETING APRIL 9, 2026 MEETING	I 040926 001-180-611	4/09/2026 50.00	50.00	
01-04465	EAGLE PIPE AND SUPPLY LLC	205810	WATER DEPT - SOCKETS EXTENDED SOCKET PN 02645	I 77847 400-650-540	3/30/2026 1,112.01	1,112.01	
01-03711	EMERGENCY EQUIPMENT PROFE	205811	FD - AIR-PAKS SCOTT AIR PAK X3 SCOTT CYLINDER 30 MIN SCOTT CYLINDER 30 MIN SCOTT FACEPIECE MED	I 527665 001-160-730 001-160-730 001-160-730 001-160-730	3/31/2026 143,180.00 22,960.00 22,960.00 7,440.00	196,540.00	
01-21500	ENTERGY	205812	14870976 14870976	I 202604132758 001-201-684	4/02/2026 34,863.06	34,863.06	
01-21500	ENTERGY	205813	14870992 14870992	I 202604132759 001-340-630	4/02/2026 7,528.47	7,528.47	
01-21500	ENTERGY	205814	14870984 14870984 14870984 14870984	I 202604132760 001-201-630 001-160-630 001-350-630	4/02/2026 73.02 1,785.35 915.40	2,773.77	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21500	ENERGY	205815	14870943	I 202604132761	4/03/2026	33,250.27
			14870943	400-650-630	32,588.84	
			14870943	001-160-630	661.43	
01-21500	ENERGY	205816	14870935	I 202604132767	4/02/2026	1,195.20
			14870935	001-000-016	1,195.20	
01-21500	ENERGY	205817	14870968	I 202604132768	4/02/2026	46.83
			14870968	001-160-630	46.83	
01-21506	ENERGY	205818	51277291: 02-25-26 - 03-30-26	I 202604142771	4/01/2026	1,206.03
			51277291: 02-25-26 - 03-30-26	001-160-630	1,206.03	
01-21506	ENERGY	205819	207142001: 02-25-26 - 03-30-26	I 202604142772	4/01/2026	66.87
			207142001: 02-25-26 - 03-30-26	001-100-630	66.87	
01-21506	ENERGY	205820	164979585: 02-25-26 - 03-26-26	I 202604142773	3/30/2026	60.26
			164979585: 02-25-26 - 03-26-26	001-160-630	60.26	
01-21506	ENERGY	205821	69877793: 02-26-26 - 03-27-26	I 202604142774	3/31/2026	59.03
			69877793: 02-26-26 - 03-27-26	001-340-630	59.03	
01-21506	ENERGY	205822	69877819: 02-26-26 - 03-27-26	I 202604142775	3/31/2026	58.16
			69877819: 02-26-26 - 03-27-26	001-340-630	58.16	
01-21506	ENERGY	205823	15484330: 02-26-26 - 03-27-26	I 202604142776	3/31/2026	8,184.98
			15484330: 02-26-26 - 03-27-26	001-100-630	8,184.98	
01-21506	ENERGY	205824	17853490: 02-26-26 - 03-27-26	I 202604142777	3/31/2026	2,908.03
			17853490: 02-26-26 - 03-27-26	001-340-630	2,908.03	
01-21506	ENERGY	205825	197483993: 02-26-26 - 03-27-26	I 202604142778	3/31/2026	41.01
			197483993: 02-26-26 - 03-27-26	001-340-630	41.01	
01-21506	ENERGY	205826	64589682: 02-26-26 - 03-27-26	I 202604142779	3/31/2026	58.16
			64589682: 02-26-26 - 03-27-26	001-340-630	58.16	
01-21506	ENERGY	205827	119515120: 02-25-26 - 03-25-26	I 202604142780	3/31/2026	67.42
			119515120: 02-25-26 - 03-25-26	001-340-630	67.42	
01-21506	ENERGY	205828	67890079: 02-25-26 - 03-26-26	I 202604142781	3/30/2026	98.65
			67890079: 02-25-26 - 03-26-26	001-201-684	98.65	
01-21506	ENERGY	205829	44930162: 02-25-26 - 03-26-26	I 202604142782	3/30/2026	91.72
			44930162: 02-25-26 - 03-26-26	001-201-684	91.72	
01-21506	ENERGY	205830	123466989: 02-25-26 - 03-26-26	I 202604142783	3/30/2026	58.16
			123466989: 02-25-26 - 03-26-26	001-201-684	58.16	
01-21506	ENERGY	205831	123466740: 02-25-26 - 03-26-26	I 202604142784	3/30/2026	164.87
			123466740: 02-25-26 - 03-26-26	001-201-684	164.87	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*	NUMBER	DATE	AMOUNT
01-21506	ENERGY	205832	123469033: 02-25-26 - 03-26-26 I 123469033: 02-25-26 - 03-26-26	202604142785 001-201-684	3/30/2026	93.78	
01-21506	ENERGY	205833	123467862: 02-25-26 - 03-26-26 I 123467862: 02-25-26 - 03-26-26	202604142786 001-201-684	3/30/2026	159.12	
01-21506	ENERGY	205834	105612600: 02-25-26 - 03-26-26 I 105612600: 02-25-26 - 03-26-26	202604142787 001-201-684	3/30/2026	390.16	
01-21506	ENERGY	205835	105612568: 02-25-26 - 03-26-26 I 105612568: 02-25-26 - 03-26-26	202604142788 001-201-684	3/30/2026	256.61	
01-21506	ENERGY	205836	148884430: 02-25-26 - 03-26-26 I 148884430: 02-25-26 - 03-26-26	202604142789 001-201-684	3/30/2026	953.28	
01-21506	ENERGY	205837	128655347: 02-25-26 - 03-26-26 I 128655347: 02-25-26 - 03-26-26	202604142790 001-201-684	3/30/2026	266.01	
01-21506	ENERGY	205838	82141797: 02-25-26 - 03-26-26 I 82141797: 02-25-26 - 03-26-26	202604142791 001-201-684	3/30/2026	178.07	
01-21506	ENERGY	205839	100962737: 02-25-26 - 03-26-26 I 100962737: 02-25-26 - 03-26-26	202604142792 400-650-630	3/30/2026	58.69	
01-21506	ENERGY	205840	123468100: 02-26-26 - 03-27-26 I 123468100: 02-26-26 - 03-27-26	202604142793 001-201-684	3/31/2026	90.49	
01-21506	ENERGY	205841	123468522: 02-26-26 - 03-27-26 I 123468522: 02-26-26 - 03-27-26	202604142794 001-201-684	3/31/2026	79.55	
01-21506	ENERGY	205842	123468233: 02-26-26 - 03-27-26 I 123468233: 02-26-26 - 03-27-26	202604142797 001-201-684	3/31/2026	77.95	
01-21506	ENERGY	205843	101379923: 02-26-26 - 03-27-26 I 101379923: 02-26-26 - 03-27-26	202604142798 001-201-684	3/31/2026	68.42	
01-21506	ENERGY	205844	86654423: 02-26-26 - 03-27-26 I 86654423: 02-26-26 - 03-27-26	202604142801 400-650-630	3/31/2026	67.72	
01-21506	ENERGY	205845	69877777: 02-26-26 - 03-27-26 I 69877777: 02-26-26 - 03-27-26	202604142802 001-340-630	3/31/2026	58.16	
01-21506	ENERGY	205846	154178826: 02-26-26 - 03-27-26 I 154178826: 02-26-26 - 03-27-26	202604152807 001-201-684	3/31/2026	144.53	
01-21506	ENERGY	205847	17002775: 02-26-26 - 03-27-26 I 17002775: 02-26-26 - 03-27-26	202604152808 400-650-630	3/31/2026	28.05	
01-21506	ENERGY	205848	114576762: 02-26-26 - 03-27-26 I 114576762: 02-26-26 - 03-27-26	202604152809 001-201-684	3/31/2026	136.00	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENERGY	205849	64589617: 02-26-26 - 03-27-26	I 202604152810	3/31/2026	65.10
			64589617: 02-26-26 - 03-27-26	001-340-630	65.10	
01-21506	ENERGY	205850	148884364: 02-25-26 - 03-25-26	I 202604152811	3/31/2026	3,141.10
			148884364: 02-25-26 - 03-25-26	001-201-684	3,141.10	
01-21506	ENERGY	205851	47143193: 02-26-26 - 03-27-26	I 202604152812	3/31/2026	84.23
			47143193: 02-26-26 - 03-27-26	400-650-630	84.23	
01-21506	ENERGY	205852	17717240: 02-26-26 - 03-27-26	I 202604152813	3/31/2026	453.36
			17717240: 02-26-26 - 03-27-26	001-201-630	453.36	
01-21506	ENERGY	205853	78293693: 02-26-26 - 03-27-26	I 202604152814	3/31/2026	165.90
			78293693: 02-26-26 - 03-27-26	001-201-684	165.90	
01-21506	ENERGY	205854	75485649: 02-25-26 - 03-25-26	I 202604152815	3/31/2026	11.31
			75485649: 02-25-26 - 03-25-26	001-201-684	11.31	
01-21506	ENERGY	205855	47143144: 02-26-26 - 03-27-26	I 202604152816	3/31/2026	118.11
			47143144: 02-26-26 - 03-27-26	400-650-630	118.11	
01-21506	ENERGY	205856	125345488: 02-26-26 - 03-27-26	I 202604152817	3/31/2026	120.91
			125345488: 02-26-26 - 03-27-26	001-201-684	120.91	
01-21506	ENERGY	205857	100962703: 02-26-26 - 03-27-26	I 202604152818	3/31/2026	58.37
			100962703: 02-26-26 - 03-27-26	400-650-630	58.37	
01-21506	ENERGY	205858	125345504: 02-26-26 - 03-27-26	I 202604152819	3/31/2026	110.98
			125345504: 02-26-26 - 03-27-26	001-201-684	110.98	
01-21506	ENERGY	205859	125336933: 02-26-26 - 03-27-26	I 202604152820	3/31/2026	155.12
			125336933: 02-26-26 - 03-27-26	001-201-684	155.12	
01-21506	ENERGY	205860	125164566: 02-26-26 - 03-27-26	I 202604152821	3/31/2026	153.22
			125164566: 02-26-26 - 03-27-26	001-201-684	153.22	
01-21506	ENERGY	205861	74592635: 02-26-26 - 03-27-26	I 202604152822	3/31/2026	189.71
			74592635: 02-26-26 - 03-27-26	400-650-630	189.71	
01-21506	ENERGY	205862	74592593: 02-26-26 - 03-27-26	I 202604152823	3/31/2026	204.48
			74592593: 02-26-26 - 03-27-26	001-201-630	204.48	
01-21506	ENERGY	205863	132314451: 02-25-26 - 03-30-26	I 202604152824	4/01/2026	4,956.32
			132314451: 02-25-26 - 03-30-26	400-650-630	4,956.32	
01-21506	ENERGY	205864	170073621: 02-25-26 - 03-30-26	I 202604152825	4/01/2026	287.89
			170073621: 02-25-26 - 03-30-26	001-201-684	287.89	
01-21506	ENERGY	205865	100962695: 02-25-26 - 03-30-26	I 202604152826	4/01/2026	58.51
			100962695: 02-25-26 - 03-30-26	400-650-630	58.51	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENERGY	205866	86296498: 02-25-26 - 03-30-26	I 202604152827	4/01/2026	24.00
			86296498: 02-25-26 - 03-30-26	400-650-630	24.00	
01-21506	ENERGY	205867	206125536: 02-25-26 - 03-30-26	I 202604152828	4/01/2026	55.42
			206125536: 02-25-26 - 03-30-26	400-650-630	55.42	
01-21506	ENERGY	205868	170074512: 02-25-26 - 03-30-26	I 202604152829	4/01/2026	133.07
			170074512: 02-25-26 - 03-30-26	001-201-684	133.07	
01-21506	ENERGY	205869	67111021: 03-02-26 - 03-31-26	I 202604152830	4/02/2026	58.69
			67111021: 03-02-26 - 03-31-26	001-201-684	58.69	
01-21506	ENERGY	205870	73076234: 02-26-26 - 03-31-26	I 202604152831	4/02/2026	131.19
			73076234: 02-26-26 - 03-31-26	001-201-684	131.19	
01-21506	ENERGY	205871	73076317: 02-26-26 - 03-31-26	I 202604152832	4/02/2026	159.03
			73076317: 02-26-26 - 03-31-26	001-201-684	159.03	
01-21506	ENERGY	205872	65003816: 03-02-26 - 03-31-26	I 202604152833	4/02/2026	118.51
			65003816: 03-02-26 - 03-31-26	001-201-684	118.51	
01-21506	ENERGY	205873	68325224: 03-02-26 - 03-31-26	I 202604152834	4/02/2026	58.69
			68325224: 03-02-26 - 03-31-26	001-201-684	58.69	
01-21506	ENERGY	205874	125337436: 02-26-26 - 03-31-26	I 202604152835	4/02/2026	150.32
			125337436: 02-26-26 - 03-31-26	001-201-684	150.32	
01-21506	ENERGY	205875	114576796: 03-02-26 - 03-31-26	I 202604152836	4/02/2026	132.41
			114576796: 03-02-26 - 03-31-26	001-201-684	132.41	
01-21506	ENERGY	205876	114576804: 03-02-26 - 03-31-26	I 202604152837	4/02/2026	116.77
			114576804: 03-02-26 - 03-31-26	001-201-684	116.77	
01-21506	ENERGY	205877	86018090: 02-25-26 - 03-30-26	I 202604152838	4/02/2026	14,123.27
			86018090: 02-25-26 - 03-30-26	400-650-630	14,123.27	
01-21506	ENERGY	205878	77345429: 02-26-26 - 03-31-26	I 202604152839	4/02/2026	164.94
			77345429: 02-26-26 - 03-31-26	001-201-684	164.94	
01-21506	ENERGY	205879	106735830: 03-02-26 - 03-31-26	I 202604152840	4/02/2026	130.87
			106735830: 03-02-26 - 03-31-26	001-201-684	130.87	
01-21506	ENERGY	205880	97289623: 03-02-26 - 03-31-26	I 202604152841	4/02/2026	41.01
			97289623: 03-02-26 - 03-31-26	001-160-630	41.01	
01-21506	ENERGY	205881	171195449: 03-02-26 - 03-31-26	I 202604152842	4/02/2026	41.01
			171195449: 03-02-26 - 03-31-26	001-160-630	41.01	
01-21506	ENERGY	205882	168311660: 03-03-26 - 04-01-26	I 202604152843	4/03/2026	77.65
			168311660: 03-03-26 - 04-01-26	400-650-630	77.65	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-21506	ENERGY	205883	97880801: 03-03-26 - 04-01-26	I 202604152844	4/03/2026	128.78
			97880801: 03-03-26 - 04-01-26	001-201-684	128.78	
01-21506	ENERGY	205884	125333245: 03-03-26 - 04-01-26	I 202604152845	4/03/2026	113.64
			125333245: 03-03-26 - 04-01-26	001-201-684	113.64	
01-21506	ENERGY	205885	125333369: 03-03-26 - 04-01-26	I 202604152846	4/03/2026	74.51
			125333369: 03-03-26 - 04-01-26	001-201-684	74.51	
01-21506	ENERGY	205886	125333385: 03-03-26 - 04-01-26	I 202604152847	4/03/2026	72.25
			125333385: 03-03-26 - 04-01-26	001-201-684	72.25	
01-21506	ENERGY	205887	125337220: 03-03-26 - 04-01-26	I 202604152848	4/03/2026	148.76
			125337220: 03-03-26 - 04-01-26	001-201-684	148.76	
01-21506	ENERGY	205888	125337451: 03-03-26 - 04-01-26	I 202604152849	4/03/2026	112.93
			125337451: 03-03-26 - 04-01-26	001-201-684	112.93	
01-21506	ENERGY	205889	112618996: 03-03-26 - 04-01-26	I 202604152850	4/03/2026	148.95
			112618996: 03-03-26 - 04-01-26	001-201-684	148.95	
01-21506	ENERGY	205890	64563828: 03-03-26 - 04-01-26	I 202604152851	4/03/2026	113.29
			64563828: 03-03-26 - 04-01-26	001-201-684	113.29	
01-21506	ENERGY	205891	112619010: 03-03-26 - 04-01-26	I 202604152852	4/03/2026	144.06
			112619010: 03-03-26 - 04-01-26	001-201-684	144.06	
01-21506	ENERGY	205892	114576812: 03-03-26 - 04-01-26	I 202604152853	4/03/2026	126.16
			114576812: 03-03-26 - 04-01-26	001-201-684	126.16	
01-21506	ENERGY	205893	114576788: 03-03-26 - 04-01-26	I 202604152854	4/03/2026	122.85
			114576788: 03-03-26 - 04-01-26	001-201-684	122.85	
01-21506	ENERGY	205894	183883693: 03-03-26 - 04-01-26	I 202604152855	4/03/2026	41.01
			183883693: 03-03-26 - 04-01-26	400-650-630	41.01	
01-21506	ENERGY	205895	165860172: 03-03-26 - 04-01-26	I 202604152856	4/03/2026	62.86
			165860172: 03-03-26 - 04-01-26	001-100-630	62.86	
01-21506	ENERGY	205896	18014480: 03-04-26 - 04-02-26	I 202604152857	4/06/2026	14.01
			18014480: 03-04-26 - 04-02-26	001-340-630	14.01	
01-21506	ENERGY	205897	172163651: 03-04-26 - 04-02-26	I 202604152858	4/06/2026	219.37
			172163651: 03-04-26 - 04-02-26	001-340-630	219.37	
01-21506	ENERGY	205898	19579978: 03-04-26 - 04-02-26	I 202604152859	4/06/2026	58.16
			19579978: 03-04-26 - 04-02-26	001-340-630	58.16	
01-02231	EWING IRRIGATION PRODUCTS	205899	WATER DEPT-MUIRWOOD	I 29657137	4/01/2026	23.33
			LP-DBR/Y-6 UL SPLICE KIT	400-650-575	5.43	
			1x3/4 PVC RED BUSHING	400-650-575	2.21	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-02231	EWING IRRIGATION PRODUCTS	205899	WATER DEPT-MUIRWOOD 1" JT GLB SLIP VLV NOFLO	I 29657137 400-650-575	4/01/2026 15.69	23.33 CONT
01-07141	FAMILY DOLLAR	205900	REMITTANCE OF RESTITUTION REMITTANCE OF RESTITUTION	I 202604132756 001-000-122	3/30/2026 50.00	50.00
01-23750	FORESTRY SUPPLIERS INC	205901	GROUND DEPT-ROUNDUP ROUNDUP	I 798677-00 001-201-540	3/18/2026 405.00	405.00
01-23750	FORESTRY SUPPLIERS INC	205902	GROUND DEPT-ROUNDUP ROUNDUP WASP SPRAY SIZE 11 BOOT SIZE 12 BOOT	I 801017-00 001-201-540 001-201-540 400-650-540 400-650-540	3/24/2026 405.00 53.70 189.30 63.10	711.10
01-24500	FUELMAN OF MS-#127779	205903	127779: 04-06-26 - 04-12-26 127779: 04-06-26 - 04-12-26	I NP70338321 001-092-525	4/13/2026 34.86	34.86
01-01867	FUELMAN OF MS-#127780	205904	127780: 03-23-26 - 03-29-26 127780: 03-23-26 - 03-29-26 127780: 03-23-26 - 03-29-26 127780: 03-23-26 - 03-29-26	I NP70233907 001-201-525 400-650-525 404-650-525	3/30/2026 1,987.91 1,323.95 143.99	3,455.85
01-01867	FUELMAN OF MS-#127780	205905	127780: 03-30-26 - 04-05-26 127780: 03-30-26 - 04-05-26 127780: 03-30-26 - 04-05-26 127780: 03-30-26 - 04-05-26	I NP70309191 001-201-525 400-650-525 404-650-525	4/06/2026 1,761.62 964.98 114.82	2,841.42
01-01868	FUELMAN OF MS-#127781	205906	127781: 03-30-26 - 04-05-26 127781: 03-30-26 - 04-05-26	I NP70309192 001-160-525	4/06/2026 973.07	973.07
01-01868	FUELMAN OF MS-#127781	205907	127781: 04-06-26 - 04-12-26 127781: 04-06-26 - 04-12-26	I NP70338323 001-160-525	4/13/2026 1,174.47	1,174.47
01-01869	FUELMAN OF MS-#127782	205908	127782: 03-30-26 - 04-05-26 127782: 03-30-26 - 04-05-26	I NP70309193 001-180-525	4/06/2026 119.25	119.25
01-01869	FUELMAN OF MS-#127782	205909	127782: 04-06-26 - 04-12-26 127782: 04-06-26 - 04-12-26	I NP70338324 001-180-525	4/13/2026 114.48	114.48
01-01870	FUELMAN OF MS-#127783	205910	127783: 03-30-26 - 04-05-26 127783: 03-30-26 - 04-05-26	I NP70309194 001-100-525	4/06/2026 4,403.04	4,403.04
01-01870	FUELMAN OF MS-#127783	205911	127783: 04-06-26 - 04-12-26 127783: 04-06-26 - 04-12-26	I NP70338325 001-100-525	4/13/2026 5,019.90	5,019.90
01-01871	FUELMAN OF MS-#127785	205912	127785: 03-23-26 - 03-29-26 127785: 03-23-26 - 03-29-26	I NP70233911 001-340-525	3/30/2026 59.55	59.55
01-01871	FUELMAN OF MS-#127785	205913	127785: 04-06-26 - 04-12-26 127785: 04-06-26 - 04-12-26	I NP70338326 001-340-525	4/13/2026 285.41	285.41

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*	NUMBER	DATE	AMOUNT
01-00565	GEORGE'S DOOR SERVICE INC	205914	FD-BAY DOOR REPAIR BAY DOOR REPAIR ST 4	I 053729	001-160-637	4/06/2026	265.00
01-00565	GEORGE'S DOOR SERVICE INC	205915	FD - BAY DOOR 1 BAY DOOR 1	I 053734	001-160-637	4/07/2026	265.00
01-00218	BERNIE GIESSNER	205916	APRIL 9, 2026 MEETING APRIL 9, 2026 MEETING	I 040926	001-180-611	4/09/2026	50.00
01-06691	THE GLOSSARY SALON	205917	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202604132753	001-000-220	4/02/2026	10.00
01-07067	GRAY-DANIELS FORD LINCOLN	205918	MARKED PATROLED UNITS 2026 INTECEPTOR 3.0 ECOBOOST ENGINE DRIVER SIDE SPOT LIGHT REAR DOOR HANDLE CONTROL NOISE SUPPRESSION NON TAX FEES	I 850039	001-100-740 001-100-740 001-100-740 001-100-740 001-100-740 001-100-740	4/02/2026	46,209.00
01-07067	GRAY-DANIELS FORD LINCOLN	205919	MARKED PATROLED UNITS 2026 INTECEPTOR 3.0 ECOBOOST ENGINE DRIVER SIDE SPOT LIGHT REAR DOOR HANDLE CONTROL NOISE SUPPRESSION NON TAX FEES	I 850041	001-100-740 001-100-740 001-100-740 001-100-740 001-100-740 001-100-740	4/02/2026	46,209.00
01-07067	GRAY-DANIELS FORD LINCOLN	205920	MARKED PATROLED UNITS 2026 INTECEPTOR 3.0 ECOBOOST ENGINE DRIVER SIDE SPOT LIGHT REAR DOOR HANDLE CONTROL NOISE SUPPRESSION NON TAX FEES	I 850042	001-100-740 001-100-740 001-100-740 001-100-740 001-100-740 001-100-740	4/02/2026	46,209.00
01-07067	GRAY-DANIELS FORD LINCOLN	205921	MARKED PATROLED UNITS 2026 INTECEPTOR 3.0 ECOBOOST ENGINE DRIVER SIDE SPOT LIGHT REAR DOOR HANDLE CONTROL NOISE SUPPRESSION NON TAX FEES	I 850043	001-100-740 001-100-740 001-100-740 001-100-740 001-100-740 001-100-740	4/02/2026	46,209.00
01-07067	GRAY-DANIELS FORD LINCOLN	205922	MARKED PATROLED UNITS 2026 INTECEPTOR 3.0 ECOBOOST ENGINE DRIVER SIDE SPOT LIGHT REAR DOOR HANDLE CONTROL NOISE SUPPRESSION NON TAX FEES	I 850044	001-100-740 001-100-740 001-100-740 001-100-740 001-100-740 001-100-740	4/02/2026	46,209.00

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07067	GRAY-DANIELS FORD LINCOLN	205923	MARKED PATROLED UNITS	I 850045	4/02/2026	46,209.00
			2026 INTECEPTOR	001-100-740	42,803.00	
			3.0 ECOBOOST ENGINE	001-100-740	2,850.00	
			DRIVER SIDE SPOT LIGHT	001-100-740	376.00	
			REAR DOOR HANDLE CONTROL	001-100-740	80.00	
			NOISE SUPPRESSION	001-100-740	90.00	
			NON TAX FEES	001-100-740	10.00	
01-07067	GRAY-DANIELS FORD LINCOLN	205924	MARKED PATROLED UNITS	I 850046	4/02/2026	46,209.00
			2026 INTECEPTOR	001-100-740	42,803.00	
			3.0 ECOBOOST ENGINE	001-100-740	2,850.00	
			DRIVER SIDE SPOT LIGHT	001-100-740	376.00	
			REAR DOOR HANDLE CONTROL	001-100-740	80.00	
			NOISE SUPPRESSION	001-100-740	90.00	
			NON TAX FEES	001-100-740	10.00	
01-07067	GRAY-DANIELS FORD LINCOLN	205925	MARKED PATROLED UNITS	I 850047	4/02/2026	46,209.00
			2026 INTECEPTOR	001-100-740	42,803.00	
			3.0 ECOBOOST ENGINE	001-100-740	2,850.00	
			DRIVER SIDE SPOT LIGHT	001-100-740	376.00	
			REAR DOOR HANDLE CONTROL	001-100-740	80.00	
			NOISE SUPPRESSION	001-100-740	90.00	
			NON TAX FEES	001-100-740	10.00	
01-07067	GRAY-DANIELS FORD LINCOLN	205926	MARKED PATROLED UNITS	I 850048	4/02/2026	46,209.00
			2026 INTECEPTOR	001-100-740	42,803.00	
			3.0 ECOBOOST ENGINE	001-100-740	2,850.00	
			DRIVER SIDE SPOT LIGHT	001-100-740	376.00	
			REAR DOOR HANDLE CONTROL	001-100-740	80.00	
			NOISE SUPPRESSION	001-100-740	90.00	
			NON TAX FEES	001-100-740	10.00	
01-05881	GUARDIAN ALLIANCE TECHNOL	205927	BACKGROUND CHECK	I 33712	3/31/2026	180.00
			BACKGROUND CHECK	001-100-604	100.00	
			SOCIAL MEDIA REPORT	001-100-604	80.00	
01-06723	HALLMARK HYUNDAI NORTH	205928	OVERPAYMENT PRIVILEGE LICENSE	I 202604132752	3/30/2026	1,715.00
			OVERPAYMENT PRIVILEGE LICENSE	001-000-220	1,715.00	
01-01201	POLLY HAMMETT	205929	APRIL 13, 2026 MEETING	I 041326	4/13/2026	50.00
			APRIL 13, 2026 MEETING	001-550-599	50.00	
01-27765	HARCROS CHEMICALS INC	205930	WATER DEPT 1 TON CYLINDE	I 771015699	4/09/2026	2,080.00
			HARDY- 1 TON CHLORINE CYL	400-650-575	2,080.00	
01-27765	HARCROS CHEMICALS INC	205931	WATER DEPT 1 TON CYLINDE	I 771015700	4/09/2026	2,155.00
			OLD CANTON-1TON CYLINDER	400-650-575	2,080.00	
			DELIVERY CHARGE	400-650-575	75.00	
01-29350	HEMPHILL CONSTRUCTION INC	205932	H25073 COL PK WATER/SEWER IMPR	I JBAPP #7	4/07/2026	886,821.30
			H25073 COL PK WATER/SEWER IMPR	478-650-750	886,821.30	

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*	NUMBER	DATE	AMOUNT
01-29350	HEMPHILL CONSTRUCTION INC	205933	H24064HIGHLAND COL TANK & WELL I H24064HIGHLAND COL TANK & WELL 475-650-750	JBAPP #9		4/08/2026 329,138.21	329,138.21
01-29350	HEMPHILL CONSTRUCTION INC	205934	H25129 WHEATLEY RECON&SIDEWALK I H25129 WHEATLEY RECON&SIDEWALK 360-601-750	JBAPP#3		4/14/2026 185,807.71	185,807.71
01-04622	SALLY M HOLLY	205935	MARCH 2026 SERVICES MARCH 2026 SERVICES	I 202604132740 001-340-690		4/13/2026 1,125.00	1,125.00
01-04622	SALLY M HOLLY	205936	APRIL 2026 SERVICES APRIL 2026 SERVICES	I 202604132741 001-340-690		4/13/2026 1,305.00	1,305.00
01-01132	HOME DEPOT CREDIT SERVICE	205937	STORAGE CONTAINERS TRAIING 15IN SHELF BOX 16QT STACKER BOX	I 0091296 001-100-681 001-100-681		4/06/2026 37.98 29.94	67.92
01-01132	HOME DEPOT CREDIT SERVICE	205938	STREET DEPT-PAVERS 4X8X16 SOLID CONCRETE BLO	I 4030407 001-201-575		4/02/2026 425.52	425.52
01-01132	HOME DEPOT CREDIT SERVICE	205939	HORSE PROJECT POST FOAM LYSOL BRUSH	I 8013634 400-650-540 400-650-540 400-650-540		4/08/2026 135.76 44.94 7.97	188.67
01-01132	HOME DEPOT CREDIT SERVICE	205940	FD - SUPPLIES TIE DOWNS MICROFIBER CLOTH NITRILE WORK GLOVES WEATHERPROOF NOTEBOOK WEATHERPROOF PEN BLACK LITHIUM GREASE RUST OLEUM RED PAINT	I H2912-182881 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540 001-160-540		3/31/2026 9.97 9.98 4.97 4.97 15.97 71.82 503.80	621.48
01-31475	HUTTO'S	205941	WATER DEPT-SOD ST AUG - DUNLEATH/CAMDEN	I 644513 400-650-575		4/02/2026 350.00	350.00
01-31475	HUTTO'S	205942	WATER DEPT-SOD CENTIPEDE-NAPOLEAN BERMUDA-NAPOLEAN ST AUG-CAMDEN	I 645897 400-650-575 400-650-575 400-650-575		4/07/2026 32.90 37.90 214.50	285.30
01-31475	HUTTO'S	205943	WATER DEPT-SOD ZOY - LAKE HARBOR BERMUDA - ROUNDABOUT CENTIPEDE - NAPOLEAN ST AUG - CAMDEN	I 646734 400-650-575 400-650-575 400-650-575 400-650-575		4/10/2026 85.80 75.80 6.58 42.90	211.08
01-06977	HVX SOLUTIONS LLC	205944	VACUUM MH-PAPITO/WW OPERATOR OT LABORER OT EQUIPMENT VAC TRK/SR TRK	I 1051 400-650-603 400-650-603 400-650-603		3/26/2026 1,072.50 1,650.00 3,420.00	6,142.50

VENDOR NUMBER	NAME	DOCKET NUMBER	COMMENT	*-----INVOICE-----*	DATE	AMOUNT
01-31850	I I M C	205945	ID#26126 - RENEWAL- A.RICHBURG I ID#26126 - RENEWAL- A.RICHBURG	202604132757 001-040-686	4/06/2026 235.00	235.00
01-06406	IMAGINARY COMPANY	205946	APRIL 2026 MCJ APRIL 2026 MCJ	I 26-025 001-093-615	4/02/2026 250.00	250.00
01-06573	INTERACTIVE DATA LLC	205947	IDENTITY VERIFICATION MAR2026 I IDENTITY VERIFICATION MAR2026	IN1073453 001-100-604	3/31/2026 550.50	550.50
01-05346	JACKKNIFED TRAILER	205948	STREET - EQUIP REPAIR 2 5/16" BALL X 2 3/8" SHA RAM 8K DROPLEG 15" LIFT	I 76466 001-201-632 001-201-632	3/27/2026 70.00 80.00	150.00
01-05346	JACKKNIFED TRAILER	205949	STREET DEPT-TR PARTS UBOLTS & NUTS LEAF SPRINGS LAEF SPRING BUSHINGS LEAF SPRING BOLTS	I 76482 001-201-632 001-201-632 001-201-632 001-201-632	3/31/2026 40.00 6.00 2.00 186.00	234.00
01-33380	JACKSON COMMUNICATIONS IN	205950	PD ORDER APX 4000 BATTERY SMART BATTERY	I 2896 001-100-540 001-100-540	3/16/2026 878.30 1,064.00	1,942.30
01-33385	JACKSON DATA PRODUCTS IN	205951	BUSINESS CARDS BUSINESS CARDS	I INV50750 001-100-540	3/31/2026 60.00	60.00
01-33385	JACKSON DATA PRODUCTS IN	205952	BUSINESS CARDS BUSINESS CARDS	I INV50751 001-100-540	3/31/2026 60.00	60.00
01-33800	JACKSON PAPER COMPANY	205953	FD - TRUCK WASH TRUCK WASH	I 1446077 001-160-632	3/20/2026 58.80	58.80
01-33800	JACKSON PAPER COMPANY	205954	PAPER SUPPLIES CENTER PULL TOWELS TOILET TISSUE TRASH BAGS	I 1446600 400-650-510 400-650-510 400-650-510	3/26/2026 255.78 31.79 44.72	332.29
01-33800	JACKSON PAPER COMPANY	205955	FD - TRUCK WASH TRUCK WASH	I 1447365 001-160-632	4/02/2026 58.80	58.80
01-04595	CLAIRE JACKSON	205956	APRIL 13, 2026 MEETING APRIL 13, 2026 MEETING	I 041326 001-550-599	4/13/2026 50.00	50.00
01-06467	BEN JOHNSON	205957	ACT TRAVEL: 03-09-26 -03-13-26 I ACT TRAVEL: 03-09-26 -03-13-26	202604142796 001-100-610	4/14/2026 110.00	110.00
01-06015	JP MIDSOUTH CLEANING SYST	205958	REFINNISH FLOORS REFINNISH FLOORS	I 228966 400-650-603	3/18/2026 1,830.00	1,830.00
01-04768	KEEP MISSISSIPPI BEAUTIFU	205959	AWARDS LUNCHEON AWARDS LUNCHEON	I 01KRB2026AWARDS 001-550-599	4/06/2026 140.00	140.00

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-02372	MAC'S FRESH MARKET	205966	PW CWC MEALS - MARCH	I 202604092730	3/31/2026	263.43	CONT
			PW CWC MEALS - MARCH	001-201-540		4.06	
			PW CWC MEALS - MARCH	001-201-540		8.99	
			PW CWC MEALS - MARCH	001-201-540		6.06	
			PW CWC MEALS - MARCH	001-201-540		8.99	
			PW CWC MEALS - MARCH	001-201-540		17.98	
			PW CWC MEALS - MARCH	001-201-540		26.97	
			PW CWC MEALS - MARCH	001-201-540		3.82	
			PW CWC MEALS - MARCH	001-201-540		17.98	
			PW CWC MEALS - MARCH	001-201-540		6.20	
			PW CWC MEALS - MARCH	001-201-540		17.98	
01-06156	MADISON CLEANING SERVICES	205967	MONTHLY CLEANING SERVICES	I 567	4/05/2026	500.00	
			MONTHLY CLEANING SERVICES	001-340-604		500.00	
01-40750	MADISON COUNTY COOPERATIV	205968	BRUSH KILLER	I 964908	4/01/2026	167.60	
			BRUSH KILLER	001-201-575		167.60	
01-03880	DOUGLAS MALONE	205969	APRIL 9, 2026 MEETING	I 040926	4/09/2026	50.00	
			APRIL 9, 2026 MEETING	001-180-611		50.00	
01-42885	MCGRAW RENTAL AND SUPPLY	205970	DIAMOND BLADE	I 570045.1.1	4/01/2026	401.00	
			DIAMOND BLADE	400-650-540		401.00	
01-42975	MEL LUNA SAW COMPANY	205971	MIXING OIL	I 97090	3/18/2026	165.00	
			2.5 GALLON MIXING OIL	001-201-540		90.00	
			1 GALLON MIXING OIL	001-201-540		75.00	
01-44250	MID-SOUTH UNIFORM & SUPPL	205972	MATTHEW NEW HIRE	I 666298	4/07/2026	342.61	
			TACTICAL PANTS	001-100-535		299.97	
			CUFF CASE	001-100-535		42.64	
01-06515	MARTHA E MILLSAPS	205973	APRIL 2026 SERVICES	I 202604132743	4/13/2026	360.00	
			APRIL 2026 SERVICES	001-340-690		360.00	
01-04591	MISS DEPARTMENT OF PUBLIC	205974	MARCH 2026	I 202604132765	4/10/2026	1,626.24	
			MARCH 2026	001-000-118		1,626.24	
01-03495	MISS DEPARTMENT OF REVENU	205975	TAG - PD - 1FM5K8AC1TGA81668	I 202604132731	4/09/2026	12.00	
			TAG - PD - 1FM5K8AC1TGA81668	001-100-632		12.00	
01-03495	MISS DEPARTMENT OF REVENU	205976	TAG - PD - 1FM5K8ACXTGA80941	I 202604132732	4/09/2026	12.00	
			TAG - PD - 1FM5K8ACXTGA80941	001-100-632		12.00	
01-03495	MISS DEPARTMENT OF REVENU	205977	TAG - PD - 1FM5K8AC2TGA81257	I 202604132733	4/09/2026	12.00	
			TAG - PD - 1FM5K8AC2TGA81257	001-100-632		12.00	
01-03495	MISS DEPARTMENT OF REVENU	205978	TAG - PD - 1FM5K8AC3TGA81638	I 202604132734	4/09/2026	12.00	
			TAG - PD - 1FM5K8AC3TGA81638	001-100-632		12.00	
01-03495	MISS DEPARTMENT OF REVENU	205979	TAG - PD - 1FM5K8AC1TGA82464	I 202604132735	4/09/2026	12.00	
			TAG - PD - 1FM5K8AC1TGA82464	001-100-632		12.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-03495	MISS DEPARTMENT OF REVENU	205980	TAG - PD - 1FM5K8AC2TGA81887	I 202604132736	4/09/2026	12.00
			TAG - PD - 1FM5K8AC2TGA81887	001-100-632	12.00	
01-03495	MISS DEPARTMENT OF REVENU	205981	TAG - PD - 1FM5K8AC7TGA81013	I 202604132737	4/09/2026	12.00
			TAG - PD - 1FM5K8AC7TGA81013	001-100-632	12.00	
01-03495	MISS DEPARTMENT OF REVENU	205982	TAG - PD - 1FM5K8AC1TGA81007	I 202604132738	4/09/2026	12.00
			TAG - PD - 1FM5K8AC1TGA81007	001-100-632	12.00	
01-03495	MISS DEPARTMENT OF REVENU	205983	TAG - PD - 1FM5K8AC8TGA81375	I 202604132739	4/09/2026	12.00
			TAG - PD - 1FM5K8AC8TGA81375	001-100-632	12.00	
01-04731	MISS MUNICIPAL COURT CLER	205984	COURT CLERK DUES	I 202604142799	4/14/2026	50.00
			CONF REGISTRATION	001-010-681	50.00	
01-04731	MISS MUNICIPAL COURT CLER	205985	COURT CLERK DUES	I 202604142800	4/14/2026	100.00
			DUES	001-010-686	100.00	
01-00056	MISS MUNICIPAL LEAGUE	205986	SUMMER CONF REG	I 42842	4/08/2026	4,900.00
			REGISTRATION	001-020-681	3,150.00	
			REGISTRATION	001-040-681	700.00	
			REGISTRATION	001-093-681	350.00	
			REGISTRATION	001-180-681	350.00	
			REGISTRATION	001-201-681	350.00	
01-46800	MISS MUNICIPAL WORKERS' C	205987	10-01-24- 09-30-25 AUDIT BALAN	I 0252WC2024-AUDIT	4/07/2026	36,308.78
			10-01-24- 09-30-25 AUDIT BALAN	001-000-061	36,308.78	
01-47950	MISS VALLEY ELECTRIC SUPP	205988	ELECTRICAL PARTS	I S1466181.001	4/08/2026	102.00
			54W/LED/HID/50K/100-277V	400-650-637	102.00	
01-04419	MISSISSIPPI AG COMPANY	205989	GROUNDS DEPT-MOWER BLADES	I P46649	3/30/2026	598.26
			BELTS TCU31194	001-201-632	207.12	
			BLADES TCU15882	001-201-632	81.84	
			SPINDLES TCA29880	001-201-632	309.30	
01-07018	MS MADISON SOUTH RUBBISH	205990	LANDFILL CHARGE	I 10748	2/18/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	205991	LANDFILL CHARGE	I 11061	2/23/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	205992	LANDFILL CHARGE	I 11167	2/25/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	205993	LANDFILL CHARGE	I 11868	3/06/2026	36.00
			4 CY DUMP	001-201-683	35.00	
			STATE ENV FEE	001-201-683	1.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07018	MS MADISON SOUTH RUBBISH	205994	LANDFILL CHARGE	I 11869	3/06/2026	36.00
			4 CY DUMP	001-201-683	35.00	
			STATE ENV FEE	001-201-683	1.00	
01-07018	MS MADISON SOUTH RUBBISH	205995	LANDFILL CHARGE	I 11878	3/06/2026	36.00
			4CY DUMP	001-201-683	35.00	
			STATE ENV FEE	001-201-683	1.00	
01-07018	MS MADISON SOUTH RUBBISH	205996	LANDFILL CHARGE	I 11879	3/06/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	205997	LANDFILL CHARGE	I 11914	3/06/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	205998	LANDFILL CHARGE	I 12389	3/17/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	205999	LANDFILL CHARGE	I 12438	3/17/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	206000	LANDFILL CHARGE	I 12440	3/17/2026	54.00
			6 CY DUMP	001-201-683	52.50	
			STATE ENV FEE	001-201-683	1.50	
01-07018	MS MADISON SOUTH RUBBISH	206001	LANDFILL CHARGE	I 12627	3/19/2026	162.00
			18 CY DUMP	001-201-683	157.50	
			STATE ENV FEE	001-201-683	4.50	
01-07018	MS MADISON SOUTH RUBBISH	206002	LANDFILL CHARGE	I 12666	3/20/2026	162.00
			18 CY DUMP	001-201-683	157.50	
			STATE ENV FEE	001-201-683	4.50	
01-07018	MS MADISON SOUTH RUBBISH	206003	LANDFILL CHARGE	I 12681	3/20/2026	162.00
			18 CY DUMP	001-201-683	157.50	
			STATE ENV FEE	001-201-683	4.50	
01-07018	MS MADISON SOUTH RUBBISH	206004	LANDFILL CHARGE	I 12933	3/24/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206005	LANDFILL CHARGE	I 12982	3/25/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206006	LANDFILL	I 13014	3/25/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07018	MS MADISON SOUTH RUBBISH	206007	LANDFILL	I 13033	3/25/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206008	LANDFILL	I 13057	3/26/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206009	LANDFILL	I 13070	3/26/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206010	LANDFILL	I 13098	3/26/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206011	LANDFILL	I 13111	3/26/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206012	LANDFILL	I 13143	3/27/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206013	LANDFILL	I 13342	3/30/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206014	LANDFILL	I 13409	3/31/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206015	LANDFILL	I 13440	3/31/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206016	LANDFILL	I 13479	4/01/2026	108.00
			12 CY DUMP	001-201-683	105.00	
			STATE ENV FEE	001-201-683	3.00	
01-07018	MS MADISON SOUTH RUBBISH	206017	LANDFILL CHARGE-APRIL1	I 13506	4/02/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206018	LANDFILL CHARGE-APRIL1	I 13538	4/02/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	
01-07018	MS MADISON SOUTH RUBBISH	206019	LANDFILL CHARGE-APRIL1	I 13690	4/06/2026	180.00
			20 CY DUMP	001-201-683	175.00	
			STATE ENV FEE	001-201-683	5.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-07018	MS MADISON SOUTH RUBBISH	206020	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 13741 001-201-683 001-201-683	4/06/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206021	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 13800 001-201-683 001-201-683	4/09/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206022	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 14054 001-201-683 001-201-683	4/07/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206023	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 14101 001-201-683 001-201-683	4/07/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206024	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 14163 001-201-683 001-201-683	4/08/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206025	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 14209 001-201-683 001-201-683	4/08/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206026	LANDFILL CHARGE-APRIL1 20 CY DUMP STATE ENV FEE	I 14247 001-201-683 001-201-683	4/09/2026 175.00 5.00	180.00
01-07018	MS MADISON SOUTH RUBBISH	206027	LANDFILL 12 CY DUMP STATE ENV FEE	I 271522 001-201-683 001-201-683	4/01/2026 105.00 3.00	108.00
01-52090	NEEL-SCHAFFER INC	206028	PROJECT NO. NS.20359.000 PROJECT NO. NS.20359.000	I 1114032 320-601-600	3/10/2026 25,796.78	25,796.78
01-52090	NEEL-SCHAFFER INC	206029	PROJECT NO. NS.20359.000 PROJECT NO. NS.20359.000	I 1114930 320-601-600	4/07/2026 22,669.39	22,669.39
01-07142	KENNETH NEWBURGER	206030	REMITTANCE OF BOND FEE REMITTANCE OF BOND FEE	I 202604132762 001-000-122	4/10/2026 250.00	250.00
01-04679	NEXAIR LLC	206031	WELDER SERVICE TRUCK BOBCAT 200 AIR PK BATTERY CHARGE CABLES CABLE 1/0 BLACK COVER ELECTRODE HOLDER WELDSKILL GROUND CLAMP TERMINAL CONNECTOR FEMALE BALL POINT CABLE CONN	I 0014426556 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632	3/27/2026 13,887.00 553.00 209.88 31.33 30.09 64.46 35.52	14,811.28
01-01133	O'REILLY AUTO PARTS	206032	OIL FILTERS	C 192546	4/01/2026	18.44CR

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-01133	O'REILLY AUTO PARTS	206032	OIL FILTERS	C 192546	4/01/2026	18.44CR CONT
			FUEL FILTER-CREDIT 33032	001-201-632	7.46CR	
			FUEL FILTER CREDIT 33033	001-201-632	10.98CR	
01-01133	O'REILLY AUTO PARTS	206033	OIL FILTERS	I 191164	3/24/2026	13.23
			57502 OIL FILTER	400-650-632	13.23	
01-01133	O'REILLY AUTO PARTS	206034	OIL FILTERS	I 191622	3/26/2026	49.28
			NGK 7734 PLUGS	001-201-632	49.28	
01-01133	O'REILLY AUTO PARTS	206035	BATTERY 340-6-530	I 191733	3/27/2026	99.72
			BATTERY	001-340-632	77.72	
			CORE CHARGE	001-340-632	22.00	
01-01133	O'REILLY AUTO PARTS	206036	OIL FILTERS	I 192461	4/01/2026	132.94
			33032 FUEL FILTER	001-201-632	7.46	
			33033 FUEL FILTER	001-201-632	10.98	
			DEF	001-201-632	114.50	
01-01133	O'REILLY AUTO PARTS	206037	OIL FILTERS	I 192545	4/01/2026	15.02
			FUEL FILTER - 33033	001-201-632	7.56	
			FUEL FILTERS-33032	001-201-632	7.46	
01-01133	O'REILLY AUTO PARTS	206038	WATER DEPT ON CALL TRUC	I 193584	4/08/2026	63.92
			CABIN FILTERS	400-650-632	63.92	
01-53715	OFFICE PRODUCTS PLUS INC	206039	OFFICE SUPPLIES	I 1120529-0	3/30/2026	220.27
			POST IT NOTES-MULT COLOR	400-650-500	25.27	
			POST IT PAD	400-650-500	46.60	
			POST IT NOTES-YELLO	400-650-500	30.32	
			COPY PAPER	400-650-500	93.98	
			AST HIGHLIGHTERS	400-650-500	10.35	
			COFFEE CREAMER-REG	400-650-500	5.58	
			COFFEE CREAMER-HAZ	400-650-500	8.17	
01-53715	OFFICE PRODUCTS PLUS INC	206040	OFFICE SUPPLIES	I 1120529-1	3/31/2026	31.36
			PEN G2 EX FINE	400-650-500	31.36	
01-04346	PHYLLIS PARKER	206041	APRIL 13, 2026 MEETING	I 041326	4/13/2026	50.00
			APRIL 13, 2026 MEETING	001-550-599	50.00	
01-55060	PEARL RIVER VALLEY WATER	206042	90400: 02-26-26 - 03-25-26	I 202604132754	3/27/2026	94.78
			90400: 02-26-26 - 03-25-26	001-340-630	94.78	
01-55700	PETTY CASH - POLICE	206043	01-09-26 - 04-10-26 PETTY CASH	I 202604152806	4/10/2026	171.90
			01-09-26 - 04-10-26 PETTY CASH	001-100-525	18.61	
			01-09-26 - 04-10-26 PETTY CASH	001-100-650	122.98	
			01-09-26 - 04-10-26 PETTY CASH	001-100-525	30.31	
01-03279	PNC EQUIPMENT FINANCE	206044	COMMERCIAL LEASE EQUIPMENT	I 2494219	4/01/2026	7,505.96
			COMMERCIAL LEASE EQUIPMENT	001-340-604	7,505.96	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-06132	KENYA RACHAL	206045	APRIL 13, 2026 MEETING APRIL 13, 2026 MEETING	I 041326 001-550-599	4/13/2026 50.00	50.00
01-59175	RAM ELECTRIC CO	206046	LIGHT POLL REMOVAL MATERIAL LABOR LABOR LABOR	I 260131S 001-100-637 001-100-637 001-100-637 001-100-637	3/20/2026 32.38 157.90 538.65 455.00	1,183.93
01-60575	REVELL HARDWARE & SUPPLY	206047	STREET DEPT -PARTS NUTS BOLTS FASTENERS NUTS AND BOLTS FASTENERS	I 13518/D 001-201-632 001-201-632	3/09/2026 1.49 2.19	3.68
01-60575	REVELL HARDWARE & SUPPLY	206048	SIGN TOOL SECURITY INSERT BIT	I 13614/D 001-201-540	3/17/2026 21.10	21.10
01-60575	REVELL HARDWARE & SUPPLY	206049	SIGN TOOL KEY WAY-NUTS BOLTS	I 13790/D 001-201-540	3/31/2026 5.00	5.00
01-04325	JAN M RICHARDSON	206050	APRIL 13, 2026 MEETING APRIL 13, 2026 MEETING	I 041326 001-550-599	4/13/2026 50.00	50.00
01-06979	ANGELA RICHBURG	206051	ADV TRAV: 04-28-26 - 05-01-26 ADV TRAV: 04-28-26 - 05-01-26	I 202604142770 001-040-610	4/14/2026 486.40	486.40
01-60825	RICK'S PRO TRUCK & AUTO A	206052	GUN BOX CHIEF TRUCK DECKED XG6 LABOR	I 18067 001-100-740 001-100-740	1/30/2026 1,699.99 250.00	1,949.99
01-06122	ALEX DON ROBERTS	206053	APRIL 9, 2026 MEETING APRIL 9, 2026 MEETING	I 040926 001-180-611	4/09/2026 50.00	50.00
01-07138	SERVICE DRUGS LLC	206054	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202604132747 001-000-220	3/31/2026 30.00	30.00
01-06894	SHACKELFORD STEEL SERVICE	206055	STREET DEPT -KNUCKLE BOOM CYLINDER REPAIR WELDING 1 1/2X1/8 O RING 4.125X3/16 O RING 4.125X3/16 BACK UP RING 2 1/2X3X1/4 WIPER RING 2 1/2X3X3/8 POLY SEAL 3.88X4.5X0.271 PISTON SEA 2/1/2X.155 PISTON SEAL CPLUG-NYL-.64X.727X.5 SHOP FEE	I 5332 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632 001-201-632	3/24/2026 275.00 4.00 1.52 2.74 13.00 13.93 66.31 25.11 5.01 14.23	420.85
01-06894	SHACKELFORD STEEL SERVICE	206056	STREET DEPT -KNUCKLE BOOM WELDING BUSHING	I 5355 001-201-632 001-201-632	3/24/2026 110.00 30.00	140.00

VENDOR		DOCKET		*-----INVOICE-----*			
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT	
01-06771	SOUTHERN CORROSION	206065	WATER TANK MGT SVC QTRLY PREMI I WATER TANK MGT SVC QTRLY PREMI	21933 400-650-603	4/01/2026 29,176.78	29,176.78	CONT
01-68200	STATE TREASURER	206066	MARCH 2026 MARCH 2026 MARCH 2026 MARCH 2026 MARCH 2026	I 202604132764 001-000-332 001-000-107 001-000-114 001-000-116 001-000-113	4/10/2026 71,502.14 887.29 605.45 432.38 19,126.02	92,553.28	
01-68250	STATE TREASURER FUND: 337	206067	ANALYTICAL FEES: APRIL 2026 ANALYTICAL FEES: APRIL 2026	I 90173195 001-100-604	4/06/2026 1,080.00	1,080.00	
01-07143	SUMMERHOUSE BEAU RIDGE	206068	OVERPAYMENT PRIVILEGE LICENSE OVERPAYMENT PRIVILEGE LICENSE	I 202604142803 001-000-220	4/08/2026 262.65	262.65	
01-06312	SUPER SMART SHOPPERS	206069	CID CAMERAS CID CAMERAS	I PS-INV104297 001-100-730	3/27/2026 5,234.95	5,234.95	
01-70350	TEMPLE INC	206070	REPAIRS CLARY REPAIRS CLARY freight	I INV0278540 001-201-635 001-201-635	3/20/2026 625.00 85.00	710.00	
01-70350	TEMPLE INC	206071	REPAIRS CLARY REPAIRS CLARY freight	I INV0278572 001-201-635 001-201-635	3/20/2026 625.00 85.00	710.00	
01-05031	TERRY SERVICE INC	206072	COURT SERVICE A//C LABOR & MATERIALS	I 24299 001-010-637	4/02/2026 9,605.23	9,605.23	
01-05031	TERRY SERVICE INC	206073	CHILLER REPAIR WORK LABOR TRAVEL MATERRIALS	I 24313 001-100-637 001-100-637 001-100-637	4/02/2026 600.00 100.00 1,394.46	2,094.46	
01-03419	THINKWEBSTORE.COM	206074	MONTHLY ADA FEE MONTHLY ADA FEE	I 9405 001-093-604	4/07/2026 99.00	99.00	
01-02393	TYLER TECHNOLOGIES	206075	UTILITY BILLING NOTIFICATIONS UTILITY BILLING NOTIFICATIONS	I 025-548765 400-650-604	3/31/2026 134.90	134.90	
01-00920	U S A CYCLING INC	206076	CYCLING MEMBERSHIP EVENT DAY COVERAGE INSURED PERSONS MEMBERSHIP	I INV-15874-1 001-340-604 001-340-604 001-340-686	4/10/2026 150.00 90.00 40.00	280.00	
01-00544	U.S. LAWNS OF JACKSON	206077	PARKS & LIBRARY MARCH 2026 PARKS & LIBRARY MARCH 2026	I 54356 001-340-604	3/01/2026 8,442.00	8,442.00	
01-00544	U.S. LAWNS OF JACKSON	206078	ROADSIDE & SEWER EASEMNT MAINT ROADSIDE & SEWER EASEMNT MAINT	I 54585 001-201-604	3/31/2026 28,436.01	28,436.01	

VENDOR NUMBER	NAME	DOCKET		*-----INVOICE-----*		
		NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-00544	U.S. LAWNS OF JACKSON	206079	I-55 FRONTAGE RDS MAINTENANCE	I 54588	3/31/2026	3,697.70
			I-55 FRONTAGE RDS MAINTENANCE	001-201-604	3,697.70	
01-03710	UNION AUTO PARTS	206080	GROUND DEPT	I 3159851-00	3/27/2026	213.83
			SPARK PLUGS-ACD41-110	001-201-632	87.52	
			WIRES - ACD748UU	001-201-632	126.31	
01-06528	USA TODAY MEDIA CORP	206081	AD-STEED RD MULTIUSE PATH& BRI	I 0007630657	3/31/2026	213.70
			AD-STEED RD MULTIUSE PATH& BRI	385-601-760	213.70	
01-06545	USIC LOCATING SERVICES LL	206082	03-01-26 - 03-31-26 SERVICES	I 800260	3/31/2026	5,849.60
			03-01-26 - 03-31-26 SERVICES	400-650-603	5,849.60	
01-05578	VECTOR DISEASE CONTROL IN	206083	APRIL 2026 MOSQUITO CONTROL	I PI-A00018368	4/01/2026	19,422.71
			APRIL 2026 MOSQUITO CONTROL	001-250-604	19,422.71	
01-02597	VERIZON WIRELESS	206084	742166727: 02-26-26 - 03-25-26	I 6139514845	3/25/2026	190.18
			742166727: 02-26-26 - 03-25-26	001-100-605	190.18	
01-06544	VICTIMS OF HUMAN TRAFFICK	206085	MARCH 2026	I 202604132763	4/10/2026	60.00
			MARCH 2026	001-000-330	60.00	
01-26200	W.W. GRAINGER INC	206086	STOCK SUPPLIES	I 9862541886	3/31/2026	308.17
			COFFEE CUP	400-650-540	95.57	
			CLEAR SAFETY GLASSES	400-650-540	25.68	
			SHADED SAFTEY GLASSES	400-650-540	29.16	
			SUPER GLUE	400-650-540	9.68	
			BINDER	400-650-540	148.08	
01-26200	W.W. GRAINGER INC	206087	STOCK SUPPLIES	I 9863831526	4/01/2026	251.49
			COOLER	400-650-540	216.78	
			CONE CUP	400-650-540	34.71	
01-26200	W.W. GRAINGER INC	206088	SMOKE DETECTOR	I 9869158544	4/06/2026	429.84
			SMOKE DETECTOR	001-180-540	429.84	
01-26200	W.W. GRAINGER INC	206089	STREET DEPT- LIGHTS	I 9869426305	4/06/2026	150.48
			SPARY FOAM	001-201-575	150.48	
01-26200	W.W. GRAINGER INC	206090	STREET DEPT- LIGHTS	I 9869597188	4/06/2026	132.84
			STROBE LIGHTS	001-201-632	132.84	
01-75100	WAGGONER ENGINEERING INC	206091	PROJECT NO. 101.0021259.002	I 46364	4/06/2026	22,080.00
			PROJECT NO. 101.0021259.002	475-650-600	22,080.00	
01-75100	WAGGONER ENGINEERING INC	206092	PROJECT NO. 101.0021267.000	I 46366	4/06/2026	57,194.50
			PROJECT NO. 101.0021267.000	325-601-600	57,194.50	
01-75100	WAGGONER ENGINEERING INC	206093	PROJECT NO. 101.0023088.000	I 46367	4/06/2026	1,140.00
			PROJECT NO. 101.0023088.000	350-603-600	1,140.00	

VENDOR		DOCKET		*-----INVOICE-----*		
NUMBER	NAME	NUMBER	COMMENT	NUMBER	DATE	AMOUNT
01-75100	WAGGONER ENGINEERING INC	206094	PROJECT NO. 101.2400100.000 PROJECT NO. 101.2400100.000	I 46368 374-601-600	4/06/2026 37,200.00	37,200.00
01-75100	WAGGONER ENGINEERING INC	206095	PROJECT NO. 101.2400186.000 PROJECT NO. 101.2400186.000	I 46369R 328-601-600	4/15/2026 22,734.10	22,734.10
01-75500	WALMART 875	206096	REMITTANCE OF RESTITUTION REMITTANCE OF RESTITUTION	I 202604132755 001-000-122	3/12/2026 609.00	609.00
01-75750	WARING OIL CO	206097	FUEL RESUPPLY FOR PARKS DYED ULSD ENV FEE MS LOC GOV OIL SPILL LUST COMPLIANCE FEE	I 518637 001-340-525 001-340-525 001-340-525 001-340-525 001-340-525 001-340-525	3/31/2026 712.50 0.60 1.50 0.64 0.15 13.88	729.27
01-75900	WASTE MANAGEMENT OF MS	206098	03-01-26 - 03-31-26 SERVICES 03-01-26 - 03-31-26 SERVICES 03-01-26 - 03-31-26 SERVICES	I 0031308-1894-5A 003-220-682 003-220-683	4/02/2026 121,664.66 48,434.12	170,098.78
01-04506	WELLS MARBLE & HURST PLLC	206099	MARCH 2026 SERVICES MARCH 2026 SERVICES	I 163559 001-060-601	4/06/2026 4,806.85	4,806.85
01-06882	VICKIE WHITE	206100	APRIL 2026 SERVICES APRIL 2026 SERVICES	I 202604132746 001-340-690	4/13/2026 90.00	90.00
01-07107	WILKERSON'S DIESEL & TIRE	206101	DUMP TRUCK TRANSMISSION LABOR PARTS SHOP SUPPLIES EPA	I 6376 001-201-632 001-201-632 001-201-632 001-201-632	4/02/2026 2,220.00 7,918.37 44.40 22.20	10,204.97
01-07107	WILKERSON'S DIESEL & TIRE	206102	WATER DEPT-ALT LABOR PARTS SHOP SUPPLIES EPA	I 7195 001-201-632 001-201-632 001-201-632 001-201-632	4/02/2026 277.50 417.89 5.55 2.78	703.72

					TOTAL =	3,537,835.94
					=====	

FUND TOTALS		
FUND	NAME	TOTAL
001	GENERAL FUND	1,238,291.49
003	SANITATION	170,098.78
005	COURT SERVICES FEE FUND	7.74
317	LAKE HARBOUR OVERLAY	234,561.24
320	LAKE HARBOUR DR MULTI USE	48,466.17
325	HIGHLAND COMMERCE DR	57,194.50
328	PURPLE CREEK PHASE 3	22,734.10
350	RIDGEWOOD RD DRAINAGE	1,140.00
360	S WHEATLEY MILL/OVERLAY	250,612.71
374	JACKSON ST REDEVELOPMENT	37,200.00
385	STEED RD MULTI USE TRAIL	213.70
400	PUBLIC UTILITIES FUND	234,494.02
404	EMCRS OPERATION & MAINT	4,781.98
475	HIGHLAND COLONY WELL TANK	351,218.21
478	COLONY PARK WATER/SEWER	886,821.30
=====		
TOTALS FOR ALL FUNDS =		3,537,835.94

DEPT: ALL

PAYROLL NO#: 01

PAY PERIOD BEGINNING: 3/27/2026

PAY PERIOD ENDING: 4/09/2026

April 17, 2026 PAYROLL

*** GRAND TOTALS ***

-----EARNINGS-----			----BENF/REIMB----		-----DEDUCTIONS-----				-----TAXES-----			
DESC	HRS	AMOUNT	DESC	AMOUNT	CD	ABBV	EMPLOYEE	EMPLOYER	DESC	TAXABLE	EMPLOYEE	EMPLOYER
SAL	832.00	42,680.24	VEH	22.40	AFA	AFACC	1237.67		FED W/H	557,553.97	44,998.39	
SMON	0.00	36,827.08			AFC	AFCAN	879.82		ST WH MS	557,553.97	14,299.00	
REG	18,673.25	464,707.25			AFD	AFSHO	1789.22		FICA	619,104.34	38,384.63	38384.63
RETRO	0.00	48.40			AFH	AFHOS	479.61		MEDI	619,104.34	8,976.99	8976.99
R/O	49.75	1,084.43			AFI	AFCRI	146.00					
O/T	226.25	7,094.65			AFS	AFSPE	143.55					
CE	19.50	0.00			ANN	ANUTY	3987.50					
CMPRG	30.00	0.00			C32	CHSUP	225.00					
COMP	32.25	1,095.93			C70	CHSUP	89.00					
SICK	592.25	14,131.23			C73	CHSUP	86.50					
VAC	637.50	18,201.97			C74	CHSUP	165.00					
VPO	240.00	6,480.00			C82	CHSUP	127.50					
HOL	1,638.00	45,506.32			C84	CHSUP	197.50					
HOLB	1,264.00	0.00			C86	CHSUP	87.50					
FNRL	32.00	686.00			C87	CHSUP	72.50					
MLT	48.00	929.64			C92	CHSUP	76.00					
PARAM	0.00	4,230.82			C94	CHSUP	382.50					
SHIFT	0.00	350.00			C95	CHSUP	90.00					
FEQMT	0.00	35.48			C96	CHSUP	73.50					
YMCA	0.00	16.50			CAF	ADMFE	125.25	145.20				
AEMT	0.00	288.45			CFM	CFM	10.50	12.25				
TRAFF	0.00	1,581.58			CHC	CHCAR	1025.00					
MBNHI	13.00	630.11			CRU	CRUN	1058.00					
TASKF	11.00	474.87			D99	GARN	579.19					
					DCF	DENCF	2389.49	1351.91				
					DCM	DCM	346.50	182.28				
					DEN	DENTL		2308.88				
					DMO	DMO		60.76				
					FCE	FLEX	15.50					
					HCF	HTHCF	15453.35	23550.69				
					HCM	HCM	2297.64	3577.32				
					HLT	HEALTH		48293.82				
					HRF	HRF	220.16	281.35				
					JL1	CHSUP	202.50					
					JM1	CHSUP	190.00					
					LIF	LIFE	14.24	1057.21				
					MV1	GARNI	293.79					
					PBA	POBEN	252.00					
					RDB	RDB	449.74	2068.88				
					RDC	RDC	562.20					
					RET	RET	56550.93	116337.94				
					SP1	GARN	436.81					

DEPT: ALL
 PAYROLL NO#: 01
 PAY PERIOD BEGINNING: 3/27/2026
 PAY PERIOD ENDING: 4/09/2026

** (CONTINUED) **

DATE	ORG FN	ACCOUNT	CODE/RATE	HOURLY RATE	HOURS	AMOUNT	PROJECT		
				UNR UNREM	3576.18				
				W06 GARN	95.39				
				W07 GARNI	380.06				
TOTALS: 24,338.75		647,080.95		22.40	96860.29	199228.49		106,659.01	47361.62

-----DEPARTMENT RECAP-----

DEPT NO#	GROSS	REGULAR	OVERTIME	LEAVE	OTHER	BENEFITS	DEDUCTIONS	TAXES	NET	
001-010	24,229.68	21,914.49	0.00	2,315.19	0.00	0.00	3,732.26	3,449.32	17,048.10	
001-020	24,787.80	24,493.00	0.00	294.80	0.00	0.00	4,998.05	3,260.56	16,529.19	
001-040	31,081.30	27,159.14	0.00	3,922.16	0.00	0.00	4,742.32	5,275.74	21,063.24	
001-092	1,758.40	1,406.72	0.00	351.68	0.00	0.00	158.26	278.69	1,321.45	
001-100	201,513.94	171,380.70	5,018.28	22,055.00	3,059.96	0.00	29,272.65	32,879.66	139,361.63	
001-160	170,225.65	141,226.80	0.00	24,444.10	4,554.75	0.00	27,478.68	28,685.14	114,061.83	
001-180	28,514.66	24,112.38	0.00	4,385.78	16.50	0.00	3,924.71	5,281.96	19,307.99	
001-201	69,809.28	57,387.67	309.29	11,946.73	143.19	22.40	8,593.87	11,551.95	49,641.06	
001-340	34,678.96	28,530.54	1,121.51	5,026.91	0.00	0.00	4,019.28	5,880.79	24,778.89	
005-101	5,777.46	4,664.31	0.00	1,088.15	25.00	0.00	859.05	1,092.04	3,826.37	
400-650	53,050.36	40,447.41	645.57	11,016.14	941.24	0.00	8,529.14	8,877.25	35,643.97	
404-650	1,675.86	1,491.41	0.00	184.45	0.00	0.00	552.02	145.91	977.93	
TOTALS		647,103.35	544,214.57	7,094.65	87,031.09	8,740.64	22.40	96,860.29	106,659.01	443,561.65

REGULAR INPUT: 272 MANUAL INPUT: 0 CHECK STUB COUNT: 1 DIRECT DEPOSIT STUB COUNT: 271